



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

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Dauphin County

SCHOOL REAL ESTATE TAX LEVIES FOR 2001 RISE BY 3.3 PERCENT SINCE LAST YEAR AND BY 20.0 PERCENT IN THE PAST FIVE YEARS

Gross real estate tax levies for the year 2001 in Dauphin County's ten school districts total \$149,031,865, which is \$4,759,432 or 3.3 percent higher than in 2001. (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 eight of the county's ten districts between 2000 and 2001 because of increases in millage rates and/or higher assessed valuations. The largest dollar increase since last year occurred in Central Dauphin (\$2,375,364); the largest proportionate growth was recorded in Upper Dauphin Area (9.1 percent). Real estate tax levies for the year 2001 decreased in two districts—Derry Township (\$461,178 or 2.6 percent) and Steelton-Highspire (\$2,044 or 0.1 percent).

For the five-year period beginning in 1996, the real estate tax levies of Dauphin's school districts rose by \$24,801,452 or 20.0 percent. Levies increased in nine of the county's districts during this period ranging from \$229,846 in Millersburg Area to \$6,332,699 in Central Dauphin. The largest proportionate increase during the five-year period was recorded in Middletown Area (56.5 percent); the smallest proportionate increase was experienced in Harrisburg City (5.0 percent). The sole decrease in real estate tax levy between 1996 and 2001 was recorded in Steelton-Highspire (\$313,669 or 9.7 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 Dauphin 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. 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 assessed valuation and the potential tax yield 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 implementation of the KOZ program resulted 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, 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.

For example, based on the certified assessed valuations, \$1,284,005 of the Lower Dauphin School District’s current gross real estate tax levy is linked to the assessment on a deregulated nuclear electric generating facility. This is 8.0 percent of the district’s 2001 levy and 26.6 percent of the increase since 1996. It should be noted, however, that the taxable value of this facility is the subject of an assessment appeal, and, as such, there is a question as to whether the tax revenues will be realized. Excluding this facility from the calculation, the year 2001 tax levy of the Lower Dauphin School District would have risen by \$3,557,370 or 32.0 percent over 1996.

In addition to the three significant events cited above, in tax year 2000 the Central Dauphin School District implemented Act 50 of 1998—the “Taxpayers Local Control Act.” This Act constitutes Pennsylvania’s tax reform legislation for school districts and 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.

In implementing the portion of the act which allows for homestead/farmstead assessment exclusions, Central Dauphin experienced a \$40,235,808 loss in its taxable assessed valuation and a \$713,367 loss in its real estate tax levy in tax year 2000 according to district officials. In the current tax year, continued implementation of the portion of Act 50 which allows for homestead/farmstead assessment exclusions resulted in a \$39,136,906 loss in Central Dauphin’s taxable assessed valuation and a loss in the real estate tax levy of \$718,162. This resulted from granting a homestead/farmstead assessment exclusion of \$2,962 to each of the 13,213 properties which applied and were approved. (These properties represent about 53 percent of the estimated number of eligible parcels in the district.) The assessment exclusion translates to a tax reduction of about \$54.35 per approved parcel based on the district’s year 2001-02 millage rate. Overall, the implementation of this portion of Act 50 combined with a millage increase of 0.62 mill or 3.5 percent resulted in a net increase in Central Dauphin’s real estate tax levy of \$2,375,364 or 5.7 percent over the year 2000. For the five-year period, the district recorded a net increase in the real estate tax levy of \$6,332,699 or 16.7 percent.

It should be noted that the district has requested that a referendum be placed on the November ballot which would allow the district’s voters to decide whether the use of the provisions of Act 50 should be discontinued.

