THE MOORE REPORT

ISSUE 2 | AUGUST 24, 2026

YOUR HOME SHOULD NOT BE A LIFETIME TAX BILL

PROPERTY TAX RELIEF THAT LASTS

A practical plan to cut school property taxes by 50% within three years, protect schools, and stop taxing people out of their homes.

50%
SCHOOL TAX CUT

3 YEARS
TO REACH IT

33%
LOCAL TAX CUT

A NOTE FROM JAMES

Why Property Taxes Come First

The first full policy edition of The Moore Report

Issue 1 introduced the write-in campaign and explained why I am continuing. This issue begins the deeper work. Over the coming months, I will take the reforms behind this campaign one at a time and explain what is broken, what I would change, how it would be paid for, and what protections must be built into the law.

I am starting with property taxes because this is not an abstract argument. It is the bill that arrives whether a homeowner had a good year or a terrible one. It is the tax that keeps going after the mortgage is paid. It is one of the few government obligations that can eventually take a home from someone who worked a lifetime to own it.

> ### The commitment
> Reduce school property taxes by 50% within three years. Reduce covered county, municipal, and other local property taxes by at least 33% within five years. Continue working toward full elimination if it can be done without creating a larger tax or funding problem somewhere else.

I will not tell people that schools can run without money. Pennsylvania's Constitution requires a thorough and efficient system of public education, and I take that obligation seriously. I also will not accept the claim that permanently rising local property taxes are the only way to meet it.

The plan is built around a basic rule: relief must be real, measurable, and permanent. If Harrisburg cuts one bill and replaces it with a larger tax somewhere else, that is not relief. If a rebate helps for one year while the underlying tax keeps climbing, that is not reform. If a reduction disappears as soon as the next budget is passed, it was never secure.

This edition explains how the reduction would be phased in, why schools would continue to be funded, how spending and governance reforms make the cuts sustainable, and how seniors, families, farms, renters, and small businesses would be protected during the transition.

> ### What I am not promising
> I am not promising a painless overnight elimination funded by assumptions. I am promising a disciplined transition, public accounting, legal safeguards, and a continued push toward full elimination when the numbers prove it can be sustained.

Pennsylvanians deserve more than a slogan. You deserve to see the machinery behind the promise. That is what this issue is meant to provide.

