

December 2003

Dauphin County

SCHOOL REAL ESTATE TAX LEVIES FOR 2003 RISE BY 6.9 PERCENT SINCE LAST YEAR AND BY 25.1 PERCENT IN THE PAST FIVE YEARS

Gross real estate tax levies for 2003 in Dauphin County's ten school districts total \$172,950,376, which is \$11,161,158 or 6.9 percent higher than in 2002. (The gross real estate tax levy is the potential tax yield based on millages and certified taxable valuations less any homestead/farmstead exclusions granted under Act 50; 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 nine of the county's ten districts between 2002 and 2003 because of increases in millage rates and/or higher assessed valuations. The largest dollar increase since last year occurred in Central Dauphin (\$4,146,525); the largest proportionate growth was recorded in Susquehanna Township (17.7 percent). The sole decrease was in Harrisburg City (\$383,497 or 1.1 percent)

For the five-year period beginning in 1998, the real estate tax levies of Dauphin's school districts rose by \$34,735,955 or 25.1 percent. Levies increased in nine of the county's districts during this period ranging from \$284,519 in Steelton-Highspire to \$14,711,404 in Central Dauphin. The largest proportionate increases during the five-year period were recorded in Lower Dauphin (53.4 percent), Susquehanna Township (53.8 percent), and Upper Dauphin Area (48.6 percent). The sole decrease in real estate tax levy between 1998 and 2003 occurred in Harrisburg City (\$1,381,154 or 3.7 percent).

School district real estate tax levies for 2003 range from \$2,831,772 in Millersburg Area to \$53,766,640 in Central Dauphin; in 1998 the range was from \$2,410,783 in Millersburg Area to \$39,055,236 in Central Dauphin. (See Table 1.)

Real estate tax millages increased in six of the county's school districts in 2003 and remained unchanged in four—Halifax Area, Harrisburg City, Millersburg Area, and Steelton-Highspire. The largest increases between 2002 and 2003 occurred in Susquehanna Township (1.45 mills or 15.1 percent) and Upper Dauphin Area (1.25 mills or 12.5 percent); the smallest increase was recorded in Middletown Area (0.65 mill or 4.4 percent).

Table 1

Change in School District Gross Real Estate Tax Levies—2003

School District	2003 Gross Tax Levy	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
Central Dauphin	\$ 53,766,640	\$ 4,146,525	8.4%	\$14,711,404	37.7%
Derry Township	21,761,030	2,202,067	11.3	3,602,336	19.8
Halifax Area	3,865,986	21,752	0.6	691,974	21.8
Harrisburg City	35,619,129	-383,497	-1.1	-1,381,154	-3.7
Lower Dauphin	19,182,262	1,597,622	9.1	6,680,375	53.4
Middletown Area	13,152,139	772,723	6.2	2,956,316	29.0
Millersburg Area	2,831,772	11,270	0.4	420,989	17.5
Steelton-Highspire	3,174,002	26,793	0.9	284,519	9.8
Susquehanna Township	15,720,096	2,368,247	17.7	5,501,146	53.8
Upper Dauphin Area	<u>3,877,320</u>	<u>397,656</u>	11.4	<u>1,268,050</u>	48.6
Total	\$172,950,376	\$11,161,158	6.9%	\$34,735,955	25.1%

For the five-year period beginning in 1998, school millages decreased in each of the ten districts in keeping with state law which limits real estate tax levies in the year in which a countywide reassessment program is implemented; in this case, 2002. The lower millages, when coupled with the higher assessed valuations resulting from the reassessment, do not necessarily produce lower real estate tax levies for the school districts. The largest decrease during this period was recorded in Harrisburg City (19.39 mills or 47.7 percent); the smallest was in Susquehanna Township (4.36 mills or 28.2 percent).

