



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

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Lancaster County

SCHOOL REAL ESTATE TAX LEVIES FOR 2001 RISE BY 4.3 PERCENT SINCE LAST YEAR AND BY 24.2 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levies for the year 2001 in Lancaster County's 16 school districts total \$299,908,233, which is \$12,342,968 or 4.3 percent higher than in 2000. (The real estate tax levy is the potential tax yield based on the millage and taxable valuation; it is not necessarily the amount of real estate tax revenue budgeted by a school district or the amount which it expects to receive.)

Real estate tax levies rose in 15 of the county's districts between 2000 and 2001 because of increases in millage rates and/or higher assessed valuations. The largest absolute increase occurred in Hempfield (\$2,122,879); the largest proportionate increase was in Donegal (9.8 percent). The sole decrease in real estate tax levy since last year was recorded in Columbia Borough (\$8,836 or 0.2 percent).

For the five-year period beginning in 1996, the real estate tax levies of Lancaster's school districts rose by \$58,488,319 or 24.2 percent. Levies increased in each of the county's districts during this period. Dollar increases ranged from \$1,424,519 in Eastern Lancaster County to \$7,435,825 in Hempfield. The largest proportionate increase during the five-year period occurred in Columbia Borough (46.2 percent); the smallest was in Eastern Lancaster County (9.4 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 Lancaster County during the period 1996 to 2001 (and in conjunction with the real estate millage perhaps the gross tax levies as well), have been influenced by several significant events: 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) and Keystone Opportunity Expansion Zone (KOEZ) programs (which are 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 implementation of the KOZ and KOEZ programs 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 in Lancaster County during the five-year period under review.

For example, based on the certified assessed valuations, \$2,507,780 of the Solanco School District’s real estate tax levy for 2001 is linked to the assessment on deregulated electric generating facilities; this is 19.6 percent of the district’s current tax levy and 70.8 percent of the increase in the district’s tax levy since 1996. It should be noted, however, that the taxable values of these facilities are the subject of assessment appeals, and, as such, there is a question as to whether the tax revenues will be realized in 2001. Excluding these facilities from the calculation, the year 2001 tax levy of the Solanco School District would have been \$1,033,826 or 11.2 percent higher than in 1996.

School district real estate tax levies for the year 2001 range from \$4,985,633 in Columbia Borough to \$39,249,991 in Lancaster; in 1996 the range was from \$3,411,072 in Columbia Borough to \$35,360,598 in Lancaster. (See Table 1.)

Table 1

Change in School District Real Estate Tax Levies—2001

School District	2001 Tax Levy	Change 2000 to 2001		Change 1996 to 2001	
		\$	%	\$	%
Cocalico	\$ 15,277,252	\$ 740,599	5.1%	\$ 3,738,107	32.4%
Columbia Borough	4,985,633	-8,836	-0.2	1,574,561	46.2
Conestoga Valley	21,922,577	646,118	3.0	3,761,057	20.7
Donegal	10,365,933	921,082	9.8	2,263,251	27.9
Eastern Lancaster County	16,572,587	363,618	2.2	1,424,519	9.4
Elizabethtown Area	14,808,293	933,955	6.7	4,271,544	40.5
Ephrata Area	18,389,897	1,555,766	9.2	4,657,042	33.9
Hempfield	34,892,425	2,122,879	6.5	7,435,825	27.1
Lampeter-Strasburg	14,829,144	782,977	5.6	3,543,199	31.4
Lancaster	39,249,991	1,874,040	5.0	3,889,293	11.0
Manheim Central	14,761,224	129,996	0.9	2,967,349	25.2
Manheim Township	28,310,149	427,611	1.5	3,533,901	14.3
Penn Manor	24,206,002	184,555	0.8	6,591,243	37.4
Pequea Valley	10,892,535	435,167	4.2	2,212,507	25.5
Solanco	12,774,057	588,385	4.8	3,541,606	38.4
Warwick	<u>17,670,534</u>	<u>645,056</u>	3.8	<u>3,083,315</u>	21.1
Total	\$299,908,233	\$12,342,968	4.3%	\$58,488,319	24.2%

Real estate tax millages increased in nine of the county’s school districts between 2000 and 2001 and remained unchanged in seven—Columbia Borough, Conestoga Valley, Eastern Lancaster County, Lancaster, Manheim Central, Penn Manor, and Warwick. The largest increases occurred in Ephrata Area (1.00 mill or 7.7 percent) and Donegal (0.82 mill or 6.5 percent).

