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The Property Tax Relief Scholarship Act *A Proposal for Pennsylvania's Homeowners and Children*

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Introduction

To date, the school property tax discussion in Pennsylvania has narrowly focused on the revenue side of the equation, without addressing the spending side of the ledger. This has led to proposals that merely shift revenue sources from property taxes to higher sales or income taxes. The result under these various scenarios is that some taxpayers will “win” and others will “lose,” depending on a family’s income and whether they rent or own a home.

This policy brief proposes a better means of providing school property tax relief in Pennsylvania. It recommends the establishment of the Property Tax Relief Scholarship Act which, if implemented, could potentially provide school property tax relief to every Pennsylvania homeowner worth more than five times the relief provided under the Homeowner Tax Relief Act (Act 72 of 2004). In addition, the Property Tax Relief Scholarship Act would likely provide greater property tax relief without shifting the burden from one taxpayer to another, or raising taxes on working families.

How Does the Property Tax Relief Scholarship Act Work?

Under the Property Tax Relief Scholarship Act, every homeowner in Pennsylvania would be guaranteed the property tax relief afforded under the Homeowner Tax Relief Act (HTRA)—an average of \$289 per household per \$1 billion in revenue from Act 71 of 2004, the Pennsylvania Race Horse Development and Gaming Act. In addition to guaranteeing the HTRA rebates without shifting or raising other taxes, the Property Tax Relief Scholarship Act would provide low- and middle-income students with the opportunity to use \$3,000 scholarships to attend an alternative school of choice. This innovative approach to the property tax issue has the potential of quintupling the amount of relief promised under the HTRA.

Since these \$3,000 scholarships will make alternative schools more affordable for low- and middle-income families, parents will be financially empowered to transfer their children from higher-cost district schools to lower-cost alternative schools. Whenever a district school student utilizes a Property Tax Relief Scholarship, property tax relief increases for every district homeowner.

The Property Tax Relief Scholarship Act would provide school property tax relief to every Pennsylvania homeowner worth more than five times the relief provided under the Homeowner Tax Relief Act—without shifting the burden from one taxpayer to another, or raising taxes on working families.

Property Tax Relief Scholarship Act: Pennsylvania's 30 Largest School Districts
Average Per-Pupil Cost Model

School District	County	Average Daily Membership	District Household Property Tax Relief Under Act 72 (\$1B)	20% Student Migration Under PTRSA	District Household Property Tax Relief Under PTRSA @ 20%	10% Student Migration Under PTRSA	District Household Property Tax Relief Under PTRSA @ 10%
1 Philadelphia City SD	Philadelphia	212,732	\$304*	42,546	\$1,270*	21,273	\$757*
2 Pittsburgh SD	Allegheny	37,416	\$329	7,483	\$1,505	3,742	\$917
3 Central Bucks SD	Bucks	19,172	\$273	3,834	\$1,293	1,917	\$727
4 Allentown City SD	Lehigh	17,388	\$691	3,478	\$1,485	1,739	\$1,088
5 Reading SD	Berks	16,897	\$386	3,379	\$1,655	1,690	\$884
6 Bethlehem Area SD	Northampton	15,148	\$283	3,030	\$1,011	1,515	\$625
7 Erie City SD	Erie	13,558	\$417	2,712	\$1,183	1,356	\$800
8 North Penn SD	Montgomery	13,486	\$246	2,697	\$1,134	1,349	\$658
9 Council Rock SD	Bucks	12,622	\$303	2,524	\$1,382	1,262	\$821
10 Upper Darby SD	Delaware	12,392	\$390	2,478	\$1,062	1,239	\$726
11 West Chester Area SD	Chester	12,172	\$181	2,434	\$1,125	1,217	\$600
12 Pennsbury SD	Bucks	11,742	\$326	2,348	\$1,264	1,174	\$794
13 Pocono Mountain SD	Monroe	11,667	\$701	2,333	\$1,817	1,167	\$1,259
14 Central Dauphin SD	Dauphin	11,603	\$182	2,321	\$894	1,160	\$482
15 Lancaster SD	Lancaster	11,344	\$631	2,269	\$1,859	1,134	\$1,245
16 Downingtown Area SD	Chester	11,040	\$339	2,208	\$1,618	1,104	\$948
17 Neshaminy SD	Bucks	9,902	\$315	1,980	\$1,383	990	\$849
18 Hazleton Area SD	Luzerne	9,338	\$223	1,868	\$776	934	\$472
19 Scranton SD	Lackawanna	9,199	\$412	1,840	\$1,128	920	\$770
20 Parkland SD	Lehigh	8,762	\$199	1,752	\$1,211	876	\$625
21 Easton Area SD	Northampton	8,555	\$406	1,711	\$1,177	856	\$792
22 Harrisburg City SD	Dauphin	8,551	\$516	1,710	\$2,601	855	\$1,522
23 Butler Area SD	Butler	8,516	\$220	1,703	\$856	852	\$490
24 Coatesville Area SD	Chester	8,424	\$453	1,685	\$1,518	842	\$985
25 Altoona Area SD	Blair	8,423	\$175	1,685	\$879	842	\$470
26 West Shore SD	York	8,353	\$124	1,671	\$799	835	\$399
27 North Allegheny SD	Allegheny	8,245	\$262	1,649	\$1,277	824	\$732
28 Chambersburg Area SD	Franklin	8,210	\$136	1,642	\$833	821	\$417
29 East Stroudsburg A SD	Monroe	7,780	\$749	1,556	\$1,948	778	\$1,348
30 Cumberland Valley SD	Cumberland	7,759	\$98	1,552	\$885	776	\$443
Average Property Tax Relief			\$332		\$1,294		\$788

* In Philadelphia City SD, PTRSA funds are used for wage tax reductions instead of property tax relief.

SOURCES: Pennsylvania Department of Education, General Information on Act 72 of 2004, "Estimates of State Funded Property Tax Relief and Per Household Property Tax Reduction," Sept 21, 2004 (http://www.pde.state.pa.us/proptax/lib/proptax/act72_estimates.xls); Pennsylvania Department of Education, Financial Summaries of Annual Financial Report Data, "Expenditure Data for All School Entities, 2003-2004," (http://www.pde.state.pa.us/k12_finances/cwp/view.asp?a=3&Q=50949); Pennsylvania Department of Education, "Charter Public Schools: Questions and Answers," (http://www.pde.state.pa.us/charter_schools); Pennsylvania Department of Education, "Public, Private, and Non-Public Schools: Enrollments 2004-2005," July 2005. (<http://www.pde.state.pa.us/k12statistics/lib/k12statistics/P&PNPEnroll0405Rev3.pdf>).

For example, the Pittsburgh School District’s average per-pupil expenditure was \$14,908 in the 2003-04 school year.¹ If a district student transfers to an alternative school using a \$3,000 Property Tax Relief Scholarship, the Pittsburgh School District saves \$14,908 that would have been used to educate that child. Under the Property Tax Relief Scholarship Act, these surplus funds would be dedicated to property tax reduction.

Under the HTRA, each homeowner in the Pittsburgh School District would receive \$329 in property tax rebates for \$1 billion in Act 71 revenue. This would be the minimum amount of relief under the Property Tax Relief Scholarship Act. However, if 10% of Pittsburgh School District students (3,742 out of 37,416 students) transfer to an alternative school, the per-household property tax relief increases to \$917. If 20% of the student population transfer (7,483 out of 37,416 students) to alternative schools, the per-household property tax relief increases to \$1,505—more than four times the relief provided under the HTRA. These migration estimates are realistic given the experience in Cleveland and Milwaukee (which is discussed on page 6 of this report).

Under the Property Tax Relief Scholarship Act, every single homeowner receives relief that is equal to or greater than the relief provided under the Homeowner Tax Relief Act—without shifting or raising a single tax. The benefits of the Property Tax Relief Scholarship Act to homeowners in the state’s 30 largest school districts are represented on page 2 of this report. Similar property tax relief benefits are replicated in every school district across the Commonwealth.