INSIDE ISSUE 2

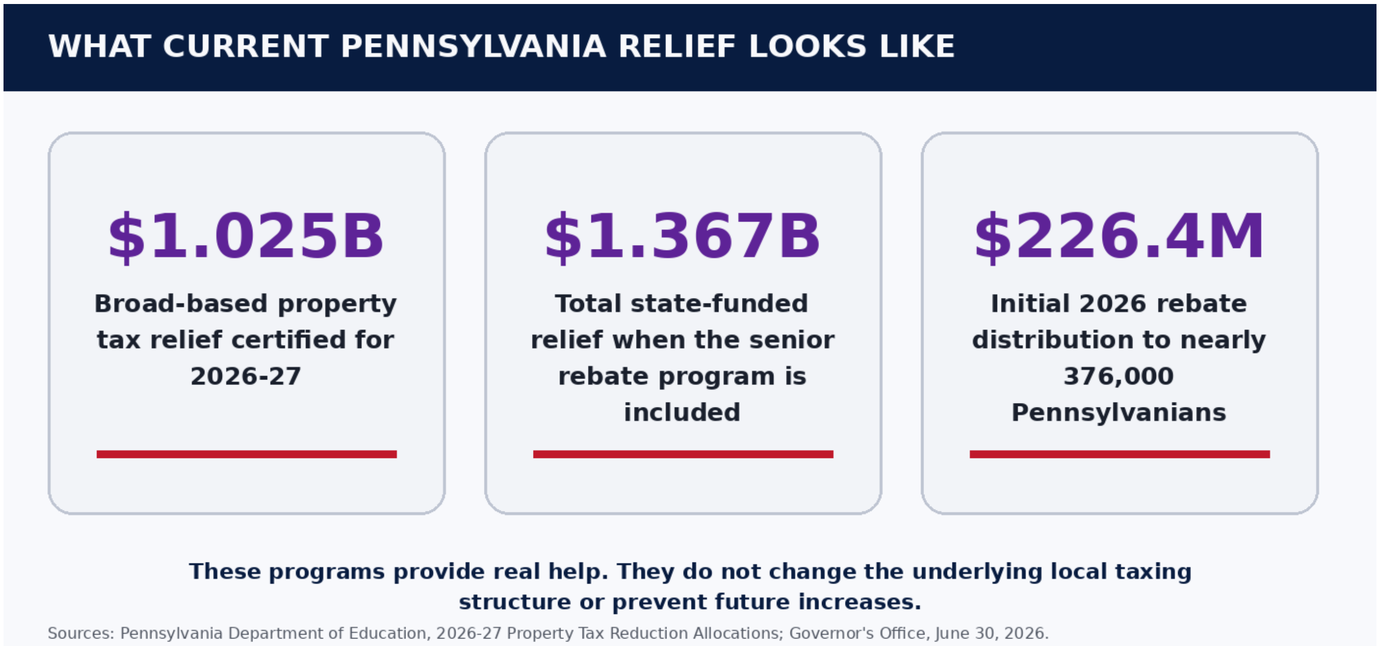
THE CURRENT SYSTEM

Relief Is Not the Same as Reform

Existing programs help people, but they do not fix the structure

Pennsylvania already spends substantial money on property tax relief. The Commonwealth has certified $1.025 billion in broad-based relief for the 2026-27 fiscal year. When the senior Property Tax/Rent Rebate Program is included, total state-funded property tax relief is projected at $1.367 billion.

The Shapiro administration also announced an initial 2026 distribution of $226.4 million to nearly 376,000 seniors, widows and widowers, and people with disabilities. That assistance matters. I will not pretend it does not help people who need it.



The problem is that relief programs sit on top of the same local taxing structure. The amount varies by school district, and the annual credit does not remove the district's ability to levy property taxes. Under Act 1, districts may still increase taxes within an annual index, and exceptions can allow increases beyond it for specified costs.

That is why a homeowner can receive relief and still watch the bill rise. The state is helping pay part of the burden, but it is not changing the system that creates the burden.

THE DIFFERENCE BETWEEN ASSISTANCE AND REFORM

- Assistance reduces part of a bill for an eligible person or property.
- Reform changes how the bill is created, how spending is controlled, and how future increases are limited.
- Permanent reform requires replacement revenue safeguards, taxing limits, audits, and public measurement.

