

Pennsylvania's Success with Local Tax Reform An Earth Trustee Policy Approach

by John McConnell, Earth Day Founder and Alanna Hartzok, UN NGO Representative

As we approach the new millennium people are looking for a truly new approach to solving the human enigma of rags and riches in a world of abundance. The great task before us is to seek in ecology, economics and ethics the choices that will encourage initiative, eliminate poverty and pollution, and provide a sustainable future.

Many of our political and economic institutions are unfair and inefficient. Increasing numbers of us need now to assume our responsibilities as citizens to correct these imbalances and to assert our rights as individuals.

The earth as the birthright of all people is the paramount human right that we must now affirm. The earth's vast lands and natural resources must not only be carefully stewarded but also fairly shared. It is time to replace welfare with "earthshare."

The value of our land and resources is the appropriate source of funding for community needs to educate children and provide for a safe and secure environment. The earth should not be a source of private profit, as it was the creation of no human effort. Under an earthshare system there would be significant dividends to distribute as royalties to every child, woman, and man. With taxes removed from labor and productive capital, there would be a great jubilee as the wealth of the planet was fairly and abundantly shared by all.

The good news is that the "Liberty State" of Pennsylvania, specifically 15 cities in Pennsylvania, has been leading the country and indeed the world in pioneering a fair, efficient, and effective local tax reform based on earthshare principles.

Rarely understood is the fact that the property tax is actually two types of taxes - one upon building values, and the other upon land values. This distinction is an important one, as these two types of taxes have significantly different impacts on incentive motives and development results.

Pennsylvania's innovative approach to property tax reform makes this important distinction between land and buildings. The tax is decreased on buildings, thereby giving the incentive to maintain, restore, and improve properties, and the levy on land values is increased, thus discouraging land speculation and profiteering in land. This "split-rate" or "two-tier" tax approach thus frees labor and productive capital while collecting the "earthshares" of the land and resource base to the benefit of the community as a whole. The policy is a practical mechanism whereby earth resources can be fairly shared by all.

This earthshare policy promotes a more efficient use of land, utilities, and other infrastructure, decreases the pressures of urban sprawl, and assures a broader spread in the benefits of development to the community as a whole.

Land value taxation was a key policy recommendation made by the Committee on Banking, Finance and Urban Affairs of the House of Representatives, 96th Congress. The report was published with the title "Compact Cities: Energy Saving Strategies for the Eighties."

Taxing land values while decreasing taxes on buildings encourages holders of underutilized urban land sites to improve their properties. This policy gives a positive incentive for working capitalists to provide shelter and affordable living and working space while slumlording and land speculation is penalized. The significance of this policy is not first and foremost to encourage development per se, but rather to assure that the benefits of development be widespread while impacting as lightly as possible on existing ecosystems.

As such, the concepts of "sustainable development" are more appropriately enunciated at this time. In 1987 the United Nations appointed the World Commission on Environment and Development (the Brundtland Commission) which started the conversation about sustainable development globally. They produced the famous report called "Our Common Future" which defined sustainable development as follows:

"A sustainable society is one that can persist over generations, one that is far-seeing enough, flexible enough, and wise enough not to undermine either its physical or its social systems of support."

Current mainstream development models and methods in most cases contribute to the maldistribution of wealth. Statistics show that the top 1% of the population now has accumulated more wealth than the bottom 90%. The land value tax, in essence a type of user fee for access to limited natural resources, is a policy that both harnesses market incentives and individual initiative and furthers social cohesion by narrowing the rich/poor gap. There is even greater need to make this point now, when the direction is towards cutbacks in many social services, the removal of the bandages placed to hold back the hemorrhage of the body politic.

Land value based public finance policies encourage home improvements and affordable housing. Commonly 85% of homeowners pay less with this policy than they do with the traditional flatrate approach, at least this has been the case in Pennsylvania. For those who do pay more it is not significantly more and tends to be on wealthier homeowners who can better afford to pay a little more. If you consider that their business efforts are encouraged with this policy, they often come out ahead overall.

There are now 15 Pennsylvania cities (Fig. 1) using the two-rate approach. Pittsburgh and Scranton were the first to implement this policy, which dates as far back as 1913. Since that time enabling legislation was passed which gave this option to third class cities as well.

