



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

September 2000

Lackawanna County

SCHOOL REAL ESTATE TAX LEVIES FOR 2000 RISE BY 6.7 PERCENT SINCE LAST YEAR AND BY 25.1 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levies for the year 2000 for Lackawanna County's ten school districts total \$102,341,972, which is \$6,457,677 or 6.7 percent higher than in 1999. (The gross real estate tax levy is the potential tax yield based on millages and certified taxable valuations; it is not necessarily the amount of real estate tax revenues budgeted by the districts or the amount which they expect to receive.)

Real estate tax levies rose in each of the county's ten districts between 1999 and 2000 because of increases in millage rates and/or higher assessed valuations. The largest dollar increases were recorded in Abington Heights (\$1,192,456), North Pocono (\$1,562,775), and Scranton City (\$1,804,677); the largest proportionate increases since last year occurred in North Pocono (12.4 percent) and Old Forge (21.7 percent).

For the five-year period beginning in 1995, the real estate tax levies of Lackawanna's school districts rose by \$20,540,775 or 25.1 percent. Levies increased in each of the county's districts between 1995 and 2000. Dollar increases ranged from \$302,906 in Lakeland to \$7,050,306 in Scranton City; on a proportionate basis, the increases ranged from 6.4 percent in Lakeland to 47.5 percent in Old Forge.

School district real estate tax levies for the year 2000 range from \$3,923,169 in Old Forge to \$30,636,899 in Scranton City; in 1995 the range was from \$2,659,099 in Old Forge to \$23,586,593 in Scranton City. (See Table 1.)

In addition to new construction, demolitions, and the natural appreciation and depreciation of properties which can influence the change in the assessed valuation of a county, its school districts, and its municipalities from year to year assessed valuations in Lackawanna County for the year 2000 (and, in conjunction with the real estate tax millages, perhaps the gross tax levy as well), have been influenced by several significant events. These include the deregulation of public utilities in the Commonwealth (and the resulting shift in properties from tax-exempt to taxable status); changes in Pennsylvania's "Clean and Green" legislation (which expands the eligibility for preferential assessment to include farm property previously excluded

Table 1

Change in School District Gross Real Estate Tax Levies—2000

School District	2000 Gross Tax Levy	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
Abington Heights	\$ 16,275,216	\$1,192,456	7.9%	\$ 2,743,877	20.3%
Carbondale Area	4,488,621	128,917	3.0	601,883	15.5
Dunmore	6,395,075	319,399	5.3	881,539	16.0
Lakeland	5,030,574	45,865	0.9	302,906	6.4
Mid Valley	6,299,222	395,814	6.7	1,433,407	29.5
North Pocono	14,122,600	1,562,775	12.4	2,239,134	18.8
Old Forge	3,923,169	699,879	21.7	1,264,070	47.5
Riverside	6,024,002	115,445	2.0	1,379,144	29.7
Scranton City	30,636,899	1,804,677	6.3	7,050,306	29.9
Valley View	<u>9,146,594</u>	<u>192,450</u>	2.1	<u>2,644,509</u>	40.7
Total	\$102,341,972	\$6,457,677	6.7%	\$20,540,775	25.1%

from consideration for tax exemption); and the implementation of Pennsylvania's Keystone Opportunity Zone (KOZ) program (which is designed to encourage businesses and individuals to remain in or to move into these designated areas by providing tax incentives including exemption from real estate taxation).

The deregulation of utilities has increased the certified assessed valuation and tax levy countywide and in some school districts and municipalities, but, as a by-product of deregulation, all jurisdictions will experience a loss in revenue from the state as part of the Public Utility Realty Tax (PURTA) program. Conversely, the change in the "Clean and Green" legislation and the new KOZ program have reduced the assessed valuation and possibly the tax levy in some school districts and municipalities as well as the county as a whole. While the specific impacts of these factors differ from jurisdiction to jurisdiction, combined, they have had a noticeable effect on the total certified value of taxable property and tax levies in Lackawanna County for the year 2000.

Real estate tax millages increased in seven of the county's school districts between 1999 and 2000 and were unchanged in the remaining three—Lakeland, Riverside, and Valley View. The largest millage increases since last year were recorded in Old Forge (14.33 mills or 20.4 percent) and North Pocono (7.70 mills or 11.4 percent).

