pennsylvania
DEPARTMENT OF AGRICULTURE

BUREAU OF FARMLAND PRESERVATION

DATE: May 1, 2009

TO: County Assessors

FROM: Douglas M. Wolfgang, Director
Bureau of Farmland Preservation
Pennsylvania Department of Agriculture

RE: Act 319
2009 Clean and Green Use Values

Attached are the 2009 Clean and Green use values for the 2010 tax year. Act 319 requires that the Pennsylvania Department of Agriculture provide assessors with use values annually.

Agriculture values increased again this year due to higher returns to the land and lower interest rates. Forest values averaged about the same as last year.

The county has the option of establishing base year values unless:

1. The annual values provided by the Department drop below the base year values in any given year, or;
2. The county undertakes a countywide reassessment.

Also, a county may develop values of their own provided they do not exceed the Department's, and the same subcategories are used (example: Class I-VH).

If you have questions concerning the attached 2009 use values, or general questions regarding administration of the program, please do not hesitate contacting this office at (717) 783-3167.

Attachment: 2009 Clean and Green Use Values

Pennsylvania Farmland and Forest Land Assessment Act of 1974

May-09

Agricultural Use and Agricultural Reserve Values

	ADAMS	BLAIR	CARBON	COLUMBIA	ERIE	HUNTINGDON	LAWRENCE	MERCER	NORTHUMBERLAND
Class I VH	$817.63	$1,040.62	$762.75	$846.96	$920.93	$902.43	905.02	896.11	875.22
Class II VH	$789.68	$1,025.00	$754.17	$835.98	$898.08	$895.15	876.70	891.20	867.75
Class II H	$677.74	$940.41	$650.67	$766.93	$832.57	$812.76	778.35	838.63	783.80
Class II M	$609.27	$846.81	$575.89	$673.60	$724.85	$703.57	736.40	0.00	671.86
Class III ML	$0.00	$0.00	$0.00	$591.60	$0.00	$0.00	0.00	0.00	530.86
Class III VH	$738.52	$1,004.46	$729.59	$819.01	$0.00	$881.98	842.96	0.00	839.41
Class III H	$665.45	$922.75	$643.09	$746.87	$821.36	$799.28	775.56	810.49	750.43
Class III M	$585.17	$824.69	$563.67	$661.35	$696.03	$679.88	713.58	778.94	647.53
Class III ML	$478.59	$685.44	$454.09	$557.67	$629.82	$623.82	586.98	606.84	497.06
Class IV VH	$0.00	$992.56	$0.00	$0.00	$0.00	$0.00	0.00	0.00	0.00
Class IV H	$644.30	$899.23	$626.85	$738.00	$776.58	$781.63	763.66	784.87	730.34
Class IV M	$573.77	$814.09	$558.53	$640.65	$677.58	$668.19	657.10	743.84	618.61
Class IV ML	$462.59	$651.42	$446.88	$529.44	$596.90	$591.14	553.16	0.00	481.34
Other	$413.35	$566.65	$363.45	$422.88	$425.94	$461.59	442.76	468.09	424.87

	ALLEGHENY	BRADFORD	CENTRE	CRAWFORD	FAYETTE	INDIANA	LEBANON	MIFFLIN	PERRY
Class I VH	$766.55	$846.75	$885.82	$895.35	$683.12	$817.29	1005.81	997.13	805.60
Class II VH	$731.76	$812.89	$868.71	$868.10	$679.37	$809.62	988.62	985.93	792.74
Class II H	$647.43	$748.05	$750.99	$759.83	$603.80	$724.44	856.98	883.84	699.26
Class II M	$596.17	$688.74	$695.76	$712.35	$570.12	$677.32	738.83	801.22	658.32
Class II ML	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	0.00	0.00
Class III VH	$697.50	$0.00	$843.20	$832.54	$652.09	$791.71	964.05	972.95	761.21
Class III H	$635.50	$720.63	$737.63	$737.71	$590.77	$705.48	839.52	872.73	678.24
Class III M	$569.97	$661.78	$668.11	$698.47	$559.50	$642.47	716.70	781.74	638.27
Class III ML	$0.00	$593.72	$557.42	$0.00	$0.00	$0.00	637.33	598.99	0.00
Class IV VH	$0.00	$0.00	$830.82	$0.00	$0.00	$0.00	0.00	930.32	0.00
Class IV H	$612.88	$711.29	$724.10	$717.55	$0.00	$701.86	829.17	855.30	665.86
Class IV M	$557.68	$650.40	$657.49	$640.50	$535.50	$631.88	706.35	767.90	630.11
Class IV ML	$501.58	$573.07	$525.34	$598.66	$477.65	$560.43	619.07	610.53	494.10
Other	$358.54	$385.73	$456.97	$427.94	$342.53	$406.94	522.43	488.70	395.50