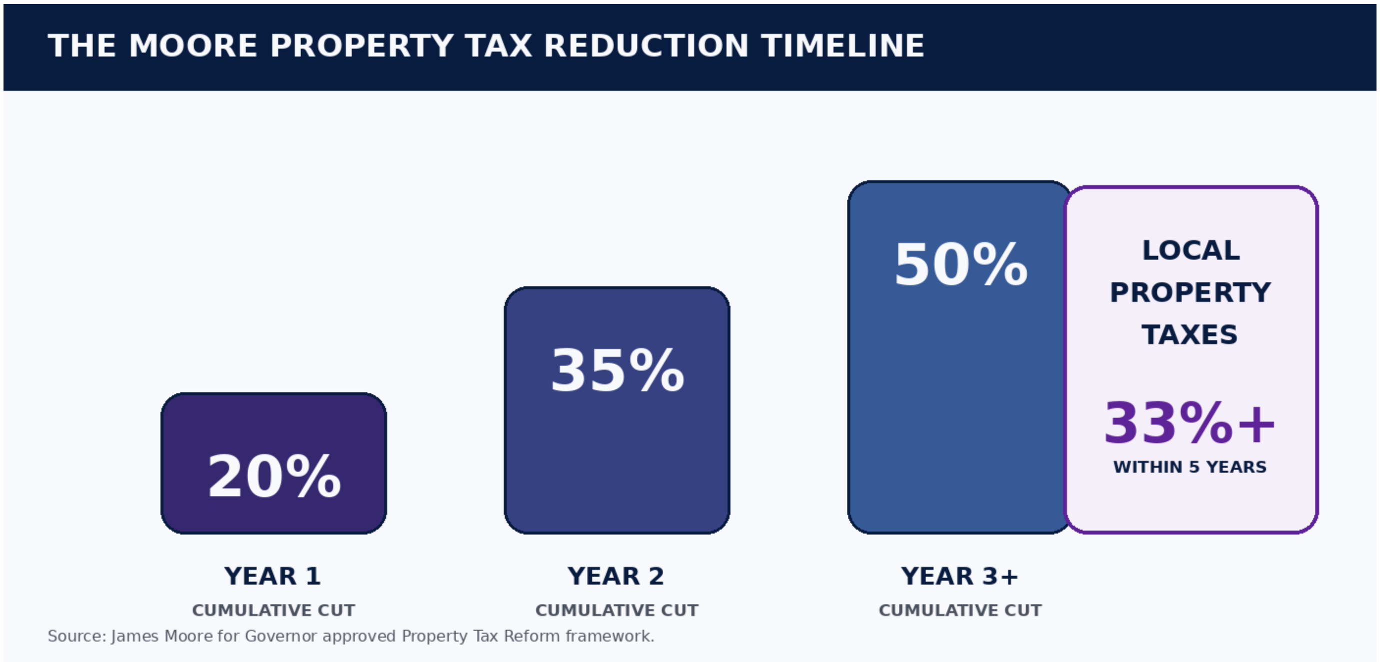
My plan keeps useful assistance in place during the transition. It does not use that assistance as an excuse to leave the underlying system untouched.

Source: Pennsylvania Department of Education, Property Tax Reduction Allocations and Act 1 guidance; Pennsylvania Governor's Office, June 30, 2026; Pennsylvania Department of Revenue, Property Tax/Rent Rebate Program.

THE REDUCTION PLAN

Fifty Percent Within Three Years

A phased transition that protects schools and taxpayers



The reduction is phased in because Pennsylvania cannot responsibly restructure school and local funding in a single budget cycle. Each stage creates time to verify savings, measure replacement revenue, protect school operations, and correct problems before the next reduction takes effect.

YEAR 1: 20% SCHOOL PROPERTY TAX REDUCTION

The first year begins with statewide and local audits, reserve reviews, procurement controls, enforcement against waste and fraud, and the first transfer of protected state replacement revenue. Every district must show the reduction on tax bills and report the effect publicly.

YEAR 2: 35% CUMULATIVE REDUCTION

The second year expands shared purchasing, administrative consolidation, county-level budget review, and performance requirements. The public should be able to compare promised savings with actual results before the next step is approved.

YEAR 3 AND AFTER: 50% CUMULATIVE REDUCTION

By the third year, school property taxes would be reduced by half and the reduction would be protected by limits on local taxing authority, replacement-revenue lockboxes, reserve rules, and public reporting.