Millage rates for 2003 among Dauphin's districts range from 11.08 mills in Susquehanna Township to 21.23 mills in Harrisburg City; the range in 1998 was from 15.44 mills in Susquehanna Township to 40.62 mills in Harrisburg City. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—2003

School District	2003 Millage	Change 2002 to 2003		Change 1998 to 2003	
		Mills	%	Mills	%
Central Dauphin	11.42	0.73	6.8%	-5.31	-31.7%
Derry Township	12.21	1.00	8.9	-7.71	-38.7
Halifax Area	12.90	—	—	-10.10	-43.9
Harrisburg City	21.23	—	—	-19.39	-47.7
Lower Dauphin	16.00	1.00	6.7	-8.10	-33.6
Middletown Area	15.55	0.65	4.4	-9.80	-38.7
Millersburg Area	11.26	—	—	-10.04	-47.1
Steelton-Highspire	14.34	—	—	-12.01	-45.6
Susquehanna Township	11.08	1.45	15.1	-4.36	-28.2
Upper Dauphin Area	11.25	1.25	12.5	-5.85	-34.2

Assessed valuations of taxable property for 2003 increased in eight of the ten county school districts. The absolute increases since last year ranged from \$1,000,900 in Millersburg Area to \$67,638,947 in Central Dauphin. Proportionate increases ranged from 0.4 percent in Millersburg Area to 2.3 percent in both Lower Dauphin and Susquehanna Township. Decreases in assessed valuation between 2002 and 2003 occurred in Harrisburg City (\$18,063,900 or 1.1 percent) and Upper Dauphin Area (\$3,315,700 or 1.0 percent).

For the five-year period beginning in 1998, assessed valuations of taxable property increased in each of the county's school districts ranging from \$111.7 million in Steelton-Highspire to \$2.4 billion in Central Dauphin. Proportionate increases during this period ranged from 84.2 percent in Harrisburg City to 131.1 percent in Lower Dauphin. The magnitude of the increases in assessed valuations during the five-year period is primarily the result of the 2002 reassessment program.

School district assessed valuations for 2003 range from \$221,385,400 in Steelton-Highspire to \$4,707,207,697 in Central Dauphin; in 1998 the valuations ranged from \$109,657,800 in Steelton-Highspire to \$2,334,443,300 in Central Dauphin. (See Table 3.)

Table 3

Change in School District Assessed Valuations—2003

School District	2003	Change 2002 to 2003		Change 1998 to 2003	
	Assessed Valuation	\$	%	\$	%
Central Dauphin	\$4,707,207,697	\$67,638,947	1.5%	\$2,372,844,397	101.6%
Derry Township	1,782,230,100	37,452,000	2.1	870,649,100	95.5
Halifax Area	299,688,873	1,686,200	0.6	161,688,373	117.2
Harrisburg City	1,677,773,400	-18,063,900	-1.1	766,885,100	84.2
Lower Dauphin	1,198,891,401	26,582,101	2.3	680,140,901	131.1
Middletown Area	845,796,700	14,963,400	1.8	443,594,600	110.3
Millersburg Area	251,489,500	1,000,900	0.4	138,307,200	122.2
Steelton-Highspire	221,385,400	1,868,800	0.9	111,727,600	101.9
Susquehanna Township	1,418,781,200	32,296,400	2.3	756,932,100	114.4
Upper Dauphin Area	344,650,700	-3,315,700	-1.0	192,061,800	125.9

The county's predetermined assessment ratio for 2003, 2002, and 1998 is 100.0 percent of market value. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 54.4 percent in 1998 and 93.5 percent in 2002 (the most recent figure available). The county most recently reassessed in 2002.

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 Dauphin County during the period 1998 to 2003 (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 has increased the certified assessed valuation and the tax levy countywide and in some school districts and municipalities, but, as a byproduct of deregulation, all jurisdictions experienced 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 implementation of the KOZ program have 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, they have had a noticeable effect on the total value of taxable property and tax levies in Dauphin County during the five-year period under review.

In addition to the significant events cited above, in tax year 2000 the Central Dauphin School District implemented Act 50 of 1999—the "Taxpayers Local Control Act." This Act provides districts with the option of increasing their reliance on the earned income/net profits tax in exchange for elimination of various "nuisance" taxes levied under Act 511 of 1965. Then, to the extent that resources are available, the Act allows for the reduction of property taxes through a "homestead/farmstead" assessment exclusion. As a result of implementing the portion of the Act which allows for homestead/farmstead assessment exclusions, Central Dauphin experienced a reduction in its taxable assessed valuation and potential real estate tax levy.

