



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

September 1999

Lancaster County

SCHOOL REAL ESTATE TAX LEVIES FOR 1999 RISE BY 3.2 PERCENT SINCE LAST YEAR AND BY 27.0 PERCENT IN THE PAST FIVE YEARS

Real estate tax levies for 1999 (the potential tax yields based on millages and taxable valuations) for Lancaster County's 16 school districts total \$274,191,650, which is \$8620,091 or 3.2 percent higher than in 1998.

Real estate tax levies rose in 15 of the county's districts between 1998 and 1999 because of increases in millage rates and/or higher assessed valuations. The largest increase occurred in Elizabethtown Area (\$1,644,456 or 13.7 percent); the sole decrease was recorded in Lancaster (\$159,042 or 0.4 percent).

For the five-year period beginning in 1994, the real estate tax levies of Lancaster's school districts rose by \$58,367,268 or 27.0 percent. Levies increased in each of the county's districts during this period. Dollar increases ranged from \$1,298,198 in Donegal to \$8,739,379 in Penn Manor. The largest proportionate increase during the five-year period occurred in Penn Manor (63.5 percent); the smallest was in Eastern Lancaster County (12.3 percent).

School district real estate tax levies for 1999 range from \$4,918,691 in Columbia Borough to \$37,384,854 in Lancaster; in 1994 the range was from \$3,385,976 in Columbia Borough to \$32,468,051 in Lancaster. (See Table 1.)

Real estate tax millages increased in nine of the county's school districts between 1998 and 1999 and remained unchanged in seven—Eastern Lancaster County, Ephrata Area, Hempfield, Lancaster, Manheim Township, Solanco, and Warwick. The largest increases occurred in Columbia Borough (0.95 mill or 6.3 percent), Elizabethtown Area (1.18 mills or 10.8 percent), Penn Manor (0.64 mill or 4.9 percent), and Pequea Valley (0.70 mill or 6.1 percent).

For the five-year period beginning in 1994, school millages were lower in each of the county's districts due to the implementation of the 1997 countywide reassessment. (Given the higher assessed valuations which resulted from the reassessment, the lower millage rates did not necessarily result in reduced revenues to the jurisdictions.) Millage decreases during this period ranged from 39.42 mills in Solanco to 72.60 mills in Lancaster. Proportionately, the range was from 77.2 percent in Penn Manor to 84.0 percent in Eastern Lancaster County.

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Table 1

Change in School District Real Estate Tax Levies—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Tax Levy	\$	%	\$	%
Cocalico	\$ 14,018,174	\$ 597,353	4.5%	\$ 3,816,281	37.4%
Columbia Borough	4,918,691	281,125	6.1	1,532,715	45.3
Conestoga Valley	20,642,540	599,269	3.0	4,385,690	27.0
Donegal	9,048,511	421,722	4.9	1,298,198	16.8
Eastern Lancaster County	15,988,993	264,818	1.7	1,745,017	12.3
Elizabethtown Area	13,617,560	1,644,456	13.7	4,530,228	49.9
Ephrata Area	15,237,564	17,828	0.1	2,317,729	17.9
Hempfield	30,974,761	831,359	2.8	6,442,029	26.3
Lampeter-Strasburg	13,350,744	641,378	5.0	4,105,183	44.4
Lancaster	37,384,854	-159,042	-0.4	4,916,803	15.1
Manheim Central	13,774,700	444,832	3.3	3,212,274	30.4
Manheim Township	26,370,426	666,881	2.6	3,749,957	16.6
Penn Manor	22,506,357	1,281,594	6.0	8,739,379	63.5
Pequea Valley	10,222,184	646,167	6.7	2,460,712	31.7
Solanco	9,731,847	90,217	0.9	1,818,222	23.0
Warwick	<u>16,403,744</u>	<u>350,134</u>	2.2	<u>3,296,851</u>	25.2
Total	\$274,191,650	\$8,620,091	3.2%	\$58,367,268	27.0%