For the five-year period beginning in 1996, school millages were lower in each of the county’s districts. (The millage decreases during this period are in keeping with state law which limits increases in tax levies following the implementation of the countywide reassessment program. The lower millages, when coupled with the higher assessed valuations resulting from the 1997 countywide reassessment, do not necessarily produce lower real estate tax levies for the school districts.) Millage decreases during the five-year period ranged from 44.10 mills in Solanco to 80.60 mills in Lancaster. Proportionately, the range was from 78.4 percent in Columbia Borough to 84.8 percent in Solanco.

Millage rates for the year 2001 among Lancaster’s districts range from 7.90 mills in Solanco to 17.10 mills in Lancaster; the range in 1996 was from 52.0 mills in Solanco to 97.7 mills in Lancaster. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages–2001

<u>School District</u>	<u>2001 Millage</u>	<u>Change 2000 to 2001</u>		<u>Change 1996 to 2001</u>	
		<u>Mills</u>	<u>%</u>	<u>Mills</u>	<u>%</u>
Cocalico	14.36	0.25	1.8%	-65.39	-82.0%
Columbia Borough	16.50	—	—	-60.00	-78.4
Conestoga Valley	11.41	—	—	-50.84	-81.7
Donegal	13.41	0.82	6.5	-62.59	-82.4
Eastern Lancaster County	11.51	—	—	-62.29	-84.4
Elizabethtown Area	12.50	0.35	2.9	-49.00	-79.7
Ephrata Area	14.04	1.00	7.7	-54.46	-79.5
Hempfield	13.47	0.55	4.3	-54.38	-80.1
Lampeter-Strasburg	13.50	0.35	2.7	-56.50	-80.7
Lancaster	17.10	—	—	-80.60	-82.5
Manheim Central	14.87	—	—	-65.23	-81.4
Manheim Township	12.94	0.49	3.9	-55.26	-81.0
Penn Manor	14.12	—	—	-59.28	-80.8
Pequea Valley	12.80	0.40	3.2	-60.95	-82.6
Solanco	7.90	0.32	4.2	-44.10	-84.8
Warwick	13.10	—	—	-66.80	-83.6

Assessed valuations of taxable property in the year 2001 rose in 14 county school districts and declined in two. Dollar increases ranged from \$7,643,200 in Pequea Valley to \$109,593,000 in Lancaster; proportionately, the increases ranged from 0.6 percent in Solanco to 5.0 percent in Lancaster. The decreases were recorded in Columbia Borough (\$535,500 or 0.2 percent) and Manheim Township (\$51,760,000 or 2.3 percent).

For the five-year period beginning in 1996, assessed valuations of taxable property increased in each of the county's 16 school districts ranging from \$257,570,430 in Columbia Borough to \$2,185,714,320 in Hempfield. Proportionate increases during this period ranged from 502.2 percent in Manheim Township to 810.7 percent in Solanco.

The magnitude of the increases in assessed valuations in all Lancaster County school districts during the five-year period is primarily the result of the 1997 reassessment. In the Solanco School District, however, the impact of the reassessment has been compounded by the current valuation placed on the deregulated electric generating facilities. In the absence of these assessments, the total 2001 assessed valuation of Solanco would have been by \$1.1 billion or 631.9 percent high than in 1996.

School district assessed valuations for the year 2001 range from \$302,159,600 in Columbia Borough to \$2,590,380,500 in Hempfield; in 1996 the valuations ranged from \$44,589,170 in Columbia Borough to \$404,666,180 in Hempfield. (See Table 3.)

Table 3

Change in School District Assessed Valuations—2001

School District	2001 Assessed Value	Change 2000 to 2001		Change 1996 to 2001	
		\$	%	\$	%
Cocalico	\$1,063,875,500	\$33,637,900	3.3%	\$ 919,184,030	635.3%
Columbia Borough	302,159,600	-535,500	-0.2	257,570,430	577.7
Conestoga Valley	1,921,347,700	56,627,400	3.0	1,629,596,380	558.6
Donegal	773,000,200	22,813,500	3.0	666,385,960	625.0
Eastern Lancaster County	1,439,842,500	31,591,500	2.2	1,234,584,120	601.5
Elizabethtown Area	1,184,663,400	42,742,600	3.7	1,013,334,140	591.5
Ephrata Area	1,309,821,700	18,860,700	1.5	1,109,342,070	553.3
Hempfield	2,590,380,500	54,037,900	2.1	2,185,714,320	540.1
Lampeter-Strasburg	1,098,455,100	30,305,500	2.8	937,227,310	581.3
Lancaster	2,295,321,100	109,593,000	5.0	1,933,389,700	534.2
Manheim Central	992,684,900	8,742,200	0.9	845,445,510	574.2
Manheim Township	2,187,801,300	-51,760,000	-2.3	1,824,513,210	502.2
Penn Manor	1,714,306,100	13,070,500	0.8	1,474,323,010	614.3
Pequea Valley	850,979,300	7,643,200	0.9	733,284,000	623.0
Solanco	1,616,969,200	9,360,700	0.6	1,439,422,060	810.7
Warwick	1,348,895,700	49,240,900	3.8	1,166,327,250	638.8