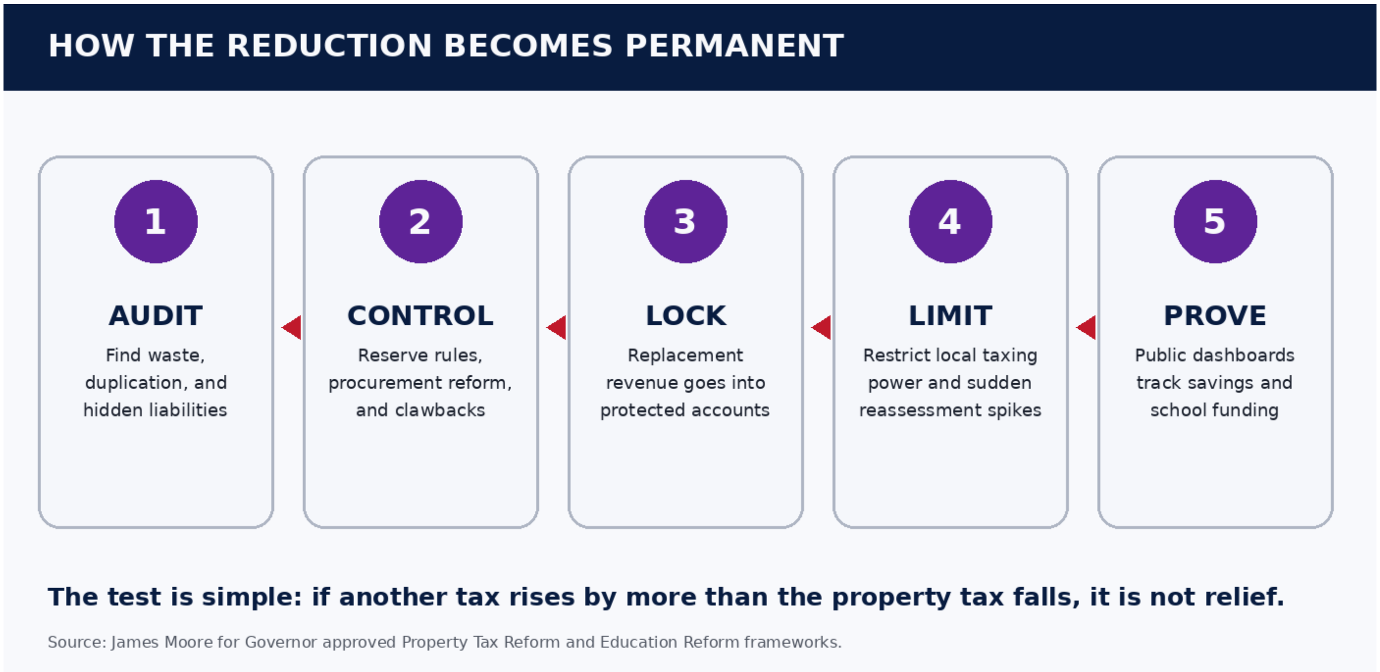
Covered county, municipal, and other local property taxes would be reduced by at least 33% within five years. Those reductions must be coordinated with the school transition so Harrisburg does not create competing replacement taxes or shift costs from one local bill to another.

> **Full elimination remains the goal**
>
> If a responsible path to complete elimination can be developed without underfunding schools, destabilizing local services, or imposing a larger burden elsewhere, I will pursue it. The numbers must lead the decision, not the applause line.

PERMANENT RELIEF

How We Keep the Cuts from Disappearing

The reduction has to survive future budgets and future officeholders



A property tax cut is only permanent when the funding, spending controls, and taxing limits are permanent. That requires more than transferring money from Harrisburg and hoping local boards hold the line.

SPENDING REFORM COMES FIRST

The transition starts with independent audits, duplicated administrative functions, procurement contracts, reserve balances, enforcement failures, and programs that are not producing measurable results. Consolidation should target overhead and purchasing power, not force communities to close successful neighborhood schools.

REPLACEMENT REVENUE MUST BE LOCKED

Any state revenue dedicated to replacing property taxes must be placed in protected accounts and used only for the promised reduction and school funding. It cannot become another pool that Harrisburg raids when a different program runs short.

NO AUTOMATIC SHIFT TO ANOTHER BROAD TAX

My funding order is deliberate. Savings, audits, enforcement, consolidation, and recovered waste come first. A limited expansion of the sales-tax base to luxury and discretionary services may be considered only if needed, with essentials protected. A personal income tax increase is a last resort, not the opening move.