	ARMSTRONG	BUCKS	CHESTER	CUMBERLAND	FOREST	JEFFERSON	LEHIGH	MONROE	PHILADELPHIA
Class I VH	$0.00	$726.70	$1,028.81	$867.10	$754.32	$749.18	816.56	748.19	NONE
Class II VH	$773.94	$690.21	$1,017.36	$855.88	$738.29	$744.77	805.54	739.16	
Class II H	$719.48	$598.66	$891.86	$730.93	$659.70	$670.62	696.82	650.81	
Class II M	$628.55	$0.00	$815.19	$690.85	$615.36	$603.31	600.38	593.79	
Class II ML	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	0.00	
Class III VH	$751.51	$666.79	$967.90	$835.88	$719.22	$0.00	783.56	717.91	
Class III H	$695.51	$568.17	$862.22	$723.83	$638.24	$658.63	682.93	636.59	
Class III M	$605.28	$501.75	$774.92	$642.84	$592.48	$584.48	575.89	577.18	
Class III ML	$545.67	$0.00	$0.00	$0.00	$0.00	$526.24	537.30	482.62	
Class IV VH	$0.00	$654.67	$0.00	$0.00	$0.00	$0.00	766.60	0.00	
Class IV H	$672.82	$548.77	$833.12	$700.70	$619.88	$648.87	653.49	619.07	
Class IV M	$584.73	$486.38	$751.49	$637.88	$580.14	$554.15	564.52	551.97	
Class IV ML	$517.44	$442.74	$651.12	$518.58	$517.18	$498.71	479.87	469.55	
Other	$390.10	$343.92	$523.10	$451.10	$369.69	$376.21	417.42	358.92	

	BEAVER	BUTLER	CLARION	DAUPHIN	FRANKLIN	JUNIATA	LUZERNE	MONTGOMERY	PIKE
Class I VH	$847.39	$871.46	$799.95	$846.85	$960.10	$904.27	820.45	890.13	877.68
Class II VH	$818.71	$853.97	$798.22	$846.01	$917.36	$896.87	801.10	849.27	873.81
Class II H	$729.47	$763.64	$699.27	$723.47	$805.73	$809.85	712.07	745.16	750.65
Class II M	$665.84	$684.97	$651.16	$639.42	$683.29	$718.03	659.19	0.00	700.17
Class II ML	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	0.00	588.48
Class III VH	$786.96	$829.06	$761.09	$823.40	$877.88	$883.91	794.18	817.04	0.00
Class III H	$715.26	$754.00	$680.91	$721.39	$785.17	$782.97	695.00	707.30	725.52
Class III M		$675.11	$620.69	$606.82	$679.96	$682.26	631.57	638.13	687.09
Class III ML	$0.00	$596.16	$0.00	$522.01	$589.20	$620.94	547.31	570.60	0.00
Class IV VH	$768.55	$0.00	$0.00	$0.00	$0.00	$853.32	0.00	793.51	860.15
Class IV H	$696.32	$735.07	$671.53	$682.34	$772.58	$751.57	686.26	698.81	0.00
Class IV M	$610.95	$667.27	$608.18	$573.74	$653.15	$657.45	620.14	626.79	628.22
Class IV ML	$507.57	$532.46	$547.23	$509.38	$556.87	$612.80	526.00	547.64	588.48
Other	$403.72	$426.16	$391.19	$407.71	$483.01	$448.25	397.86	443.25	420.69