The county's predetermined assessment ratio for 1996, 2000, and 2001 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 16.2 percent in 1996 and 91.8 percent in 2000 (the most recent figure available). The county most recently reassessed in 1997.

Enrollments in Lancaster 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 were up by 2.9 percent from five years earlier—the 1995-96 school year. For the one-year period, enrollments increased in ten districts and declined in six. Conestoga Valley rose the greatest (3.5 percent). The smallest increases were in Columbia Borough (0.3 percent) and Lampeter-Strasburg (0.3 percent). The decreases in enrollments during this period occurred in Eastern Lancaster County (0.7 percent), Elizabethtown Area (1.0 percent), Ephrata Area (0.2 percent), Manheim Central (2.3 percent), Penn Manor (2.1 percent), and Solanco (2.7 percent).

Ten of the county’s 16 school districts had higher enrollments in 2000-01 than in 1995-96. The largest increases occurred in Cocalico (15.4 percent) and Lampeter-Strasburg (15.3 percent). The decreases during the five-year period were recorded in Ephrata Area (1.3 percent), Lancaster (0.4 percent), Manheim Central (4.2 percent), Penn Manor (0.7 percent), Pequea Valley (3.3 percent), and Solanco (2.3 percent). (See Table 4.)

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	%
Cocalico	3,402	58	1.7%	453	15.4%
Columbia Borough	1,485	4	0.3	43	3.0
Conestoga Valley	3,737	127	3.5	192	5.4
Donegal	2,585	24	0.9	24	0.9
Eastern Lancaster County	3,575	-25	-0.7	74	2.1
Elizabethtown Area	3,934	-40	-1.0	131	3.4
Ephrata Area	4,324	-10	-0.2	-59	-1.3
Hempfield	7,200	27	0.4	239	3.4
Lampeter-Strasburg	3,052	9	0.3	405	15.3
Lancaster	10,987	75	0.7	-45	-0.4
Manheim Central	3,116	-73	-2.3	-135	-4.2
Manheim Township	5,103	20	0.4	431	9.2
Penn Manor	5,319	-114	-2.1	-40	-0.7
Pequea Valley	1,900	13	0.7	-65	-3.3
Solanco	4,162	-116	-2.7	-100	-2.3
Warwick	<u>4,580</u>	<u>16</u>	0.4	<u>350</u>	8.3
Total	68,461	-5	<-0.1%	1,898	2.9%

SOURCE: Pennsylvania Department of Education.

Combined county, municipal, and school district real estate tax millages were higher in the year 2001 than in 2000 in each of the county’s 60 municipalities as a result of increases at the county level, in nine school districts, and in 13 municipalities. The increases in total millage ranged from 0.098 mill in several municipalities to 1.42 mills in Mount Joy Borough and East Donegal Township. Combined county, municipal, and school district real estate tax millages were

lower in 2001 than in 1996 in each county municipality primarily due to the 1997 reassessment. The decreases in total millage during this period ranged from 52.49 mills in Drumore Township to 117.55 mills in the Lancaster School District. (See Exhibit I.)

The 2001 gross real estate tax levy for the 16 school districts, Lancaster County, Lancaster City, and the 59 boroughs and townships totals \$396,082,413, which is \$17,563,685 or 4.6 percent higher than in 2000 and \$88,539,121 or 28.8 percent higher than in 1996. Of the overall net increase in the real estate tax levy since last year, the school districts represent 70.3 percent; the county, 19.0 percent; the city, 0.4 percent; and the boroughs and townships, 10.3 percent. Of the increase since 1996, the school districts represent 66.0 percent; the county, 25.9 percent; the city, 2.2 percent; and the boroughs and townships, 5.9 percent.