School district real estate tax levies for the year 2001 range from \$2,539,972 in Millersburg Area to \$44,323,255 in Central Dauphin; in 1996 the range was from \$2,310,126 in Millersburg Area to \$37,990,556 in Central Dauphin. (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	
		\$	%	\$	%
Central Dauphin ^{1/}	\$ 44,323,255	\$2,375,364	5.7%	\$ 6,332,699	16.7%
Derry Township	17,621,977	-461,178	-2.6	3,392,626	23.8
Halifax Area	3,480,276	96,619	2.9	480,577	16.0
Harrisburg City	34,779,031	597,143	1.7	1,671,892	5.0
Lower Dauphin	15,960,550	365,828	2.3	4,830,856	43.4
Middletown Area	12,035,064	523,591	4.5	4,345,147	56.5
Millersburg Area	2,539,972	68,201	2.8	229,846	9.9
Steelton-Highspire	2,925,724	-2,044	-0.1	-313,669	-9.7
Susquehanna Township	11,910,649	906,357	8.2	2,703,350	29.4
Upper Dauphin Area	<u>3,455,367</u>	<u>289,551</u>	9.1	<u>1,128,128</u>	48.5
Total ^{1/}	\$149,031,865	\$4,759,432	3.3%	\$24,801,452	20.0%

^{1/} In the current tax year Central Dauphin granted \$39,136,906 in homestead/farmstead assessment exclusions under Act 50. This resulted in a reduction in the district's gross real estate tax levy of \$718,162. In the 2000 tax year, the district granted \$40,235,808 in homestead/farmstead assessment exclusions which resulted in a \$713,367 loss in gross tax levy.

Real estate tax millages increased in four of the county's school districts between 2000 and 2001 and were unchanged in six (Derry Township, Halifax Area, Harrisburg City, Lower Dauphin, Millersburg Area, and Steelton-Highspire). The increases occurred in Central Dauphin (0.62 mill or 3.5 percent), Middletown Area (0.25 mill or 0.9 percent), Susquehanna Township (0.75 mill or 4.9 percent), and Upper Dauphin Area (1.50 mills or 7.5 percent).

For the five-year period beginning in 1996, school millages increased in eight of the ten districts. The largest increases during this period were recorded in Middletown Area (6.85 mills or 33.4 percent) and Upper Dauphin (5.50 mills or 34.2 percent). During the five-year period real estate tax millages remained unchanged in Millersburg Area and Steelton-Highspire.

Millage rates for the year 2001 among Dauphin's districts range from 16.19 mills in Susquehanna Township to 40.62 mills in Harrisburg City; the range in 1996 was from 14.94 mills in Susquehanna Township to 37.62 mills in Harrisburg City. (See Table 2.)

Assessed valuations of taxable property in the year 2001 rose in eight of the county's ten school districts ranging from \$2,467,400 in Upper Dauphin Area to \$49,508,908 in Central

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	%
Central Dauphin	18.35	0.62	3.5%	1.62	9.7%
Derry Township	19.92	—	—	3.63	22.3
Halifax Area	24.00	—	—	1.00	4.3
Harrisburg City	40.62	—	—	3.00	8.0
Lower Dauphin	26.30	—	—	4.00	17.9
Middletown Area	27.35	0.25	0.9	6.85	33.4
Millersburg Area	21.30	—	—	—	—
Steelton-Highspire	26.35	—	—	—	—
Susquehanna Township	16.19	0.75	4.9	1.25	8.4
Upper Dauphin Area	21.60	1.50	7.5	5.50	34.2

Dauphin. Another sizable dollar increases was recorded in Susquehanna Township. The largest proportionate increase since last year occurred in Halifax Area (2.9 percent), Middletown Area (3.6 percent). Decreases were recorded in Derry Township (\$23,151,500 or 2.6 percent) and Steelton-Highspire (\$77,600 or 0.1 percent).

For the five-year period beginning in 1996, assessed valuations of taxable property increased in eight county school districts ranging from \$10,790,900 in Millersburg Area to \$144,631,924 in Central Dauphin. Other sizable dollar increases between 1996 and 2001 were recorded in Lower Dauphin (\$107,775,600) and Susquehanna Township (\$119,394,300). Proportionate increases ranged from 1.3 percent in Derry Township to 21.6 percent in Lower Dauphin. During the five-year period assessed valuations decreased in Harrisburg City (\$23,836,300 or 2.7 percent) and in Steelton-Highspire (\$11,903,950 or 9.7 percent).