	BEDFORD	CAMBRIA	CLEARFIELD	DELAWARE	FULTON	LACKAWANNA	LYCOMING	MONTOUR	POTTER
Class I VH	$953.61	$0.00	$777.74	$926.20	$877.16	$787.10	814.46	813.08	835.51
Class II VH	$926.41	$755.56	$756.40	$897.65	$865.89	$768.29	805.66	802.93	825.40
Class II H	$802.49	$671.09	$665.98	$785.78	$772.44	$687.66	728.66	717.86	749.62
Class II M	$685.51	$621.10	$616.38	$675.77	$674.87	$629.12	659.74	620.14	687.34
Class II ML	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	0.00	585.55
Class III VH	$865.40	$733.77	$723.23	$884.27	$856.20	$0.00	793.12	790.10	0.00
Class III H	$787.96	$653.62	$651.66	$780.32	$765.64	$663.88	715.18	698.23	728.27
Class III M	$649.27	$590.74	$589.64	$666.06	$665.67	$604.98	636.09	615.91	667.19
Class III ML	$623.96	$0.00	$0.00	$0.00	$568.65	$538.42	565.66	544.41	573.67
Class IV VH	$0.00	$0.00	$0.00	$825.14	$0.00	$0.00	0.00	0.00	0.00
Class IV H	$774.17	$635.14	$641.15	$747.60	$749.91	$0.00	692.62	687.41	716.54
Class IV M	$630.36	$585.85	$571.30	$636.83	$659.21	$593.27	626.07	606.70	654.75
Class IV ML	$593.23	$526.08	$520.04	$606.33	$535.94	$510.27	542.44	497.16	561.30
Other	$446.03	$376.07	$371.74	$471.02	$428.96	$364.13	439.49	397.91	418.57

	BERKS	CAMERON	CLINTON	ELK	GREENE	LANCASTER	MCKEAN	NORTHAMPTON	SCHUYLKILL
Class I VH	$903.49	$675.59	$773.61	$698.93	$649.79	$1,150.11	711.89	885.01	768.92
Class II VH	$893.75	$668.50	$766.13	$686.52	$618.23	$1,122.01	700.02	862.17	761.55
Class II H	$785.08	$582.09	$699.71	$630.24	$583.37	$910.08	625.25	736.75	677.79
Class II M	$680.35	$544.36	$623.82	$570.42	$528.93	$0.00	579.40	638.36	608.90
Class II ML	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	0.00	0.00
Class III VH	$870.39	$642.12	$755.44	$667.54	$0.00	$1,066.81	677.22	852.39	740.61
Class III H	$776.99	$570.69	$691.59	$611.03	$556.49	$857.29	605.01	725.75	665.44
Class III M	$673.04	$527.60	$611.85	$553.64	$517.80	$0.00	525.93	633.24	589.25
Class III ML	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	518.97	0.00
Class IV VH	$0.00	$0.00	$0.00	$0.00	$0.00	$1,013.25	0.00	829.10	0.00
Class IV H	$767.63	$552.48	$667.43	$591.11	$548.09	$829.08	579.40	716.43	655.69
Class IV M	$657.79	$492.86	$598.80	$540.51	$488.40	$706.27	511.44	613.61	584.21
Class IV ML	$593.00	$0.00	$535.67	$479.45	$444.51	$0.00	461.47	497.12	531.75
Other	$389.20	$358.07	$416.16	$342.73	$317.78	$522.43	378.34	415.39	413.14

	SNYDER	SULLIVAN	TIOGA	VENANGO	WASHINGTON	WESTMORELAND	YORK
Class I	$869.02	$846.62	$830.02	$810.65	$747.98	$817.44	$877.89
Class II VH	$860.62	$0.00	$812.07	$799.98	$711.57	$799.89	$867.00
Class II H	$764.26	$758.53	$726.53	$706.82	$666.76	$750.79	$732.76
Class II M	$670.41	$697.87	$638.74	$659.88	$0.00	$696.33	$691.04
Class II ML	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Class III VH	$849.34	$0.00	$0.00	$767.53	$0.00	$0.00	$834.41
Class III H	$734.17	$0.00	$684.26	$687.66	$646.37	$737.41	$722.27
Class III M	$656.84	$669.49	$616.67	$640.24	$600.59	$664.14	$642.88
Class III ML	$567.45	$593.33	$551.57	$0.00	$0.00	$534.72	$609.74
Class IV VH	$0.00	$0.00	$0.00	$754.74	$0.00	$0.00	$0.00
Class IV H	$728.07	$756.23	$665.19	$659.88	$630.84	$724.72	$696.13
Class IV M	$628.27	$646.44	$609.72	$609.28	$563.39	$652.37	$612.12
Class IV ML	$543.25	$551.94	$535.38	$0.00	$516.87	$525.00	$550.37
Other	$422.12	$424.15	$375.30	$430.88	$365.77	$420.17	$451.18