In 1996 the school districts represented 78.5 percent of the total amount of real estate taxes levied in Lancaster County; the county government, 12.0 percent; the city, 3.3 percent; and the boroughs and townships, 6.2 percent. By 2001 the school districts' share of the total amount of real estate taxes levied in Lancaster County had decreased to 75.7 percent; the county government had increased to 15.1 percent; the city's share decreased to 3.0 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county had remained unchanged at 6.2 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 Total	\$	% of Total
		2001	2000	1996				
County	\$ 59,742,540	15.1%	14.9%	12.0%	\$ 3,342,059	19.0%	\$22,941,688	25.9%
School Districts	299,908,233	75.7	76.0	78.5	12,342,968	70.3	58,488,319	66.0
City	12,043,999	3.0	3.1	3.3	66,820	0.4	1,909,646	2.2
Boros. & Twps.	<u>24,387,641</u>	<u>6.2</u>	<u>6.0</u>	<u>6.2</u>	<u>1,811,838</u>	<u>10.3</u>	<u>5,199,468</u>	<u>5.9</u>
Total	\$396,082,413	100.0%	100.0%	100.0%	\$17,563,685	100.0%	\$88,539,121	100.0%

The total 2001 county, school district, and municipal real estate tax levy for individual municipalities which are part of a Lancaster County school district ranges from \$737,230 in Terre Hill Borough to \$46,259,657 in Lancaster City. Increases in the combined levy between 2000 and 2001 occurred in 57 county municipalities which are members of a Lancaster County school district and, on a proportionate basis, ranged from less than 0.2 percent in Columbia Borough to 13.4 percent in East Donegal Township. The sole decrease in the combined levy between 2000 and 2001 was recorded in Martic Township (1.0 percent). Between 1996 and 2001 increases in the combined levy occurred in each of the 58 county municipalities which are part of a Lancaster County school district and ranged from 8.2 percent in East Drumore Township to 407.1 percent in Drumore 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 Lancaster County municipalities report garbage collection fees in 2001 ranging from \$2.75 on a per bag basis to between \$100 and \$150 per household on a flat annual basis. Also, various nonproperty taxes, particularly those levied under Act 511, are widely used by Lancaster County's municipalities (and school districts, as well). 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 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 Lancaster County and throughout Pennsylvania.