Enrollments in Dauphin County's public school districts for the 2002-03 school year (the most recent readily available figures from the Pennsylvania Department of Education) were up by less than 0.1 percent from the prior year and were down by 3.8 percent from five years earlier—the 1997-98 school year. For the one-year period, enrollments decreased in six districts and increased in four. The largest decreases in enrollments during this period occurred in Millersburg Area (3.6 percent) and Steelton-Highspire (2.2 percent). Harrisburg City recorded the largest growth (1.2 percent).

Six of the county's ten districts had lower enrollments in 2002-03 than in 1997-98, while four districts experienced increases. The decreases during this five-year period ranged from 3.3 percent in Upper Dauphin Area to 18.3 percent in Harrisburg City. The largest increase between 1997-98 and 2002-03 occurred in Derry Township (11.2 percent); the smallest growth during this period was recorded in Lower Dauphin (1.7 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—2003

School District	2002-03 Enrollment	Change 2001-02 to 2002-03		Change 1997-98 to 2002-03	
		Pupils	%	Pupils	%
Central Dauphin	11,018	15	0.1%	272	2.5%
Derry Township	3,405	-27	-0.8	344	11.2
Halifax Area	1,227	-11	-0.9	-82	-6.3
Harrisburg City	7,492	88	1.2	-1,677	-18.3
Lower Dauphin	3,913	-30	-0.8	67	1.7
Middletown Area	2,675	-1	<-0.1	-294	-9.9
Millersburg Area	917	-34	-3.6	-114	-11.1
Steelton-Highspire	1,321	-30	-2.2	-158	-10.7
Susquehanna Township	3,108	24	0.8	254	8.9
Upper Dauphin Area	<u>1,422</u>	<u>12</u>	0.9	<u>-48</u>	-3.3
Total	36,498	6	<0.1%	-1,436	-3.8%

SOURCE: Pennsylvania Department of Education.

Combined county, municipal, and school district real estate tax millages were higher in 2003 than in 2002 in 31 of the county's 40 municipalities as a result of increases in six school district and nine municipalities. The increases in total millage since last year ranged from 0.02 mill in Jackson Township to 7.72 mills in Reed Township. Millages were unchanged in eight municipalities and decreased in one—Upper Paxton Township. Combined county, municipal, and school real estate tax millages were lower in 2003 than in 1998 in all 40 county municipalities as a result of the 2002 reassessment. The decreases in total millage during the five-year period ranged from 8.22 mills in Dauphin Borough to 28.35 mills in Harrisburg City. (See Exhibit I.)

The 2003 gross real estate tax levy for the ten school districts, Dauphin County, Harrisburg City, and the 39 boroughs and townships totals \$267,712,872, which is \$12,310,216 or 4.8 percent higher than in 2002 and \$49,761,903 or 22.8 percent higher than in 1998. Of the overall increase in the real estate tax levy since last year, the school districts represent 90.6 percent; the county government, 6.4 percent; and the boroughs and townships, 4.3 percent. The city experienced a decrease in its tax levy during this period. Of the increase since 1998, the school districts represent 69.8 percent; the county, 23.3 percent; the city, 3.1 percent; and the boroughs and townships, 3.8 percent.