	SOMERSET	SUSQUEHANNA	UNION	WARREN	WAYNE	WYOMING
Class I	$796.23	$753.10	$837.22	$802.18	$683.91	$742.42
Class II VH	$784.33	$743.71	$828.52	$793.69	$672.96	$723.57
Class II H	$734.34	$696.48	$733.88	$718.32	$626.81	$663.15
Class II M	$649.05	$642.77	$636.51	$664.10	$584.41	$611.93
Class II ML	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Class III VH	$757.07	$0.00	$819.52	$777.53	$0.00	$0.00
Class III H	$705.06	$673.77	$717.13	$700.66	$602.80	$641.54
Class III M	$616.79	$609.40	$626.03	$650.82	$552.57	$588.81
Class III ML	$0.00	$546.49	$543.27	$0.00	$491.78	$520.29
Class IV VH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Class IV H	$685.85	$0.00	$701.64	$689.29	$0.00	$623.64
Class IV M	$597.99	$598.14	$597.12	$621.52	$526.17	$563.71
Class IV ML	$556.25	$517.91	$515.83	$559.09	$456.64	$493.09
Other	$397.64	$355.20	$441.26	$399.65	$351.58	$351.90

CLEAN AND GREEN YIELD PARAMETERS BY LAND USE SUBCATEGORIES*

LAND CAPABILITY CLASS

YIELD GROUPING	I	II	III	IV	OTHER
VERY HIGH	111 & ABOVE	111 & ABOVE	111 & ABOVE	111 & ABOVE	---
HIGH	---	91-110	91-110	91-110	---
MEDIUM	---	71-90	71-90	71-90	---
MEDIUM LOW	---	51-70	51-70	51-70	---
LOW	---	50 & BELOW	50 & BELOW	50 & BELOW	---

*CORN YIELDS SHOWN IN BU/AC.

ACT 319

FOREST RESERVE ASSESSMENT

2009

Forestland tax should be based on productivity - the ability of the land to produce timber or wood fiber.

Forest type can be used as a measure of land value and is available to all forest landowners through The Pennsylvania State University and Pennsylvania Department of Conservation and Natural Resources - Bureau of Forestry.

Total yield in board foot volume per acre can be predicted for each of the six defined forest types from yield tables constructed in cooperation with The Pennsylvania State University. An average volume reduction (cull factor) can be obtained for each of the four regions by reviewing the Pennsylvania Bureau of Forestry's timber sales.

Due to quarterly adjustments of timber prices and short-term fluctuations within these prices, a ten-year olympic average is computed for each region to discourage abrupt yearly differences in the tax base. This ten-year average is recomputed each year by the DCNR-Bureau of Forestry.

Value of the yield is determined by applying total board footage to averaged ten-year values reported in the *Pennsylvania Woodlands Market Report.*

Due to an increasing difference in price between certain tree species, the assessment will be applied to a specific forest classification type. The classifications will be Softwood Stands, Select Oak-50% or more Red and White Oak, Oak, Northern Hardwoods, Black Cherry – 40% or More, and Miscellaneous Hardwoods.

Also, due to the difference in price within these individual forest types across geographic regions of Pennsylvania, each region will be evaluated separately.

Pennsylvania timber is a long-term crop that requires 80 or more years to reach a harvestable size. For the calculations required of this program a rotation age of 80 is assumed.

The average annual gross return of a timber crop is determined by dividing the value of the crop at the time of harvest by the rotation age, 80 years.

The average annual net return of a timber crop is determined by subtracting the annual management costs from the average annual gross return. This

annual management cost has been averaged across Pennsylvania and determined to be $4.59 per acre. The annual management cost is adjusted each year to allow for inflation/deflation by changing it by the average percent change in stumpage value.

The adjusted average annual net return per acre is determined through discounting the net return to account for ownership costs by multiplying by (1- Federal Income Tax Rate) or (1-.1807).