TAXING POWER MUST BE LIMITED

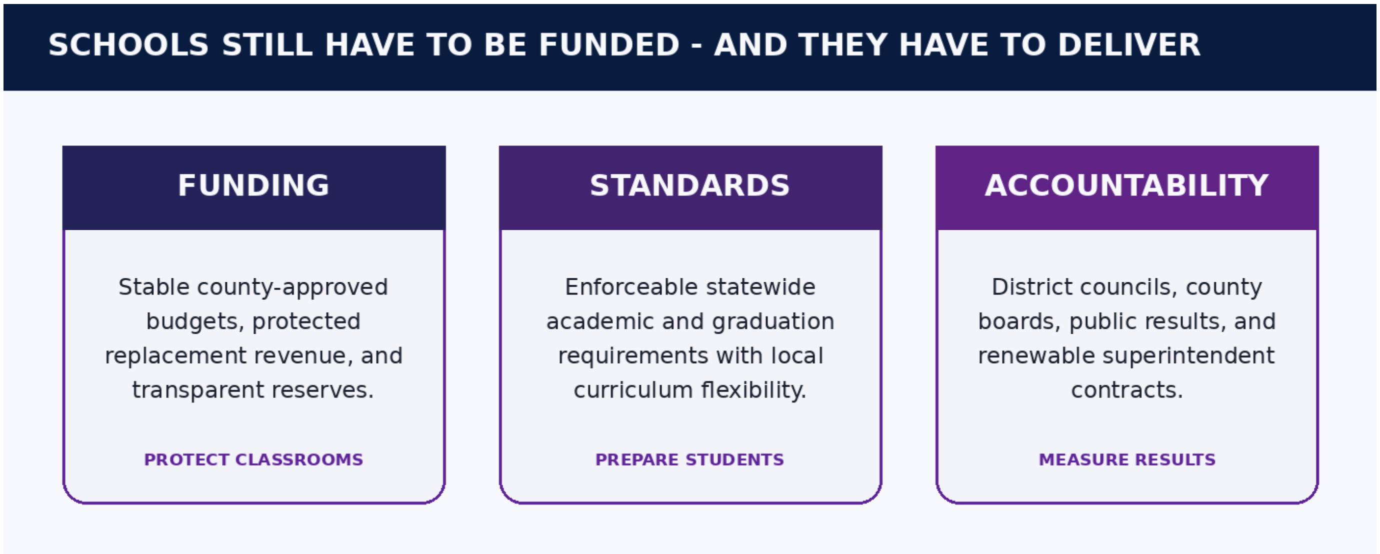
Local school taxing authority would be removed as part of the education governance transition. Reassessments must be revenue-neutral, sudden taxable-assessment increases must be limited, and local governments must publicly prove that state-supported relief reached the taxpayer.

> **The governing test**
>
> If a family saves $2,000 on property taxes but pays $2,500 more through replacement taxes, fees, or utility costs, government did not deliver relief. Every funding decision must be measured against the total household burden.

SCHOOLS AND TAXPAYERS

Education Reform Makes the Reduction Possible

Stable funding must be paired with standards, governance, and results



Source: James Moore for Governor Education and Ready-for-Life Reform framework.

Property tax reform and education reform cannot be separated. Pennsylvania cannot permanently reduce the tax while leaving every spending, governance, and accountability practice unchanged.

Local school boards would be replaced by elected district councils that remain close to parents, teachers, students, and community priorities. Countywide boards, with equal representation from the existing districts, would review major spending, approve budgets, coordinate shared services, and prevent one community from dominating another.

Districts would remain educational communities. This is not a plan to turn every county into one giant school district or close schools simply to make a spreadsheet look better. The purpose is to reduce duplicated overhead, strengthen purchasing power, and remove the ability of separate boards to increase property taxes independently.

FUNDING MUST COME WITH ENFORCEABLE EXPECTATIONS

- Mandatory statewide academic and graduation standards, not optional recommendations.
- Clear reading and mathematics accountability, especially in the early grades.
- Required civics, financial literacy, life skills, digital responsibility, and practical readiness coursework.
- School choice with honest information and accountability, while preserving the constitutional public-school obligation.
- Special education decisions based on the needs of the child, including separate classrooms when appropriate.

Superintendents would work under renewable one-year performance contracts. Teachers would have clearer standards, stronger authority in the classroom, and less pressure to carry the consequences of decisions made far from the students.

The constitutional point

Pennsylvania must maintain a thorough and efficient system of public education. The Constitution does not require permanently rising local school property taxes or a system where spending can grow without enforceable academic results.

PROTECTING PEOPLE

No One Should Lose a Lifetime of Work

The transition needs stronger protections than the current system provides

WHO THE PLAN IS BUILT TO PROTECT

SENIORS

Enhanced relief, hardship protection, and stronger tax-sale safeguards.