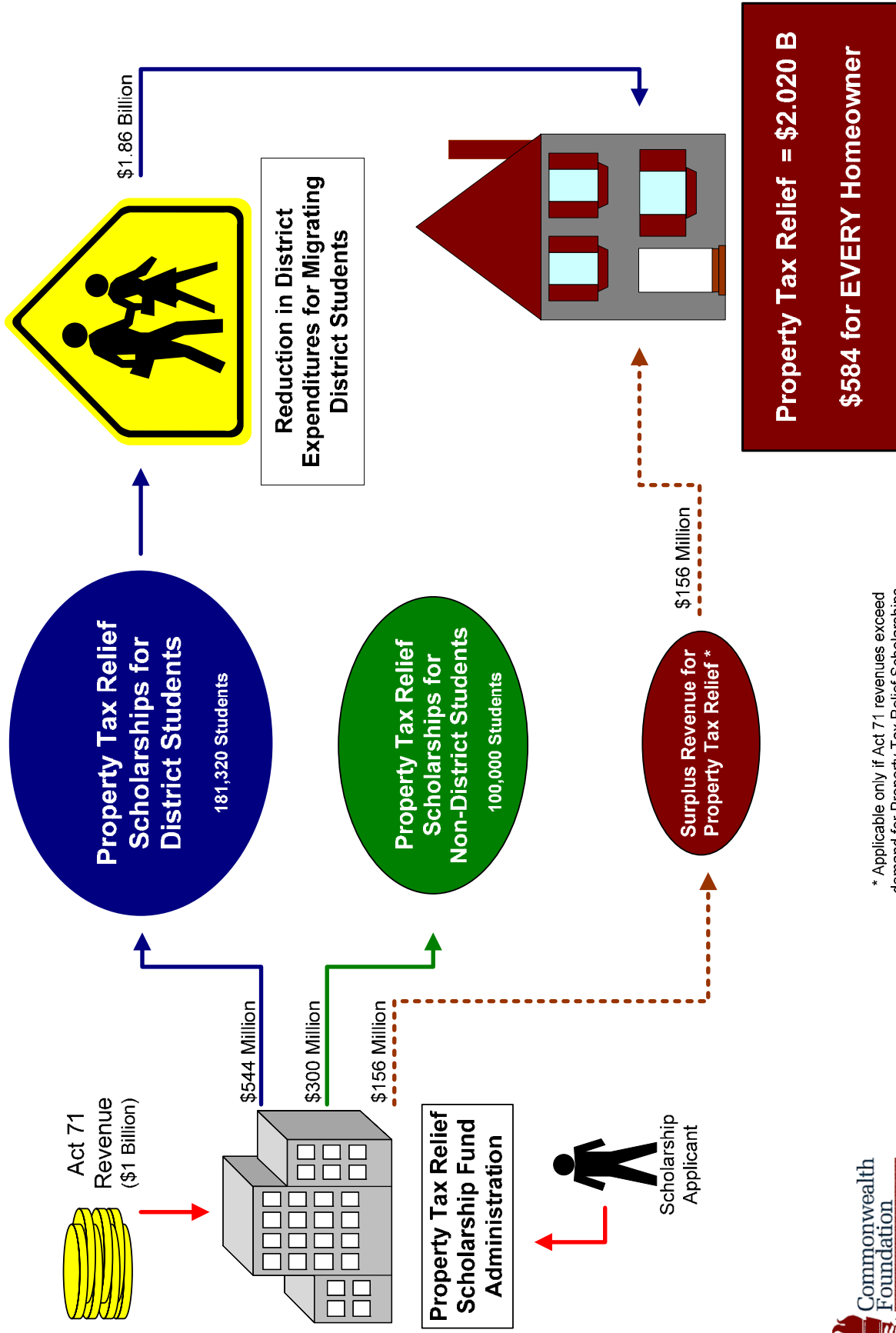
Mechanics of the Property Tax Relief Scholarship Act

The General Assembly and an appropriate executive department would develop the procedures for implementing and administering the Property Tax Relief Scholarship Act according to the provisions below:

- 1. The General Assembly would establish the “Property Tax Relief Scholarship Fund.”**
 - No monies dedicated to the public schools could be appropriated to the Property Tax Relief Scholarship Fund, thereby adhering to the prohibitions contained in Article III, Section 15 of *The Constitution of the Commonwealth of Pennsylvania*.
 - An executive department will be responsible for managing the scholarship program and disbursing the Property Tax Relief Scholarship funds.
- 2. The Commonwealth of Pennsylvania would provide Property Tax Relief Scholarships to eligible students enrolling in approved alternative schools.**
 - Eligibility for a Property Tax Relief Scholarship is based on the same qualification requirements contained in the Educational Improvement Tax Credit, Act 4 of 2001 (Families with incomes of less than \$50,000 plus \$10,000 for each dependant child).
 - Scholarship amounts would be limited to the lesser of either \$3,000 or 90% of actual tuition paid at the approved alternative school. (NOTE: An approved alternative school is, according to the Pennsylvania Department of Education, “all licensed private academic schools and registered nonpublic nonlicensed (religious) schools.”)

Property Tax Relief Scholarship Act

Average Per-Pupil Cost Model with 10% Migration & \$1 Billion in Act 71 Revenue



* Applicable only if Act 71 revenues exceed demand for Property Tax Relief Scholarships.

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- If the number of scholarship applicants exceeds the number of scholarships available (which is determined by the level of funding in the Property Tax Relief Scholarship Act and the district's allocation of funds), scholarships would be awarded by lottery, with priority given to lower income families as established by the administrative department's guidelines.
- 3. Each Pennsylvania school district would be allocated a certain portion of available monies in the Property Tax Relief Scholarship Fund.**
- Every school district homeowner will receive, at a minimum, the amount of property tax relief provided in the Homeowner Tax Relief Act of 2004.
 - All Property Tax Relief Scholarship Fund monies will be dedicated for scholarships first.
 - Any excess Property Tax Relief Scholarship Fund money not utilized for scholarships will be used for district property tax relief according to the Homeowner Tax Relief Act formula.
- 4. Property Tax Relief Scholarships to children already enrolled in alternative schools would be limited by either of the following:**
- **Minimal Migration Measure** whereby enough public school children transfer out of the assigned district school to an alternative school so as to maintain the minimal property tax relief contained in the Homeowner Tax Relief Act. (The Minimal Migration Measure for each district represents the number of scholarships available for current alternative school students for each scholarship awarded to a migrating district school student. The average ratio is 1:1.5. In other words, for every two district school student transfers, three students already enrolled in alternative schools can utilize a scholarship.);² or
 - **School Board Discretion** whereby school board members deem it financially advantageous to taxpayers to waive the Minimal Migration Measure and offer scholarships to district students already in alternative schools, with or without any district student migration.
- 5. School districts must reduce property taxes by the per-pupil expenditure for every district student transferring to an alternative school with a Property Tax Relief Scholarship. The property tax reduction amount will be determined by the model adopted by the General Assembly:**
- **Average Per-Pupil Cost Model.** District per-pupil expenditures would be held harmless, and 100% of the average per-pupil expenditure for each transferring student would be applied toward property tax relief. (NOTE: This model provides homeowners with the largest amount of property tax relief.)
 - **Marginal Per-Pupil Cost Model.** District per-pupil expenditure would increase by an average of 27%, and approximately 73% of the average per-pupil expenditure for each transferring student would be applied toward property tax relief. (NOTE: Districts are currently required to provide charter schools the amount of district-wide per-pupil spending, excluding spending on special education, transportation, facilities, adult education, debt service, and a handful of other categories, for each student.³ This figure varies from district to district, but averages about 73% of per-pupil spending across the Commonwealth, for traditional-needs students.⁴)