In 1998 the school districts represented 63.3 percent of the total amount of real estate taxes levied in Dauphin County; the county government, 24.5 percent; the city, 5.9 percent; and the boroughs and townships, 6.3 percent. By 2003 the school districts' share of the total amount of real estate taxes levied in Dauphin County had increased to 64.7 percent; the county government decreased to 24.3 percent; the city's share decreased to 5.3 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county was down to 5.8 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough, and Township
Gross Real Estate Tax Levies—2003

	Gross Real Estate Tax Levy				Change 2002 to 2003		Change 1998 to 2003	
	2003	% of Total			\$	% of Total	\$	% of Total
		2003	2002	1998				
County	\$ 64,943,570	24.3%	25.1%	24.5%	\$ 785,746	6.4%	\$ 11,592,653	23.3%
School Districts	172,950,376	64.6	63.3	63.3	11,161,158	90.6	34,735,955	69.8
City	14,283,037	5.3	5.7	5.9	-165,340	-1.3	1,527,338	3.1
Boros. & Twps.	15,535,889	5.8	5.9	6.3	528,652	4.3	1,905,957	3.8
Total	\$267,712,872	100.0%	100.0%	100.0%	\$12,310,216	100.0%	\$49,761,903	100.0%

The total 2003 county, school district, and municipal real estate tax levy for individual municipalities which are part of a Dauphin County school district ranges from \$136,873 in Pillow Borough to \$58,570,462 in Harrisburg City. Increases in the combined levy between 2002 and 2003 were recorded in 31 of the 35 county municipalities which are part of a Dauphin County school district and, on a proportionate basis, ranged from 0.2 percent in Halifax Township to 13.2 percent in West Hanover Township. Decreases occurred in Harrisburg City (0.8 percent), Millersburg Borough (1.0 percent), Highspire Borough (less than 0.1 percent), and Wayne Township (less than 0.1 percent). Between 1998 and 2003 increases in the combined levy occurred in all 35 county municipalities which are part of a Dauphin County school district and ranged from 1.8 percent in Harrisburg City to 82.3 percent in Londonderry 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, ten Dauphin County municipalities reported annual residential garbage collection fees in 2003 ranging from \$130 to \$200. 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 Dauphin 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. For example, in implementing Act 50, the Central Dauphin School District raised its earned income/net profits tax rate from 0.5 percent to 1.5 percent and eliminated its occupational assessment tax and its School Code and Act 511 per capita 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.

