Each Washington County real estate property owner received a notice of new assessed value. Each taxpayer was advised of their right to file on or before August 10, 2016 an appeal of their new assessed value. The assessment office has been receiving inquiries from taxpayers asking "What will my new taxes be?". Of course, if you file an appeal, you are not filing an appeal of your taxes directly, but you are filing an appeal of the assessed value. However, to give each taxpayer some idea of what to expect when they receive their new tax bills, the County Assessment Office is providing the following information to you.

Following this information is a chart of the initial market value of the real estate located in each taxing district. The taxing districts being municipality, school district and the County. As a taxpayer, you know that you get a tax bill from each of these taxing districts. The initial values at the County level indicate that the assessed values increased from $1,657,121,256 to $17,447,060,762, an initial increase of a factor of 10.53 times. Please keep in mind that the old assessed value was based upon 25% of the 1981 market value while the new assessment is based upon 100% of the current market value. Similarly, included in the attached list are the old and new values and increase factor for each of the taxing districts.

It is noted in the chart that the values are "initial values." Keep in mind that it is likely that these values will decrease following appeal hearings. For example, the current County factor of 10.53 is likely to be closer to 10.0. The values on which 2017 taxes will be based will be determined as of November 15, 2016 by the Chief Assessor of Washington County. At that time, the Chief Assessor will provide final values to the taxing districts.

PLEASE UNDERSTAND THAT AN INCREASE IN ASSESSED VALUE OF 10.53 TIMES DOES NOT MEAN THAT YOUR COUNTY TAXES WILL INCREASE BY THAT AMOUNT.

The purpose of reassessment is not to increase revenue for the taxing bodies but rather base tax rates on actual market value and thus make the system fair to all taxpayers. In fact, by

law, the County Commissioners must reduce the 2017 County millage by the same percentage that the assessment values increased. In other words, the current County tax millage of 24.9 mils must be reduced to 2.36 mils so that the tax revenues will be the same. The same process must be followed by each municipality and school district. If a municipality or school district wants to increase its tax revenue, it must do so by a separate vote so that there can be no hidden tax increases. Further, the County and local municipalities are limited to an increase of no more than 10% in the year following reassessment. School districts are treated differently in that they are subject to the provisions of Act One. Under Act One, without a voters' referendum or a waiver from the Department of Education, the school district cannot raise taxes more than the Federal Employment Wage Cost Index for elementary and secondary schools which this year run from 1.9% to 2.9%, depending upon the applicable school district.

THE WASHINGTON COUNTY COMMISSIONERS HAVE STATED THAT THERE WILL NOT BE A COUNTY TAX INCREASE FOR 2017. IN OTHER WORDS, THE COUNTY TAX MILLAGE WILL BE SET TO BE REVENUE NEUTRAL.

The chart which follows shows the factor by which the real estate assessments increased for each of the different taxing districts. You will note that the increase factor was different for each of these taxing districts. If you want to estimate whether your real estate taxes for each of these taxing districts will decrease or increase, you can do this by comparing your assessment increase to the average increase experienced in each of the taxing districts. As an example, the County tax factor is 10.53, so if you multiply your old assessment by 10.53 and if the result is greater than your new assessment, your County tax will be lower and by the same token if that amount is lower than your new assessment, your County tax will be higher. This calculation can be used to estimate your municipal and school taxes using the factor for those taxing districts as set forth below. This means that an individual's taxes could increase for one taxing district, decrease for a second taxing district and remain the same for the third taxing district.