Property Tax Relief Scholarship Act: Questions & Answers

1. How many children will transfer from district schools to alternative schools?

- This analysis projects property tax relief based on student migration levels of 5%, 10%, 15%, and 20%.
- Based upon migration patterns in two well-established scholarship programs in Milwaukee and Cleveland, it is reasonable to expect migrations in the 5 to 20% range.
 - The **Milwaukee Parental Choice Program** provides up to \$6,500 per scholarship, and capped participation at 15% of the school-age population through this school year. Next school year the cap is expanding to 22,500 students, or approximately 22.5%, due to increased student demand.⁵
 - The **Cleveland Scholarship & Tutoring Program** offers up to \$2,700 per student, limits total spending, and limits new participation to the 8th grade level or below – approximately 9% of Cleveland Public School students use a program scholarship.⁶

2. Will students already enrolled in alternative schools be eligible for the Property Tax Relief Scholarship?

- According to the Pennsylvania Department of Education, 291,392 Pennsylvania children attended private or non-public school in the 2004-05 school year, about 13.7% of total school enrollment, without any state financial assistance or school tax relief.⁷
- The property tax relief projections in this analysis include the utilization costs of an estimated 100,000 students already enrolled in alternative schools, approximately 34% of all private and non-public school students. (NOTE: This participation rate assumes a higher level of scholarship eligibility than is expected so as not to overstate the property tax relief projections.)

3. How can providing students with \$3,000 scholarships turn every \$1 in property tax relief under the Homeowner Tax Relief Act into \$2, \$3 or even \$4 in relief under the Property Tax Relief Scholarship Act, without shifting or raising taxes?

- In the 2003-04 school year, the average per-pupil public school expenditure was \$10,283.⁸
- When a student transfers from a public to an alternative school, the district taxpayers save, on average, \$10,283. This savings, or a portion thereof depending on the model, is put toward property tax relief.
- As the number of transfers from district to alternative schools increase, so do the amounts of property tax relief per district household.
- Every district homeowner is guaranteed the same minimum property tax relief as provided under the Homeowner Tax Relief Act, but when even *one* student transfers, the amount of property tax relief increases.

4. What are the differences between the “Average Per-Pupil Cost Model” and the “Marginal Per-Pupil Cost Model”?

- The Average Per-Pupil Cost Model would require school districts to reduce property taxes by 100% of the average per-pupil expenditure for each transferring student. (See page 8.)
- The Marginal Per-Pupil Cost Model estimates the “marginal cost” to districts to educate one additional student due to “fixed” costs, such as spending on special education, transportation, facilities, adult education, and debt service. Under this model, districts would be required to reduce property taxes by 73%, on average, for each transferring student, allowing the district to retain approximately 27% of the average per-pupil expenditure for students they must no longer educate.⁹ This model, however, reduces the amount of potential property tax relief. (See page 8.)

5. How much property tax reduction would Pennsylvania homeowners experience under the Property Tax Relief Scholarship Act?

- The Property Tax Relief Scholarship Act guarantees the minimum property tax reduction of the Homeowner Tax Relief Act. However, relief increases for every district homeowner as parents move their children from district schools to alternative schools.
- For example, using the “Marginal Per-Pupil Cost Model,” and assuming 15% of district students transfer to alternative schools, the average per household property tax relief would be \$591. Under the “Average Per-Pupil Cost Model,” the relief jumps to \$809 per household. Clearly, either model produces greater property tax relief than does the Homeowner Tax Relief Act (\$289 per household).
- Milwaukee homeowners have realized a 32.5% decrease in school property taxes between 1990 and 2006, while per-pupil spending increased 28.5%.¹⁰

6. How will low-income children benefit from the Property Tax Relief Scholarship Act?

- Pennsylvania adopted the Educational Improvement Tax Credit in 2001 which is currently providing more than 30,000 children with privately funded scholarships to attend alternative schools. This program will enable low-income parents to “fill the gap” between the \$3,000 Property Tax Relief Scholarship and the actual tuition paid at an alternative school.
- In addition, as demonstrated through the Educational Improvement Tax Credit and scholarship programs across the nation, low- and middle-income families are willing to transfer their children to alternative schools with scholarships worth only hundreds of dollars.¹¹

7. How would my school district and my property taxes be affected by the Property Tax Relief Scholarship Act?

- See the following tables for district specific property tax relief using the Average Per-Pupil Cost Model with projected property tax relief at 5% and 20% migration rates.
- Additional and more detailed district data is available for downloading in PDF format at www.CommonwealthFoundation.org.

Pennsylvania Property Tax Relief Scholarship Act

Average Per-Pupil Cost Model

(1) Percentage of Students Migrating from District to Alternative Schools	20%	15%	10%	5%
(2) Amount of Property Tax Relief Scholarship	\$3,000	\$3,000	\$3,000	\$3,000
(3) District School Students using Property Tax Relief Scholarships (EITC Qualified)	362,640	271,980	181,320	90,660
(4) Alternative School Students using Property Tax Relief Scholarships (EITC Qualified)	100,000	100,000	100,000	100,000
(5) Total EITC Qualified Students using Choice Scholarships (3 + 4)	462,640	371,980	281,320	190,660
(6) Cost of Property Tax Relief Scholarship (2 x 5)	\$1,387,920,000	\$1,115,940,000	\$843,960,000	\$571,980,000
(7) Excess \$ in Fund for Additional Property Tax Relief (\$1B in Act 71 Revenue)	\$0	\$0	\$156,040,000	\$428,020,000
(8) Total Statewide School District Taxpayer Savings (3 x Current District Per-Pupil Expenditure + 7)	\$3,729,057,311	\$2,796,792,983	\$2,020,568,655	\$1,360,284,328
(9) New Average Per-Pupil District Spending (Current Per-Pupil Expenditure: \$10,283)	\$10,283	\$10,283	\$10,283	\$10,283
(10) Percentage Increase in Per-Pupil District Spending	0.00%	0.00%	0.00%	0.00%
(11) Average District Household Property Tax Relief with Property Tax Relief Scholarships	\$1,078	\$809	\$584	\$394
(12) Average District Household Property Tax Relief under Act 72 (\$1B in Act 71 Revenue)	\$289	\$289	\$289	\$289

Pennsylvania Property Tax Relief Scholarship Act

Marginal Per-Pupil Cost Model

(1) Percentage of Students Migrating from District to Alternative Schools	20%	15%	10%	5%
(2) Amount of Property Tax Relief Scholarship	\$3,000	\$3,000	\$3,000	\$3,000
(3) District School Students using Property Tax Relief Scholarships (EITC Qualified)	362,640	271,980	181,320	90,660
(4) Alternative School Students using Property Tax Relief Scholarships (EITC Qualified)	100,000	100,000	100,000	100,000
(5) Total EITC Qualified Students using Choice Scholarships (3 + 4)	462,640	371,980	281,320	190,660
(6) Cost of Property Tax Relief Scholarship (2 x 5)	\$1,387,920,000	\$1,115,940,000	\$843,960,000	\$571,980,000
(7) Excess \$ in Fund for Additional Property Tax Relief (\$1B in Act 71 Revenue)	\$0	\$0	\$156,040,000	\$428,020,000
(8) Total Statewide School District Taxpayer Savings (3 x Current District Per-Pupil Expenditure + 7)	\$2,726,035,285	\$2,044,526,464	\$1,519,057,642	\$1,109,528,821
(9) New Average Per-Pupil District Spending (Current Per-Pupil Expenditure: \$10,283)	\$10,975	\$10,771	\$10,590	\$10,429
(10) Percentage Increase in Per-Pupil District Spending	6.73%	4.75%	2.99%	1.42%
(11) Average District Household Property Tax Relief with Property Tax Relief Scholarships	\$788	\$591	\$439	\$321
(12) Average District Household Property Tax Relief under Act 72 (\$1B in Act 71 Revenue)	\$289	\$289	\$289	\$289