EXHIBIT I

Lancaster 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:															
Lancaster ^{4/}	6.84	17.10	26.55	—	—	—	—	0.10	0.4	-28.56	-80.7	-80.60	-82.5	-117.55	-81.6
BOROUGHS:															
Adamstown	2.18	14.36	19.15	0.25	13.0	0.25	1.8	0.60	3.2	-7.07	-76.4	-65.39	-82.0	-80.85	-80.8
Akron	1.65	14.04	18.30	—	—	1.00	7.7	1.10	6.4	-4.35	-72.5	-54.46	-79.5	-67.20	-78.6
Christiana	2.50	16.87	21.98	—	—	0.81	5.0	0.91	4.3	-9.50	-79.2	-73.13	-81.3	-91.02	-80.5
Columbia	4.66	16.50	23.77	—	—	—	—	0.10	0.4	-23.34	-83.4	-60.00	-78.4	-91.73	-79.4
Denver	1.75	14.36	18.72	—	—	0.25	1.8	0.35	1.9	-8.75	-83.3	-65.39	-82.0	-82.53	-81.5
East Petersburg	2.32	13.47	18.41	—	—	0.55	4.3	0.65	3.6	-3.68	-61.3	-54.38	-80.1	-66.44	-78.3
Elizabethtown	3.10	12.50	18.21	0.50	19.2	0.35	2.9	0.95	5.5	-11.90	-79.3	-49.00	-79.7	-69.29	-79.2
Ephrata	1.59	14.04	18.24	—	—	1.00	7.7	1.10	6.4	-8.41	-84.1	-54.46	-79.5	-71.26	-79.6
Lititz	1.13	13.10	16.84	—	—	—	—	0.10	0.6	-5.88	-83.9	-66.80	-83.6	-81.06	-82.8
Manheim	2.50	14.87	19.98	0.50	25.0	—	—	0.60	3.1	-11.00	-81.5	-65.23	-81.4	-84.62	-80.9
Marietta	3.50	13.41	19.52	0.40	12.9	0.82	6.5	1.32	7.2	-18.00	-83.7	-62.59	-82.4	-88.98	-82.0
Millersville	3.00	14.12	19.73	—	—	—	—	0.10	0.5	-18.00	-85.7	-59.28	-80.8	-85.67	-81.3
Mount Joy	2.50	13.41	18.52	0.50	25.0	0.82	6.5	1.42	8.3	-10.00	-80.0	-62.59	-82.4	-80.98	-81.4
Mountville	0.92	13.47	17.00	—	—	0.55	4.3	0.65	4.0	-5.08	-84.7	-54.38	-80.1	-67.85	-80.0
New Holland	1.50	11.51	15.62	0.17	12.8	—	—	0.27	1.7	-6.25	-80.6	-62.29	-84.4	-76.93	-83.1
Quarryville	1.90	7.90	12.41	—	—	0.32	4.2	0.42	3.5	-8.10	-81.0	-44.10	-84.8	-60.59	-83.0
Strasburg	1.80	13.50	17.91	—	—	0.35	2.7	0.45	2.6	-7.20	-80.0	-56.50	-80.7	-72.09	-80.1
Terre Hill	2.80	11.51	16.92	—	—	—	—	0.10	0.6	-8.70	-75.7	-62.29	-84.4	-79.38	-82.4
TOWNSHIPS:															
Bart	0.70	7.90	11.21	-0.05	-6.7	0.32	4.2	0.37	3.4	-6.30	-90.0	-44.10	-84.8	-58.79	-84.0
Brecknock	0.30	11.51	14.42	—	—	—	—	0.10	0.7	0.30	NA	-62.29	-84.4	-70.38	-83.0
Caernarvon	0.20	11.51	14.32	—	—	—	—	0.10	0.7	-1.30	-86.7	-62.29	-84.4	-71.98	-83.4
Clay	0.63	14.04	17.29	—	—	1.00	7.7	1.10	6.8	-3.37	-84.1	-54.46	-79.5	-66.21	-79.3
Colerain	0.60	7.90	11.11	0.20	50.0	0.32	4.2	0.62	5.9	-2.40	-80.0	-44.10	-84.8	-54.89	-83.2
Conestoga	0.81	14.12	17.54	—	—	—	—	0.10	0.6	-5.19	-86.6	-59.28	-80.8	-72.86	-80.6
Conoy	—	12.50	15.11	—	—	0.35	2.9	0.45	3.1	—	—	-49.00	-79.7	-57.39	-79.2
Drumore	—	7.90	10.51	—	—	0.32	4.2	0.42	4.1	—	—	-44.10	-84.8	-52.49	-83.3
Earl	1.00	11.51	15.12	—	—	—	—	0.10	0.7	-2.50	-71.4	-62.29	-84.4	-73.18	-82.9
East Cocalico	1.25	14.36	18.22	0.25	25.0	0.25	1.8	0.60	3.4	-4.75	-79.2	-65.39	-82.0	-78.53	-81.2
East Donegal	1.50	13.41	17.52	0.50	50.0	0.82	6.5	1.42	8.8	-3.50	-70.0	-62.59	-82.4	-74.48	-81.0
East Drumore	0.40	7.90	10.91	—	—	0.32	4.2	0.42	4.0	-2.10	-84.0	-44.10	-84.8	-54.59	-83.3
East Earl	0.80	11.51	14.92	—	—	—	—	0.10	0.7	-2.20	-73.3	-62.29	-84.4	-72.88	-83.0
East Hempfield	1.20	13.47	17.28	—	—	0.55	4.3	0.65	3.9	-4.80	-80.0	-54.38	-80.1	-67.57	-79.6
East Lampeter	0.83	11.41	14.85	—	—	—	—	0.10	0.7	-4.17	-83.4	-50.84	-81.7	-63.40	-81.0
Eden	0.70	7.90	11.21	—	—	0.32	4.2	0.42	3.9	-3.30	-82.5	-44.10	-84.8	-55.79	-83.3
Elizabeth	—	13.10	15.71	—	—	—	—	0.10	0.6	—	—	-66.80	-83.6	-75.19	-82.7
Ephrata	1.50	14.04	18.15	—	—	1.00	7.7	1.10	6.4	-6.00	-80.0	-54.46	-79.5	-68.85	-79.1
Fulton	0.22	7.90	10.73	—	—	0.32	4.2	0.42	4.1	-1.78	-89.0	-44.10	-84.8	-54.27	-83.5

