



# Research Summary

## Pennsylvania Economy League

CENTRAL DIVISION

September 2001

### Cumberland County

#### **SCHOOL REAL ESTATE TAX LEVIES FOR 2001 RISE BY 6.5 PERCENT SINCE LAST YEAR AND BY 25.0 PERCENT IN THE PAST FIVE YEARS**

**The gross real estate tax levies** for the year 2001 in Cumberland County's nine school districts total \$139,978,661, which is \$8,484,116 or 6.5 percent higher than in 2000. (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 districts between 2000 and 2001. The largest dollar increases occurred in Cumberland Valley (\$1,010,228), Mechanicsburg Area (\$1,501,908), South Middleton (\$1,017,748), and West Shore (\$2,618,715). On a percentage basis the largest increases since last year were recorded in Mechanicsburg Area (10.4 percent) and South Middleton (12.6 percent).

For the five-year period beginning in 1996, the real estate tax levies of Cumberland's school districts rose by \$27,998,225 or 25.0 percent. Levies increased in each of the county's districts during this period ranging from \$628,666 in Camp Hill to \$6,431,444 in Cumberland Valley. The largest proportionate increase during the five-year period occurred in Mechanicsburg Area (39.9 percent); the smallest proportionate increase was recorded in Camp Hill (12.4 percent).

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 Cumberland County during the period 1996 to 2001 (and, in conjunction with the real estate tax millage, perhaps the gross tax levies as well) have been influenced by several significant events above and beyond the countywide reassessment. These include the deregulation of public utilities in the Commonwealth (and the resulting shift in their 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 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 is believed to have increased the assessed valuation countywide and in some school districts and municipalities, but, as a byproduct 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 KOZ program result in reduced assessed valuations for selected properties in some school districts and municipalities and the county as a whole. While the specific impacts of these factors differ from jurisdiction to jurisdiction, combined, it is believed that they have had a noticeable effect on the total value of taxable property and tax levies in Cumberland County during the five-year period under review.

School district real estate tax levies for the year 2001 range from \$5,686,552 in Camp Hill to \$32,162,949 in West Shore; in 1996 the range was from \$5,057,886 in Camp Hill to \$26,682,735 in West Shore. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies—2001

School District	2001 Gross Tax Levy	Change 2000 to 2001		Change 1996 to 2001	
		\$	%	\$	%
Big Spring	\$ 8,120,000	\$ 642,993	8.6%	\$ 2,296,438	39.4%
Camp Hill	5,686,552	245,318	4.5	628,666	12.4
Carlisle Area	16,651,044	155,474	0.9	2,490,688	17.6
Cumberland Valley	32,085,322	1,010,228	3.3	6,431,444	25.1
East Pennsboro Area	11,499,228	556,180	5.1	2,209,979	23.8
Mechanicsburg Area	16,001,647	1,501,908	10.4	4,564,735	39.9
Shippensburg Area	8,667,794	735,552	9.3	1,409,931	19.4
South Middleton	9,104,125	1,017,748	12.6	2,486,130	37.6
West Shore	<u>32,162,949</u>	<u>2,618,715</u>	8.9	<u>5,480,214</u>	20.5
Total	\$139,978,661	\$8,484,116	6.5%	\$27,998,225	25.0%

**Real estate tax millages** decreased in each of the county’s school districts in 2001 in keeping with state law which limits real estate tax levies in the year in which a countywide reassessment program is implemented. The lower millages, when coupled with the higher assessed valuations resulting from the reassessment and the change in the county’s predetermined assessment ratio, do not necessarily result in lower real estate tax levies for the school districts. The largest millage decrease between 2000 and 2001 occurred in Camp Hill (158.17 mills); the smallest decrease was recorded in the Cumberland County portion of Shippensburg Area (121.66 mills). Proportionate decreases ranged from 92.8 percent in South Middleton to 93.9 percent in Camp Hill.

For the five-year period beginning in 1996, school millages also decreased in each of the nine districts largely due to the countywide reassessment and the change in ratio. The largest decrease during this period was recorded in Camp Hill (146.17 mills or 93.4 percent).