Property Tax Relief Scholarship Act: Average Per-Pupil Cost Model

School District	County	District Property Tax Relief Under Act 72 (\$1B)	District Household Property Tax Relief @ 20%	District Household Property Tax Relief @ 5%
Bermudian Springs SD	Adams	\$265	\$847	\$390
Conewago Valley SD	Adams	\$223	\$826	\$351
Fairfield Area SD	Adams	\$347	\$1,815	\$714
Gettysburg Area SD	Adams	\$268	\$1,082	\$464
Littlestown Area SD	Adams	\$390	\$1,007	\$544
Upper Adams SD	Adams	\$426	\$1,142	\$605
Allegheny Valley SD	Allegheny	\$183	\$841	\$342
Avonworth SD	Allegheny	\$168	\$1,098	\$367
Baldwin-Whitehall SD	Allegheny	\$237	\$828	\$385
Bethel Park SD	Allegheny	\$273	\$1,062	\$466
Brentwood Borough SD	Allegheny	\$369	\$1,051	\$539
Carlynton SD	Allegheny	\$247	\$1,047	\$446
Chartiers Valley SD	Allegheny	\$166	\$890	\$333
Clairton City SD	Allegheny	\$317	\$1,199	\$537
Cornell SD	Allegheny	\$206	\$1,015	\$400
Deer Lakes SD	Allegheny	\$330	\$988	\$495
Duquesne City SD	Allegheny	\$356	\$1,534	\$650
East Allegheny SD	Allegheny	\$336	\$939	\$487
Elizabeth Forward SD	Allegheny	\$351	\$982	\$509
Fox Chapel Area SD	Allegheny	\$289	\$1,347	\$547
Gateway SD	Allegheny	\$263	\$1,117	\$471
Hampton Township SD	Allegheny	\$261	\$1,229	\$480
Highlands SD	Allegheny	\$331	\$1,011	\$501
Keystone Oaks SD	Allegheny	\$222	\$960	\$433
McKeesport Area SD	Allegheny	\$403	\$1,097	\$577
Montour SD	Allegheny	\$199	\$1,025	\$392
Moon Area SD	Allegheny	\$232	\$1,174	\$444
Mt Lebanon SD	Allegheny	\$283	\$1,159	\$492
North Allegheny SD	Allegheny	\$262	\$1,277	\$497
North Hills SD	Allegheny	\$194	\$862	\$351
Northgate SD	Allegheny	\$420	\$1,145	\$601
Penn Hills SD	Allegheny	\$260	\$752	\$383
Pine-Richland SD	Allegheny	\$396	\$1,584	\$677
Pittsburgh SD	Allegheny	\$329	\$1,505	\$623
Plum Borough SD	Allegheny	\$338	\$1,025	\$509
Quaker Valley SD	Allegheny	\$276	\$1,263	\$522
Riverview SD	Allegheny	\$241	\$1,044	\$426
Shaler Area SD	Allegheny	\$252	\$825	\$395
South Allegheny SD	Allegheny	\$289	\$797	\$416
South Fayette Twp SD	Allegheny	\$302	\$1,181	\$518
South Park SD	Allegheny	\$358	\$1,130	\$551
Steel Valley SD	Allegheny	\$327	\$905	\$471
Sto-Rox SD	Allegheny	\$457	\$1,338	\$677
Upper Saint Clair SD	Allegheny	\$366	\$1,472	\$637
West Allegheny SD	Allegheny	\$326	\$1,323	\$575
West Jefferson Hills SD	Allegheny	\$326	\$1,078	\$514
West Mifflin Area SD	Allegheny	\$325	\$939	\$478
Wilkinsburg Borough SD	Allegheny	\$380	\$1,438	\$645
Woodland Hills SD	Allegheny	\$253	\$922	\$420
Apollo-Ridge SD	Armstrong	\$450	\$1,079	\$608
Armstrong SD	Armstrong	\$430	\$1,131	\$605
Freeport Area SD	Armstrong	\$314	\$958	\$475
Leechburg Area SD	Armstrong	\$355	\$1,022	\$522
Aliquippa SD	Beaver	\$391	\$1,297	\$617
Ambridge Area SD	Beaver	\$220	\$775	\$355
Beaver Area SD	Beaver	\$167	\$860	\$310
Big Beaver Falls A SD	Beaver	\$445	\$1,286	\$655
Blackhawk SD	Beaver	\$257	\$841	\$393
Center Area SD	Beaver	\$270	\$932	\$421
Freedom Area SD	Beaver	\$225	\$803	\$354
Hopewell Area SD	Beaver	\$288	\$833	\$425
Midland Borough SD	Beaver	\$217	\$1,192	\$413
Monaca SD	Beaver	\$281	\$865	\$425
New Brighton Area SD	Beaver	\$339	\$1,091	\$519
Riverside Beaver Co SD	Beaver	\$384	\$1,029	\$562

School District	County	District Property Tax Relief Under Act 72 (\$1B)	District Household Property Tax Relief @ 20%	District Household Property Tax Relief @ 5%
Rochester Area SD	Beaver	\$395	\$1,243	\$607
South Side Area SD	Beaver	\$262	\$1,474	\$539
Western Beaver Co SD	Beaver	\$267	\$976	\$436
Bedford Area SD	Bedford	\$196	\$899	\$358
Chestnut Ridge SD	Bedford	\$204	\$826	\$336
Everett Area SD	Bedford	\$274	\$807	\$407
Northern Bedford Co SD	Bedford	\$234	\$891	\$381
Tussey Mountain SD	Bedford	\$221	\$984	\$393
Antietam SD	Berks	\$302	\$842	\$437
Boyetown Area SD	Berks	\$222	\$1,008	\$390
Brandywine Hgts Area SD	Berks	\$311	\$1,035	\$492
Conrad Weiser Area SD	Berks	\$319	\$1,096	\$513
Daniel Boone Area SD	Berks	\$379	\$1,211	\$582
Exeter Township SD	Berks	\$301	\$1,021	\$476
Fleetwood Area SD	Berks	\$409	\$1,185	\$603
Governor Mifflin SD	Berks	\$152	\$831	\$292
Hamburg Area SD	Berks	\$250	\$829	\$384
Kutztown Area SD	Berks	\$251	\$957	\$424
Muhlenberg SD	Berks	\$292	\$1,000	\$469
Oley Valley SD	Berks	\$267	\$975	\$437
Reading SD	Berks	\$386	\$1,655	\$635
Schuylkill Valley SD	Berks	\$240	\$1,053	\$433
Tulpehocken Area SD	Berks	\$276	\$930	\$439
Twin Valley SD	Berks	\$277	\$1,109	\$473
Wilson SD	Berks	\$234	\$1,064	\$466
Wyomissing Area SD	Berks	\$221	\$1,097	\$421
Altoona Area SD	Blair	\$175	\$879	\$323
Bellwood-Antis SD	Blair	\$233	\$893	\$379
Claysburg-Kimmel SD	Blair	\$310	\$994	\$478
Holidaysburg Area SD	Blair	\$112	\$864	\$260
Spring Cove SD	Blair	\$153	\$758	\$277
Tyrone Area SD	Blair	\$212	\$903	\$364
Williamsburg Comm SD	Blair	\$298	\$959	\$463
Athens Area SD	Bradford	\$325	\$1,080	\$514
Canton Area SD	Bradford	\$248	\$1,269	\$477
Northeast Bradford SD	Bradford	\$85	\$991	\$263
Sayre Area SD	Bradford	\$410	\$1,087	\$580
Towanda Area SD	Bradford	\$368	\$1,108	\$553
Troy Area SD	Bradford	\$159	\$937	\$314
Wyalusing Area SD	Bradford	\$163	\$1,202	\$388
Bensalem Township SD	Bucks	\$294	\$1,350	\$552
Bristol Borough SD	Bucks	\$396	\$1,364	\$638
Bristol Township SD	Bucks	\$379	\$1,282	\$605
Centennial SD	Bucks	\$151	\$949	\$318
Central Bucks SD	Bucks	\$273	\$1,293	\$600
Council Rock SD	Bucks	\$303	\$1,382	\$562
Morrisville Borough SD	Bucks	\$274	\$1,149	\$493
Neshaminy SD	Bucks	\$315	\$1,383	\$582
New Hope-Solebury SD	Bucks	\$349	\$1,437	\$621
Palisades SD	Bucks	\$280	\$1,203	\$511
Pennridge SD	Bucks	\$272	\$1,239	\$493
Pennsbury SD	Bucks	\$326	\$1,264	\$560
Quakertown Community SD	Bucks	\$340	\$1,194	\$552
Butler Area SD	Butler	\$220	\$856	\$355
Kams City Area SD	Butler	\$288	\$1,018	\$458
Mars Area SD	Butler	\$133	\$1,068	\$309
Moniteau SD	Butler	\$314	\$957	\$470
Seneca Valley SD	Butler	\$162	\$1,093	\$344
Slippery Rock Area SD	Butler	\$211	\$824	\$342
South Butler County SD	Butler	\$167	\$801	\$294
Blacklick Valley SD	Cambria	\$149	\$784	\$288
Cambria Heights SD	Cambria	\$234	\$945	\$404
Central Cambria SD	Cambria	\$153	\$836	\$295
Conemaugh Valley SD	Cambria	\$185	\$731	\$311
Ferndale Area SD	Cambria	\$293	\$956	\$458