Millage rates in 1999 among Lancaster's districts range from 7.58 mills in Solanco to 17.10 mills in Lancaster; the range in 1994 was from 47.0 mills in Solanco to 89.7 mills in Lancaster. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Millage	Mills	%	Mills	%
Cocalico	14.11	0.25	1.8%	-60.64	-81.1%
Columbia Borough	16.14	0.95	6.3	-60.36	-78.9
Conestoga Valley	11.28	0.13	1.2	-45.72	-80.2
Donegal	12.36	0.36	3.0	-63.64	-83.7
Eastern Lancaster County	11.51	—	—	-60.29	-84.0
Elizabethtown Area	12.15	1.18	10.8	-45.35	-78.9
Ephrata Area	12.04	—	—	-54.96	-82.0
Hempfield	12.42	—	—	-53.43	-81.1
Lampeter-Strasburg	12.89	0.19	1.5	-48.81	-79.1
Lancaster	17.10	—	—	-72.60	-80.9
Manheim Central	14.30	0.33	2.4	-60.20	-80.8
Manheim Township	12.05	—	—	-54.25	-81.8
Penn Manor	13.81	0.64	4.9	-46.69	-77.2
Pequea Valley	12.20	0.70	6.1	-57.05	-82.4
Solanco	7.58	—	—	-39.42	-83.9
Warwick	13.10	—	—	-62.60	-82.7

Assessed valuations of taxable property rose in 14 county school districts in 1999 and declined in two. The absolute increases ranged from \$1,480,700 in Ephrata Area to \$66,937,100 in Hempfield; proportionately the increases ranged from 0.1 percent in Ephrata Area to 3.5 percent in Lampeter-Strasburg. The decreases were recorded in Columbia Borough (\$552,300 or 0.2 percent) and Lancaster (\$9,300,700 or 0.4 percent).

For the five-year period beginning in 1994, assessed valuations of taxable property increased in each of the county's 16 school districts (largely as a result of the reassessment) ranging from \$260,490,470 in Columbia Borough to \$2,121,387,320 in Hempfield. Proportionate increases during this period ranged from 504.0 percent in Lancaster to 662.5 percent in Solanco.

The 1999 school district assessed valuations range from \$304,751,600 in Columbia Borough to \$2,493,942,100 in Hempfield; in 1994 the valuations ranged from \$44,261,130 in Columbia Borough to \$372,554,780 in Hempfield. (See Table 3.)

Table 3

Change in School District Assessed Valuations--1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Assessed Value	\$	%	\$	%
Cocalico	\$ 993,492,100	\$25,178,900	2.6%	857,011,930	627.9%
Columbia Borough	304,751,600	-552,300	-0.2	260,490,470	588.5
Conestoga Valley	1,830,012,400	32,409,600	1.8	1,544,804,510	541.6
Donegal	732,080,200	13,181,100	1.8	630,102,400	617.9
Eastern Lancaster County	1,389,139,300	23,007,700	1.7	1,190,755,230	600.2
Elizabethtown Area	1,120,786,800	29,346,100	2.7	962,746,250	609.2
Ephrata Area	1,265,578,400	1,480,700	0.1	1,072,745,040	556.3
Hempfield	2,493,942,100	66,937,100	2.8	2,121,387,320	569.4
Lampeter-Strasburg	1,035,744,300	35,006,800	3.5	885,897,280	591.2
Lancaster	2,186,248,800	-9,300,700	-0.4	1,824,286,130	504.0
Manheim Central	963,265,700	9,087,600	1.0	821,488,170	579.4
Manheim Township	2,188,417,100	55,342,800	2.6	1,847,233,550	541.4
Penn Manor	1,629,714,500	18,115,200	1.1	1,402,161,140	616.2
Pequea Valley	837,883,900	5,186,800	0.6	725,804,880	647.6
Solanco	1,283,884,800	11,902,000	0.9	1,115,509,810	662.5
Warwick	1,252,194,200	26,727,800	2.2	1,079,051,630	623.2

The county's predetermined assessment ratio for 1994, 1998, and 1999 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 16.9 percent in 1994 and 95.6 percent in 1998 (the most recent figure available). The county most recently reassessed in 1997.

Enrollments in Lancaster County's public school districts for the 1998-99 school year (the most recent readily available figures) were up by 1.1 percent over the prior year and by 6.9

percent from five years earlier—the 1993-94 school year. For the one-year period, enrollments increased in 11 districts and declined in five. Cocalico rose the greatest (3.8 percent), followed by Manheim Township (2.9 percent), Lancaster (2.3 percent), and Eastern Lancaster County (2.1 percent). The smallest increases were in Donegal (0.3 percent) and Hempfield (0.6 percent). The decreases in enrollments during this period occurred in Conestoga Valley (0.8 percent), Manheim Central (0.2 percent), Penn Manor (0.5 percent), Pequea Valley (1.7 percent), and Solanco (0.3 percent).