Had Central Dauphin not implemented Act 50 during the review period, its 2001 assessed valuation would have totaled \$2,454,441,000 and been \$50,161,300 or 2.1 percent higher than in 2000 and \$183,636,700 or 8.1 percent higher than in 1996. In the absence of the current valuation placed on the deregulated nuclear electric generating facility in Lower Dauphin, its assessed valuation would have risen by \$59,354,100 or 11.9 percent since 1996.

School district assessed valuations for the year 2001 range from \$111,033,150 in Steelton-Highspire to \$2,415,436,224 in Central Dauphin; in 1996 the valuations ranged from \$108,456,600 in Millersburg Area to \$2,270,804,300 in Central Dauphin. (See Table 3.)

The county's predetermined assessment ratio for 2001, 2000, and 1996 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 57.7 percent in 1996 and 54.2 percent in 2000 (the most recent figure available). Dauphin County's most recent comprehensive reassessment was in 1972; however, the county changed its predetermined assessment ratio to 100 percent in 1986. The county is in the process of reassessing with implementation expected in 2002.

Table 3

Change in School District Assessed Valuations—2001

School District	2001	Change 2000 to 2001		Change 1996 to 2001	
	Assessed Valuation	\$	%	\$	%
Central Dauphin ^{1/}	\$2,415,436,224	\$49,508,908	2.1%	\$144,631,924	6.4%
Derry Township	884,637,400	-23,151,500	-2.6	11,355,000	1.3
Halifax Area	145,011,500	4,025,800	2.9	14,589,800	11.2
Harrisburg City	856,204,600	14,700,700	1.7	-23,836,300	-2.7
Lower Dauphin	606,865,000	13,909,800	2.3	107,775,600	21.6
Middletown Area	440,038,900	15,261,300	3.6	64,921,000	17.3
Millersburg Area	119,247,500	3,201,900	2.8	10,790,900	9.9
Steelton-Highspire	111,033,150	-77,600	-0.1	-11,903,950	-9.7
Susquehanna Township	735,679,400	22,966,200	3.2	119,394,300	19.4
Upper Dauphin Area	159,970,700	2,467,400	1.6	15,421,700	10.7

^{1/} In the current tax year Central Dauphin granted \$39,136,906 in farmstead/homestead assessment exclusions under Act 50; independent of this action, the district's assessed valuation in the year 2001 would have totaled \$2,454,441,000 and been \$50,161,300 or 2.1 percent higher than in 2000 and \$183,636,700 or 8.1 percent higher than in 1996.

Enrollments in Dauphin 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 2.7 percent from the prior year and by 1.7 percent from five years earlier—the 1995-96 school year. For the one-year period, enrollments decreased in four districts, increased in five, and were unchanged in one—Lower Dauphin. The largest decrease in enrollments during this period occurred in Harrisburg City (12.2 percent); the smallest decrease was in Middletown Area (0.6 percent). Derry Township recorded the largest growth (2.6 percent) while the smallest increase was in Central Dauphin (0.1 percent).

Five of the county's ten districts had lower enrollments in 2000-01 than in 1995-96, and five districts experienced increases in enrollments during this period. The decreases between 1995-96 and 2000-01 ranged from 4.1 percent in Halifax Area to 20.1 percent in Harrisburg City. The largest increase during the five-year period occurred in Derry Township (19.6 percent); the smallest growth was recorded in Steelton-Highspire (0.3 percent). (See Table 4.)

Combined county, municipal, and school district real estate tax millages were higher in the year 2001 than in 2000 in 21 of the county's 40 municipalities as a result of tax rate increases in four school districts and in four municipalities. Combined real estate tax millages were unchanged in 19 municipalities. The increases in total millage since last year ranged from 0.25 mill in the municipalities in the Middletown Area School District to 1.50 mills in the municipalities in the Upper Dauphin Area School District. Combined county, municipal, and school real estate tax millages were also higher in 2001 than in 1996 in all 40 county

