

Pennsylvania Jurisdictions that employ Land Value Taxation (*LVT*)

Millage Rates as of January 2013

| Jurisdiction | Land Tax Rate (mills) | Building Tax Rate (mills) | Tax Ratio | Aggregate Property Tax Rate (mills) | Year Established |
|--|-----------------------|---------------------------|-----------|-------------------------------------|------------------|
| Aliquippa School District | 188.000 | 29.500 | 6.3729 | 60.530 | 1993 |
| Aliquippa City | 81.000 | 11.400 | 7.1053 | 24.900 | 1988 |
| Allentown City | 50.380 | 10.720 | 4.6996 | 17.520 | 1997 |
| Altoona City | 369.015 | 0.0 | 369.015 | 47.84 | 2002 |
| Clairton City | 33.000 | 3.5 | 9.5 | 7.500 | 1989 |
| Clairton School District | 75.000 | 3.100 | 24.1935 | 22.000 | 2006 |
| DuBois City | 82.000 | 2.000 | 44 | 18.370 | 1991 |
| Duquesne City | 18.50 | 11.5 | 1.61 | 10.3 | 1985 |
| Ebensburg Borough | 25.00 | 7.500 | 3.33 | 10.500 | 2000 |
| Harrisburg City | 30.97 | 5.16 | 6.0 | 9.630 | 1975 |
| Lock Haven City | 22.16 | 4.55 | 4.9 | 7.58 | 1991 |
| McKeesport City | 16.500 | 4.260 | 3.8732 | 7.000 | 1980 |
| New Castle City | 26.497 | 7.792 | 3.40 | 11.18 | 1982 |
| Pittsburgh Business District | 4.374 | 0 | 4.374 | N/A | 1997 |
| Scranton City | 92.2636 | 20.065 | 4.6 | 28.500 | 1913 |
| Titusville City | 53.510 | 13.35 | 4.0082 | 18.333 | 1990 |
| Washington City | 100.630 | 3.500 | 28.7514 | 21.620 | 1985 |