Millage rates for the year 2001 among Cumberland’s districts range from 8.81 mills in Cumberland Valley to 10.80 mills in Mechanicsburg; the range in 1996 was from 113.5 mills in Big Spring to 156.5 mills in Camp Hill. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages–2001

School District	2001 Millage	Change 2000 to 2001		Change 1996 to 2001	
		Mills	%	Mills	%
Big Spring	9.10	-125.40	-93.2%	-104.40	-92.0%
Camp Hill	10.33	-158.17	-93.9	-146.17	-93.4
Carlisle Area	10.25	-145.45	-93.4	-132.95	-92.8
Cumberland Valley	8.81	-123.19	-93.3	-111.19	-92.7
East Pennsboro Area	10.75	-146.25	-93.2	-130.25	-92.4
Mechanicsburg Area	10.80	-143.20	-93.0	-121.20	-91.8
Shippensburg Area	8.84	-121.66	-93.2	-122.58	-93.3
South Middleton	10.60	-136.40	-92.8	-126.40	-92.3
West Shore	9.80	-128.90	-92.9	-120.80	-92.5
		to	to	to	to
		-150.60	-93.9	-136.80	-93.3

**Assessed valuations of taxable property** for the year 2001 increased in each of the nine county school districts primarily as a result of the countywide assessment implemented this year and, in conjunction with it, a change in the predetermined assessment ratio from 25 percent of market value to 100 percent. Assessed valuation increases ranged from \$518.2 million in Camp Hill to \$3.4 billion in Cumberland Valley. Other sizable dollar increases were recorded in Carlisle Area (\$1.52 billion), Mechanicsburg (\$1.39 billion), and the Cumberland County portion of West Shore (\$1.78 billion). The largest proportionate increase since last year occurred in Camp Hill (1,604.7 percent).

For the five-year period beginning in 1996, assessed valuations of taxable property also increased in each of the county’s school districts ranging from \$518.2 million in Camp Hill to \$3.4 billion in Cumberland Valley. Proportionate increases during this period ranged from 1,542.8 percent in Carlisle Area to 1,703.0 percent in the Cumberland County portion of Shippensburg Area.

School district assessed valuations for the year 2001 range from \$550,489,070 in Camp Hill to \$3,642,334,160 in Cumberland Valley; in 1996 the valuations ranged from \$32,318,760 in Camp Hill to \$213,782,320 in Cumberland Valley. (See Table 3.)

Table 3

Change in School District Assessed Valuations—2001

School District	2001	Change 2000 to 2001		Change 1996 to 2001	
	Assessed Valuation	\$	%	\$	%
Big Spring	\$ 892,307,660	\$ 836,716,530	1,505.1%	\$ 840,998,740	1,639.1%
Camp Hill	550,489,070	518,196,880	1,604.7	518,170,310	1,603.3
Carlisle Area	1,624,492,050	1,518,547,480	1,433.3	1,525,606,880	1,542.8
Cumberland Valley	3,642,334,160	3,406,916,780	1,447.2	3,428,551,840	1,603.8
East Pennsboro Area	1,069,695,630	999,994,690	1,434.7	1,003,814,430	1,523.7
Mechanicsburg Area	1,481,633,980	1,387,479,830	1,473.6	1,394,990,710	1,610.0
Shippensburg Area <sup>1/</sup>	604,576,150	567,229,830	1,518.8	571,043,820	1,703.0
South Middleton	858,879,730	803,870,360	1,461.3	810,573,200	1,678.0
West Shore <sup>1/</sup>	1,897,630,790	1,779,086,620	1,500.8	1,784,281,580	1,574.1

<sup>1/</sup> Includes Cumberland County portion only.

The county’s predetermined assessment ratio for 2001 is 100.0 percent of market value; in 2000 and 1996 it was 25.0 percent. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 7.0 percent in 1996 and 6.3 percent in 2000 (the most recent figure available). Due to the implementation of a countywide reassessment in 2001 and the change in the predetermined assessment ratio, the most recent Common Level Ratio does not accurately reflect the current ratio of assessed values to selling prices within the county.

**Enrollments in Cumberland County’s public school districts** for the 2000-01 school year (the most recent readily available figures from the Pennsylvania Department of Education) were down by less than 0.1 percent from the prior year but up by 3.0 percent over five years earlier—the 1995-96 school year. For the one-year period, enrollments increased in six districts and declined in three. Shippensburg Area rose the greatest (1.3 percent), followed by East Pennsboro Area (1.1 percent). The smallest increase was in Big Spring (less than 0.1 percent). The decreases in enrollments during this period occurred in Carlisle Area (1.7 percent), Camp Hill (1.4 percent), and Cumberland Valley (0.1 percent).