Fifteen of the county's 16 school districts had higher enrollments in 1998-99 than in 1993-94. During the five-year period, the largest increases occurred in Cocalico (21.3 percent), Lampeter-Strasburg (14.4 percent), and Manheim Township (12.9 percent). The sole decrease during this period was recorded in Pequea Valley (4.0 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—1999

School District	1998-99 Enrollment	Change 1997-98 to 1998-99		Change 1993-94 to 1998-99	
		Pupils	%	Pupils	%
Cocalico	3,232	117	3.8%	567	21.3%
Columbia Borough	1,526	16	1.1	135	9.7
Conestoga Valley	3,572	-27	-0.8	188	5.6
Donegal	2,558	8	0.3	89	3.6
Eastern Lancaster County	3,637	76	2.1	288	8.6
Elizabethtown Area	3,926	40	1.0	300	8.3
Ephrata Area	4,412	37	0.8	172	4.1
Hempfield	7,172	43	0.6	467	7.0
Lampeter-Strasburg	2,915	45	1.6	368	14.4
Lancaster	11,253	256	2.3	442	4.1
Manheim Central	3,240	-7	-0.2	45	1.4
Manheim Township	4,919	140	2.9	563	12.9
Penn Manor	5,438	-25	-0.5	349	6.9
Pequea Valley	1,919	-34	-1.7	-80	-4.0
Solanco	4,298	-13	-0.3	125	3.0
Warwick	<u>4,490</u>	<u>41</u>	0.9	<u>404</u>	9.9
Total	68,507	713	1.1%	4,422	6.9%

Combined county, municipal, and school district real estate tax millages were higher in 1999 than in 1998 in 39 of the county's 60 municipalities as a result of increases in nine school districts and 11 municipalities. The increases in total millage ranged from 0.03 mill in East Earl Township to 3.93 mills in Columbia Borough. Between 1998 and 1999 the combined millage decreased in 21 municipalities ranging from 0.02 mill in several municipalities to 0.07 mill in Little Britain Township. Combined county, municipal, and school district real estate tax millages were lower in 1999 than in 1994 in each county municipality primarily due to the 1997 reassessment. The decreases in total millage during this period ranged from 48.91 mills in Drumore Township to

103.74 mills in the portion of Lancaster City which is part of the Lancaster School District. (See Exhibit I.)

The combined 1999 real estate tax levy for the 16 school districts, Lancaster County, Lancaster City, and the 59 boroughs and townships is \$361,844,212, which is \$11,506,209 or 3.3 percent higher than in 1998 and \$82,260,218 or 29.4 percent higher than in 1994. Of the overall net increase in the real estate tax levy since last year, the school districts represent 74.9 percent; the county, 3.7 percent, the city, 15.2 percent; and the boroughs and townships, 6.2 percent. Of the increase since 1994, the school districts represent 71.0 percent; the county, 19.8 percent; the city, 4.5 percent; and the boroughs and townships, 4.6 percent.

In 1994 the school districts represented 77.2 percent of the total amount of real estate taxes levied in Lancaster County; the county government, 13.7 percent; the city, 2.9 percent; and the boroughs and townships, 6.2 percent. By 1999 the school districts' share of the total amount of real estate taxes levied in Lancaster County had decreased to 75.8 percent; the county government had increased to 15.1 percent; the city's share had increased to 3.3 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county had decreased to 5.8 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough, and Township Real Estate Tax Levies—1999

	Real Estate Tax Levy				Change 1998 to 1999		Change 1994 to 1999	
	1999	% of Total			\$	% of Total	\$	% of Total
		1999	1998	1994				
County	\$ 54,522,394	15.1%	15.4%	13.7%	\$ 423,564	3.7%	\$16,248,817	19.8%
School Districts	274,191,650	75.8	75.8	77.2	8,620,091	74.9	58,367,268	71.0
City	12,022,334	3.3	2.9	2.9	1,743,670	15.2	3,808,303	4.5
Boros. & Twps.	<u>21,107,834</u>	<u>5.8</u>	<u>5.8</u>	<u>6.2</u>	<u>718,884</u>	<u>6.2</u>	<u>3,835,830</u>	<u>4.7</u>
Total	\$361,844,212	100.0%	99.9%	100.0%	\$11,506,209	100.0%	\$82,260,218	100.0%