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EXHIBIT I

Dauphin County

Municipal, School, and County Real Estate Tax Rates—2003

Municipalities	2003 Millages			Change 2002 to 2003						Change 1998 to 2003					
	Municipal	School District	Total ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
CITY:															
Harrisburg ^{4/}	8.522	21.230	34.8200	—	—	—	—	—	—	-5.48	-39.1	-19.39	-47.7	-28.35	-44.9
BOROUGHES:															
Berrysburg	0.550	11.250	16.8680	—	—	1.25	12.5	1.25	8.0	-0.51	-48.3	-5.85	-34.2	-9.84	-36.8
Dauphin	3.570	11.422	20.0600	2.00	127.4	0.73	6.8	2.73	15.7	0.57	19.0	-5.31	-31.7	-8.22	-29.1
Elizabethville	4.400	11.250	20.7180	—	—	1.25	12.5	1.25	6.4	-2.60	-37.1	-5.85	-34.2	-12.93	-38.4
Gratz	0.707	11.250	17.0246	—	—	1.25	12.5	1.25	7.9	-0.29	-29.3	-5.85	-34.2	-9.62	-36.1
Halifax	1.528	12.900	19.4960	—	—	—	—	—	—	-0.67	-30.5	-10.10	-43.9	-14.25	-42.2
Highspire	6.205	14.337	25.6100	—	—	—	—	—	—	-4.79	-43.6	-12.01	-45.6	-20.29	-44.2
Hummelstown	1.450	16.000	22.5180	0.26	21.6	1.00	6.7	1.26	5.9	-1.23	-45.9	-8.10	-33.6	-12.81	-36.3
Lykens	1.920	11.250	18.2380	—	—	1.25	12.5	1.25	7.4	-1.28	-40.0	-5.85	-34.2	-10.61	-36.8
Middletown	2.360	15.550	22.7450	—	—	0.65	4.4	0.42	1.9	-2.71	-53.5	-9.80	-38.7	-16.22	-41.6
Millersburg	4.428	11.260	20.7560	1.00	29.2	—	—	1.00	5.1	-1.57	-26.2	-10.04	-47.1	-15.59	-42.9
Paxtang	7.520	11.422	24.0100	0.50	7.1	0.73	6.8	1.23	5.4	-5.78	-43.5	-5.31	-31.7	-14.57	-37.8
Penbrook	5.610	11.422	22.1000	0.58	11.5	0.73	6.8	1.31	6.3	-2.79	-33.2	-5.31	-31.7	-12.73	-36.5
Pillow	0.600	11.250	16.9180	—	—	1.25	12.5	1.25	8.0	-0.60	-50.0	-5.85	-34.2	-9.93	-37.0
Royalton	2.188	15.550	22.8059	—	—	0.65	4.4	0.65	2.9	-2.46	-52.9	-9.80	-38.7	-15.74	-40.8
Steelton ^{4/}	4.991	14.337	24.3958	—	—	—	—	—	—	-1.51	-23.2	-12.01	-45.6	-19.50	-44.4
Williamstown	4.300	10.160	19.5280	1.00	30.3	—	—	1.00	5.4	-2.40	-35.8	-9.94	-49.5	-15.82	-44.8
TOWNSHIPS:															
Conewago	—	16.000	21.0680	—	—	1.00	6.7	1.00	5.0	—	1.5	-8.10	-33.6	-11.58	-35.5
Derry	1.097	12.210	18.1416	—	—	1.00	8.9	0.77	4.4	-1.02	-48.2	-7.71	-38.7	-12.44	-40.7
East Hanover	0.180	16.000	21.2480	—	—	1.00	6.7	1.00	4.9	-0.12	-40.4	-8.10	-33.6	-11.70	-35.5
Halifax	0.510	12.900	18.4780	—	—	—	—	—	—	-0.99	-66.0	-10.10	-43.9	-14.57	-44.1
Jackson	0.220	12.900	18.1880	0.02	10.0	—	—	0.02	0.1	-0.23	-51.1	-10.10	-43.9	-13.81	-43.2
Jefferson	0.780	11.250	17.0980	—	—	1.25	12.5	1.25	7.9	-1.22	-61.0	-5.85	-34.2	-10.55	-38.2
Londonderry	1.070	16.000	22.1380	—	—	1.00	6.7	1.00	4.7	-0.93	-46.5	-8.10	-33.6	-12.51	-36.1
Lower Paxton	0.875	11.422	17.3650	—	—	0.73	6.8	0.73	4.4	-0.73	-45.5	-5.31	-31.7	-9.52	-35.4
Lower Swatara	2.020	15.550	22.6380	—	—	0.65	4.4	0.65	3.0	-1.55	-43.4	-9.80	-38.7	-14.83	-39.6
Lykens	0.228	11.250	16.5458	—	—	1.25	12.5	1.25	8.2	-0.27	-54.4	-5.85	-34.2	-9.60	-36.7
Middle Paxton	—	11.422	16.4900	—	—	0.73	6.8	0.73	4.6	—	—	-5.31	-31.7	-8.79	-34.8
Mifflin	0.500	11.250	16.8180	—	—	1.25	12.5	1.25	8.0	-0.15	-23.1	-5.85	-34.2	-9.83	-36.9
Reed	2.000	19.810	26.8780	—	—	7.72	63.8	7.72	40.3	-1.00	-33.3	-3.89	-16.4	-8.37	-23.7
Rush	0.250	10.160	15.4778	—	—	—	—	—	—	-0.20	-44.8	-9.94	-49.5	-13.62	-46.8
South Hanover	0.461	16.000	21.5291	—	—	1.00	6.7	1.00	4.9	-0.42	-47.4	-8.10	-33.6	-11.99	-35.8
Susquehanna ♦	1.613	11.080	17.7608	—	—	1.45	15.1	1.45	8.9	-1.49	-48.0	-4.36	-28.2	-9.33	-34.4
Swatara ♦	1.840	11.422	18.3300	—	—	0.73	6.8	0.73	4.1	-1.12	-37.8	-5.31	-31.7	-9.91	-35.1
Upper Paxton	0.478	11.260	16.8060	-0.10	-17.9	—	—	-0.10	-0.6	-0.98	-67.2	-10.04	-47.1	-14.50	-46.3
Washington	1.440	11.250	17.7580	—	—	1.25	12.5	1.25	7.6	-1.06	-42.4	-5.85	-34.2	-10.39	-36.9
Wayne	0.517	12.900	18.4854	—	—	—	—	—	—	-0.49	-48.4	-10.10	-43.9	-14.06	-43.2
West Hanover	1.186	11.422	17.6757	0.06	5.6	0.73	6.8	0.79	4.7	-1.22	-50.8	-5.31	-31.7	-10.01	-36.2
Wiconisco	3.100	10.160	18.3280	1.10	55.0	—	—	1.10	6.4	-0.40	-11.4	-9.94	-49.5	-13.82	-43.0
Williams	1.461	10.160	16.6893	—	—	—	—	—	—	-1.14	-43.8	-9.94	-49.5	-14.56	-46.6