Seven of the county’s nine districts had higher enrollments in 2000-01 than in 1995-96. During the five-year period the largest increases occurred in Camp Hill (12.7 percent) and Shippensburg Area (9.7 percent). The smallest increase during this period was recorded in West Shore (2.4 percent). The decreases between 1995-96 and 2000-2001 were in Big Spring (0.2 percent) and Carlisle Area (6.9 percent). (See Table 4.)

**Combined county, municipal, and school district real estate tax millages** were lower in the year 2001 than in 2000 in each of the county’s 33 municipalities as a result of the implementation of a countywide reassessment and the change in the predetermined ratio. The decreases in total millage ranged from 146.28 mills in Shippensburg Township to 219.16 mills in

Camp Hill Borough. Combined county, municipal, and school district real estate tax millages were also lower in 2001 than in 1996 in each of the county's municipalities. The decreases in total millage during this period ranged from 127.95 mills in Penn Township to 201.66 mills in Camp Hill. (See Exhibit I.)

Table 4

Change in Total Enrollments by School District—2001

School District	2000-01 Enrollment	Change 1999-2000 To 2000-01		Change 1995-96 to 2000-01	
		Pupils	%	Pupils	%
Big Spring	3,230	1	<0.1%	-7	-0.2%
Carlisle Area	4,783	-84	-1.7	-353	-6.9
Camp Hill	1,113	-16	-1.4	125	12.7
Cumberland Valley	7,644	-6	-0.1	354	4.9
East Pennsboro Area	2,738	29	1.1	149	5.8
Mechanicsburg Area	3,542	7	0.2	228	6.9
Shippensburg Area	3,218	41	1.3	285	9.7
South Middleton	2,137	7	0.3	108	5.3
West Shore	<u>8,164</u>	<u>17</u>	<u>0.2</u>	<u>190</u>	<u>2.4</u>
Total	36,569	-4	<-0.1%	1,079	3.0%

SOURCE: Pennsylvania Department of Education.

**The 2001 gross real estate tax levy for the nine school districts, Cumberland County, and the 33 boroughs and townships** totals \$175,430,450, which is \$10,217,320 or 6.2 percent higher than in 2000 and \$34,631,782 or 24.6 percent higher than in 1996. Of the overall increase since last year, the school districts represent 83.0 percent; the county, 16.1 percent; and the boroughs and the townships, 0.9 percent. Of the increase since 1996, the school districts represent 80.8 percent; the county, 16.0 percent; and the boroughs and townships, 3.2 percent.

In 1996 the school districts represented 79.5 percent of the total amount of real estate taxes levied in Cumberland County; the county government, 13.0 percent; and the boroughs and townships, 7.5 percent. By 2001 the school districts' share of the total amount of real estate taxes levied in Cumberland County had increased to 79.8 percent; the county government had increased to 13.5 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county had fallen to 6.7 percent. (See Table 5.)

Table 5

Change in Combined School District, County, Borough, and Township  
Gross Real Estate Tax Levies—2001

	Gross Real Estate Tax Levy				Change 2000 to 2001		Change 1996 to 2001	
	2001	% of Total			\$	% of Total	\$	% of Total
		2001	2000	1996				
County	\$ 23,754,678	13.5%	13.4%	13.0%	\$ 1,644,672	16.1%	\$ 5,526,489	16.0%
School Districts	139,978,661	79.8	79.6	79.5	8,484,116	83.0	27,998,225	80.8
Boros. & Twps.	<u>11,697,111</u>	<u>6.7</u>	<u>7.0</u>	<u>7.5</u>	<u>88,532</u>	<u>0.9</u>	<u>1,107,068</u>	<u>3.2</u>
Total	\$175,430,450	100.0%	100.0%	100.0%	\$10,217,320	100.0%	\$34,631,782	100.0%