The total county, school district, and municipal real estate tax levy for individual municipalities in 1999 ranges from \$705,326 in Terre Hill Borough to \$45,518,016 in Lancaster City. Increases in the combined levy between 1998 and 1999 were recorded in all or part of 51 county municipalities which are members of a Lancaster County school district and, on a proportionate basis, ranged from 0.1 percent in Caernarvon Township to 39.0 percent in that portion of Lancaster City in the Manheim Township School District. Decreases in the combined levy between 1998 and 1999 were recorded in portions or the entirety of seven municipalities and ranged from 0.1 percent in Terre Hill Borough and Little Britain Township to 1.8 percent in Bart Township. Between 1994 and 1999 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 8.0 percent in a portion of Mt. Joy Township to 97.0 percent in Martic 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, 14 Lancaster County municipalities reported residential garbage collection fees in 1999 ranging from \$2.75 on a per bag basis to between \$95 to \$144 per household on a flat annual basis. Also, various nonproperty taxes, particularly those levied under Act 511 (earned income, per capita, occupational privilege, real estate transfer, amusement, mercantile, and business privilege), are widely used by Lancaster 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.**

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

The Pennsylvania Economy League is a 63-year old nonprofit, nonpartisan organization which serves as an active agent of change for the increased effectiveness of state government, and also for the adoption of state policies and programs which will improve the state's economy and encourage economic development in order to improve the quality of life for the citizens of Pennsylvania. At the local level PEL works to improve government by bringing about the sound financing and the most cost-effective delivery of necessary public services. To these ends, PEL encourages and assists officials of Pennsylvania's state and local governments in formulating and implementing sound policies and practices through its program of professional and unbiased research in government finance and management. PEL's efforts are made possible by the voluntary tax deductible memberships of more than 1,000 individuals, businesses, institutions, and associations in Lancaster County and throughout Pennsylvania.