Use value per acre is determined using the formula

$$\frac{\left[\frac{(P \times Y)}{R} - C\right] \times (1-t_i)}{i + t_m(1-t_i)}$$

where P= stumpage price per unit of wood produced

Y= yield of wood at rotation age

R= rotation age = 80 years

C= average annual management costs = $4.59

t_i = federal income tax rate

i = averaged 8-year interest rate

t_m= (averaged total county millage rate x assessment percentage)

In an effort to have the interest rate used in these calculations more nearly reflect actual rates experienced in the economy we are using Federal Land Bank agricultural lending rates from the Columbia, SC organizations of the AgFirst Farm Credit Banks. This is done using ten-year averages to avoid short-term ups and downs in the rates. This year the rate will be the Olympic average of ten years at the Federal Land Bank rate: 8.378% for 1999 and 9.618% for 2000 and 8.04% for 2001 and 7.083% for 2002 and 6.729% for 2003 and 7.178% for 2004 and 7.417% for 2005, 7.76% for 2006, and 7.54% for 2007 and 6.65% for 2008. This averages to 7.516%, which is the figure used for determining 2009 use values.

In order to implement this assessment procedure, a landowner would have to provide the assessor with a management plan stating total acreage in each forest type, or a forest type map, or a statement defining the property's predominate forest classification types.

The assessor (or landowner) should determine the acreage in each of the six forest type classes, multiply the acreage by the county forest type use values and then multiply by the millage rates to compute the total land tax for the forest property using the forest land tax work sheets

Each year the DCNR-Bureau of Forestry will provide the Department of Agriculture with updated Tables.

FOREST LAND USE ASSESSMENT – DEFINITIONS

A. Forest Reserve –

Land, ten acres or more, stocked by forest trees of any size and capable of producing timber or other woods products.

B. Forest Type Classifications[1] –

1. Softwood Stand – Forest is comprised mainly (>50%) of softwood species. This includes pine plantations, spruce plantations and larch plantations.

2. Select Oak Stands – Forest canopy is comprised mainly (>50%) of high quality oak such as Northern Red Oak and White Oak

3. Oak Stands – Similar to Select Oak classification but species such as Scarlet Oak, Black Oak and Chestnut Oak are present as dominant / co-dominant species of canopy.

4. Northern Hardwood Stands – Predominant species of Sugar Maple, Red Maple, American Beech, and Black Cherry at less than 40% relative cover with associate species of Red Oak, Yellow Birch, Sweet birch and White Ash.

5. Black Cherry (40% or More Stands) – Stand composition is at least 40% Black Cherry with mixed oak, birch and maple as associates.

6. Miscellaneous Hardwoods – Forest composition consists of pure Birch stands, Aspen stands or of combinations of such species as Yellow Poplar, American Beech, Red Maple, Oak species, Black Locust, and mesophytic species such as Basswood, Sugar Maple, Black Walnut and Eastern Hemlock.

[1]Overview,

See attached Pennsylvania Clean and Green Forest Type Classification Packet for detailed definition of individual forest stands.

2009 Pennsylvania Clean and Green Forest Reserve County Average Use Values

County	Average Use Value	County	Average Use Value
Adams	$ 94.25	Juniata	$ 77.14
Allegheny	$105.82	Lackawanna	$ 69.14
Armstrong	$229.64	Lancaster	$ 87.95
Beaver	$107.32	Lawrence	$286.51
Bedford	$ 83.37	Lebanon	$ 74.81
Berks	$ 85.07	Lehigh	$ 93.46
Blair	$ 88.23	Luzerne	$ 57.35
Bradford	$106.08	Lycoming	$ 69.43
Bucks	$ 71.98	McKean	$323.55
Butler	$263.37	Mercer	$273.10
Cambria	$ 92.31	Mifflin	$ 73.20
Cameron	$209.79	Monroe	$ 56.01
Carbon	$ 37.10	Montgomery	$ 71.35
Centre	$ 56.97	Montour	$ 65.53
Chester	$ 70.95	Northampton	$ 91.69
Clarion	$191.63	Northumberland	$ 62.09
Clearfield	$ 73.38	Perry	$ 82.67
Clinton	$ 45.72	Pike	$ 41.18
Columbia	$ 63.90	Potter	$308.87
Crawford	$263.07	Schuylkill	$ 67.04
Cumberland	$ 94.10	Snyder	$ 48.01
Dauphin	$ 72.90	Somerset	$ 93.74
Delaware	$ 66.21	Sullivan	$101.17
Elk	$289.40	Susquehanna	$ 97.69
Erie	$276.73	Tioga	$ 78.99
Fayette	$ 85.65	Union	$ 48.50
Forest	$244.92	Venango	$243.54
Franklin	$ 80.77	Warren	$209.36
Fulton	$ 81.98	Washington	$114.40
Greene	$ 84.45	Wayne	$103.94
Huntingdon	$ 79.39	Westmoreland	$ 94.87
Indiana	$ 83.95	Wyoming	$ 72.70
Jefferson	$259.53	York	$ 86.02