Property Tax Relief Scholarship Act: Average Per-Pupil Cost Model

School District	County	District Property Tax Relief Under Act 72 (\$1B)	District Household Property Tax Relief @ 20%	District Household Property Tax Relief @ 5%	School District	County	District Property Tax Relief Under Act 72 (\$1B)	District Household Property Tax Relief @ 20%	District Household Property Tax Relief @ 5%
Forest Hills SD	Cambria	\$294	\$914	\$443	Harrisburg City SD	Dauphin	\$516	\$2,601	\$1,019
Greater Johnstown SD	Cambria	\$268	\$860	\$416	Lower Dauphin SD	Dauphin	\$313	\$1,123	\$509
Northern Cambria SD	Cambria	\$186	\$951	\$355	Middletown Area SD	Dauphin	\$303	\$1,119	\$504
Penn Cambria SD	Cambria	\$181	\$881	\$337	Millersburg Area SD	Dauphin	\$214	\$987	\$388
Portage Area SD	Cambria	\$246	\$861	\$393	Steelton-Highspire SD	Dauphin	\$295	\$1,296	\$523
Richland SD	Cambria	\$93	\$1,305	\$364	Susquehanna Township SD	Dauphin	\$114	\$798	\$243
Westmont Hilltop SD	Cambria	\$124	\$671	\$234	Upper Dauphin Area SD	Dauphin	\$244	\$933	\$404
Cameron County SD	Cameron	\$376	\$1,104	\$558	Chester-Upland SD	Delaware	\$567	\$2,436	\$1,035
Jim Thorpe Area SD	Carbon	\$324	\$1,228	\$550	Chichester SD	Delaware	\$493	\$1,607	\$771
Lehigh Area SD	Carbon	\$376	\$1,111	\$560	Garnet Valley SD	Delaware	\$419	\$1,686	\$736
Palmerton Area SD	Carbon	\$304	\$905	\$452	Haverford Township SD	Delaware	\$232	\$781	\$369
Panther Valley SD	Carbon	\$307	\$785	\$427	Interboro SD	Delaware	\$522	\$1,456	\$755
Weatherly Area SD	Carbon	\$372	\$1,714	\$708	Marple Newtown SD	Delaware	\$199	\$861	\$364
Bald Eagle Area SD	Centre	\$295	\$929	\$453	Penn-Delco SD	Delaware	\$210	\$853	\$365
Bellefonte Area SD	Centre	\$331	\$918	\$478	Radnor Township SD	Delaware	\$391	\$1,757	\$732
Penns Valley Area SD	Centre	\$240	\$882	\$398	Ridley SD	Delaware	\$293	\$984	\$466
State College Area SD	Centre	\$186	\$1,243	\$412	Rose Tree Media SD	Delaware	\$292	\$1,247	\$531
Avon Grove SD	Chester	\$685	\$1,791	\$962	Southeast Delco SD	Delaware	\$422	\$1,081	\$587
Coatesville Area SD	Chester	\$453	\$1,518	\$719	Springfield SD	Delaware	\$241	\$931	\$414
Downingtown Area SD	Chester	\$339	\$1,618	\$643	Upper Darby SD	Delaware	\$390	\$1,062	\$558
Great Valley SD	Chester	\$234	\$1,411	\$513	Wallingford-Swarthmr SD	Delaware	\$476	\$1,579	\$751
Kennett Consolidated SD	Chester	\$397	\$1,686	\$706	William Penn SD	Delaware	\$528	\$1,377	\$740
Octorara Area SD	Chester	\$398	\$1,274	\$617	Johnsonburg Area SD	Elk	\$277	\$975	\$452
Owen J Roberts SD	Chester	\$280	\$1,448	\$561	Ridgway Area SD	Elk	\$240	\$955	\$412
Oxford Area SD	Chester	\$463	\$1,358	\$687	Saint Marys Area SD	Elk	\$87	\$602	\$180
Phoenixville Area SD	Chester	\$235	\$1,262	\$482	Corry Area SD	Erie	\$203	\$1,002	\$366
Tredyffrin-Easttown SD	Chester	\$291	\$1,271	\$536	Erie City SD	Erie	\$417	\$1,183	\$609
Unionville-Chadds Fd SD	Chester	\$389	\$1,532	\$675	Fairview SD	Erie	\$150	\$1,001	\$324
West Chester Area SD	Chester	\$181	\$1,125	\$391	Fort LeBoeuf SD	Erie	\$256	\$930	\$405
Allegheny-Clarn Vally SD	Clarion	\$236	\$1,160	\$447	General McLane SD	Erie	\$191	\$1,043	\$369
Clarion Area SD	Clarion	\$168	\$920	\$331	Girard SD	Erie	\$347	\$945	\$495
Clarion-Limestone A SD	Clarion	\$251	\$896	\$401	Harbor Creek SD	Erie	\$174	\$945	\$340
Keystone SD	Clarion	\$184	\$989	\$247	Iroquois SD	Erie	\$446	\$1,072	\$603
North Clarion County SD	Clarion	\$122	\$760	\$253	Millcreek Township SD	Erie	\$105	\$858	\$250
Redbank Valley SD	Clarion	\$149	\$853	\$285	North East SD	Erie	\$271	\$987	\$433
Union SD	Clarion	\$170	\$1,190	\$378	Northwestern SD	Erie	\$206	\$878	\$313
Clearfield Area SD	Clearfield	\$234	\$881	\$382	Union City Area SD	Erie	\$258	\$1,253	\$511
Curwensville Area SD	Clearfield	\$227	\$897	\$374	Wattsburg Area SD	Erie	\$222	\$872	\$366
Dubois Area SD	Clearfield	\$311	\$920	\$463	Albert Gallatin Area SD	Fayette	\$177	\$1,024	\$354
Glendale SD	Clearfield	\$269	\$999	\$446	Brownsville Area SD	Fayette	\$120	\$895	\$280
Harmony Area SD	Clearfield	\$169	\$1,159	\$381	Connellsville Area SD	Fayette	\$206	\$926	\$364
Moshannon Valley SD	Clearfield	\$220	\$917	\$376	Frazier SD	Fayette	\$164	\$779	\$300
Phillipsbrg-Osceola A SD	Clearfield	\$264	\$1,348	\$531	Laurel Highlands SD	Fayette	\$225	\$836	\$406
West Branch Area SD	Clearfield	\$176	\$980	\$345	Uniontown Area SD	Fayette	\$257	\$958	\$420
Keystone Central SD	Clinton	\$338	\$1,031	\$546	Forest Area SD	Forest	\$209	\$975	\$396
Benton Area SD	Columbia	\$305	\$974	\$472	Chambersburg Area SD	Franklin	\$136	\$833	\$270
Berwick Area SD	Columbia	\$266	\$972	\$432	Fannett-Metal SD	Franklin	\$121	\$787	\$257
Bloomsburg Area SD	Columbia	\$232	\$979	\$396	Greencastle-Antrim SD	Franklin	\$209	\$909	\$354
Central Columbia SD	Columbia	\$124	\$738	\$238	Tuscarora SD	Franklin	\$188	\$855	\$329
Millville Area SD	Columbia	\$249	\$960	\$422	Waynesboro Area SD	Franklin	\$150	\$932	\$308
Southern Columbia A SD	Columbia	\$134	\$757	\$261	Central Fulton SD	Fulton	\$324	\$1,105	\$519
Conneaut SD	Crawford	\$246	\$783	\$376	Forbes Road SD	Fulton	\$254	\$889	\$410
Crawford Central SD	Crawford	\$293	\$1,039	\$478	Southern Fulton SD	Fulton	\$253	\$1,598	\$577
Penncrest SD	Crawford	\$259	\$962	\$425	Carmichaels Area SD	Greene	\$317	\$1,061	\$503
Big Spring SD	Cumberland	\$201	\$899	\$352	Central Greene SD	Greene	\$390	\$1,221	\$597
Camp Hill SD	Cumberland	\$158	\$919	\$322	Jefferson-Morgan SD	Greene	\$330	\$1,105	\$524
Carlisle Area SD	Cumberland	\$207	\$1,025	\$380	Southeastern Greene SD	Greene	\$361	\$1,189	\$568
Cumberland Valley SD	Cumberland	\$98	\$885	\$244	West Greene SD	Greene	\$105	\$1,352	\$359
East Pennsboro Area SD	Cumberland	\$219	\$1,000	\$385	Huntingdon Area SD	Huntingdon	\$223	\$816	\$356
Mechanicsburg Area SD	Cumberland	\$207	\$1,037	\$390	Juniata Valley SD	Huntingdon	\$196	\$918	\$351
Shippensburg Area SD	Cumberland	\$261	\$859	\$392	Mount Union Area SD	Huntingdon	\$124	\$645	\$262
South Middleton SD	Cumberland	\$203	\$955	\$369	Southern Huntingdn Co SD	Huntingdon	\$165	\$880	\$315
Central Dauphin SD	Dauphin	\$182	\$894	\$332	Blairsville-Saltsbrg SD	Indiana	\$423	\$1,142	\$602
Derry Township SD	Dauphin	\$202	\$1,399	\$455	Homer-Center SD	Indiana	\$306	\$1,016	\$484
Halifax Area SD	Dauphin	\$308	\$1,101	\$502	Indiana Area SD	Indiana	\$260	\$1,061	\$453