EXHIBIT I

Lancaster 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	%
TOWNSHIPS (continued):															
Lancaster	0.40	17.10	20.11	—	—	—	—	0.10	0.5	-2.60	-86.7	-80.60	-82.5	-91.59	-82.0
Leacock	0.50	12.80	15.91	—	—	0.40	3.2	0.50	3.2	-1.50	-75.0	-60.95	-82.6	-70.84	-81.7
Little Britain	0.42	7.90	10.93	—	—	0.32	4.2	0.42	4.0	-2.58	-86.0	-44.10	-84.8	-55.07	-83.4
Manheim ♦	2.20	12.94	17.75	—	—	0.49	3.9	0.59	3.4	-10.30	-82.4	-55.26	-81.0	-73.95	-80.6
Manor	0.90	14.12	17.63	—	—	—	—	0.10	0.6	-4.10	-82.0	-59.28	-80.8	-71.77	-80.3
Martic	—	14.12	16.73	—	—	—	—	0.10	0.6	—	—	-59.28	-80.8	-67.67	-80.2
Mount Joy ^{5/}	1.13	13.41	17.15	0.38	50.0	0.82	6.5	1.29	8.2	-4.88	-81.3	-62.59	-82.4	-75.85	-81.6
Mount Joy ^{6/}	1.13	12.50	16.24	0.38	50.0	0.35	2.9	0.82	5.3	-4.88	-81.3	-49.00	-79.7	-62.26	-79.3
Paradise	1.50	12.80	16.91	0.55	57.9	0.40	3.2	1.05	6.6	-4.50	-75.0	-60.95	-82.6	-73.84	-81.4
Penn	0.75	14.87	18.23	—	—	—	—	0.10	0.5	-2.25	-75.0	-65.23	-81.4	-75.87	-80.6
Pequea	1.12	14.12	17.86	—	—	—	—	0.10	0.6	-6.38	-85.0	-59.28	-80.8	-74.04	-80.6
Providence	0.22	7.90	10.73	—	—	0.32	4.2	0.42	4.1	-1.28	-85.3	-44.10	-84.8	-53.77	-83.4
Rapho	—	14.87	17.48	—	—	—	—	0.10	0.6	—	—	-65.23	-81.4	-73.62	-80.8
Sadsbury	0.75	16.87	20.23	—	—	0.81	5.0	0.91	4.7	-4.25	-85.0	-73.13	-81.3	-85.77	-80.9
Salisbury	0.23	12.80	15.64	—	—	0.40	3.2	0.50	3.3	-1.27	-84.7	-60.95	-82.6	-70.61	-81.9
Strasburg	0.40	13.50	16.51	—	—	0.35	2.7	0.45	2.8	-1.60	-80.0	-56.50	-80.7	-66.49	-80.1
Upper Leacock	1.20	11.41	15.22	0.20	20.0	—	—	0.30	2.0	-2.80	-70.0	-50.84	-81.7	-62.03	-80.3
Warwick	0.33	13.10	16.04	—	—	—	—	0.10	0.6	-1.67	-83.5	-66.80	-83.6	-76.86	-82.7
West Cocalico	1.50	14.36	18.47	0.50	50.0	0.25	1.8	0.85	4.8	-2.50	-62.5	-65.39	-82.0	-76.28	-80.5
West Donegal	1.50	12.50	16.61	—	—	0.35	2.9	0.45	2.8	-6.50	-81.3	-49.00	-79.7	-63.89	-79.4
West Earl	1.00	11.41	15.02	—	—	—	—	0.10	0.7	-1.00	-50.0	-50.84	-81.7	-60.23	-80.0
West Hempfield	0.20	13.47	16.28	—	—	0.55	4.3	0.65	4.1	-1.30	-86.7	-54.38	-80.1	-64.07	-79.7
West Lampeter	0.44	13.50	16.55	—	—	0.35	2.7	0.45	2.8	-0.81	-64.7	-56.50	-80.7	-65.70	-79.9

♦ First Class Township

^{1/} Includes the county's real estate tax rate of 2.613 mills.

^{2/} Reflects an increase of 0.098 mill or 3.9 percent in the county's real estate tax rate.

^{3/} Includes the county's real estate tax rate decrease of 8.387 mills or 76.2 percent.

^{4/} Portions of the city are part of other school districts and may have different school and total tax rates.

^{5/} The part situated in the Donegal School District.

^{6/} The part situated in the Elizabethtown Area School District.