See Footnotes on Last Page.

EXHIBIT II

Dauphin County

County, Municipal, and School District Gross Real Estate Tax Levies—2003^{1/}

Municipalities Arranged by School District ^{2/}	2003 Gross Real Estate Tax Levies				Percentage Change 2002 to 2003				Percentage Change 1998 to 2003			
	County	Municipal	SD	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>Central Dauphin</u>												
Dauphin Borough	141,504	43,004	318,915	503,423	1.9	131.8	8.9	6.0	33.1	15.2	53.2	43.1
Paxtang Borough	336,056	464,117	757,385	1,557,558	0.3	7.4	7.1	3.4	24.7	10.7	43.6	28.1
Penbrook Borough	441,162	438,357	994,268	1,873,787	-0.1	11.4	6.7	3.4	28.4	14.2	47.9	33.9
Lower Paxton Township	13,286,314	2,272,040	29,944,017	45,502,371	1.0	1.0	7.8	5.3	19.5	8.8	37.6	30.1
Middle Paxton Township	1,398,654	—	3,152,216	4,550,870	1.7	—	8.6	6.4	37.7	—	58.5	51.4
Swatara Township ♦	6,380,525	2,321,643	14,380,103	23,082,271	-0.2	-0.2	6.6	3.9	12.4	18.1	29.4	23.1
West Hanover Township	2,187,674	444,116	4,930,468	7,562,258	9.1	15.2	16.6	13.2	54.2	11.0	77.5	64.5
<u>Derry Township</u>												
Derry Township	9,032,342	1,913,324	21,761,030	32,706,696	2.1	2.1	11.3	7.9	15.9	-0.9	19.8	17.3
<u>Halifax Area</u>												
Halifax Borough	101,154	30,353	257,475	388,982	0.5	0.5	0.5	0.4	41.2	64.6	33.5	37.5
Halifax Township	737,345	74,078	1,876,825	2,688,248	0.2	0.2	0.2	0.2	21.7	-30.3	15.1	14.8
Jackson Township	374,989	14,522	954,492	1,344,003	1.9	12.1	1.9	1.9	31.8	-3.0	24.7	26.2
Wayne Township	305,335	31,188	777,195	1,113,718	-0.1	-0.1	-0.1	<-0.1	40.3	22.2	32.7	34.4
<u>Harrisburg City</u>												
Harrisburg City	8,502,956	14,448,377	35,619,129	58,570,462	-1.1	-1.1	-1.1	-0.8	9.2	13.3	-3.7	1.8
<u>Lower Dauphin</u>												
Hummelstown Borough	890,277	205,850	2,810,662	3,906,789	1.7	23.7	8.5	6.4	53.3	13.0	71.6	62.8
Conewago Township	768,348	—	2,425,725	3,194,073	2.6	—	9.4	7.7	24.3	—	39.2	35.3
East Hanover Township	1,541,286	52,756	4,865,939	6,459,981	3.8	3.8	10.7	8.9	22.3	18.4	36.9	32.9
Londonderry Township	1,574,969	328,935	4,972,277	6,876,181	1.1	1.1	7.8	5.8	69.3	51.1	89.5	82.3
South Hanover Township	1,301,101	115,869	4,107,659	5,524,629	2.2	2.2	9.0	7.1	24.7	8.2	39.6	35.0
<u>Middletown Area</u>												
Middletown Borough	1,335,429	618,463	4,097,459	6,051,351	0.6	0.6	4.9	3.4	23.0	-4.0	27.2	22.2
Royalton Borough	132,406	57,580	406,258	596,244	-0.7	-0.7	3.6	2.3	66.3	32.9	72.0	66.0
Lower Swatara Township	2,818,662	1,095,759	8,648,422	12,562,843	2.5	2.5	7.0	5.3	24.1	15.5	28.3	26.1
<u>Millersburg Area</u>												
Millersburg Borough	392,543	268,841	872,146	1,533,530	-1.2	27.6	-1.2	-1.0	18.2	6.4	5.4	8.6