For the five-year period beginning in 1995, school millages increased in nine of the county's districts ranging from 6.63 mills or 10.1 percent in Riverside to 25.93 mills or 44.2 percent in Old Forge. Lakeland's real estate tax millage was the same in 2000 as in 1995.

Millage rates for the year 2000 among Lackawanna's districts range from 56.0 mills in Mid Valley to 95.5 mills in Valley View; the range in 1995 was from 49.0 mills in Mid Valley to 72.05 mills in Abington Heights and Carbondale Area. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—2000

School District	2000	<u>Change 1999 to 2000</u>		<u>Change 1995 to 2000</u>	
	<u>Millage</u>	<u>Mills</u>	<u>%</u>	<u>Mills</u>	<u>%</u>
Abington Heights	82.02	5.03	6.5%	9.97	13.8%
Carbondale Area	82.50	2.10	2.6	10.45	14.5
Dunmore	78.65	4.00	5.4	10.10	14.7
Lakeland	68.00	—	—	—	—
Mid Valley	56.00	3.00	5.7	7.00	14.3
North Pocono	75.20	7.70	11.4	9.70	14.8
Old Forge	84.53	14.33	20.4	25.93	44.2
Riverside	72.13	—	—	6.63	10.1
Scranton City	81.52	4.80	6.3	19.79	32.1
Valley View	95.50	—	—	24.60	34.7

Assessed valuations of taxable property in the year 2000 increased in eight county school districts and decreased in two. Dollar increases ranged from \$9,613 in Scranton City to \$2,524,405 in Abington Heights. Proportionate increases ranged from less than 0.1 percent in Scranton City to 2.1 percent in Valley View. The decreases in assessed valuation since last year occurred in Dunmore (\$78,270 or 0.1 percent) and in the Lackawanna County portion of North Pocono (\$410,895 or 0.3 percent).

For the five-year period beginning in 1995, assessed valuations of taxable property increased in nine of the county’s ten school districts ranging from \$462,523 in Carbondale Area to \$13,183,767 in Mid Valley. Proportionately, the increases ranged from 0.9 percent in Carbondale Area to 17.8 percent in Riverside. The sole decrease during this period was experienced in Scranton City (\$6,272,219 or 1.6 percent).

School district assessed valuations for the year 2000 range from \$46,411,563 in Old Forge to \$375,820,646 in Scranton City; in 1995 the valuations ranged from \$45,377,117 in Old Forge to \$382,092,865 in Scranton City. (See Table 3.)

The county’s predetermined assessment ratio for 2000, 1999, and 1995 is 100 percent of market value. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 22.4 percent in 1995 and 20.3 percent in 1999 (the most recent figure available). The county most recently reassessed in 1972; the predetermined assessment ratio was raised to 100 percent in 1986.

Enrollments in Lackawanna County’s public school districts for the 1999-2000 school year (the most recent readily available figures) were down by 0.2 percent from the prior year but are up by 2.0 percent from five years earlier—the 1994-95 school year. For the one-year period, enrollments

declined in eight districts and increased in two—Old Forge (3.2 percent) and Scranton City (1.6 percent). The largest decreases in enrollments during this period occurred in

Table 3

Change in School District Assessed Valuations—2000

School District	2000 Assessed Valuation	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
Abington Heights	\$198,429,845	\$2,524,405	1.3%	\$10,625,007	5.7%
Carbondale Area	54,407,527	182,348	0.3	462,523	0.9
Dunmore	81,310,554	-78,270	-0.1	879,687	1.1
Lakeland	73,979,032	674,490	0.9	4,454,505	6.4
Mid Valley	112,486,111	1,101,045	1.0	13,183,767	13.3
North Pocono ^{1/}	150,827,119	-410,895	-0.3	3,888,395	2.6
Old Forge	46,411,563	495,747	1.1	1,034,446	2.3
Riverside	83,515,904	1,600,515	2.0	12,602,041	17.8
Scranton City	375,820,646	9,613	<0.1	-6,272,219	-1.6
Valley View	95,775,855	2,015,183	2.1	4,068,026	4.4

^{1/} Includes Lackawanna County portion only.