In 1993, legislation sponsored by Representative Sue Laughlin extended the two-rate option to school districts of the third class with a coterminous boundary with a third class city. Only eight school districts met this qualification, but it was a beginning. Currently, HB 2093, sponsored by Representative Ronald Buxton, would extend the two-rate tax option to include all school districts.

In addition to this school district bill there are six other bills in the Pennsylvania State Legislature which would further extend the two-rate tax option. Twin bills in both the House (Rep. Gladeck, HB 1261) and Senate (Senator Punt, SB 580) would give the two-rate tax policy choice to the nearly 1000 boroughs of the state, a population of 2 and 1/2 million people.

Representative Joseph Gladeck's "Tax Free Development Zone Act" (HB 1256) recommends that municipalities wishing to designate an area as a tax free zone use the split-rate tax as well. Gladeck's HB 1258 extends the two-rate tax option to second class townships, HB 1259 extends it to first class townships, and HB 1260 would give this option to a city that desperately needs it, the first class city of Philadelphia.

Among the cities which have gone to the two-rate system there is a wide spread in the land-to-building-value tax ratio. For instance, the small city of Aliquippa, which led the way towards the two-rate option for school districts, taxes land 16 times more heavily than buildings. Pittsburgh taxes land at nearly six times the rate of buildings, the Titusville ratio is nearly 9 to 1, while Harrisburg's rate has been 3 to 1, although it will soon change to 4 to 1. (Fig. 2)

Research based on building permits issued in the three year period prior to and after the implementation of the two-rate tax policy in Pennsylvania cities consistently shows significant increases in building permits issued after the policy was put in place.

Let us now consider how this has worked in Pittsburgh and Harrisburg in particular. Pittsburgh has the longest history of this approach dating back to 1913. This city has extended its land value tax since that time so that now land values are taxed six times more heavily than building values.

Pittsburgh has a more compact development pattern than many cities, with the big buildings concentrated in the downtown area, not sprawled across the land as is the case in so many cities

where land speculation forces "leapfrog" development. Pittsburgh is a high quality of life city on several indicators and an average priced home is still affordable to the average income household.

Pittsburgh was highlighted in a *Fortune* magazine story (8/8/83) entitled "Higher Taxes that Promote Development." Research conducted by *Fortune's* real estate editor on the first four cities to go to the two-rate system independently verified that this approach does indeed encourage economic regeneration in the urban centers.

A recent study by University of Maryland economists Wallace Oates and Robert Schwab compared average annual building permit values in Pittsburgh and 14 other eastern cities during the decade before and the decade after Pittsburgh greatly expanded its two-rate tax. The results showed that Pittsburgh had a 70.4% increase in building permits while the 15 city average showed a decrease of 14.4% of building permits issued. These findings about Pittsburgh's far superior showing are especially remarkable when it is recalled that this city's traditional basic industry - steel- was undergoing a severe crisis throughout the latter decade. (Fig. 3)

Pennsylvania is a pioneer leading the way and this is being increasingly acknowledged. A *Wall Street Journal* article (3/12/85) was entitled "It's the Land Tax, by George, That Sets Pennsylvania Apart." Recently the headline of a very well written article in *The Washington Post* (9/24/95) simply stated "D.C. Should Learn From Pittsburgh." Stories in the *Philadelphia Inquirer* (6/5/95) and the *Philadelphia Weekly* (7/19/95) urged the adoption of land value tax policy.

Now on to Harrisburg which taxes land values three times more than building values. This city's glossy promotional magazine points to its 2/3 lower property tax milage on improvements than on land as one reason why businesses should locate there.

Once considered one of the most distressed cities in the nation, Harrisburg since 1982 has sustained an economic resurgence that has garnered national acclaim. Harrisburg has twice won the top United States community honor as All-American City, along with the top state recognition from the state Chamber of Business and Industry as Outstanding Community in Pennsylvania, all because of Harrisburg's development initiatives and progress.

The following letter was sent to Patrick Toomey of Allentown by Mayor Stephen Reed of Harrisburg on October 5, 1994:

"The City of Harrisburg continues in the view that a land value taxation system, which places a much higher tax rate on land than on improvements, is an important incentive for the highest

and best use of land in already developed communities, such as cities.

In our central business district, for example, our two-tiered tax rate policy has specifically encouraged vertical development, meaning highrise construction, as opposed to lowrise or horizontal development that seems to permeate suburban communities and which utilizes much more land than is necessary.

With over 90% of the property owners in the City of Harrisburg, the two-tiered tax rate system actually saves money over what would otherwise be a single tax sytem that is currently in use in nearly all municipalities in Pennsylvania.