Property Tax Relief Scholarship Act: Average Per-Pupil Cost Model

School District	County	District Property Tax Relief Under Act 72 (\$1B)	District Household Property Tax Relief @ 20%	District Household Property Tax Relief @ 5%	School District	County	District Property Tax Relief Under Act 72 (\$1B)	District Household Property Tax Relief @ 20%	District Household Property Tax Relief @ 5%
Marion Center Area SD	Indiana	\$273	\$1,040	\$465	Wilkes-Barre Area SD	Luzerne	\$310	\$917	\$462
Penns Manor Area SD	Indiana	\$215	\$2,092	\$664	Wyoming Area SD	Luzerne	\$118	\$706	\$231
Purchase Line SD	Indiana	\$186	\$1,138	\$397	Wyoming Valley West SD	Luzerne	\$220	\$744	\$337
United SD	Indiana	\$252	\$1,038	\$444	East Lycoming SD	Lycoming	\$241	\$942	\$403
Brockway Area SD	Jefferson	\$237	\$923	\$392	Jersey Shore Area SD	Lycoming	\$327	\$993	\$494
Brookville Area SD	Jefferson	\$290	\$934	\$450	Loyalsock Township SD	Lycoming	\$206	\$908	\$370
Punxsutawney Area SD	Jefferson	\$270	\$898	\$427	Montgomery Area SD	Lycoming	\$282	\$1,107	\$479
Juniata County SD	Juniata	\$125	\$667	\$225	Montoursville Area SD	Lycoming	\$187	\$867	\$335
Abington Heights SD	Lackawanna	\$193	\$970	\$275	Muncy SD	Lycoming	\$259	\$1,288	\$508
Carbondale Area SD	Lackawanna	\$334	\$952	\$488	South Williamsport A SD	Lycoming	\$322	\$881	\$462
Dunmore SD	Lackawanna	\$150	\$724	\$262	Williamsport Area SD	Lycoming	\$401	\$1,300	\$625
Lakeland SD	Lackawanna	\$145	\$710	\$259	Bradford Area SD	McKean	\$430	\$1,149	\$610
Mid Valley SD	Lackawanna	\$101	\$657	\$214	Kane Area SD	McKean	\$218	\$904	\$365
North Pocono SD	Lackawanna	\$330	\$995	\$496	Otto-Eldred SD	McKean	\$203	\$1,088	\$392
Old Forge SD	Lackawanna	\$146	\$653	\$255	Port Allegany SD	McKean	\$266	\$1,091	\$452
Riverside SD	Lackawanna	\$220	\$872	\$356	Smethport Area SD	McKean	\$246	\$1,049	\$433
Scranton SD	Lackawanna	\$412	\$1,128	\$591	Commodore Perry SD	Mercer	\$190	\$819	\$329
Valley View SD	Lackawanna	\$274	\$718	\$383	Farrell Area SD	Mercer	\$215	\$1,253	\$448
Cocalico SD	Lancaster	\$288	\$973	\$448	Greenville Area SD	Mercer	\$314	\$890	\$458
Columbia Borough SD	Lancaster	\$420	\$1,085	\$586	Grove City Area SD	Mercer	\$190	\$1,079	\$380
Conestoga Valley SD	Lancaster	\$156	\$1,018	\$330	Hermitage SD	Mercer	\$156	\$833	\$296
Donegal SD	Lancaster	\$233	\$997	\$400	Jamestown Area SD	Mercer	\$283	\$801	\$412
Eastern Lancaster Co SD	Lancaster	\$92	\$794	\$227	Lakeview SD	Mercer	\$214	\$807	\$345
Elizabethtown Area SD	Lancaster	\$135	\$861	\$270	Mercer Area SD	Mercer	\$213	\$736	\$328
Ephrata Area SD	Lancaster	\$211	\$952	\$373	Reynolds SD	Mercer	\$234	\$838	\$374
Hempfield SD	Lancaster	\$206	\$1,015	\$383	Sharon City SD	Mercer	\$287	\$1,080	\$472
Lampeter-Strasburg SD	Lancaster	\$183	\$985	\$344	Sharpsville Area SD	Mercer	\$283	\$825	\$412
Lancaster SD	Lancaster	\$631	\$1,859	\$938	West Middlesex Area SD	Mercer	\$251	\$790	\$376
Manheim Central SD	Lancaster	\$215	\$924	\$373	Mifflin County SD	Mifflin	\$249	\$714	\$360
Manheim Township SD	Lancaster	\$185	\$1,010	\$354	East Stroudsburg A SD	Monroe	\$749	\$1,948	\$1,049
Penn Manor SD	Lancaster	\$193	\$897	\$343	Pleasant Valley SD	Monroe	\$778	\$1,621	\$989
Pequea Valley SD	Lancaster	\$121	\$769	\$256	Pocono Mountain SD	Monroe	\$701	\$1,817	\$980
Solanco SD	Lancaster	\$102	\$838	\$243	Stroudsburg Area SD	Monroe	\$566	\$1,539	\$809
Warwick SD	Lancaster	\$190	\$1,005	\$358	Abington SD	Montgomery	\$300	\$1,034	\$515
Ellwood City Area SD	Lawrence	\$257	\$835	\$391	Bryn Athyn SD	Montgomery	\$0	\$185	\$46
Laurel SD	Lawrence	\$233	\$961	\$267	Cheltenham Township SD	Montgomery	\$386	\$1,545	\$676
Mohawk Area SD	Lawrence	\$206	\$938	\$359	Colonial SD	Montgomery	\$228	\$1,104	\$444
Neshannock Township SD	Lawrence	\$115	\$746	\$236	Hatboro-Horsham SD	Montgomery	\$325	\$1,521	\$609
New Castle Area SD	Lawrence	\$263	\$1,229	\$487	Jenkintown SD	Montgomery	\$286	\$1,411	\$568
Shenango Area SD	Lawrence	\$274	\$932	\$432	Lower Merion SD	Montgomery	\$337	\$1,499	\$627
Union Area SD	Lawrence	\$206	\$794	\$301	Lower Moreland Twp SD	Montgomery	\$366	\$1,424	\$630
Wilmington Area SD	Lawrence	\$190	\$812	\$321	Methacton SD	Montgomery	\$312	\$1,536	\$601
Annville-Cleona SD	Lebanon	\$127	\$819	\$257	Norristown Area SD	Montgomery	\$270	\$1,204	\$495
Cornwall-Lebanon SD	Lebanon	\$222	\$890	\$370	North Penn SD	Montgomery	\$246	\$1,134	\$452
Eastern Lebanon Co SD	Lebanon	\$144	\$772	\$272	Perkiomen Valley SD	Montgomery	\$310	\$1,373	\$562
Lebanon SD	Lebanon	\$528	\$1,334	\$729	Pottsgrove SD	Montgomery	\$430	\$1,448	\$685
Northern Lebanon SD	Lebanon	\$231	\$1,032	\$411	Pottstown SD	Montgomery	\$525	\$1,586	\$790
Palmyra Area SD	Lebanon	\$104	\$741	\$216	Souderton Area SD	Montgomery	\$279	\$1,306	\$516
Allentown City SD	Lehigh	\$691	\$1,485	\$889	Springfield Township SD	Montgomery	\$285	\$1,446	\$576
Catasauqua Area SD	Lehigh	\$359	\$1,236	\$578	Spring-Ford Area SD	Montgomery	\$224	\$1,493	\$502
East Penn SD	Lehigh	\$227	\$1,091	\$419	Upper Dublin SD	Montgomery	\$286	\$1,253	\$517
Northern Lehigh SD	Lehigh	\$402	\$1,144	\$588	Upper Merion Area SD	Montgomery	\$127	\$1,403	\$421
Northwestern Lehigh SD	Lehigh	\$257	\$1,097	\$467	Upper Moreland Twp SD	Montgomery	\$224	\$1,226	\$456
Parkland SD	Lehigh	\$199	\$1,211	\$412	Upper Perkiomen SD	Montgomery	\$300	\$1,102	\$491
Salisbury Township SD	Lehigh	\$188	\$1,086	\$397	Wissahickon SD	Montgomery	\$300	\$1,327	\$557
Southern Lehigh SD	Lehigh	\$197	\$1,178	\$411	Danville Area SD	Montour	\$172	\$876	\$320
Whitehall-Coplay SD	Lehigh	\$237	\$856	\$373	Bangor Area SD	Northampton	\$485	\$1,242	\$674
Crestwood SD	Luzerne	\$110	\$753	\$224	Bethlehem Area SD	Northampton	\$283	\$1,011	\$454
Dallas SD	Luzerne	\$98	\$776	\$228	Easton Area SD	Northampton	\$406	\$1,177	\$599
Greater Nanticoke A SD	Luzerne	\$224	\$689	\$337	Nazareth Area SD	Northampton	\$393	\$1,237	\$604
Hanover Area SD	Luzerne	\$318	\$960	\$478	Northampton Area SD	Northampton	\$187	\$876	\$340
Hazleton Area SD	Luzerne	\$223	\$776	\$347	Pen Argyl Area SD	Northampton	\$341	\$1,009	\$506
Lake-Lehman SD	Luzerne	\$164	\$913	\$323	Saucon Valley SD	Northampton	\$300	\$1,121	\$505
Northwest Area SD	Luzerne	\$280	\$959	\$447	Wilson Area SD	Northampton	\$430	\$1,283	\$528
Pittston Area SD	Luzerne	\$160	\$721	\$284	Line Mountain SD	Northumberland	\$168	\$722	\$290