**The total county, school district, and municipal real estate tax levy for individual municipalities** in the year 2001 ranges from \$124,897 in Newburg Borough to \$21,143,217 in Hampden Township. Increases in the combined levy between 2000 and 2001 occurred throughout or in part of 31 of the county’s 33 municipalities and, on a proportionate basis, ranged from less than 0.1 percent in North Newton Township to 21.6 percent in Shippensburg Township. Decreases were recorded in Mt. Holly Spring Borough (5.0 percent), North Middleton Township (7.4 percent), and the part of Carlisle Borough in the South Middleton School District (1.1 percent). Between 1996 and 2001 increases in the real estate tax levy occurred throughout each county municipality and ranged from 4.9 percent in Wormleysburg Borough to 50.9 percent in Upper Merion Township. (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, 12 of Cumberland County's municipalities reported annual residential garbage collection fees in the year 2001 ranging from \$62 to \$144. Also, various nonproperty taxes, particularly those levied under Act 511 (earned income, per capita, occupational privilege, occupation assessment, real estate transfer, amusement, mercantile, and business privilege), are widely used by Cumberland County’s school districts and municipalities. **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. To this end, several districts have proposed replacing the occupation assessment tax with a higher earned income tax, but this action requires voter approval and would not become effective until the 2002-03 school year.**

**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 was incorporated in 1936 as a statewide, nonprofit, nonpartisan, citizen-supported research organization. It provides critical information, perspective, and policy analysis to the business, civic, and governmental leadership of our communities and at the state level to support their efforts to make Pennsylvania a better place to live, work, and do business. PEL serves as a catalyst for moving ideas into action by working in partnership with governmental, business, and civic groups to develop consensus and action on public policies, programs, and solutions that will increase the effectiveness and efficiency of state government, improve the economic climate and competitiveness, and raise the quality of life in the state. At the local level PEL engages in a variety of research projects and related activities designed to bring about the sound financing and most cost-effective delivery of necessary public services. PEL's program of professional and unbiased research is made possible by the voluntary tax-deductible memberships of more than 1,000 individuals, businesses, institutions, and associations in Cumberland County and throughout Pennsylvania.

EXHIBIT I

FOOTNOTES

- ◆ First Class Township NA = Not Applicable
- 1/ Includes Cumberland County's real estate tax rate of 1.882 mills.
- 2/ Reflects a decrease in the county's real estate tax rate of 25.618 mills or 93.2 percent.
- 3/ Includes a decrease of 22.62 mills or 92.3 percent in the county's real estate tax rate.
- 4/ Portions of the municipality which are part of another school district may have different school and total real estate tax rates.
- 5/ Cumberland County portion.
- 6/ The part situated in the West Shore School District.
- 7/ The part situated in the Mechanicsburg Area School District.

SOURCE: County, Municipalities, and School Districts

EXHIBIT II

FOOTNOTES

- ◆ First Class Township NA = Not Applicable
- 1/ Gross tax levies for 1996 and 2000 are based on certified municipal assessments at a predetermined 25 percent assessment ratio. The predetermined assessment ratio for 2001 is 100 percent. The Common Level Ratio of assessed values to selling price as determined by the State Tax Equalization Board (STEB) was 7.0 percent in 1996 and 6.3 percent in 2000 (the most recent figure available). Due to the implementation of a countywide reassessment program in 2001 and the change in the predetermined assessment ratio, the most recent Common Level Ratio does not accurately reflect the current ratio of assessed values to selling prices within the county. The gross real estate tax levy is the potential tax yield based on the millage and the certified taxable valuations; it is not necessarily the amount of real estate tax revenue budgeted by a jurisdiction or the amount which it expects to receive.
- 2/ Includes Cumberland County municipalities and school districts only.
- 3/ Portions of the municipality are part of another school district.