We therefore continue to regard the two-tiered tax rate system as an important ingredient in our overall economic development activities.

I should note that the City of Harrisburg was considered the second most distressed in the United States twelve years ago under the Federal distress criteria. Since then, over \$1.2 billion in new investment has occurred here, reversing nearly three decades of very serious previous decline. None of this happened by accident and a variety of economic development initiatives and policies were created and utilized. The two-rate system has been and continues to be one of the key local policies that has been factored into this initial economic success here."

Here are a few of the improvements mentioned in the Harrisburg literature:

- * The number of vacant structures, over 4200 in 1982, is today less than 500.
- * With a resident population of 53,000, there are 4,700 more city residents today employed than in 1982.
- * The crime rate has dropped 22.5% since 1981.
- * The fire rate has dropped 51% since 1982.

These results are especially noteworthy when one considers the fact that 41% of the land of Harrisburg cannot be taxed by the city because it is state or non-profit real estate.

Two-Rate Tax Fights Sprawl, Encourages Housing

Low-density, discontinuous land use development, known as "sprawl," contributes to many of the ills that plague our society. Property tax reform can create economic incentives to reverse this trend, thereby encouraging the use of transit while conserving energy and open space.

Sprawl inhibits the use of transit which thus necessitates auto travel, which in turn contributes to air pollution. Energy and time are wasted in traffic jams, reducing productivity and increasing stress. Health is endangered from pollution and automobile accidents. Per capita infrastructure costs are high because roads, sewers, etc. must be extended through sparsely occupied areas. Undeveloped areas are too small and too scattered to support meaningful conservation uses or agriculture.

The Clean Air Act mandates the achievement of ambient air quality standards. Recent scientific studies show that merely reducing the number of vehicle miles travelled does not provide a commensurate reduction in pollution due to the preponderance of emissions that occur when vehicles are started and those which occur even when vehicles are idle. Therefore, Congestion Mitigation and Air Quality funds available might be spent most profitably on traffic demand management to reduce the number of vehicle trips.

Perhaps the most effective way to accomplish this objective is to encourage the development of housing in close proximity to jobs, schools, recreation and shopping. Compact, mixed-use development not only allows people to walk or bike to their destinations, but it also enhances the efficiency of mass transit.

The economic incentives promoting sprawl can be partially explained by the second of two ways in which land owners earn money. First, a land owner can make money by developing a site and renting or selling it to someone who will use that development. Second, a land owner can wait for population increases, wage increases, or public infrastructure improvements to impart value to a site, which the land owner can appropriate through a higher rent or sales price.

All too often, land near public infrastructure at "Point A" (like a subway station or major road intersection) remains vacant or grossly underutilized because a land owner is waiting for a price in excess of what space users will pay today. This drives developers to seek cheaper sites, farther away from public infrastructure at "Point B."

Once this cheaper land is developed and inhabited, the occupants of this area create political pressure to extend the infrastructure from "A" to "B." Once this occurs, land prices at "B" rise, choking off development there, (even though additional capacity exists) and driving developers and users farther away to "Point C."

Property tax reform can help create economic incentives to develop land adjacent to public infrastructure and amenities while reducing development pressures at sites farther away. This reform recognizes that the property tax is really two different taxes, with very different economic consequences.

One part of the property tax is a tax on the value of buildings. Because buildings must be produced and maintained in order to have value, a tax on building values is a cost of production. All taxes on production result in lower production and higher prices. It does not make sense to inflate the cost of housing when so many cannot afford decent shelter.

The other part of the property tax is a tax on the value of land. Land is not a product of human labor. Because a tax on land cannot be avoided by producing less land, or by moving land from one jurisdiction to another, a tax on land values is not a cost of production but functions as a fee for land use.

Landowners who underutilize valuable land sites with speculative intent contribute to sprawl and the costly, inefficient use of infrastructure. But a land value based property tax reverses the incentive for land speculation. This type of user fee system curbs speculation and resultant sprawl by lowering land prices and thus encouraging infill development and better utilization of sites, infrastructure, and public transit.

To counteract sprawl, the property tax can be reformed by reducing the tax rate applied to building values while increasing the tax rate applied to land values.