Upper Paxton Township	882,006	100,141	1,959,626	2,941,773	1.1	-16.9	1.1	1.1	38.9	-7.4	23.8	26.5
<u>Steelton-Highspire</u>												
Highspire Borough	384,052	470,519	1,086,455	1,941,026	-0.1	-0.1	-0.1	<-0.1	21.1	15.2	11.1	13.9
Steelton Borough	737,929	715,047	2,087,547	3,540,523	1.3	1.6	1.3	1.1	19.0	9.5	9.2	11.2
<u>Susquehanna Township</u>												
Susquehanna Township ♦	7,190,383	2,236,123	15,720,096	25,146,602	2.3	2.3	17.7	11.2	27.1	9.0	53.8	40.3
<u>Upper Dauphin Area</u>												
Berrysburg Borough	43,618	4,698	96,824	145,140	0.8	0.8	13.4	8.8	17.8	1.9	30.7	25.4
Elizabethville Borough	208,648	181,250	463,159	853,057	-0.1	-0.1	12.4	6.4	34.1	24.4	48.8	39.2
Gratz Borough	127,425	17,986	282,859	428,270	-1.2	-1.2	11.1	6.7	34.9	62.7	49.7	45.4
Lykens Borough	219,395	82,720	487,015	789,130	0.5	0.5	13.0	7.8	29.5	30.4	43.6	38.0
Pillow Borough	41,004	4,847	91,022	136,873	0.2	0.1	12.7	8.1	26.6	6.6	40.5	34.5
Jefferson Township	103,795	16,053	230,405	350,253	-0.5	-0.5	12.0	7.4	52.0	0.5	68.6	58.6
Lykens Township	293,974	13,716	652,566	960,256	-3.7	-3.7	8.4	4.3	40.4	12.0	55.7	49.9
Mifflin Township	168,836	17,412	374,784	561,032	-4.3	-4.3	7.6	3.5	27.1	12.0	41.0	35.4
Washington Township	539,995	152,643	1,198,688	1,891,326	0.5	0.5	13.1	8.1	33.5	29.0	48.1	42.0

See Footnotes on Last Page.

FOOTNOTES

EXHIBIT I

◆ First Class Township

- 1/ Includes Dauphin County's general purpose real estate tax rate of 4.835 mills and a 0.233 mill library tax in all jurisdictions except Middletown Borough and Derry Township where the total county millage is 4.835 mills.
- 2/ Reflects no change in the county's general purpose real estate tax rate for 2003.
- 3/ Reflects a decrease in the county's general purpose real estate tax rate of 3.261 mills (40.3 percent) and a decrease in the library tax of 0.217 mill (48.2 percent).
- 4/ Figures represent the single millage equivalents of the municipalities split tax rate on land and improvements.

SOURCE: County, Municipalities, and School Districts

EXHIBIT II

◆ First Class Township

- 1/ Gross tax levies for 1998, 2002, and 2003 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 54.4 percent in 1998 and 93.5 percent in 2002 (the most recent figure available). The gross real estate tax levies are the potential tax yields based on millages and the certified taxable valuations less any homestead/farmstead exclusions granted under Act 50; 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 Dauphin County municipalities and school districts only.

PEL:CD December 2003