Mid Valley (3.2 percent), Dunmore and Riverside (both 2.1 percent), and Valley View (1.5 percent). The smallest decrease in enrollment for the one-year period occurred in Carbondale Area (0.1 percent).

Seven of the county's districts had higher enrollments in 1999-2000 than in 1994-95. During the five-year period the largest increases occurred in Valley View (7.6 percent) and Old Forge (7.0 percent). Decreases in enrollments during this period were recorded in Carbondale Area (0.8 percent), Mid Valley (1.3 percent), and Riverside (1.1 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—2000

School District	1999-2000 Enrollment	Change 1998-99 to 1999-2000		Change 1994-95 to 1999-2000	
		Pupils	%	Pupils	%
Abington Heights	3,574	-9	-0.3%	21	0.6%
Carbondale Area	1,664	-1	-0.1	-13	-0.8
Dunmore	1,691	-36	-2.1	37	2.2
Lakeland	1,722	-20	-1.1	41	2.4
Mid Valley	1,675	-55	-3.2	-22	-1.3
North Pocono	3,342	-35	-1.0	47	1.4
Old Forge	1,026	32	3.2	67	7.0
Riverside	1,549	-34	-2.1	-18	-1.1
Scranton City	8,894	144	1.6	207	2.4
Valley View	<u>2,513</u>	<u>-37</u>	-1.5	<u>177</u>	7.6
Total	27,650	-51	-0.2%	544	2.0%

Combined county, municipal, and school district real estate tax millages were higher in the year 2000 than in 1999 in 26 of the county's 40 municipalities as a result of millage increases in seven school districts and in six municipalities. The combined millages remained unchanged in 14 county municipalities. The increases in total millages ranged from 2.10 mills in the municipalities in the Carbondale Area School District to 14.33 mills in Old Forge Borough. Combined county, municipal, and school district real estate tax millages were higher in the year 2000 than in 1995 in all 40 county municipalities as a result of increases at the county level, in nine school districts, and in 11 municipalities. The increases in total millages during this period ranged from 4.4 mills in Dalton Borough to the single millage equivalent of 33.25 mills in Scranton City. (See Exhibit I.)

The combined year 2000 gross real estate tax levy for the ten school districts, Lackawanna County, Carbondale and Scranton cities, and the 38 boroughs and townships totals \$159,933,555 which is \$9,200,161 or 6.1 percent higher than in 1999 and \$32,206,596 or 25.2 percent higher than in 1995. Of the overall increase in the real estate tax levy since last year, the school districts represent 70.2 percent; the county 2.2 percent; the cities, 22.1 percent; and the boroughs and townships, 5.5 percent. Of the increase since 1995, the school districts represent 63.8 percent; the county, 23.1 percent; the cities, 9.2 percent; and the boroughs and townships, 3.9 percent.

In 1995 the school districts represented 64.0 percent of the total amount of real estate taxes levied in Lackawanna County; the county government, 20.4 percent; the cities, 8.6 percent; and the boroughs and townships, 7.0 percent. In 2000 the school districts' share of the total amount of real estate taxes levied in Lackawanna County was unchanged from five years prior at 64.0 percent; the county government's share had risen slightly to 21.0 percent; the cities' share increased slightly to 8.7 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county dropped to 6.3 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough, and Township
Gross Real Estate Tax Levies—2000

	Gross Real Estate Tax Levy				Change 1999 to 2000		Change 1995 to 2000	
	2000	% of Total			\$	% of Total	\$	% of Total
		2000	1999	1995				
County	\$ 33,526,520	21.0%	22.1%	20.4%	\$ 200,997	2.2%	\$7,463,417	23.1%
School Districts	102,341,972	64.0	63.61	64.0	6,457,677	70.2	20,540,775	63.8
Cities	13,940,030	8.7	7.90	8.6	2,037,984	22.1	2,957,675	9.2
Boros. & Twps.	<u>10,125,033</u>	<u>6.3</u>	<u>6.4</u>	<u>7.0</u>	<u>503,503</u>	<u>5.5</u>	<u>1,244,729</u>	<u>3.9</u>
Total	\$159,933,555	100.0%	100.0%	100.0%	\$9,200,161	100.0%	\$32,206,596	100.0%