With a land value based property tax the greatest economic imperative to develop land exists adjacent to existing infrastructure and amenities. At the same time, a reduction in the tax rate applied to building values makes that development more profitable and further encourages compact, energy efficient urban design. The greater utilization of land adjacent to existing infrastructure reduces the demand for development in outlying areas.

A significant amount of vacant and underutilized land exists within most urban areas. With this form of property tax, new development is focussed within the existing urbanized area, rather than outside it.

Compact development, by utilizing existing infrastructure, conserves natural and financial resources and encourages walking, cycling, and public transit. Of course, zoning and other community land use controls should be coordinated to insure appropriate development and the establishment of public open space within the urban area.

Land derives its value from the desirability of its surroundings (location). Increasing taxes on land discourages speculation and returns to the public economic values that are largely created by public expenditures in the first place.⁵ A building, on the other hand, derives its value from the owner's work in constructing and maintaining it. Reducing taxes on buildings reduces the cost of housing and home maintenance.

Together, these tax changes promote the clustering of development adjacent to existing infrastructure, reducing development pressure on outlying areas and discouraging urban sprawl. A split-rate tax helps harmonize economic incentives with public policy objectives for affordable housing, urban economic development and environmental protection.

This approach also constitutes a traffic demand management strategy that will reduce the need for auto trips. It satisfies several of the factors that must be considered in the development of both metropolitan and state Transportation Improvement Plans.

Conclusion

Hopefully, the many benefits of this earthsharing approach to local community finance policy has been clearly articulated in this paper. Implementation of other types of taxation policies currently being proposed or imposed have disastrous results that further aggravate many of our social problems. Income and sales taxes decrease and depress purchasing capacity. Reducing or removing the land value tax component of the property tax encourages land speculation and land price inflation. The market cannot function effectively in order to provide affordable housing for all with such tax approaches.

A land value tax policy, based on the principle of earth trusteeship, harmonizes the needs for both social equity and environmental safeguards. Most other policy approaches do little or nothing to combat poor utilization of already developed land sites, and thus encourage urban sprawl and its many unattractive disadvantages of air pollution due to excessive automobile use, development on scenic rural areas and farmlands, and the need for the expansion of costly infrastructure.

Time is of the essence. More citizens of the world need to awaken to the importance of this fair and effective tax reform. Indeed, without an involved citizenry this policy is likely to suffer setbacks rather than movements forward. Despite progress in this direction in Pennsylvania, many members of the state's legislature are nevertheless pushing tax reform options that would further impoverish the middle and lower classes while playing havoc with the environment.

We must move forward in this direction towards earth trustee policies that would collect the earthshares of oil and mineral wealth, of the electromagnetic spectrum, and of satellite orbital zones, which are increasing in value every day. Citizens can help each other secure their right to the earth in this practical manner. Significant cash dividends representing our birthright share of earth values can then be distributed to each individual to assure that basic needs are met for everyone everywhere.

A great worldwide campaign is now being launched to focus attention on the progress in Pennsylvania. Letters have been pouring in to the Governor urging him to work against policy proposals such as Senate Bill 2 which would permit sales and income taxes on localities while eliminating property taxes. We urge you to lend your voice to this effort by writing to: Governor Thomas J. Ridge, 225 Capitol Building, Harrisburg, PA 17120, USA. Please send a copy of your letter to Alanna Hartzok, 123 South Second Street, Chambersburg, PA 17201, USA or FAX (717)263-2820.

Here are excerpts from a few of the many letters from people from other countries and other states who have written to Governor Ridge, sounding out the alarm against Senate Bill 2 and informing him of their great interest in having Pennsylvania continue to be their guiding light in leading the way with the truly significant progress being made in the earthsharing approach to local community finance:

Dear Governor Ridge,

"I am an English Quaker and live a short distance from William Penn's burial place and have long looked to Pennsylvania as an exemplar corner of the globe when it comes to financing local and government projects and have learned with dismay of the proposal to decrease revenue from property tax and introduce taxes on income and sales.... Your proposals (SB 2) will inevitably result in increased speculation in land, marginalise lower income groups and entrench their poverty. By comparison with the negative effects of income and sales taxes, the application of the principle of funding public expenditure by collecting land rents is positive, efficient and just." Gordon Rudlin, Witney, England

"Such a change (from property to sales and income taxes) will increase the cost of land due to speculation resulting in (1) people being unable to run a business after meeting property costs (2) people in business will need to increase sales of goods or services to meet property costs (3) people will need to save longer for deposits on homes (4) increased bookwork for business and the general population (5) tax avoidance and evasion which is impossible with a land value tax. Please look at sales and income taxes for what they are- inequitable." Russel H. Jones, Eden Hills, Australia