Property Tax Relief Scholarship Act: Average Per-Pupil Cost Model

School District	County	District Property Tax Relief Under Act 72 (\$1B)	District Household Property Tax Relief @ 20%	District Household Property Tax Relief @ 5%
Milton Area SD	Northumberland	\$225	\$931	\$382
Mount Carmel Area SD	Northumberland	\$84	\$612	\$177
Shamokin Area SD	Northumberland	\$94	\$718	\$214
Shikellamy SD	Northumberland	\$249	\$877	\$390
Warrior Run SD	Northumberland	\$165	\$735	\$283
Greenwood SD	Perry	\$194	\$880	\$341
Newport SD	Perry	\$311	\$1,032	\$487
Susquenita SD	Perry	\$296	\$1,015	\$470
West Perry SD	Perry	\$213	\$887	\$364
Philadelphia City SD	Philadelphia	\$304	\$1,270	\$530
Delaware Valley SD	Pike	\$673	\$1,532	\$888
Austin Area SD	Potter	\$569	\$2,312	\$1,005
Coudersport Area SD	Potter	\$276	\$1,126	\$471
Galeton Area SD	Potter	\$333	\$1,142	\$535
Northern Potter SD	Potter	\$273	\$1,101	\$471
Oswayo Valley SD	Potter	\$199	\$2,208	\$667
Blue Mountain SD	Schuylkill	\$199	\$871	\$348
Mahanoy Area SD	Schuylkill	\$230	\$776	\$367
Minersville Area SD	Schuylkill	\$198	\$731	\$324
North Schuylkill SD	Schuylkill	\$123	\$593	\$218
Pine Grove Area SD	Schuylkill	\$268	\$890	\$419
Pottsville Area SD	Schuylkill	\$198	\$888	\$349
Saint Clair Area SD	Schuylkill	\$96	\$594	\$193
Schuylkill Haven A SD	Schuylkill	\$316	\$914	\$463
Shenandoah Valley SD	Schuylkill	\$169	\$645	\$280
Tamaqua Area SD	Schuylkill	\$220	\$722	\$339
Tri-Valley SD	Schuylkill	\$170	\$1,018	\$366
Williams Valley SD	Schuylkill	\$225	\$883	\$371
Mid-West SD	Snyder	\$253	\$804	\$384
Selinsgrove Area SD	Snyder	\$185	\$1,079	\$384
Berlin Brothersvalley SD	Somerset	\$182	\$934	\$343
Conemaugh Twp Area SD	Somerset	\$170	\$948	\$345
Meyersdale Area SD	Somerset	\$144	\$953	\$315
North Star SD	Somerset	\$200	\$1,377	\$476
Rockwood Area SD	Somerset	\$174	\$836	\$322
Salisbury-Elk Lick SD	Somerset	\$175	\$807	\$322
Shade-Central City SD	Somerset	\$216	\$1,619	\$556
Shanksville-Stonycrk SD	Somerset	\$256	\$1,077	\$457
Somerset Area SD	Somerset	\$196	\$1,017	\$377
Turkeyfoot Valley A SD	Somerset	\$156	\$721	\$283
Windber Area SD	Somerset	\$155	\$864	\$297
Sullivan County SD	Sullivan	\$145	\$819	\$297
Blue Ridge SD	Susquehanna	\$498	\$1,352	\$712
Elk Lake SD	Susquehanna	\$212	\$1,002	\$378
Forest City Regional SD	Susquehanna	\$343	\$962	\$498
Montrose Area SD	Susquehanna	\$460	\$1,118	\$625
Mountain View SD	Susquehanna	\$287	\$888	\$437
Susquehanna Comm SD	Susquehanna	\$386	\$1,320	\$620
Northern Tioga SD	Tioga	\$161	\$949	\$318
Southern Tioga SD	Tioga	\$236	\$1,317	\$491
Wellsboro Area SD	Tioga	\$164	\$899	\$324
Lewisburg Area SD	Union	\$225	\$1,045	\$408
Mifflinburg Area SD	Union	\$194	\$782	\$312
Cranberry Area SD	Venango	\$288	\$950	\$454
Franklin Area SD	Venango	\$313	\$1,146	\$521
Oil City Area SD	Venango	\$371	\$1,038	\$538