EXHIBIT I

Lancaster County
Municipal, School, and County Real Estate Tax Rates—1999

Municipalities	1999 Millage			Change 1998 to 1999						Change 1994 to 1999					
	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	26.46	0.96	16.3	0.45	2.7	1.39	5.5	-21.66	-76.0	-72.60	-80.9	-103.74	-79.7
BOROUGHS:															
Adamstown	1.93	14.11	18.56	0.50	35.0	1.25	9.7	1.73	10.3	-7.32	-79.1	-60.64	-81.1	-77.44	-80.7
Akron	1.65	12.04	16.20	—	—	0.52	4.5	0.50	3.2	-3.35	-67.0	-54.96	-82.0	-67.80	-80.7
Christiana	2.50	14.47	19.48	0.95	61.3	1.37	10.5	2.30	13.4	-5.00	-66.7	-71.53	-83.2	-86.02	-81.5
Columbia	4.44	16.14	23.09	—	—	3.95	32.4	3.93	20.5	-21.06	-82.6	-60.36	-78.9	-90.91	-79.7
Denver	1.75	14.11	18.38	—	—	1.25	9.7	1.23	7.2	-8.75	-83.3	-60.64	-81.1	-78.88	-81.1
East Petersburg	1.52	12.42	16.46	—	—	—	—	-0.02	-0.1	-2.48	-62.0	-53.43	-81.1	-65.39	-79.9
Elizabethtown	2.60	12.15	17.27	—	—	2.01	19.8	1.99	13.0	10.40	80.0	-45.35	-78.9	65.24	79.1
Ephrata	1.59	12.04	16.14	—	—	0.52	4.5	0.50	3.2	-7.41	-82.4	-54.96	-82.0	-71.86	-81.7
Lititz	1.13	13.10	16.74	—	—	—	—	-0.02	-0.1	-5.88	-83.9	-62.60	-82.7	-77.96	-82.3
Manheim	2.00	14.30	18.82	—	—	1.10	8.3	1.08	6.1	-11.50	-85.2	-60.20	-80.8	-81.19	-81.2
Marietta	3.10	12.36	17.98	0.50	19.2	0.36	3.0	0.84	4.9	-16.90	-84.5	-63.64	-83.7	-90.03	-83.4
Millersville	3.17	13.81	19.49	—	—	1.59	13.0	1.57	8.8	-13.83	-81.4	-46.69	-77.2	-70.01	-78.2
Mount Joy	1.85	12.36	16.73	—	—	0.36	3.0	0.34	2.1	-8.65	-82.4	-63.64	-83.7	-81.78	-83.0
Mountville	0.92	12.42	15.86	—	—	—	—	-0.02	-0.1	-5.08	-84.7	-53.43	-81.1	-67.99	-81.1
New Holland	1.33	11.51	15.36	—	—	—	—	-0.02	-0.1	-5.67	-81.0	-60.29	-84.0	-75.44	-83.1
Quarryville	1.90	7.58	12.00	0.30	18.7	—	—	0.28	2.4	-9.60	-83.5	-39.42	-83.9	-58.50	-83.0
Strasburg	1.60	12.89	17.01	—	—	0.91	7.6	0.89	5.5	-5.90	-78.7	-48.81	-79.1	-64.19	-79.1
Terre Hill	2.30	11.51	16.32	—	—	—	—	-0.02	-0.1	-8.70	-79.1	-60.29	-84.0	-78.47	-82.8
TOWNSHIPS:															
Bart	0.80	7.58	10.90	—	—	—	—	-0.02	-0.2	-6.20	-88.6	-39.42	-83.9	-55.11	-83.5
Brecknock	0.30	11.51	14.32	—	—	—	—	-0.02	-0.1	-1.70	-85.0	-60.29	-84.0	-71.47	-83.3
Caernarvon	0.20	11.51	14.23	—	—	—	—	-0.02	-0.1	-1.30	-86.7	-60.29	-84.0	-71.08	-83.3
Clay	0.63	12.04	15.19	—	—	0.52	4.5	0.50	3.4	-3.37	-84.1	-54.96	-82.0	-67.81	-81.7
Colerain	0.40	7.58	10.50	—	—	—	—	-0.02	-0.2	-2.60	-86.7	-39.42	-83.9	-51.50	-83.1
Conestoga	0.81	13.81	17.13	—	—	1.59	13.0	1.57	10.1	-5.19	-86.6	-46.69	-77.2	-61.37	-78.2
Conoy	—	12.15	14.67	—	—	2.01	19.8	1.99	15.7	—	—	-45.35	-78.9	-54.84	-78.9
Drumore	—	7.58	10.10	—	—	—	—	-0.02	-0.2	—	—	-39.42	-83.9	-48.91	-82.9
Earl	1.00	11.51	15.03	—	—	—	—	-0.02	-0.1	-2.50	-71.4	-60.29	-84.0	-72.27	-82.8
East Cocalico	1.00	14.11	17.63	—	—	1.25	9.7	1.23	7.5	-5.00	-83.3	-60.64	-81.1	-75.13	-81.0
East Donegal	1.00	12.36	15.88	—	—	0.36	3.0	0.34	2.2	-2.00	-66.7	-63.64	-83.7	-75.13	-82.6
East Drumore	0.40	7.58	10.50	—	—	—	—	-0.02	-0.2	-2.10	-84.0	-39.42	-83.9	-51.00	-82.9
East Earl	0.54	11.51	14.57	0.05	10.2	—	—	0.03	0.2	-2.46	-82.0	-60.29	-84.0	-72.23	-83.2
East Hempfield	1.20	12.42	16.14	—	—	—	—	-0.02	-0.1	-4.05	-77.1	-53.43	-81.1	-66.96	-80.6
East Lampeter	0.83	11.28	14.63	—	—	0.38	3.5	0.36	2.5	-4.17	-83.4	-45.72	-80.2	-59.38	-80.2
Eden	0.70	7.58	10.80	—	—	—	—	-0.02	-0.2	-3.30	-82.5	-39.42	-83.9	-52.20	-82.9
Elizabeth	—	13.10	15.62	—	—	—	—	-0.02	-0.1	—	—	-62.60	-82.7	-72.09	-82.2
Ephrata	1.50	12.04	16.06	0.23	18.1	0.52	4.5	0.73	4.8	-2.00	-57.1	-54.96	-82.0	-66.44	-80.5
Fulton	0.22	7.58	10.32	—	—	—	—	-0.02	-0.2	-1.78	-89.0	-39.42	-83.9	-50.69	-83.1