DISABLED & VETERANS

Targeted protection for disabled residents, veterans, and surviving spouses.

FAMILY FARMS

Farmstead protection and rules that prevent forced loss of working land.

RENTERS

Relief mechanisms and pass-through accountability when owners receive state-supported savings.

SMALL BUSINESSES

Protection for owner-occupied properties and small-business tenants.

ALL HOMEOWNERS

Revenue-neutral reassessments, limits on sudden increases, and tax sale as a last resort.

Source: James Moore for Governor approved Property Tax Reform framework.

The property tax is especially dangerous because it is disconnected from a person's current ability to pay. Retirement, disability, job loss, illness, or the death of a spouse can reduce household income while the tax bill continues to rise.

My plan includes enhanced relief and hardship protections for seniors, disabled residents, veterans, surviving spouses, low-income households, and people facing a high tax-to-income burden. Tax sale must be a last resort, after meaningful notice, payment options, hardship review, and an opportunity to correct errors.

Family farms need protection because a tax bill based on land value can threaten working property that produces income very differently from commercial development. Renters also need relief mechanisms and pass-through accountability so state-funded property tax reductions do not stop with the owner while the tenant's rent continues rising without explanation.

HELP AVAILABLE RIGHT NOW

Property Tax/Rent Rebate deadline: December 31, 2026

Pennsylvania homeowners and renters may qualify if they are age 65 or older, a widow or widower age 50 or older, or a person with a disability age 18 or older, and their annual household income is $48,110 or less. Standard rebates range from $380 to $1,000, with supplemental rebates available for some applicants. Apply through the Pennsylvania Department of Revenue or call 1-888-222-9190.

I support making people aware of relief that exists today. I also believe government owes them a system that does not require repeated applications just to keep the home they already own.

Source: Pennsylvania Department of Revenue, Property Tax/Rent Rebate Program, eligibility and 2026 application deadline.

CAMPAIGN UPDATE

The Write-In Campaign Has 71 Days

The next phase is organization, name recognition, and voter education

The petition effort ended, but the campaign did not. Issue 1 explained that I take full responsibility for falling short of the signature requirement. The response is not to disappear. It is to build a statewide write-in campaign that earns every vote the difficult way.

Pennsylvania does not require a write-in candidate to file a declaration for votes to be counted. The Department of State does encourage candidates to alert the elections office in every county in the district. For a statewide campaign, that means all 67 counties.

The exact write-in process can differ by county and voting system. I will not give voters one generic set of machine instructions and risk causing mistakes. The campaign will publish verified county-specific guidance after official sample ballots and demonstrations are available. The statewide instruction that does not change is the name: James Moore.

WHAT THE CAMPAIGN NEEDS NOW

- At least one reliable county contact in every county, followed by local volunteer captains where support grows.
- Event hosts, community introductions, podcast and radio opportunities, and local organizations willing to hear the platform.
- Supporters who will teach friends and family how to write in James Moore correctly and confirm their registration before October 19.
- Small-dollar donors who want to help a family-run campaign print materials, travel, advertise, and educate voters without becoming owned by political insiders.

A write-in victory requires an extraordinary level of participation. I will not pretend otherwise. It also gives every Pennsylvanian the lawful ability to reject the choices printed for them and write in another one.

Source: Pennsylvania Department of State, 2026 election calendar and election-administration guidance for write-in candidates and voters.

AROUND PENNSYLVANIA

Events Across the Commonwealth

Major community events scheduled between this issue and the next

Pennsylvania is more than the arguments in Harrisburg. It is agriculture, music, local heritage, youth sports, fairs, parks, families, and communities that still come together. Check official event websites before traveling because schedules can change.