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	%
Central Dauphin	11,004	8	0.1%	509	4.8%
Derry Township	3,357	84	2.6	551	19.6
Halifax Area	1,247	-75	-5.7	-53	-4.1
Harrisburg City	7,654	-1,061	-12.2	-1,929	-20.1
Lower Dauphin	3,900	NC	NC	145	3.9
Middletown Area	2,781	-16	-0.6	-75	-2.6
Millersburg Area	999	17	1.7	-56	-5.3
Steelton-Highspire	1,378	3	0.2	4	0.3
Susquehanna Township	3,034	59	2.0	353	13.2
Upper Dauphin Area	<u>1,418</u>	<u>-38</u>	-2.6	<u>-81</u>	-5.4
Total	36,772	-1,019	-2.7%	-629	-1.7%

SOURCE: Pennsylvania Department of Education.

municipalities as a result of increases at the county level, in eight school districts, and in 19 municipalities. The increases in total millage during the five-year period ranged from 2.75 mills in several municipalities to 10.75 mills in Elizabethville Borough. (See Exhibit I.)

The 2001 gross real estate tax levy for the ten school districts, Dauphin County, Harrisburg City, and the 39 boroughs and townships totals \$240,967,857, which is \$6,424,743 or 2.7 percent higher than in 2000 and \$49,244,384 or 25.7 percent higher than in 1996. Of the overall increase in the real estate tax levy since last year, the school districts represent 74.0 percent; the county government, 22.8 percent; the city, 2.6 percent; and the boroughs and townships, 0.6 percent. Of the increase since 1996, the school districts represent 50.4 percent; the county, 44.3 percent; the city, 1.5 percent; and the boroughs and townships, 3.8 percent.

In 1996 the school districts represented 64.8 percent of the total amount of real estate taxes levied in Dauphin County; the county government, 22.2 percent; the city, 6.5 percent; and the boroughs and townships, 6.5 percent. By 2001 the school districts' share of the total amount of real estate taxes levied in Dauphin County had decreased to 61.8 percent; the county government had increased to 26.7 percent; the city's share had decreased to 5.5 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county was down to 6.0 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, 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	\$	% of
		2001	2000	1996		Total		Total
County	\$ 64,287,182	26.7%	26.8%	22.2%	\$1,463,800	22.8%	\$21,813,934	44.3%
School Districts	149,031,865	61.8	61.5	64.8	4,759,432	74.0	24,801,452	50.4
City	13,239,683	5.5	5.6	6.5	164,386	2.6	751,903	1.5
Boros. & Twps.	<u>14,409,127</u>	<u>6.0</u>	<u>6.1</u>	<u>6.5</u>	<u>37,125</u>	<u>0.6</u>	<u>1,877,095</u>	<u>3.8</u>
Total	\$240,967,857	100.0%	100.0%	100.0%	\$6,424,743	100.0%	\$49,244,384	100.0%

The total county, school district, and municipal real estate tax levy for individual municipalities in 2001 ranges from \$129,578 in Pillow Borough to \$56,406,094 in Harrisburg City. Increases in the combined levy between 2000 and 2001 were recorded in 32 county municipalities which are part of a Dauphin County school district, and, on a proportionate basis, ranged from 0.6 percent in Harrisburg City to 12.2 percent in West Hanover Township. Decreases occurred in Derry Township (2.6 percent), Halifax Borough (0.1 percent), and Steelton Borough (0.9 percent). Between 1996 and 2001 increases in the combined levy occurred in 34 county municipalities which are part of a Dauphin County school district and ranged from 9.0 percent in Harrisburg City to 90.9 percent in Londonderry Township. The combined levy in Steelton Borough decreased by 3.6 percent during the five-year period. (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, eight Dauphin County municipalities reported annual residential garbage collection fees in the year 2001 ranging from \$91 to \$168. 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 occupation assessment tax and its School Code and Act 511 per capita taxes. Also, 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 Dauphin County and throughout Pennsylvania.