The total year 2000 county, school district, and municipal real estate tax levy for individual municipalities which are a part of a Lackawanna School District ranges from \$470,520 in Elmhurst Township to \$53,224,182 in Scranton City. Increases in the combined levy between 1999

and 2000 were recorded in 33 county municipalities that are part of a Lackawanna County school district; decreases were recorded in two municipalities. On a proportionate basis, the increases ranged from 0.4 percent in Blakely Borough to 14.5 percent in Old Forge Borough; the decreases occurred in Throop Borough (2.2 percent) and Scott Township (0.6 percent). Between 1995 and 2000 increases in the combined levy occurred in all 35 municipalities which are part of a Lackawanna County school district and ranged from 2.8 percent in Throop Borough to 47.7 percent in Dickson City Borough. (See Exhibit II.)

In addition to the general purpose and municipal-wide special purpose real estate taxes mentioned above, some municipalities levy special purpose real estate taxes only in selected areas of the jurisdiction for such services as street lighting and fire hydrants. These are not included in this study, nor are service fees which may be charged for garbage collection, sewage collection and treatment, and so forth. For example, seven Lackawanna County municipalities reported garbage collection fees in the year 2000 of \$2.00 on a per bag basis and between \$100 and \$178 per household on a flat annual basis. Also, various nonproperty taxes, particularly those levied under Act 511, are widely used by Lackawanna County's school districts and municipalities. Included are earned income, per capita, occupational privilege, real estate transfer, amusement, mercantile, and business privilege taxes. **During the period under review, some jurisdictions may have imposed for the first time or may have changed nonproperty tax rates, service fees, or special purpose real estate taxes.**

The foregoing narrative and tables and the exhibits which follow are designed primarily to identify changes since last year and during the most recent five-year period in the real estate tax levies, tax rates, and assessed valuations of the county's school districts. No valid comparison of tax burden among jurisdictions can be made without a detailed analysis of the quantity and quality of services and programs provided; capital projects underway or recently completed; the relative role of state funding in financing school district operations; the use of nonproperty taxes and special fees and charges, if any; and, in the case of counties and municipalities, the role of any government-operated utilities.

The Pennsylvania Economy League is a 64-year old nonprofit, nonpartisan organization which serves as an active agent of change for the increased effectiveness of state government, and also for the adoption of state policies and programs which will improve the state's economy and encourage economic development in order to improve the quality of life for the citizens of Pennsylvania. At the local level PEL works to improve government by bringing about the sound financing and the most cost-effective delivery of necessary public services. To these ends, PEL encourages and assists officials of Pennsylvania's state and local governments in formulating and implementing sound policies and practices through its program of professional and unbiased research in government finance and management. PEL's efforts are made possible by the voluntary tax deductible memberships of more than 1,000 individuals, businesses, institutions, and associations in Lackawanna County and throughout Pennsylvania.

EXHIBIT I
Lackawanna County
Municipal, School, and County Real Estate Tax Rates—2000