PEL:CD September 2001

**EXHIBIT I**

**Cumberland County  
Municipal, School, and County Real Estate Tax Rates-2001**

Municipalities:	Year 2001 Millages			Change 2000 to 2001						Change 1996 to 2001					
	Municipal	School		Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>2/</sup>	
		District	Total <sup>1/</sup>	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
<b>BOROUGHS:</b>															
Camp Hill	2.12	10.3300	14.34	-35.38	-94.3	-158.17	-93.9	-219.16	-93.9	-32.88	-93.9	-146.17	-93.4	-201.66	-93.4
Carlisle <sup>4/</sup>	2.66	10.2500	14.79	-37.34	-93.4	-145.45	-93.4	-208.41	-93.4	-34.34	-92.8	-132.95	-92.8	-189.91	-92.8
Lemoyne	1.13	9.8000	12.82	-20.87	-94.9	-141.40	-93.5	-187.88	-93.6	-20.87	-94.9	-135.90	-93.3	-179.38	-93.3
Mechanicsburg	0.95	10.8000	13.63	-14.05	-93.7	-143.20	-93.0	-182.87	-93.1	-14.05	-93.7	-121.20	-91.8	-157.87	-92.1
Mt. Holly Springs	1.70	10.2500	13.83	-28.30	-94.3	-145.45	-93.4	-199.37	-93.5	-27.30	-94.1	-132.95	-92.8	-182.87	-93.0
New Cumberland	1.50	9.8000	13.18	-23.50	-94.0	-150.60	-93.9	-199.72	-93.8	-23.50	-94.0	-136.80	-93.3	-182.92	-93.3
Newburg	0.13	8.8400	10.85	-1.88	-93.8	-121.66	-93.2	-149.15	-93.2	-1.88	-93.8	-122.58	-93.3	-147.07	-93.1
Newville	1.67	9.1000	12.65	-27.33	-94.3	-125.40	-93.2	-178.35	-93.4	-27.33	-94.3	-104.40	-92.0	-154.35	-92.4
Shippensburg <sup>5/</sup>	2.00	8.8400	12.72	-33.50	-94.4	-121.66	-93.2	-180.78	-93.4	-33.50	-94.4	-122.58	-93.3	-178.70	-93.4
Shiremanstown	1.50	10.8000	14.18	-22.50	-93.8	-143.20	-93.0	-191.32	-93.1	-22.50	-93.8	-121.20	-91.8	-166.32	-92.1
Wormleysburg	1.64	9.8000	13.32	-22.36	-93.2	-134.70	-93.2	-182.68	-93.2	-19.36	-92.2	-134.90	-93.2	-176.88	-93.0
<b>TOWNSHIPS:</b>															
Cooke	1.00	9.1000	11.98	-13.00	-92.9	-125.40	-93.2	-164.02	-93.2	-13.00	-92.9	-104.40	-92.0	-140.02	-92.1
Dickinson	0.03	10.2500	12.16	-0.47	-94.0	-145.45	-93.4	-171.54	-93.4	-0.47	-94.0	-132.95	-92.8	-156.04	-92.8
East Pennsboro <sup>♦</sup>	0.89	10.7500	13.52	-13.11	-93.7	-146.25	-93.2	-184.98	-93.2	-13.11	-93.7	-130.25	-92.4	-165.98	-92.5
Hampden <sup>♦</sup>	0.20	8.8090	10.89	-2.80	-93.3	-123.19	-93.3	-151.61	-93.3	-2.80	-93.3	-111.19	-92.7	-136.61	-92.6