EXHIBIT I
Dauphin County
Municipal, School, and County Real Estate Tax Rates—2001

Municipalities	Year 2001 Millages			Change 2000 to 2001						Change 1996 to 2001					
	Municipal	School District	Total ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
CITY:															
Harrisburg ^{4/}	15.463	40.620	65.9540	-0.07	-0.5	—	—	—	—	1.27	9.0	3.00	8.0	7.10	12.1
BOROUGHES:															
Berrysburg	1.064	21.600	32.4600	—	—	1.50	7.5	1.50	4.8	—	—	5.50	34.2	8.25	34.1
Dauphin	3.000	18.350	31.1460	—	—	0.62	3.5	0.62	2.0	—	—	1.62	9.7	4.37	16.3
Elizabethville	9.000	21.600	40.3960	—	—	1.50	7.5	1.50	3.9	2.50	38.5	5.50	34.2	10.75	36.3
Gratz	1.500	21.600	32.8960	—	—	1.50	7.5	1.50	4.8	0.50	50.0	5.50	34.2	8.75	36.2
Halifax	3.200	24.000	36.9960	—	—	—	—	—	—	2.00	166.7	1.00	4.3	5.75	18.4
Highspire	12.750	26.350	47.8960	1.00	8.5	—	—	—	—	1.75	15.9	—	—	3.50	7.9
Hummelstown	2.680	26.300	38.7760	—	—	—	—	—	—	—	—	4.00	17.9	6.75	21.1
Lykens	4.200	21.600	35.5960	—	—	1.50	7.5	1.50	4.4	1.00	31.3	5.50	34.2	9.25	35.1
Middletown	5.070	27.350	42.2160	—	—	0.25	0.9	0.25	0.6	1.00	24.6	6.85	33.4	10.60	33.5
Millersburg	6.500	21.300	37.5960	—	—	—	—	—	—	0.50	8.3	—	—	3.25	9.5
Paxtang	13.300	18.350	41.4460	—	—	0.62	3.5	0.62	1.5	3.95	42.2	1.62	9.7	8.32	25.1
Penbrook	10.550	18.350	38.6960	—	—	0.62	3.5	0.62	1.6	3.65	52.9	1.62	9.7	8.02	26.1
Pillow	1.200	21.600	32.5960	—	—	1.50	7.5	1.50	4.8	—	—	5.50	34.2	8.25	33.9
Royalton	5.000	27.350	42.1460	—	—	0.25	0.9	0.25	0.6	0.35	7.5	6.85	33.4	9.95	30.9
Steelton	8.732	26.350	45.1449	-0.27	-3.0	—	—	—	—	2.23	34.3	—	—	5.25	13.2
Williamstown	8.200	20.100	36.5960	1.50	22.4	—	—	—	—	2.50	43.9	—	—	3.75	11.4
TOWNSHIPS:															
Conewago	—	26.300	36.0960	—	—	—	—	—	—	—	—	4.00	17.9	6.75	23.0
Derry	2.119	19.920	31.8350	—	—	—	—	—	—	—	—	3.63	22.3	6.38	25.0
East Hanover	0.302	26.300	36.3981	—	—	—	—	—	—	—	—	4.00	17.9	6.75	22.8
Halifax	1.500	24.000	35.2960	—	—	—	—	—	—	1.00	200.0	1.00	4.3	4.75	15.6
Jackson	0.450	24.000	34.2460	—	—	—	—	—	—	—	—	1.00	4.3	3.75	12.3
Jefferson	2.000	21.600	33.3960	—	—	1.50	7.5	1.50	4.7	0.83	70.9	5.50	34.2	9.08	37.3
Londonderry	2.000	26.300	38.0960	—	—	—	—	—	—	—	—	4.00	17.9	6.75	21.5
Lower Paxton	1.605	18.350	29.7509	—	—	0.62	3.5	0.62	2.1	—	—	1.62	9.7	4.37	17.2
Lower Swatara	3.570	27.350	40.7160	—	—	0.25	0.9	0.25	0.6	—	—	6.85	33.4	9.60	30.9
Lykens	0.500	21.600	31.8960	—	—	1.50	7.5	1.50	4.9	—	—	5.50	34.2	8.25	34.9
Middle Paxton	—	18.350	28.1460	—	—	0.62	3.5	0.62	2.3	—	—	1.62	9.7	4.37	18.4
Mifflin	1.000	21.600	32.3960	—	—	1.50	7.5	1.50	4.9	0.35	53.8	5.50	34.2	8.60	36.1
Reed	3.000	26.470	39.2660	—	—	0.67	2.6	0.67	1.7	—	—	4.73	21.8	7.48	23.5
Rush	0.452	20.100	30.3483	—	—	—	—	—	—	—	—	—	—	2.75	10.0
South Hanover	0.877	26.300	36.9725	—	—	—	—	—	—	—	—	4.00	17.9	6.75	22.3
Susquehanna ♦	2.850	16.190	29.0860	-0.25	-8.1	0.75	4.9	0.75	2.6	-0.25	-8.1	1.25	8.4	4.00	15.9
Swatara ♦	3.110	18.350	31.2560	—	—	0.62	3.5	0.62	2.0	0.15	5.1	1.62	9.7	4.52	16.9
Upper Paxton	1.456	21.300	32.5518	—	—	—	—	—	—	—	—	—	—	2.75	9.2
Washington	3.000	21.600	33.8960	0.50	20.0	1.50	7.5	1.50	4.6	0.50	20.0	5.50	34.2	8.25	32.2
Wayne	1.003	24.000	34.7985	—	—	—	—	—	—	—	—	1.00	4.3	3.75	12.1
West Hanover	2.160	18.350	30.5560	-0.25	-10.4	0.62	3.5	0.62	2.1	-0.25	-10.4	1.62	9.7	4.37	16.7
Wiconisco	4.500	20.100	33.8960	0.50	12.5	—	—	—	—	2.25	100.0	—	—	4.50	15.3
Williams	2.600	20.100	32.4960	—	—	—	—	—	—	—	—	—	—	2.75	9.2