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	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	20.02	—	—	0.45	2.7	0.43	2.2	-3.60	-90.0	-72.60	-80.9	-85.69	-81.1
Leacock	0.50	12.20	15.22	—	—	0.90	8.0	0.88	6.1	-1.50	-75.0	-57.05	-82.4	-68.03	-81.7
Little Britain	0.42	7.58	10.52	-0.05	-10.6	—	—	-0.07	-0.7	-2.58	-86.0	-39.42	-83.9	-51.48	-83.0
Manheim ♦	2.20	12.05	16.77	—	—	—	—	-0.02	-0.1	-11.80	-84.3	-54.25	-81.8	-75.53	-81.8
Manor	0.90	13.81	17.23	0.05	5.9	1.59	13.0	1.62	10.4	-4.10	-82.0	-46.69	-77.2	-60.27	-77.8
Martic	0.00	13.81	16.32	—	—	1.59	13.0	1.57	10.6	—	—	-46.69	-77.2	-56.17	-77.5
Mount Joy ^{5/}	0.50	12.36	15.38	-0.10	-16.7	0.36	3.0	0.24	1.6	-8.50	-94.4	-63.64	-83.7	-81.63	-84.1
Mount Joy ^{6/}	0.50	12.15	15.17	-0.10	-16.7	2.01	19.8	1.89	14.2	-8.50	-94.4	-45.35	-78.9	-63.34	-80.7
Paradise	0.95	12.20	15.66	—	—	0.90	8.0	0.88	6.0	-5.05	-84.2	-57.05	-82.4	-71.59	-82.0
Penn	0.75	14.30	17.57	0.25	50.0	1.10	8.3	1.33	8.2	-2.25	-75.0	-60.20	-80.8	-71.94	-80.4
Pequea	1.12	13.81	17.45	—	—	1.59	13.0	1.57	9.9	-6.38	-85.0	-46.69	-77.2	-62.55	-78.2
Providence	0.22	7.58	10.32	—	—	—	—	-0.02	-0.2	-1.28	-85.3	-39.42	-83.9	-50.19	-83.0
Rapho	0.00	14.30	16.82	—	—	1.10	8.3	1.08	6.9	—	—	-60.20	-80.8	-69.69	-80.6
Sadsbury	0.75	14.47	17.73	—	—	1.37	10.5	1.35	8.2	-5.25	-87.5	-71.53	-83.2	-86.27	-82.9
Salisbury	0.23	12.20	14.95	—	—	0.90	8.0	0.88	6.3	-1.27	-84.7	-57.05	-82.4	-67.81	-81.9
Strasburg	0.40	12.89	15.81	—	—	0.91	7.6	0.89	6.0	-1.60	-80.0	-48.81	-79.1	-59.90	-79.1
Upper Leacock	1.00	11.28	14.80	0.20	25.0	0.38	3.5	0.56	3.9	-1.00	-50.0	-45.72	-80.2	-56.20	-79.2
Warwick	0.33	13.10	15.95	—	—	—	—	-0.02	-0.1	-1.67	-83.5	-62.60	-82.7	-73.75	-82.2
West Cocalico	0.50	14.11	17.13	—	—	1.25	9.7	1.23	7.7	-3.50	-87.5	-60.64	-81.1	-73.63	-81.1
West Donegal	1.50	12.15	16.16	—	—	2.01	19.8	1.98	14.0	-4.50	-75.0	-45.35	-78.9	-59.34	-78.6
West Earl	0.50	11.28	14.30	—	—	0.38	3.5	0.36	2.6	-0.75	-60.0	-45.72	-80.2	-55.95	-79.7
West Hempfield	0.20	12.42	15.14	—	—	—	—	-0.02	-0.1	-1.30	-86.7	-53.43	-81.1	-64.21	-80.9
West Lampeter	0.29	12.89	15.70	0.06	25.0	0.91	7.6	0.95	6.4	-0.96	-76.5	-48.81	-79.1	-59.25	-79.1

♦ First Class Township

NA = Not Applicable

^{1/} Includes the county's real estate tax rate of 2.515 mills.

^{2/} Includes the county's real estate tax rate decrease of 0.02 mill or 0.8 percent.

^{3/} Includes the county's real estate tax rate decrease of 9.48 mills or 79.0 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 1999

EXHIBIT II

Lancaster County
County, Municipal, and School District Real Estate Tax Levies—1999