Municipalities	Year 2000 Millages			Change 1999 to 2000						Change 1994 to 2000						
	Municipal	School		Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}		
		District	Total ^{1/}	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	
CITIES:																
Carbondale ^{HR/}	24.970	82.500	133.199	—	—	2.10	2.6	2.10	1.6	—	—	10.45	14.5	15.45	13.1	
Scranton ^{HR/ 4/}	34.372	81.520	141.621	5.44	18.8	4.80	6.3	10.24	7.8	8.46	32.7	19.79	32.1	33.25	30.7	
BOROUGHES:																
Archbald	16.200	95.500	137.429	—	—	—	—	—	—	—	—	24.60	34.7	29.60	27.5	
Blakely	—	95.500	121.229	—	—	—	—	—	—	—	—	24.60	34.7	29.60	32.3	
Clarks Green	9.000	82.020	116.749	—	—	5.03	6.5	5.03	4.5	—	—	9.97	13.8	14.97	14.7	
Clarks Summit	13.500	82.020	121.249	—	—	5.03	6.5	5.03	4.3	-3.50	-20.6	9.97	13.8	11.47	10.4	
Dalton	20.000	95.300	141.029	—	—	—	—	—	—	-4.00	-16.7	3.40	3.7	4.40	3.2	
Dickson City	12.800	56.000	94.529	—	—	3.00	5.7	3.00	3.3	—	—	7.00	14.3	12.00	14.5	
Dunmore	28.250	78.650	132.629	3.50	14.1	4.00	5.4	7.50	6.0	6.50	29.9	10.10	14.7	21.60	19.5	
Jermyn	20.000	68.000	113.729	—	—	—	—	—	—	—	—	—	—	5.00	4.6	
Jessup	15.700	95.500	136.929	—	—	—	—	—	—	—	—	24.60	34.7	29.60	27.6	
Mayfield	20.500	68.000	114.229	—	—	—	—	—	—	—	—	—	—	5.00	4.6	
Moosic	14.299	72.130	112.159	—	—	—	—	—	—	4.00	38.8	6.63	10.1	15.63	16.2	
Moscow	15.000	75.200	115.929	—	—	7.70	11.4	7.70	7.1	—	—	9.70	14.8	14.70	14.5	
Old Forge	12.000	84.530	122.259	—	—	14.33	20.4	14.33	13.3	—	—	25.93	44.2	30.93	33.9	
Olyphant	10.600	56.000	92.329	—	—	3.00	5.7	3.00	3.4	—	—	7.00	14.3	12.00	14.9	
Taylor	—	72.130	97.859	—	—	—	—	—	—	—	—	6.63	10.1	11.63	13.5	
Throop	4.000	56.000	85.729	—	—	3.00	5.7	3.00	3.6	-4.00	-50.0	7.00	14.3	8.00	10.3	
Vandling	9.000	53.500	88.229	—	—	2.50	4.9	2.50	2.9	—	—	8.90	20.0	13.90	18.7	
TOWNSHIPS:																
Abington	11.250	82.020	118.999	0.50	4.7	5.03	6.5	5.53	4.9	2.00	21.6	9.97	13.8	16.97	16.6	
Benton	4.300	95.300	125.329	—	—	—	—	—	—	—	—	3.40	3.7	8.40	7.2	
Carbondale	14.000	68.000	107.729	—	—	—	—	—	—	—	—	—	—	5.00	4.9	
Clifton	2.050	75.200	102.979	—	—	7.70	11.4	7.70	8.1	1.00	95.2	9.70	14.8	15.70	18.0	
Covington	10.250	75.200	111.179	1.00	10.8	7.70	11.4	8.70	8.5	0.75	7.9	9.70	14.8	15.45	16.1	
Elmhurst	9.500	75.200	110.429	—	—	7.70	11.4	7.70	7.5	-1.30	-12.0	9.70	14.8	13.40	13.8	
Fell	5.700	82.500	113.929	—	—	2.10	2.6	2.10	1.9	-4.55	-44.4	10.45	14.5	10.90	10.6	
Glenburn	3.000	82.020	110.749	—	—	5.03	6.5	5.03	4.8	—	—	9.97	13.8	14.97	15.6	
Greenfield	11.000	68.000	104.729	—	—	—	—	—	—	2.23	25.4	—	—	7.23	7.4	
Jefferson	6.850	75.200	107.779	—	—	7.70	11.4	7.70	7.7	—	—	9.70	14.8	14.70	15.8	
La Plume	4.450	95.300	125.479	—	—	—	—	—	—	-0.05	-1.1	3.40	3.7	8.35	7.1	
Madison	6.000	75.200	106.929	—	—	7.70	11.4	7.70	7.8	1.00	20.0	9.70	14.8	15.70	17.2	
Newton	12.000	82.020	119.749	—	—	5.03	6.5	5.03	4.4	-2.50	-17.2	9.97	13.8	12.47	11.6	
North Abington	7.000	82.020	114.749	—	—	5.03	6.5	5.03	4.6	—	—	9.97	13.8	14.97	15.0	
Ransom	7.000	82.020	114.749	—	—	5.03	6.5	5.03	4.6	—	—	9.97	13.8	14.97	15.0	
Roaring Brook	9.500	75.200	110.429	2.00	26.7	7.70	11.4	9.70	9.6	2.00	26.7	9.70	14.8	16.70	17.8	
Scott	11.000	68.000	104.729	—	—	—	—	—	—	2.00	22.2	—	—	7.00	7.2	
South Abington	7.500	82.020	115.249	0.50	7.1	5.03	6.5	5.53	5.0	-0.50	-6.3	9.97	13.8	14.47	14.4	
Spring Brook	14.000	75.200	114.929	—	—	7.70	11.4	7.70	7.2	7.80	125.8	9.70	14.8	22.50	24.3	
Thornhurst	2.300	75.200	103.229	—	—	7.70	11.4	7.70	8.1	—	—	9.70	14.8	14.70	16.6	
West Abington	2.450	95.300	123.479	—	—	—	—	—	—	—	—	3.40	3.7	8.40	7.3	