County Officials may use County Average Use Values for all forest reserve acreage. It is their option to use these figures or the actual forest type use values. In either case county assessors must apply use values uniformly across all land enrolled in Forest Reserve. A county must not modify methods, but rather use just one method of valuing Forest Reserve acreage. *County officials may use a lower value than the one supplied by the DCNR.* The PA DCNR-Bureau of Forestry and the Pennsylvania State University-School of Forest Resources supply these values to the PA Department of Agriculture. Values have been determined from the most recent forest inventory data that is available from the United States Forest Service.

County	Softwood	Select Oak	Oak	Northern Hardwood	Black Cherry	Misc Hardwood	Weighted Average	Region
Adams	$20.44	$189.82	$59.06	$29.19	$232.99	$91.72	$94.25	SE
Allegheny	$16.28	$122.77	$47.26	$82.18	$184.59	$70.33	$105.82	SW
Armstrong	$81.24	$224.52	$157.24	$229.43	$878.87	$119.41	$229.64	NW
Beaver	$16.51	$124.52	$47.93	$83.35	$187.21	$71.33	$107.32	SW
Bedford	$18.77	$141.58	$54.49	$94.76	$212.86	$81.11	$83.37	SW
Berks	$18.94	$175.84	$54.71	$27.04	$215.83	$84.97	$85.07	SE
Blair	$18.47	$139.32	$53.63	$93.26	$209.47	$79.81	$88.23	SW
Bradford	$21.16	$68.47	$13.06	$100.25	$517.07	$47.18	$106.08	NE
Bucks	$20.37	$189.21	$58.87	$29.10	$232.24	$91.43	$71.98	SE
Butler	$89.11	$246.28	$172.48	$251.66	$964.02	$130.98	$263.37	NW
Cambria	$16.61	$125.25	$48.21	$83.84	$188.32	$71.75	$92.31	SW
Cameron	$81.18	$224.35	$157.12	$229.25	$878.18	$119.32	$209.79	NW
Carbon	$21.42	$69.33	$13.22	$101.51	$523.59	$47.78	$37.10	NE
Centre	$22.17	$71.75	$13.69	$105.07	$541.91	$49.45	$56.97	NE
Chester	$20.08	$186.50	$58.03	$28.68	$228.92	$90.12	$70.95	SE
Clarion	$86.36	$238.67	$167.15	$243.89	$934.24	$126.93	$191.63	NW
Clearfield	$17.38	$131.04	$50.44	$87.71	$197.02	$75.07	$73.38	SW
Clinton	$21.11	$68.32	$13.03	$100.04	$515.99	$47.08	$45.72	NE
Columbia	$22.13	$71.60	$13.66	$104.84	$540.75	$49.34	$63.90	NE
Crawford	$83.64	$231.14	$161.88	$236.19	$904.77	$122.93	$263.07	NW
Cumberlan	$20.41	$189.52	$58.97	$29.15	$232.63	$91.58	$94.10	SE
Dauphin	$19.42	$180.33	$56.11	$27.73	$221.34	$87.14	$72.90	SE
Delaware	$18.74	$174.03	$54.15	$26.77	$213.62	$84.09	$66.21	SE
Elk	$85.79	$237.09	$166.04	$242.27	$928.04	$126.09	$289.40	NW
Erie	$85.22	$235.52	$164.94	$240.66	$921.89	$125.26	$276.73	NW
Fayette	$18.17	$137.01	$52.73	$91.71	$205.99	$78.49	$85.65	SW
Forest	$83.80	$231.60	$162.20	$236.66	$906.57	$123.17	$244.92	NW
Franklin	$20.68	$192.08	$59.77	$29.54	$235.76	$92.81	$80.77	SE
Fulton	$18.70	$141.02	$54.28	$94.39	$212.02	$80.79	$81.98	SW
Greene	$16.69	$125.85	$48.44	$84.24	$189.22	$72.10	$84.45	SW
Huntingdor	$18.76	$141.47	$54.45	$94.69	$212.70	$81.04	$79.39	SW
Indiana	$17.16	$129.39	$49.80	$86.61	$194.53	$74.12	$83.95	SW
Jefferson	$85.49	$236.28	$165.47	$241.44	$924.87	$125.66	$259.53	NW
Juniata	$20.50	$190.40	$59.24	$29.28	$233.70	$92.00	$77.14	SE
Lackawanr	$20.35	$65.86	$12.56	$96.44	$497.42	$45.39	$69.14	NE
Lancaster	$19.91	$184.92	$57.54	$28.44	$226.98	$89.35	$87.95	SE
Lawrence	$86.05	$237.81	$166.55	$243.00	$930.85	$126.47	$286.51	NW
Lebanon	$19.93	$185.06	$57.58	$28.46	$227.15	$89.42	$74.81	SE
Lehigh	$19.88	$184.59	$57.44	$28.39	$226.57	$89.20	$93.46	SE
Luzerne	$21.80	$70.55	$13.46	$103.30	$532.82	$48.62	$57.35	NE
Lycoming	$21.65	$70.05	$13.36	$102.57	$529.02	$48.27	$69.43	NE
McKean	$81.92	$226.40	$158.55	$231.34	$886.19	$120.40	$323.55	NW
Mercer	$82.02	$226.68	$158.75	$231.64	$887.31	$120.56	$273.10	NW
Mifflin	$19.46	$180.67	$56.22	$27.79	$221.76	$87.30	$73.20	SE
Monroe	$20.62	$66.73	$12.73	$97.71	$503.95	$45.99	$56.01	NE
Montgomer	$20.20	$187.55	$58.36	$28.84	$230.20	$90.62	$71.35	SE
Montour	$22.69	$73.43	$14.01	$107.52	$554.56	$50.60	$65.53	NE
Northampt	$19.50	$181.09	$56.35	$27.85	$222.28	$87.51	$91.69	SE
Northumbe	$21.50	$69.57	$13.27	$101.87	$525.43	$47.95	$62.09	NE
Perry	$20.43	$189.72	$59.03	$29.18	$232.87	$91.68	$82.67	SE