Centre County Grange Encampment & Fair

Aug. 21-29 | Centre Hall, Centre County

Agriculture, exhibits, entertainment, camping traditions, and the nation's distinctive tenting-fair experience continue through Saturday.

grangefair.com

Westmoreland Fair

Aug. 21-29 | Greensburg, Westmoreland County

Agriculture, 4-H and FFA exhibits, rides, food, contests, and grandstand events continue through Saturday.

westmorelandfair.com

Somerset County Fair

Aug. 22-29 | Meyersdale, Somerset County

Livestock, youth exhibits, rides, food, entertainment, and agricultural traditions fill the final week of the fair.

somersetcountyfairpa.com

Elizabethtown Fair

Aug. 24-29 | Elizabethtown, Lancaster County

A community agricultural fair featuring exhibits, livestock, contests, food, entertainment, and family activities.

etownfair.com

Transfer Harvest Home Fair

Aug. 25-29 | Transfer, Mercer County

A long-running community fair centered on agriculture, exhibits, entertainment, local organizations, and family activities.

transferfair.com

Hookstown Fair

Aug. 25-29 | Hookstown, Beaver County

Agricultural exhibits, livestock, entertainment, rides, food, and community events return to western Pennsylvania.

hookstownfair.com

Wattsburg / Erie County Fair

Aug. 30-Sept. 5 | Wattsburg, Erie County

Agriculture, livestock, youth activities, entertainment, and community traditions close out August and open September.

wattsburgfair.com

The Great Stoneboro Fair

Sept. 1-7 | Stoneboro, Mercer County

A Labor Day-week tradition with agriculture, exhibits, entertainment, rides, food, and community events.

stoneborofair.info

The Great Allentown Fair

Sept. 2-7 | Allentown, Lehigh County

The 174th fair celebrates agriculture, entertainment, competitions, food, rides, and America's 250th anniversary theme.

allentownfair.com

Kipona Festival

Sept. 5-7 | Harrisburg, Dauphin County

Harrisburg's 110th Kipona Festival features music, family activities, arts, food, cultural programming, and riverfront events.

harrisburgpa.gov

Event dates verified through the Pennsylvania State Association of County Fairs, the Great Allentown Fair, the City of Harrisburg, and official organizer websites. Listings are informational and do not imply campaign sponsorship or endorsement.

THE NEXT STEP

Turn Agreement into Action

A statewide write-in campaign cannot be built by one family

Property tax reform is a good example of why I am continuing this campaign. The two-party system has debated this burden for years. Relief programs have expanded and elimination bills have been introduced, but homeowners still receive bills that can rise after the mortgage is gone.

My answer is not to abandon public schools or promise an overnight tax disappearance without a transition. It is to cut the tax in measurable stages, restructure the system that spends the money, protect replacement revenue, limit future taxing power, and continue toward full elimination when the numbers prove it can be done responsibly.

> **This is what independent leadership should look like**
>
> Give credit when an existing program helps. Identify what it still fails to fix. Build a complete replacement rather than a slogan. Explain the costs and legal limits. Publish the results. Accept responsibility when the plan does not perform.

WHAT YOU CAN DO BEFORE ISSUE 3 - SEPTEMBER 7

- Share this issue with a homeowner, senior, farmer, renter, teacher, or small-business owner who has been affected by property taxes.
- Ask one local organization, podcast, radio host, civic group, or event organizer to invite James Moore for a conversation.
- Volunteer as a county contact or help identify someone dependable in a county where the campaign does not yet have a local connection.
- Confirm your voter registration and remind others that October 19 is the registration deadline for the November election.
- Contribute what you reasonably can to help print materials, travel, advertise, and produce county-specific write-in instructions.

This campaign is still run by me, my wife Dana, our daughter Trinity, and our son Nathaniel. We are not backed by a party machine. We are building this with people who believe Pennsylvania should have a choice beyond the names selected for them.

James Moore For Governor

THEY COUNTED US OUT.

NOW WRITE US IN.

JAMES MOORE FOR GOVERNOR

www.mooreforpa.com
facebook.com/mooreforpa | x.com/mooreforpa | instagram.com/mooreforpa

Source: Official public data: Pennsylvania Departments of Education, Revenue, and State; Governor's Office; official event organizers. Campaign proposals: approved James Moore for Governor reform frameworks. Full source links are provided throughout this issue.