"As an interested spectator of the progress in the economy of the state of Pennsylvania and in particular of the achievements of the 15 cities that over the years have decided to adopt the two-rate system for their municipal taxes, I am disturbed by the recent news that there is now a move against this program... Here in Israel there is so much work being done to promote peace and provide security that little energy remains for more domestic problems... Instead of the light shining from Jerusalem it seems that we are too occupied in stopping up the cracks. So it is up to some of our friends to show us the way. May the State of Pennsylvania continue to illuminate and shed light on what otherwise appears to be a darkening world, by the support that it has previously given to causes such as this, with the aim of economic justice and greater prosperity." David H. Chester, Israel

"I was greatly disappointed to learn recently that moves are afoot in Pennsylvania, in the shape of proposal SB 2, to give local authorities the power to decrease revenue from the property tax and to bring in sales and income taxes. There is a good deal of empirical evidence to suggest that those communities which have in recent years lowered, or better still abolished, the building element of the property tax while raising the land element, have experienced significant economic benefits. I would therefore urge you, Sir, to intervene in this matter on behalf of the great majority of Pennsylvania citizens who would be disadvantaged by the enactment of SB 2."
George Morton, Germany

"I write you as a researcher and teacher in land policy and land use matters, and because I have been told that in your state plans have been made to shift taxation from property taxes more into sales and income taxes. I see such a change as going into wrong and harmful direction which diminishes the well-being of most citizens and local communities." Pekka V. Virtanen, Helsinki University of Technology, Finland

"Recent press reports indicate that the Pennsylvania State Senate is considering adopting a proposal (SB 2) that would decrease revenue from property tax and introduce new sales and income taxes.... The effect of such moves would be to increase the tax burden on young families and the less well off... The Scottish Ogilvie Society campaigns for the development of social and political economic systems which bring justice to society. The proposals now before you will not have this effect. We trust that on behalf of the citizens of Pennsylvania you will intervene and thoroughly examine these proposals, and then reject them as misguided or iniquitous." Peter Robertson Gibb, Scotland

"For some years now a number of cities in Pennsylvania have been able to effect a property tax, providing the opportunity to raise revenue from land values. Such a tax hurts none who contribute their labour, nor does it inhibit those who employ labour because a tax on the rent of land cannot be passed on in raised prices, enhances profits, is therefore job-creative and non-inflationary. America was founded on the relinquishment of punitive taxation. Do not let Pennsylvania put the clock back, but let the "Liberty State" remain a beacon to those who hope for more enlightened policies from their governments." Anthony R. Currington, London, United Kingdom

"Recently I received the sad news that the state of Pennsylvania might rejoin the other backward states after being our illustrious leader into the economic future. You were giving all of us hope... now you are toying with returning your state to the past to be like us in Missouri. What a shame... We certainly hope you retain your leadership status by not only keeping the gains you have made in the past but accelerating the move to the site (land value tax) method in the future. Donald J. Killoren, St. Louis, Missouri

"Pennsylvania is known in many quarters of the world as one of the few places that has sought to tip its fiscal system towards equity.... I do very much hope you will ask your colleagues ...to raise the hopes of all of us who are watching what happens in Pennsylvania." Nicholas Denny, UK

¹ Joseph DiMasi, "The Effects of Site Value Taxation in an Urban Area: A General Equilibrium Computational Approach," *National Tax Journal*, vol. 40, December, 1987

² Letter of Mayor Stephen Reed of Harrisburg to Patrick Toomey of Allentown, 10/5/94.

³ Harrisburg - An Economic Profile, back cover page of this 96-page publication available at the City Government Center, 10 N. Second Street, Harrisburg, PA 17101-1678, Tel. (717)255-3040.

⁴ "Real Property Tax Rates for Tax Year 1992," published by the Pro-Housing Property Tax Coalition, June 21, 1991.

⁵ "Value capture," as described here, is enumerated in ISTEPA as an innovative financing technique to be included in Long-Range Plans and state Transportation Improvement Plans. See sections 134(g)(2)(B) and 134(h)(2)(B).