See Footnotes on Last Page.

EXHIBIT II

Dauphin County
County, Municipal, and School District Gross Real Estate Tax Levies—2001 ^{1/}

Municipalities Arranged by School District ^{2/}	Year 2001 Gross Real Estate Tax Levies				Percentage Change 2000 to 2001				Percentage Change 1996 to 2001			
	County	Municipal	SD	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>Central Dauphin</u>												
Dauphin Borough	129,287	39,594	234,543	403,424	2.0	2.0	5.8	4.2	51.5	9.0	15.8	24.4
Paxtang Borough	304,602	413,557	556,933	1,275,092	—	-0.0	3.5	1.5	32.0	35.1	1.7	17.6
Penbrook Borough	393,629	423,926	719,746	1,537,301	0.3	0.3	3.9	2.0	38.3	52.1	6.5	24.1
Lower Paxton Township	13,519,639	2,214,952	24,940,943	40,675,534	2.3	2.3	6.0	4.5	53.1	10.1	18.9	27.8
Middle Paxton Township	1,214,121	—	2,229,834	3,443,955	1.5	—	5.2	3.9	48.1	—	14.5	24.5
Swatara Township ♦	6,604,570	2,096,796	12,207,906	20,909,272	-0.3	-0.3	3.3	1.8	43.2	8.2	11.5	19.5
West Hanover Township	1,877,857	414,064	3,444,768	5,736,689	10.7	-0.8	14.9	12.2	65.7	6.8	28.0	36.2
<u>Derry Township</u>												
Derry Township	8,665,908	1,874,547	17,621,977	28,162,432	-2.6	-2.6	-2.6	-2.6	40.8	1.3	23.8	26.7
<u>Halifax Area</u>												
Halifax Borough	83,778	27,367	205,255	316,400	-0.1	-0.1	-0.1	-0.1	42.2	172.9	6.8	21.1
Halifax Township	712,731	109,136	1,746,175	2,568,042	2.3	2.3	2.3	2.3	49.0	221.4	11.8	23.8
Jackson Township	349,341	16,048	855,878	1,221,267	3.4	3.4	3.4	3.4	58.5	14.0	18.9	28.0
Wayne Township	274,683	28,111	672,967	975,761	4.4	4.4	4.4	4.4	70.5	22.6	28.0	37.5
<u>Harrisburg City</u>												
Harrisburg City	8,387,380	13,239,683	34,779,031	56,406,094	1.7	1.3	1.7	0.6	35.3	6.5	5.0	9.0
<u>Lower Dauphin</u>												
Hummelstown Borough	728,032	199,176	1,954,598	2,881,806	2.1	2.1	2.1	2.1	58.9	14.3	34.8	38.4
Conewago Township	749,082	—	2,011,111	2,760,193	2.3	—	2.3	2.3	54.8	—	31.3	37.0
East Hanover Township	1,563,527	48,224	4,197,709	5,809,460	3.8	3.8	3.8	3.8	55.6	11.9	32.0	37.4
Londonderry Township	1,612,463	329,208	4,329,090	6,270,761	0.7	0.7	0.7	0.7	118.4	57.1	85.3	90.9
South Hanover Township	1,291,747	115,586	3,468,042	4,875,375	2.9	2.9	2.9	2.9	55.4	11.8	31.8	36.7
<u>Middletown Area</u>												
Middletown Borough	1,227,445	635,274	3,426,971	5,289,690	0.3	0.3	1.2	0.9	38.5	24.1	32.9	33.0
Royalton Borough	105,924	54,065	295,736	455,725	5.5	5.5	6.5	6.1	66.6	28.9	59.9	56.9