SOURCE: County, Municipalities, and School Districts

PEL:CD September 2001

EXHIBIT II

Lancaster 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	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
Cocalico												
Adamstown Borough	168,322	140,429	925,028	1,233,779	5.8	15.0	3.7	5.1	87.1	85.7	41.9	50.9
Denver Borough	355,464	238,065	1,953,490	2,547,019	6.4	2.4	4.2	4.3	51.3	6.2	14.7	17.8
East Cocalico Township	1,458,894	697,902	8,017,495	10,174,291	9.3	31.5	7.1	8.8	81.6	59.2	37.6	44.0
West Cocalico Township	797,227	457,650	4,381,239	5,636,116	4.4	50.8	2.3	5.4	71.1	170.1	29.7	40.4
Columbia Borough												
Columbia Borough	789,543	1,408,064	4,985,633	7,183,240	3.7	-0.2	-0.2	0.2	61.0	12.8	46.2	39.5
Conestoga Valley												
Lancaster City ^{3/}	189,326	495,595	826,716	1,511,637	4.4	0.4	0.4	0.9	43.3	16.5	10.5	15.8
East Lampeter Township	2,841,317	902,523	12,406,976	16,150,816	9.1	5.0	5.0	5.7	60.3	12.0	23.7	28.1
Upper Leacock Township	1,215,070	558,012	5,305,760	7,078,842	4.2	20.3	0.3	2.3	52.8	92.9	17.9	26.7
West Earl Township	774,768	296,505	3,383,125	4,454,398	4.9	1.0	1.0	1.7	52.2	220.5	17.5	28.0
Donegal												
Marietta Borough	223,858	299,849	1,148,848	1,672,555	3.8	12.7	6.4	7.1	105.3	40.7	52.5	55.5
Mount Joy Borough	760,020	727,152	3,900,445	5,387,617	6.5	28.1	9.2	11.0	76.0	48.1	30.7	37.9
East Donegal Township	761,212	436,976	3,906,565	5,104,753	8.3	56.3	11.0	13.4	64.6	107.8	22.2	32.0
Mount Joy Township ^{3/}	274,760	118,295	1,410,075	1,803,130	8.0	56.0	10.8	12.5	62.4	28.2	20.6	26.0
Eastern Lancaster County												
New Holland Borough	755,042	433,434	3,325,885	4,514,361	5.7	14.7	1.7	3.5	57.6	28.4	3.4	12.0
Terre Hill Borough	113,832	121,979	501,419	737,230	4.7	0.7	0.7	1.3	59.3	63.3	4.6	17.9
Brecknock Township	784,210	90,036	3,454,365	4,328,611	6.1	2.1	2.1	2.8	83.5	—	20.5	31.4
Caernarvon Township	505,111	38,661	2,224,961	2,768,733	4.6	0.6	0.6	1.3	76.3	-1.0	15.8	23.2
Earl Township	847,080	324,179	3,731,301	4,902,560	7.1	3.1	3.1	3.7	63.2	96.2	7.1	17.6
East Earl Township	757,033	231,774	3,334,655	4,323,462	7.3	3.3	3.3	4.0	59.7	79.2	4.8	14.2
Elizabethtown Area												
Elizabethtown Borough	1,010,610	1,198,963	4,834,529	7,044,102	4.8	20.3	3.8	6.4	51.7	32.0	29.8	32.9
Conoy Township	333,247	—	1,594,178	1,927,425	4.4	—	3.4	3.5	88.9	—	61.6	65.8
Mount Joy Township ^{3/}	782,517	336,905	3,743,384	4,862,806	6.2	53.3	5.1	7.6	75.7	38.7	50.3	53.0
West Donegal Township	969,152	556,344	4,636,203	6,161,699	13.8	9.5	12.7	12.6	62.4	28.2	39.0	41.1
Ephrata Area												
Akron Borough	407,339	257,217	2,188,686	2,853,242	4.1	0.2	7.9	6.6	48.6	72.1	28.2	33.9
Ephrata Borough	1,439,068	874,015	7,732,307	10,045,390	4.2	0.3	8.0	6.7	49.8	0.1	29.3	28.5
Clay Township	614,594	149,309	3,302,296	4,066,199	7.4	3.4	11.3	10.4	65.8	10.8	43.1	44.5
Ephrata Township	961,563	551,988	5,166,608	6,680,159	6.6	2.6	10.4	9.2	60.2	34.9	38.3	40.8
Hempfield												
East Petersburg Borough	512,973	455,845	2,644,372	3,613,190	5.0	1.0	5.3	4.7	46.8	139.1	22.6	34.0
Mountville Borough	263,206	92,671	1,356,826	1,712,703	6.7	2.7	7.1	6.7	83.4	18.4	53.3	54.7
East Hempfield Township	4,046,359	1,858,259	20,858,955	26,763,573	6.2	2.2	6.6	6.2	47.1	23.8	22.9	26.1
West Hempfield Township	1,946,127	148,957	10,032,271	12,127,355	6.2	2.2	6.5	6.4	61.3	-9.5	34.8	37.6