Hopewell	—	8.8400	10.72	-3.50	-100.0	-121.66	-93.2	-150.78	-93.4	-3.50	-100.0	-122.58	-93.3	-148.70	-93.3
Lower Allen <sup>6/</sup>	1.50	9.8000	13.18	-20.50	-93.2	-128.90	-92.9	-175.02	-93.0	-17.50	-92.1	-120.80	-92.5	-160.92	-92.4
Lower Allen <sup>7/</sup>	1.50	10.8000	14.18	-20.50	-93.2	-143.20	-93.0	-189.32	-93.0	-17.50	-92.1	-121.20	-91.8	-161.32	-91.9
Lower Frankford	0.18	9.1000	11.16	-2.82	-94.0	-125.40	-93.2	-153.84	-93.2	-2.82	-94.0	-104.40	-92.0	-129.84	-92.1
Lower Mifflin	—	9.1000	10.98	-1.00	-100.0	-125.40	-93.2	-152.02	-93.3	-1.00	-100.0	-104.40	-92.0	-128.02	-92.1
Middlesex	0.59	8.8090	11.28	-8.41	-93.4	-123.19	-93.3	-157.22	-93.3	-7.41	-92.6	-111.19	-92.7	-141.22	-92.6
Monroe	0.20	8.8090	10.89	-2.80	-93.3	-123.19	-93.3	-151.61	-93.3	-2.80	-93.3	-111.19	-92.7	-136.61	-92.6
North Middleton	0.98	10.2500	13.11	-12.52	-92.7	-145.45	-93.4	-183.59	-93.3	-12.52	-92.7	-132.95	-92.8	-168.09	-92.8
North Newton	0.14	9.1000	11.12	-1.86	-93.0	-125.40	-93.2	-152.88	-93.2	-1.86	-93.0	-104.40	-92.0	-128.88	-92.1
Penn	0.07	9.1000	11.05	-0.94	-93.5	-125.40	-93.2	-151.95	-93.2	-0.94	-93.5	-104.40	-92.0	-127.95	-92.1
Shippensburg	1.00	8.8400	11.72	1.00	NA	-121.66	-93.2	-146.28	-92.6	1.00	NA	-122.58	-93.3	-144.20	-92.5
Silver Spring	0.66	8.8090	11.35	-9.34	-93.4	-123.19	-93.3	-158.15	-93.3	-9.34	-93.4	-111.19	-92.7	-143.15	-92.7
South Middleton	0.07	10.6000	12.55	-1.93	-96.4	-136.40	-92.8	-163.95	-92.9	-2.18	-96.8	-126.40	-92.3	-151.20	-92.3
South Newton	0.13	9.1000	11.11	-1.87	-93.6	-125.40	-93.2	-152.89	-93.2	-1.87	-93.6	-104.40	-92.0	-128.89	-92.1
Southampton	0.10	8.8400	10.82	-1.90	-95.0	-121.66	-93.2	-149.18	-93.2	-1.90	-95.0	-122.58	-93.3	-147.10	-93.1
Upper Allen <sup>♦</sup>	0.24	10.8000	12.93	-3.26	-93.0	-143.20	-93.0	-172.07	-93.0	-3.26	-93.0	-121.20	-91.8	-147.07	-91.9
Upper Frankford	0.21	9.1000	11.19	-2.79	-93.0	-125.40	-93.2	-153.81	-93.2	-2.79	-93.0	-104.40	-92.0	-129.81	-92.1
Upper Mifflin	0.16	9.1000	11.14	-2.84	-94.8	-125.40	-93.2	-153.86	-93.2	-2.84	-94.8	-104.40	-92.0	-129.86	-92.1
West Pennsboro	0.23	9.1000	11.21	-3.27	-93.6	-125.40	-93.2	-154.29	-93.2	-3.27	-93.6	-104.40	-92.0	-130.29	-92.1