Pike	$20.96	$67.82	$12.94	$99.30	$512.19	$46.74	$41.18	NE
Potter	$85.42	$236.06	$165.33	$241.22	$924.04	$125.55	$308.87	NW
Schuylkill	$19.16	$177.89	$55.35	$27.36	$218.36	$85.96	$67.04	SE
Snyder	$21.78	$70.48	$13.44	$103.20	$532.29	$48.57	$48.01	NE
Somerset	$18.61	$140.31	$54.01	$93.92	$210.96	$80.38	$93.74	SW
Sullivan	$22.68	$73.40	$14.00	$107.48	$554.36	$50.59	$101.17	NE
Susquehar	$20.10	$65.03	$12.40	$95.22	$491.11	$44.81	$97.69	NE
Tioga	$21.38	$69.19	$13.20	$101.31	$522.53	$47.68	$78.99	NE
Union	$22.00	$71.19	$13.58	$104.24	$537.64	$49.06	$48.50	NE
Venango	$83.56	$230.94	$161.74	$235.98	$903.97	$122.82	$243.54	NW
Warren	$81.95	$226.49	$158.62	$231.44	$886.57	$120.46	$209.36	NW
Washingto	$17.53	$132.20	$50.88	$88.49	$198.76	$75.73	$114.40	SW
Wayne	$22.18	$71.79	$13.69	$105.11	$542.15	$49.47	$103.94	NE
Westmorel	$17.11	$129.03	$49.66	$86.37	$193.99	$73.92	$94.87	SW
Wyoming	$21.40	$69.26	$13.21	$101.41	$523.03	$47.73	$72.70	NE
York	$19.48	$180.86	$56.28	$27.82	$222.00	$87.39	$86.02	SE