INITIAL REASSESSMENT PROPERTY VALUES

MUNICIPAL DISTRICT	OLD VALUE	NEW VALUE	FACTOR
ALLENPORT BOROUGH	$2,609,832	$28,216,770	10.81
AMWELL TOWNSHIP	$24,009,791	$278,497,010	11.60
BEALLSVILLE BOROUGH	$1,762,415	$23,295,010	13.22
BENTLEYVILLE BOROUGH	$11,683,320	$136,129,326	11.65
BLAINE TOWNSHIP	$3,465,509	$43,902,690	12.67
BUFFALO TOWNSHIP	$14,038,249	$158,618,724	11.30
BURGETTSTOWN BOROUGH	$6,374,762	$74,325,200	11.66
CALIFORNIA BOROUGH	$21,889,059	$213,650,355	9.76
CANONSBURG BOROUGH	$48,467,806	$551,808,780	11.39
CANTON TOWNSHIP	$46,542,268	$496,211,000	10.66
CARROLL TOWNSHIP	$35,763,341	$334,905,678	9.36
CECIL TOWNSHIP	$161,358,502	$1,988,391,937	12.32
CENTERVILLE BOROUGH	$15,322,828	$179,333,460	11.70
CHARLEROI BOROUGH	$15,557,627	$132,630,480	8.53
CHARTIERS TOWNSHIP	$62,731,284	$674,898,032	10.76
CLAYSVILLE BOROUGH	$2,786,425	$34,408,740	12.35
COAL CENTER BOROUGH	$395,073	$5,332,300	13.50
COKEBURG BOROUGH	$1,832,778	$19,357,950	10.56
CROSS CREEK TOWNSHIP	$8,853,463	$103,993,460	11.75
DEEMSTON BOROUGH	$3,488,977	$54,412,280	15.60
DONEGAL TOWNSHIP	$14,438,310	$164,652,870	11.40
DONORA BOROUGH & ANNEX	$16,712,282	$135,526,140	8.11
DUNLEVY BOROUGH	$1,777,296	$17,123,680	9.63
EAST BETHLEHEM TOWNSHIP	$7,332,004	$90,667,190	12.37
EAST FINLEY TOWNSHIP	$11,984,549	$110,377,709	9.21
EAST WASHINGTON BOROUGH	$10,618,676	$109,010,570	10.27
ELCO BOROUGH	$956,231	$9,696,920	10.14
ELLSWORTH BOROUGH	$2,895,748	$26,970,030	9.31
FALLOWFIELD TOWNSHIP	$22,902,724	$242,564,060	10.59
FINLEYVILLE BOROUGH	$2,278,056	$23,442,190	10.29
GREENHILLS BOROUGH	$795,205	$10,400,370	13.08
HANOVER TOWNSHIP	$17,941,523	$221,844,410	12.36
HOPEWELL TOWNSHIP	$5,922,643	$83,078,730	14.03
HOUSTON BOROUGH	$5,601,010	$65,366,000	11.67
INDEPENDENCE TOWNSHIP	$8,413,598	$95,943,075	11.40
JEFFERSON TOWNSHIP	$6,583,679	$88,520,815	13.45
LONG BRANCH BOROUGH	$2,362,927	$25,545,020	10.81
MARIANNA BOROUGH	$994,306	$9,190,100	9.24
MIDWAY BOROUGH	$3,806,415	$38,101,800	10.01
CITY OF MONONGAHELA	$17,359,315	$182,035,610	10.49
MORRIS TOWNSHIP	$11,118,394	$98,285,476	8.84
MT PLEASANT TOWNSHIP	$25,670,960	$297,118,810	11.57
MCDONALD BOROUGH	$6,044,454	$83,260,300	13.77
MCDONALD BOROUGH ANNEX	$1,445,321	$15,614,400	10.80
NEW EAGLE BOROUGH	$8,526,981	$85,982,070	10.08
NORTH BETHLEHEM TOWNSHIP	$9,770,972	$113,994,380	11.67

NORTH CHARLEROI BOROUGH	$4,266,184	$34,244,270	8.03
NORTH FRANKLIN TOWNSHIP	$35,871,249	$461,874,540	12.88
NORTH STRABANE TOWNSHIP	$201,588,655	$2,007,149,890	9.96
NOTTINGHAM TOWNSHIP	$28,018,094	$292,046,578	10.42
PETERS TOWNSHIP	$346,802,274	$3,110,187,050	8.97
ROBINSON TOWNSHIP	$11,477,287	$133,073,730	11.59
ROSCOE BOROUGH	$2,766,618	$26,851,900	9.71
SMITH TOWNSHIP	$21,010,569	$265,412,010	12.63
SOMERSET TOWNSHIP	$18,983,098	$214,777,195	11.31
SOUTH FRANKLIN TOWNSHIP	$25,049,067	$264,367,680	10.55
SOUTH STRABANE TOWNSHIP	$115,898,096	$1,291,721,430	11.15
SPEERS BOROUGH	$9,895,553	$90,816,040	9.18
STOCKDALE BOROUGH	$1,728,504	$20,699,200	11.98
TWILIGHT BOROUGH	$1,093,708	$9,415,140	8.61
UNION TOWNSHIP	$37,028,023	$379,209,345	10.24
WEST BETHLEHEM TOWNSHIP	$6,108,263	$77,012,620	12.61
WEST BROWNSVILLE BOROUGH & ANNEX	$4,018,728	$42,529,870	10.58
WEST FINLEY TOWNSHIP	$7,519,157	$71,729,010	9.54
WEST MIDDLETOWN BOROUGH	$571,272	$6,977,518	12.21
WEST PIKE RUN TOWNSHIP	$7,958,539	$89,820,099	11.29
CITY OF WASHINGTON	$56,281,430	$580,513,740	10.31

SCHOOL DISTRICT	OLD VALUE	NEW VALUE	FACTOR
AVELLA	23,760,976	289,992,783	12.20
BENTWORTH	45,165,916	511,228,811	11.32
BETH CENTER	35,008,793	433,910,660	12.39
BURGETTSTOWN	51,910,533	650,102,435	12.52
CALIFORNIA	42,957,007	441,643,234	10.28
CANON-MCMILLAN	411,414,963	4,547,350,607	11.05
CHARLEROI	57,221,596	547,492,870	9.57
CHARTIERS-HOUSTON	68,332,294	740,264,032	10.83
FORT CHERRY	48,444,437	567,169,040	11.71
MCGUFFEY	91,194,865	956,743,269	10.49
PETERS	346,802,274	3,110,187,050	8.97
RINGGOLD	145,686,092	1,433,147,611	9.84
TRINITY	222,321,404	2,528,303,980	11.37
WASHINGTON	66,900,106	689,524,310	10.31
COUNTY TOTALS	**$1,657,121,256**	**$17,447,060,762**	**10.53**