See Footnotes on Last Page.

**EXHIBIT II**  
**Cumberland County**  
County, Municipal, and School District Gross Real Estate Tax Levies—2001<sup>1/</sup>

Municipalities Arranged by School District <sup>2/</sup>	Year 2001 Real Gross Estate Tax Levies				Percentage Change 2000 to 2001				Percentage Change 1996 to 2001			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b><u>Big Spring</u></b>												
Newville Borough	88,215	78,076	426,542	592,833	25.1	5.0	23.7	21.0	43.2	7.1	49.5	41.2
Cooke Township	48,514	25,778	234,577	308,869	17.9	23.1	16.6	17.3	41.9	30.0	48.1	45.4
Lower Frankford Township	145,347	13,901	702,792	862,040	13.3	-0.7	12.0	12.0	38.8	5.4	44.9	42.9
Lower Mifflin Township	112,898	—	545,891	658,789	4.1	-100.0	2.9	2.5	24.3	-100.0	29.8	27.9
North Newton Township	189,896	14,126	918,203	1,122,225	0.9	3.2	-0.2	<0.1	23.3	10.2	28.6	27.4
Penn Township	244,923	8,459	1,184,272	1,437,654	11.0	5.4	9.7	9.9	39.8	14.7	45.9	44.6
South Newton Township	109,818	7,527	531,002	648,347	10.7	4.3	9.4	9.6	35.4	12.0	41.4	39.9
Upper Frankford Township	136,394	15,313	659,504	811,211	10.9	14.2	9.7	10.0	42.2	26.3	48.4	46.8
Upper Mifflin Township	107,277	8,875	518,717	634,869	16.5	-11.6	15.2	14.9	46.8	-3.0	53.3	50.9
West Pennsboro Township	496,041	59,304	2,398,499	2,953,844	8.5	1.9	7.2	7.3	38.0	12.9	44.0	42.2
<b><u>Camp Hill</u></b>												
Camp Hill Borough	1,036,020	1,169,239	5,686,552	7,891,811	16.7	-3.4	4.5	4.7	30.8	3.4	12.4	13.0
<b><u>Carlisle Area</u></b>												
Carlisle Borough <sup>3/</sup>	1,631,522	2,305,976	8,885,811	12,823,309	7.5	4.5	3.4	4.1	27.1	17.6	18.4	19.3
Mt. Holly Springs Borough	136,607	123,397	744,009	1,004,013	0.2	-17.0	-3.6	-5.0	20.6	-9.5	12.4	10.1
Dickinson Township	551,522	8,792	3,003,774	3,564,088	14.1	—	9.7	10.4	59.2	19.2	48.4	49.9
North Middleton Township	737,643	384,500	4,017,450	5,139,593	-5.0	0.9	-8.6	-7.4	14.6	7.8	6.8	7.9
<b><u>Cumberland Valley</u></b>												
Hampden Township <sup>4/</sup>	3,653,616	388,270	17,101,331	21,143,217	3.0	0.3	0.4	0.9	32.1	12.1	26.2	26.9
Middlesex Township	879,934	275,856	4,118,670	5,274,460	9.3	4.7	6.6	6.9	38.7	29.5	32.5	33.3
Monroe Township	646,132	68,664	3,024,322	3,739,118	9.8	6.9	7.1	7.5	28.6	10.9	22.9	23.6
Silver Spring Township	1,675,191	583,914	7,840,999	10,100,104	9.2	4.7	6.5	6.9	34.3	14.4	28.3	28.3
<b><u>East Pennsboro Area</u></b>												
East Pennsboro Township <sup>4/</sup>	2,013,167	949,890	11,499,228	14,462,285	5.0	-2.7	5.1	4.5	26.8	3.0	25.8	24.1
<b><u>Mechanicsburg Area</u></b>												
Mechanicsburg Borough	888,294	448,395	5,097,545	6,434,234	11.1	2.9	13.9	12.7	23.8	2.1	31.9	28.1
Shiremanstown Borough	137,785	109,818	790,690	1,038,293	14.5	4.5	17.3	15.4	30.7	5.5	39.2	33.6
Lower Allen Township <sup>4/</sup>	39,423	31,421	226,231	297,075	-0.8	-1.2	1.7	1.0	12.7	15.3	20.0	18.5
Upper Allen Township <sup>4/</sup>	1,722,933	223,377	9,887,182	11,833,492	5.7	7.7	8.3	7.9	38.9	23.7	48.0	46.1
<b><u>Shippensburg Area</u></b>												
Newburg Borough	21,670	1,439	101,788	124,897	10.8	1.1	9.6	9.7	28.5	3.2	12.5	14.9
Shippensburg Borough	309,333	328,728	1,452,976	2,091,037	9.7	-9.7	8.6	5.4	40.5	1.8	23.1	21.3
Hopewell Township	206,406	—	969,516	1,175,922	16.7	-100.0	15.5	13.2	44.9	-100.0	26.9	26.8
Shippensburg Township	159,577	84,791	749,553	993,921	12.2	NA	11.0	21.6	43.1	NA	25.3	40.1
Southampton Township	440,827	23,423	2,070,621	2,534,871	8.5	-20.7	7.4	7.2	42.9	-10.2	25.1	27.4
<b><u>South Middleton</u></b>												
Carlisle Borough <sup>3/</sup>	39,536	55,880	222,682	318,098	-4.1	-6.8	1.0	-1.1	28.6	17.0	29.5	27.0
South Middleton Township	1,576,875	59,631	8,881,444	10,517,950	7.2	-44.3	12.9	11.4	41.7	-43.6	42.7	41.3
<b><u>West Shore</u></b>												
Lemoyne Borough	659,663	397,130	3,435,016	4,491,809	18.8	-10.6	12.5	10.8	52.9	1.8	33.9	32.6
Lower Allen Township <sup>4/</sup>	1,958,170	1,560,710	10,196,636	13,715,516	6.1	5.7	9.5	8.6	27.8	27.4	24.8	25.5
New Cumberland Borough	664,930	529,966	3,462,443	4,657,339	13.5	-0.5	1.3	2.7	28.7	0.4	12.0	12.6
Wormleysburg Borough	288,577	251,317	1,502,688	2,042,582	5.7	5.5	4.8	5.0	14.8	19.0	1.2	4.9

See Footnotes on Last Page.