School District	County	District Property Tax Relief Under Act 72 (\$1B)	District Household Property Tax Relief @ 20%	District Household Property Tax Relief @ 5%
Titusville Area SD	Venango	\$191	\$1,084	\$374
Valley Grove SD	Venango	\$240	\$836	\$382
Warren County SD	Warren	\$354	\$922	\$496
Avella Area SD	Washington	\$263	\$999	\$440
Bentworth SD	Washington	\$238	\$859	\$390
Bethlehem-Center SD	Washington	\$235	\$983	\$414
Burgettstown Area SD	Washington	\$252	\$775	\$376
California Area SD	Washington	\$245	\$810	\$386
Canon-McMillan SD	Washington	\$174	\$929	\$334
Charleroi SD	Washington	\$255	\$783	\$387
Chartiers-Houston SD	Washington	\$189	\$809	\$325
Fort Cherry SD	Washington	\$259	\$923	\$419
McGuffey SD	Washington	\$315	\$1,024	\$492
Peters Township SD	Washington	\$226	\$1,279	\$442
Ringgold SD	Washington	\$234	\$730	\$353
Trinity Area SD	Washington	\$255	\$918	\$414
Washington SD	Washington	\$585	\$1,570	\$831
Wallenpaupack Area SD	Wayne	\$319	\$1,175	\$532
Wayne Highlands SD	Wayne	\$294	\$953	\$457
Western Wayne SD	Wayne	\$301	\$1,148	\$506
Belle Vernon Area SD	Westmoreland	\$246	\$729	\$361
Burrell SD	Westmoreland	\$242	\$761	\$365
Derry Area SD	Westmoreland	\$273	\$800	\$405
Franklin Regional SD	Westmoreland	\$203	\$993	\$373
Greater Latrobe SD	Westmoreland	\$140	\$804	\$271
Greensburg Salem SD	Westmoreland	\$180	\$776	\$306
Hempfield Area SD	Westmoreland	\$138	\$832	\$274
Jeanette City SD	Westmoreland	\$355	\$2,203	\$817
Kiski Area SD	Westmoreland	\$208	\$826	\$344
Ligonier Valley SD	Westmoreland	\$98	\$746	\$229
Monessen City SD	Westmoreland	\$307	\$800	\$431
Mount Pleasant Area SD	Westmoreland	\$225	\$794	\$360
New Kensington-Arnld SD	Westmoreland	\$394	\$966	\$537
Norwin SD	Westmoreland	\$142	\$783	\$268
Penn-Trafford SD	Westmoreland	\$211	\$874	\$341
Southmoreland SD	Westmoreland	\$318	\$855	\$453
Yough SD	Westmoreland	\$223	\$793	\$353
Lackawanna Trail SD	Wyoming	\$350	\$1,115	\$541
Tunkhannock Area SD	Wyoming	\$323	\$1,073	\$511
Central York SD	York	\$192	\$1,010	\$360
Dallastown Area SD	York	\$220	\$1,059	\$403
Dover Area SD	York	\$276	\$882	\$420
Eastern York SD	York	\$206	\$883	\$355
Hanover Public SD	York	\$265	\$1,024	\$448
Northeastern York SD	York	\$347	\$1,014	\$514
Northern York Co SD	York	\$204	\$952	\$360
Red Lion Area SD	York	\$299	\$840	\$427
South Eastern SD	York	\$222	\$991	\$383
South Western SD	York	\$253	\$961	\$407
Southern York County SD	York	\$291	\$1,097	\$482
Spring Grove Area SD	York	\$214	\$859	\$354
West Shore SD	York	\$124	\$799	\$251
West York Area SD	York	\$265	\$882	\$412
York City SD	York	\$617	\$2,027	\$969
York Suburban SD	York	\$173	\$917	\$338

* In Philadelphia City SD, PTRSA funds are used for wage tax reductions instead of property tax relief.

SOURCES: Pennsylvania Department of Education, General Information on Act 72 of 2004, "Estimates of State Funded Property Tax Relief and Per Household Property Tax Reduction," Sept 21, 2004 (http://www.pde.state.pa.us/proptax/lib/proptax/act72_estimates.xls); Pennsylvania Department of Education, Financial Summaries of Annual Financial Report Data, "Expenditure Data for All School Entities, 2003-2004," (http://www.pde.state.pa.us/k12_finances/cwp/view.asp?w=3&q=50949); Pennsylvania Department of Education, "Charter Public Schools: Questions and Answers," (http://www.pde.state.pa.us/charter_schools/); Pennsylvania Department of Education, "Public, Private, and Non-Public Schools: Enrollments 2004-2005," July 2005, (<http://www.pde.state.pa.us/k12statistics/lib/k12statistics/P&NPENroll0405Rev3.pdf>).

Conclusion

The benefits of the Property Tax Relief Scholarship Act are:

- Homeowners are guaranteed the level of property tax relief promised under the Homeowner Tax Relief Act (Act 72 of 2004), even if *no* students use Property Tax Relief Scholarships.
- Property tax relief for homeowners increases when just *one* student migrates from a district to an alternative school.
- Homeowners could receive property tax relief as much as *five times greater* than the relief promised under the Homeowner Tax Relief Act (Act 72 of 2004).
- No taxes are shifted or raised on working families or job providers/creators.
- Low- and middle-income families are empowered with the financial ability to choose better or safer schools for their children with \$3,000 Property Tax Relief Scholarships.
- Public school per-pupil expenditures are increased, or, at a minimum, maintained at current per-pupil expenditures.
- Growing districts are provided with additional options to hold down property tax increases.

ENDNOTES:

1. The latest data available from the Pennsylvania Department of Education Annual Finance Report Data. Accessible at <http://www.pde.state.pa.us>.
2. First grade students not previously enrolled would be included as public school students. The Minimal Migration Measure has a range of 0.7 to 3.3; 485 school districts have a Measure of 1:1.0-3.3; only 16 school districts are 1:0.9 or less.
3. Pennsylvania Department of Education, "Charter Public Schools: Questions and Answers." Accessible at <http://www.pde.state.pa.us>.
4. Although charter schools receive additional funding for special needs students, which increases this proportion, these costs have not been included in the Marginal Per-Pupil Cost Model calculation.
5. School Choice Wisconsin. Accessible at <http://www.schoolchoiceinfo.org>.
6. "School Choice Facts." School Choice Wisconsin. Accessible at <http://www.schoolchoiceinfo.org>.
7. Pennsylvania Department of Education, "Public Private, and Non-Public Schools: Enrollments 2004-2005," July 2005. Accessible at <http://www.pde.state.pa.us>.
8. Pennsylvania Department of Education, Financial Summaries of Annual Financial Report Data, "Expenditure Data for All School Entities, 2003-2004." Accessible at <http://www.pde.state.pa.us>.
9. Although charter schools receive additional funding for special needs students, which decreases the school districts' "take," this deduction for school districts is not included in the Marginal Per-Pupil Cost calculation. Pennsylvania Department of Education, "Charter Public Schools: Questions and Answers." Accessible at <http://www.pde.state.pa.us>.
10. Fiscal and Enrollment Trends, Milwaukee Public Schools, 1990-2006. School Choice Wisconsin, October 2005. Accessible at <http://www.schoolchoiceinfo.org>.
11. Maranto, R. "Getting More, Paying Less: Children, Taxpayers and Public Schools Benefit from the Educational Improvement Tax Credit," *Commonwealth Foundation Policy Brief*, Vol. 03, No. 03, March 2003.

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