Municipalities Arranged by School District ^{1/}	1999 Real Estate Tax Levies				Percentage Change 1998 to 1999				Percentage Change 1994 to 1999			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
Cocalico												
Adamstown Borough	154,631	118,663	867,532	1,140,826	-1.1	34.5	9.4	9.9	69.4	68.7	52.6	56.2
Denver Borough	327,783	228,079	1,838,972	2,394,834	0.1	0.9	10.7	8.1	33.6	6.2	20.3	20.4
East Cocalico Township	1,258,956	500,579	7,063,171	8,822,706	4.0	4.8	15.0	12.6	51.5	20.5	36.4	37.3
West Cocalico Township	757,262	150,549	4,248,498	5,156,309	-0.7	0.1	9.8	7.8	61.1	-3.9	45.1	45.1
Columbia Borough												
Columbia Borough	766,450	1,351,878	4,918,691	7,037,019	-1.0	-0.2	32.2	20.3	44.3	19.8	45.3	39.5
Conestoga Valley												
Lancaster City ^{2/}	170,313	463,197	763,868	1,397,378	-2.1	14.8	2.1	5.4	18.8	36.0	12.1	19.9
East Lampeter Township	2,571,181	848,541	11,531,975	14,951,697	0.1	0.9	4.4	3.4	34.4	6.5	26.9	26.8
Upper Leacock Township	1,126,803	448,033	5,053,813	6,628,649	2.4	29.0	6.8	7.2	35.5	223.3	28.0	34.8
West Earl Township	734,185	145,961	3,292,884	4,173,030	2.9	3.7	7.4	6.4	37.3	162.0	29.6	33.3
Donegal												
Marietta Borough	216,056	266,311	1,061,808	1,544,175	-1.0	19.0	2.8	4.7	85.9	37.5	44.2	47.6
Mount Joy Borough	697,656	513,186	3,428,639	4,639,481	-0.2	0.6	3.7	2.7	52.4	28.2	18.3	23.5
East Donegal Township	678,469	269,769	3,334,342	4,282,580	2.6	3.5	6.6	5.7	42.7	126.9	10.7	18.8
Mount Joy Township ^{2/}	249,002	49,503	1,223,722	1,522,227	1.9	-14.4	5.7	4.3	42.8	-62.1	10.8	8.0
Eastern Lancaster County												
New Holland Borough	704,402	372,507	3,223,725	4,300,634	1.1	2.0	2.0	1.8	36.1	23.3	4.1	9.8
Terre Hill Borough	108,661	99,372	497,293	705,326	-0.7	0.1	0.1	-0.1	41.3	41.0	8.1	16.1
Brecknock Township	729,945	87,071	3,340,621	4,157,637	2.9	3.8	3.8	3.6	67.9	20.2	28.4	33.7
Caernarvon Township	482,450	38,366	2,207,953	2,728,769	-0.6	0.2	0.2	0.1	60.7	2.2	22.9	27.9
Earl Township	763,131	303,432	3,492,501	4,559,064	1.3	2.1	2.1	2.0	39.0	89.4	6.3	14.1
East Earl Township	705,096	151,392	3,226,900	4,083,388	-0.7	10.3	0.1	0.3	40.5	20.7	7.5	12.5
Elizabethtown Area												
Elizabethtown Borough	965,346	997,972	4,663,600	6,626,918	0.6	1.4	21.5	14.6	37.2	31.0	38.4	37.0
Conoy Township	298,148	—	1,440,358	1,738,506	1.2	—	22.1	17.9	63.9	—	65.2	65.0
Mount Joy Township ^{2/}	723,822	143,901	3,496,792	4,364,515	1.8	-14.5	22.9	17.2	63.6	-56.6	64.9	50.8
West Donegal Township	831,463	495,902	4,016,809	5,344,174	3.7	4.5	25.2	19.1	46.2	74.4	47.4	49.4
Ephrata Area												
Akron Borough	388,629	254,966	1,860,476	2,504,071	-0.1	0.7	5.2	3.9	32.1	108.0	13.3	21.6
Ephrata Borough	1,379,889	870,729	6,605,910	8,856,528	-0.9	-0.1	4.4	3.1	38.1	16.2	18.4	20.8
Clay Township	558,671	141,012	2,674,514	3,374,197	-0.7	0.1	4.6	3.5	43.7	8.8	23.2	25.5
Ephrata Township	855,740	510,382	4,096,664	5,462,786	-0.6	18.4	4.8	5.0	35.5	177.1	16.2	25.8
Hempfield												
East Petersburg Borough	487,721	295,154	2,408,549	3,191,424	-0.5	0.3	0.3	0.2	33.7	142.7	20.3	28.3
Mountville Borough	241,946	88,505	1,194,818	1,525,269	6.3	7.1	7.1	7.0	69.4	23.9	52.5	52.9
East Hempfield Township	3,756,794	1,792,506	18,552,440	24,101,740	1.9	2.7	2.7	2.6	36.8	49.2	23.1	26.7
West Hempfield Township	1,785,803	142,012	8,818,955	10,746,770	2.2	3.0	3.0	2.9	46.7	-6.6	32.1	33.5

EXHIBIT II

Lancaster County
County, Municipal, and School District Real Estate Tax Levies—1999