Lancaster 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	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
Lampeter-Strasburg												
Lancaster City ^{3/}	60,308	157,867	311,580	529,755	3.9	0.0	2.7	2.0	28.0	4.2	4.0	6.3
Strasburg Borough	331,503	228,360	1,712,700	2,272,563	4.5	0.5	3.2	3.1	58.8	33.7	29.0	33.1
Strasburg Township	554,456	84,877	2,864,585	3,503,918	4.1	0.2	2.9	3.0	64.2	38.2	33.3	37.5
West Lampeter Township	1,923,996	324,495	9,940,278	12,188,769	8.2	4.1	6.9	7.0	63.1	142.0	32.4	38.1
Lancaster												
Lancaster City ^{3/}	4,351,385	11,390,537	28,476,343	44,218,265	11.1	6.9	6.9	7.3	53.7	25.0	13.2	19.2
Lancaster Township	1,646,289	252,015	10,773,648	12,671,952	4.3	0.4	0.4	0.8	43.1	-19.7	5.5	8.5
Manheim Central												
Manheim Borough	534,206	511,104	3,040,048	4,085,358	4.2	25.4	0.3	3.4	67.0	30.2	30.5	34.3
Penn Township	937,448	269,072	5,334,809	6,541,329	5.0	1.1	1.1	1.6	56.9	65.1	22.6	28.0
Rapho Township	1,122,231	—	6,386,368	7,508,599	4.9	—	1.0	1.5	59.8	—	24.9	29.1
Manheim Township												
Manheim Township ♦	5,716,725	4,813,163	28,310,149	38,840,037	6.1	2.2	6.2	5.7	48.2	9.8	18.4	20.8
Penn Manor												
Millersville Borough	593,051	680,885	3,204,699	4,478,635	4.3	0.4	0.4	0.9	52.0	-8.6	23.1	19.8
Conestoga Township	416,858	128,743	2,252,599	2,798,200	3.8	-0.1	-0.1	0.5	81.4	2.7	46.9	48.1
Manor Township	2,232,546	768,960	12,064,122	15,065,628	5.6	1.7	1.7	2.2	68.3	27.5	36.3	39.7
Martic Township	648,659	—	3,505,193	4,153,852	2.3	—	-1.5	-1.0	108.9	—	69.1	74.3
Pequea Township	588,367	253,011	3,179,389	4,020,767	4.9	1.0	1.0	1.5	53.7	-3.0	24.5	25.7
Pequea Valley												
Leacock Township	611,752	117,059	2,996,717	3,725,528	4.4	0.5	3.7	3.7	68.1	76.9	22.8	29.8
Paradise Township	536,986	308,258	2,630,469	3,475,713	3.8	57.8	3.2	6.5	75.7	84.9	28.4	37.8
Salisbury Township	1,074,872	94,612	5,265,349	6,434,833	5.6	1.6	4.9	5.0	72.0	11.0	25.6	31.3
Solanco												
Quarryville Borough	260,231	189,223	786,769	1,236,223	7.0	3.0	7.3	6.6	73.2	38.5	10.8	24.0
Bart Township	297,483	79,693	899,394	1,276,570	2.9	-7.6	3.2	2.4	66.5	-29.9	6.5	12.3
Colerain Township	420,254	96,499	1,270,573	1,787,326	3.4	49.3	3.7	5.4	68.9	42.2	8.0	19.7
Drumore Township	1,114,215	—	3,368,655	4,482,870	3.5	—	3.8	3.8	621.8	—	361.6	407.1
East Drumore Township	460,893	70,554	1,393,438	1,924,885	6.1	2.1	6.4	6.1	54.2	3.9	-1.3	8.2
Eden Township	207,293	55,532	626,717	889,542	4.8	0.9	5.1	4.8	77.6	30.9	13.6	25.1
Fulton Township	326,303	27,473	986,525	1,340,301	5.1	1.2	5.5	5.3	95.8	-9.3	25.2	36.1
Little Britain Township	442,584	71,139	1,338,083	1,851,806	4.9	1.0	5.2	5.0	81.6	7.0	16.1	26.6
Providence Township	695,886	58,590	2,103,903	2,858,379	4.9	1.0	5.3	5.1	76.2	8.8	12.7	23.4
Warwick												
Lititz Borough	1,050,045	452,086	5,264,289	6,766,420	8.4	4.3	4.3	4.9	66.2	12.4	14.7	20.3
Elizabeth Township	461,391	—	2,313,134	2,774,525	5.3	—	1.3	2.0	62.4	—	12.1	18.2
Warwick Township	2,013,229	254,562	10,093,111	12,360,902	8.1	4.1	4.1	4.7	84.3	28.2	27.2	34.0

♦ 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 prices as determined by the State Tax Equalization Board (STEB) was 16.2 percent in 1996 and 91.8 percent in 2000 (the most recent figure available). 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 revenue budgeted by a jurisdiction or the amount which it expects to receive.

^{2/} Includes Lancaster County municipalities and school districts only.

^{3/} Portions of the municipality are part of another school district.