See Footnotes on Last Page.

EXHIBIT II
Lackawanna County

County, Municipal, and School District Gross Real Estate Tax Levies—2000^{1/}

Municipalities Arranged by School District ^{2/}	Year 2000 Gross Real Estate Tax Levies				Percentage Change 1999 to 2000				Percentage Change 1995 to 2000			
	County	Municipal	Sch. Dist.	Total	County	Municipal	Sch. Dist.	Total	County	Municipal	Sch. Dist.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>Abington Heights</u>												
Clarks Green Borough	366,792	128,302	1,169,261	1,664,355	<0.1	<0.1	6.6	4.5	23.6	-0.4	13.3	14.2
Clarks Summit Borough	1,088,083	570,910	3,468,596	5,127,589	1.7	1.7	8.3	6.1	27.9	-18.2	17.3	13.8
Abington Township	546,333	238,881	1,741,604	2,526,818	0.9	5.6	7.5	5.8	30.8	28.2	20.0	22.9
Glenburn Township	294,614	34,352	939,173	1,268,139	1.4	1.4	8.0	6.2	34.9	8.7	23.7	25.7
Newton Township	460,829	214,928	1,469,034	2,144,791	-0.5	-0.5	6.0	3.8	37.2	-8.5	25.9	23.4
North Abington Township	194,790	52,995	620,954	868,739	-0.2	-0.2	6.3	4.3	33.6	7.6	22.5	23.8
Ransom Township	245,271	66,729	781,877	1,093,877	-0.6	-0.6	5.9	4.0	27.4	2.7	16.9	18.1
South Abington Township	1,908,748	556,393	6,084,717	8,549,858	2.3	9.6	8.9	7.4	33.0	0.5	22.0	22.6
<u>Carbondale Area</u>												
Carbondale City ^{HR/}	1,053,438	1,022,349	3,377,806	5,453,593	-0.7	-0.7	1.9	0.9	23.5	-0.5	13.9	12.5
Fell Township	346,430	76,747	1,110,814	1,533,991	3.6	3.6	6.3	5.6	30.7	-41.4	20.6	16.5
<u>Dunmore</u>												
Dunmore Borough	2,092,064	2,297,023	6,395,075	10,784,162	-0.1	14.0	5.3	5.9	25.5	31.3	16.0	20.8
<u>Lakeland</u>												
Jermyn Borough	215,606	167,595	569,824	953,025	1.2	1.2	1.2	1.2	26.3	1.7	1.7	6.4
Mayfield Borough	230,576	183,713	609,389	1,023,678	1.7	1.7	1.7	1.7	28.0	3.1	3.1	7.8
Carbondale Township	177,036	96,330	467,888	741,254	1.2	1.2	1.2	1.2	28.4	3.4	3.4	8.5
Greenfield Township	362,401	154,937	957,791	1,475,129	4.2	4.2	4.2	4.2	42.3	43.8	14.6	23.1
Scott Township	917,810	392,390	2,425,682	3,735,882	-0.6	-0.6	-0.6	-0.6	31.6	29.5	6.0	13.6
<u>Mid Valley</u>												
Dickson City Borough	1,475,573	734,079	3,211,595	5,421,247	3.3	3.3	9.2	6.7	60.1	29.0	47.4	47.7
Olyphant Borough	797,381	328,506	1,735,505	2,861,392	2.2	2.2	8.0	5.7	33.0	7.1	22.4	23.1
Throop Borough	621,235	96,580	1,352,122	2,069,937	-5.6	-5.6	-0.2	-2.2	15.7	-53.4	6.5	2.8
<u>North Pocono</u>												
Moscow Borough	292,352	170,439	854,468	1,317,259	1.3	1.3	12.9	8.5	41.3	13.9	30.7	30.4
Clifton Township	736,308	58,666	2,152,035	2,947,009	-4.0	-4.0	6.9	3.7	12.0	76.1	3.6	6.4
Covington Township	818,167	325,940	2,391,289	3,535,396	-0.2	10.6	11.2	8.3	28.7	11.9	19.0	20.4
Elmhurst Township	109,628	40,478	320,414	470,520	1.2	1.2	12.7	8.8	41.8	0.5	31.2	30.0
Jefferson Township	554,235	147,556	1,619,883	2,321,674	0.1	0.1	11.6	7.8	26.2	1.7	16.8	17.8
Thornhurst Township	286,532	25,614	837,457	1,149,603	-0.8	-0.8	10.5	7.2	27.8	2.9	18.2	20.0
Madison Township	342,963	79,978	1,002,392	1,425,333	2.2	2.2	13.9	10.2	40.4	35.8	29.9	32.6
Roaring Brook Township	351,306	129,712	1,026,776	1,507,794	0.4	27.1	11.8	10.0	25.2	27.7	15.8	18.8
Spring Brook Township	389,185	211,766	1,137,487	1,738,438	2.4	2.4	14.0	9.7	38.9	152.8	28.5	39.2
<u>Old Forge</u>												
Old Forge Borough	1,194,137	556,939	3,923,169	5,674,245	1.1	1.1	21.7	14.5	26.9	2.3	47.5	36.9
<u>Riverside</u>												
Moosic Borough	1,291,273	717,647	3,619,979	5,628,899	1.8	1.8	1.8	1.8	55.1	73.5	37.6	45.2
Taylor Borough	857,533	—	2,404,023	3,261,556	2.1	—	2.1	2.1	34.5	—	19.4	23.0
<u>Scranton City</u>												
Scranton City ^{HR/3/}	9,669,602	12,917,681	30,636,899	53,224,182	—	18.8	6.3	7.8	22.1	29.8	29.9	28.4
<u>Valley View</u>												
Archbald Borough	1,050,006	661,118	3,897,329	5,608,453	3.9	3.9	3.9	3.9	32.2	6.5	43.4	35.7
Blakely Borough	876,433	—	3,253,074	4,129,507	0.4	—	0.4	0.4	25.9	—	36.6	34.2
Jessup Borough	537,807	328,170	1,996,191	2,862,168	1.6	1.6	1.6	1.6	31.1	5.6	42.2	34.7