Municipalities Arranged by School District ^{1/}	1999 Real Estate Tax Levies				Percentage Change 1998 to 1999				Percentage Change 1994 to 1999			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
Lampeter-Strasburg												
Lancaster City ^{2/}	58,101	158,017	297,783	513,901	-1.1	16.0	7.3	8.8	14.2	30.8	13.9	18.6
Strasburg Borough	315,115	200,471	1,615,045	2,130,631	0.3	1.1	8.8	6.7	37.6	40.0	37.1	37.5
Strasburg Township	534,808	85,059	2,741,024	3,360,891	5.9	6.7	14.8	13.1	49.3	42.5	48.8	48.7
West Lampeter Township	1,696,872	198,227	8,696,892	10,591,991	2.3	28.9	10.9	9.7	46.3	64.0	45.8	46.2
Lancaster												
Lancaster City ^{2/}	3,948,415	10,738,433	26,846,082	41,532,930	-1.6	15.3	1.8	4.7	27.2	45.7	15.7	23.3
Lancaster Township	1,550,001	246,521	10,538,773	12,335,295	-0.1	0.7	3.4	2.9	25.1	-40.3	13.7	13.0
Manheim Central												
Manheim Borough	515,374	409,840	2,930,359	3,855,573	-2.6	-1.8	6.3	4.1	50.5	6.4	37.8	35.1
Penn Township	864,390	257,771	4,914,824	6,036,985	1.7	53.8	11.1	10.9	39.5	66.4	27.7	30.6
Rapho Township	1,042,849	—	5,929,516	6,972,365	0.3	—	9.5	8.0	41.1	—	29.2	30.9
Manheim Township												
Lancaster City ^{2/}	243,664	662,688	1,167,455	2,073,807	31.8	54.5	32.9	39.0	52.1	74.2	31.9	45.4
Manheim Township ♦	5,260,205	4,601,372	25,202,971	35,064,548	0.7	1.5	1.5	1.4	33.7	0.3	16.0	15.9
Penn Manor												
Millersville Borough	565,314	712,093	3,104,168	4,381,575	-0.5	0.3	13.3	9.1	38.9	23.5	51.2	44.3
Conestoga Township	389,022	124,827	2,136,143	2,649,992	-0.7	0.1	13.1	10.2	61.5	3.6	75.9	68.2
Manor Township	2,003,896	717,100	11,003,499	13,724,495	1.2	8.0	15.3	12.6	47.2	26.4	60.3	56.1
Martic Township	580,607	—	3,188,146	3,768,753	—	—	14.0	11.6	83.3	—	99.7	97.0
Pequea Township	559,893	250,149	3,074,402	3,884,444	-0.9	-0.1	12.9	9.8	38.5	-1.0	50.8	44.1
Pequea Valley												
Leacock Township	569,168	113,155	2,760,976	3,443,299	-0.5	0.2	8.2	6.4	47.7	76.2	24.1	28.8
Paradise Township	518,450	195,836	2,514,946	3,229,232	-0.5	0.3	8.3	6.3	61.4	21.9	35.7	38.3
Salisbury Township	1,019,660	93,249	4,946,262	6,059,171	0.2	1.0	9.0	7.3	59.7	16.9	34.3	37.6
Solanco												
Quarryville Borough	239,515	180,946	721,878	1,142,339	0.4	20.2	1.2	3.6	50.7	18.8	16.0	22.4
Bart Township	289,768	92,173	873,337	1,255,278	-2.4	-1.6	-1.6	-1.8	54.2	-15.9	18.7	21.5
Colerain Township	407,253	64,772	1,227,428	1,699,453	1.0	1.9	1.9	1.7	58.5	0.9	22.0	28.1
Drumore Township	276,073	—	832,060	1,108,133	-2.1	—	-1.3	-1.5	74.5	—	34.3	42.5
East Drumore Township	434,136	69,047	1,308,448	1,811,631	1.8	2.6	2.6	2.4	35.8	3.7	4.5	10.6
Eden Township	196,748	54,761	592,983	844,492	0.6	1.4	1.4	1.3	62.6	35.8	25.1	33.0
Fulton Township	306,808	26,838	924,695	1,258,341	-0.8	-0.1	-0.1	-0.2	76.5	-7.4	35.8	42.4
Little Britain Township	420,413	70,208	1,267,089	1,757,710	-0.3	-10.2	0.5	-0.1	76.6	18.0	35.9	42.9
Providence Township	658,256	57,581	1,983,929	2,699,766	1.1	1.9	1.9	1.7	62.1	13.4	24.7	31.9
Warwick												
Lititz Borough	961,399	430,049	5,007,686	6,399,134	-1.6	-0.8	-0.8	-0.9	44.0	10.4	18.9	21.4
Elizabeth Township	433,828	—	2,259,702	2,693,530	-1.7	—	-0.9	-1.1	44.6	—	19.4	22.8
Warwick Township	1,754,041	230,431	9,136,357	11,120,829	3.9	4.7	4.7	4.6	58.0	24.6	30.5	34.0

♦ First Class Township

NA = Not Applicable

^{1/} Lancaster County municipalities and school districts only.

^{2/} Portions of the municipality are part of another school district.