Those persons interested in reading the complete letters of which portions are printed above, and the additional letters to Governor Ridge, or for more information, please contact Alanna Hartzok, State Coordinator, Pennsylvania Fair Tax Coalition and United Nations NGO Representative, 123 South Second Street, Chambersburg, PA 17201, phone/FAX:(717)263-2820 Email:earthrts@pa.net

For further information regarding Earth Trustee principles and the Earth Magna Charta (www.interport.net/~earth) contact John McConnell, Earth Day Founder, 1933 Woodbine Street, Ridgewood, NY 11385, FAX (718)-366-7028.

Credit for portions of this paper dealing with issues of urban sprawl goes to Rick Rybeck, c/o Honorable Hilda Mason, Council of the District of Columbia, Washington, DC 20004, (202)724-8064

FIGURE 1

Fifteen Pennsylvania Cities are Now Two-Rate

from Incentive Taxation, April, 1995 Phone: (410)740-1177

CITY	Land Rate	Building Rate	One-Rate	Population	Two-Rate		\$ Per Yr. Saved
					Since	% of Tax Rev. From Land By Bldgs.	
Alliquippa S.D.	163.00	11.000	0.0442	13,374	1993	80.55%	\$2,115,366
Alliquippa	79.00	7.000	0.0227	13,374	1988	75.92%	\$1,001,915
Clairton	100.00	21.050	0.0366	9,656	1989	53.72%	\$300,193
Coatsville	50.15	25.000	0.0303	11,038	1991	33.90%	\$70,521
Connellsville	113.50	17.500	0.0304	9,229	1992	50.10%	\$384,508
DuBois	51.00	13.000	0.0193	8,286	1991	43.96%	\$31,180
Duquesne	80.00	38.000	0.0463	8,845	1985	34.04%	\$134,182
Harrisburg	32.25	10.750	0.0142	52,376	1975	36.05%	\$2,533,689
Lock Haven	31.10	10.273	0.0175	9,230	1991	61.84%	\$117,963
McKeesport	100.00	19.000	0.0364	26,016	1980	59.04%	\$865,637
New Castle	87.28	22.030	0.0338	28,334	1982	46.58%	\$1,192,131
Oil City	85.50	26.800	0.0378	11,949	1989	42.45%	\$478,190
Pittsburgh	184.50	32.000	0.0609	369,379	1913	57.42%	\$73,739,859
Scranton	66.00	12.000	0.0261	81,805	1913	65.96%	\$3,997,371
Titusville	61.34	15.00	0.0200	6,434	1990	32.97%	\$308,773
Washington	177.24	17.660	0.0482	15,791	1985	70.38%	\$1,495,562
TOTAL							\$88,767,040

Rates for Fiscal Year 1995

FIGURE 2

LAND TO BUILDING TAX RATIO IN CITIES
USING THE TWO-RATE TAX

Cities (all in PA)	Year Two-Rate Tax First Adopted	Current Land-To Building Tax Ratio
Pittsburgh	1913	5.61 to 1
Scranton	1913	3.90 to 1
Harrisburg	1974	3.00 to 1
McKeesport	1980	4.00 to 1
New Castle	1982	1.75 to 1
Washington	1985	4.35 to 1
Duquesne	1985	5.61 to 1
Aliquippa	1988	16.20 to 1
Clairton	1989	4.76 to 1
Oil City	1989	1.23 to 1
Titusville	1989	8.68 to 1

FIGURE 3

Statistics compiled by University of Maryland economists Wallace Oates and Robert Schwab compared average annual building permit values in Pittsburgh and 14 other eastern cities during the decade before and the decade after Pittsburgh greatly expanded its two-rate tax.

AVERAGE ANNUAL VALUE OF BUILDING PERMITS
(Thousands of Constant 1982 Dollars)

	1960-1979	1980-1989	Percent Change
PITTSBURGH	181,734	309,727	+70.4
Akron	134,026	87,907	-34.4
Allentown	48,124	28,801	-40.2
Buffalo	93,749	82,930	-11.5
Canton	40,235	24,251	-39.7
Cincinnati	318,248	231,561	-27.2
Cleveland	329,511	224,587	-31.8
Columbus	456,580	527,026	+15.4
Dayton	107,798	92,249	-14.4
Detroit	368,894	277,783	-24.7
Erie	48,353	22,761	-52.9
Rochester	118,726	82,411	-30.6
Syracuse	94,503	53,673	-43.2
Toledo	138,384	93,495	-32.4
Youngstown	33,688	11,120	-67.0
15-City Average	167,503	143,352	-14.4