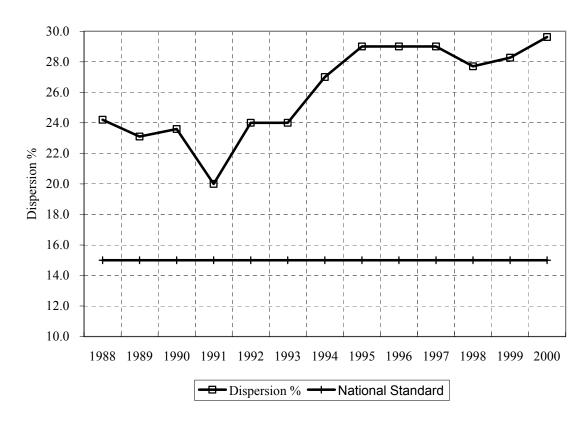Mirror, Mirror on the Wall, Which Pennsylvania County has the Fairest Real Estate Assessments of Them All? (Hint: Not Allegheny County)

Robert P. Strauss[1]

How fair are real estate assessments in Allegheny County compared to others in Pennsylvania? What are the trends in fairness in Allegheny County? Both are troubling, and in my view should be the subject of informed, public debate by those seeking local and state elected office.

The dispersion percentage indicates how much above or below assessments vary compared to the representative property's true sales price. The national standard of assessment fairness is that estimated assessed values should be +/- 15% or less of their true sales price. According to the Pa. State Tax Equalization Board, for tax year 2000, only 5 Pennsylvania counties did better than the national standard of 15%, while Allegheny County with a dispersion percentage of 29.6% was twice the national standard. Over 1988-2000, Allegheny County's best effort was a dispersion percentage of 20%..

Allegheny County Dispersion Percentages 1988-2000

More about these matters on May 15 in my remarks to you at the League Dinner.

Table 1:   Pennsylvania. State Tax Equalization Board 2000 County Assessment Dispersion Percentages (Note: National Standard is 15% **or Less**)

Rank	County	Dispersion Percentage	Rank	County	Dispersion Percentage
1	Lancaster	11.5	35	Wyoming	33.7
2	Chester	12.3	36	Tioga	34.1
3	Lycoming	13.7	37	Westmoreland	35.0
4	York	14.0	38	Montour	35.1
5	Montgomery	15.0	39	Beaver	35.2
6	Mckean	15.7	40	Philadelphia	35.3
7	Berks	15.8	41	Crawford	36.4
8	Centre	16.9	42	Clinton	36.6
9	Delaware	18.5	43	Washington	36.9
10	Bucks	19.0	44	Pike	37.1
11	Northampton	20.2	45	Perry	37.4
12	Adams	20.5	46	Clarion	37.8
13	Mifflin	21.3	47	Cameron	37.9
14	Lehigh	21.7	48	Huntingdon	38.2
15	Bradford	22.2	49	Jefferson	39.0
16	Cumberland	24.4	50	Indiana	39.1
17	Fulton	25.4	51	Wayne	39.3
18	Union	25.8	52	Mercer	39.8
19	Susquehanna	26.1	53	Luzerne	42.2
20	Franklin	26.8	54	Clearfield	42.7
21	Butler	26.9	55	Juniata	43.0
22	Columbia	27.3	56	Lawrence	43.5
23	Lebanon	27.8	57	Northumberland	43.5
24	Somerset	28.9	58	Elk	44.0
25	Erie	28.9	59	Greene	44.3
26	Warren	29.0	60	Carbon	44.6
27	Dauphin	29.0	61	Potter	45.7
28	Schuylkill	29.4	62	Bedford	46.5
29	**Allegheny**	**29.6**	63	Lackawanna	47.6
30	Armstrong	30.2	64	Forest	47.7
31	Sullivan	30.3	65	Cambria	48.3
32	Monroe	31.8	66	Venango	50.8
33	Snyder	32.2	67	Fayette	52.8
34	Blair	32.6			

www.steb.state.pa.us/counties