Lower Swatara Township	2,977,252	1,085,013	8,312,357	12,374,622	5.0	5.0	5.9	5.6	75.9	26.5	68.8	65.5
<u>Millersburg Area</u>												
Millersburg Borough	393,247	260,933	855,059	1,509,239	4.3	4.3	4.3	4.3	45.2	13.1	4.4	14.3
Upper Paxton Township	774,902	115,160	1,684,913	2,574,975	2.0	2.0	2.0	2.0	57.1	13.0	13.0	23.4
<u>Steelton-Highspire</u>												
Highspire Borough	367,112	477,815	987,485	1,832,412	0.5	9.0	0.5	2.6	40.5	17.1	1.1	11.3
Steelton Borough	720,569	642,294	1,938,239	3,301,102	-0.3	-3.3	-0.3	-0.9	19.1	15.1	-14.3	-3.6
<u>Susquehanna Township</u>												
Susquehanna Township ♦	7,206,715	2,096,686	11,910,649	21,214,050	3.2	-5.1	8.2	5.0	66.0	9.7	29.4	37.2
<u>Upper Dauphin Area</u>												
Berrysburg Borough	42,742	4,642	94,245	141,629	1.0	1.0	8.6	5.9	43.5	3.2	38.5	38.4
Elizabethville Borough	178,320	163,830	393,191	735,341	-0.7	-0.7	6.7	3.1	44.0	43.4	38.9	41.1
Gratz Borough	121,828	18,655	268,628	409,111	4.5	4.5	12.3	9.5	69.0	82.3	63.1	65.6
Lykens Borough	194,789	83,515	429,505	707,809	-0.6	-0.6	6.8	3.8	40.1	32.3	35.2	36.1
Pillow Borough	38,942	4,770	85,866	129,578	0.5	0.4	8.0	5.3	44.5	3.9	39.5	39.2
Jefferson Township	81,224	16,583	179,096	276,903	1.0	1.0	8.6	5.8	63.2	100.7	57.5	61.2
Lykens Township	250,841	12,803	553,100	816,744	3.3	3.3	11.0	8.4	52.3	9.5	47.0	47.8
Mifflin Township	157,105	16,038	346,414	519,557	-0.2	-0.2	7.3	4.7	50.8	66.8	45.5	47.6
Washington Township	501,283	153,517	1,105,320	1,760,120	2.5	23.0	10.1	8.8	62.7	40.4	57.0	56.9

See Footnotes on Last Page.

FOOTNOTES

EXHIBIT I

◆ First Class Township

- 1/ Includes Dauphin County's general purpose real estate tax rate of 9.346 mills and a 0.45 mill library tax in all jurisdictions except Middletown Borough and Derry Township where the total county millage is 9.346 mills.
- 2/ Reflects no change the county's general purpose real estate tax rate.
- 3/ Reflects an increase in the county's general purpose real estate tax rate of 2.60 mills (38.5 percent) and an increase in the library tax of 0.15 mill (50.0 percent).
- 4/ Figures represent the single millage equivalents of the city's split tax rate on land and improvements.

SOURCE: County, Municipalities, and School Districts

EXHIBIT II

◆ First Class Township

- 1/ Gross tax levies for 1996, 2000, and 2001 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 57.7 percent in 1996 and 54.2 percent in 2000 (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 September 2001