See Footnotes on Last Page.

PEL:CD September 2000

FOOTNOTES

EXHIBIT I

HR/ Home Rule Charter Municipality

- 1/ Includes the county's real estate tax rate of 25.7293 mills.
- 2/ Reflects no change in the county's real estate tax rate.
- 3/ Includes the county's real estate tax rate increase of 5.0 mills or 21.4 percent.
- 4/ Figures represent the single millage equivalents of the city's split tax rate on land and improvements. The Scranton City School District (unlike other Lackawanna County districts) levies its real estate millage on a calendar year basis (i.e., January 2000 through December 2000). As such, all real estate tax millages in Scranton are levied for the calendar year.

SOURCE: County, Municipalities, and School Districts

EXHIBIT II

HR/ Home Rule Charter Municipality

- 1/ Gross tax levies for 1995, 1999, and 2000 are based on certified municipal assessments at a predetermined 100 percent assessment ratio. The Common Level Ratio of assessed values to selling price as determined by the State Tax Equalization Board (STEB) was 22.4 percent in 1995 and 20.3 percent in 1999 (the most recent figure available). The gross real estate tax levies are the potential tax yields based on millages and the certified taxable valuations; they are not necessarily the amount of real estate tax revenue budgeted by the jurisdictions or the amount which they expect to receive.
- 2/ Includes Lackawanna County municipalities and school districts only.
- 3/ The Scranton City School District (unlike other Lackawanna County districts) levies its real estate taxes on a calendar year basis (i.e., January 2000 through December 2000). As such, all real estate taxes in Scranton are levied for the calendar year.