



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

September 2001

Lehigh County

SCHOOL REAL ESTATE TAX LEVIES FOR 2001 RISE BY 6.1 PERCENT SINCE LAST YEAR AND BY 33.7 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levies for the year 2001 in Lehigh County's nine school districts total \$219,073,071, which is \$12,621,382 or 6.1 percent higher than in 2000. (The gross real estate tax levy is the potential tax yield based on millages and certified taxable valuations; it is not necessarily the amount of real estate tax revenues budgeted by the districts or the amount which they expect to receive.)

Real estate tax levies rose in each of the county's nine districts between 2000 and 2001 because of increases in millage rates and/or higher assessed valuations. The largest dollar increases were recorded in Allentown City (\$3,210,561) and Parkland (\$2,585,967); the largest proportionate increase since last year occurred in Southern Lehigh (11.1 percent).

For the five-year period beginning in 1996, the real estate tax levies of Lehigh's school districts rose by \$55,232,694 or 33.7 percent. Levies also increased in each of the county's districts during this period. The largest absolute increases were recorded in Parkland (\$19,772,074 or 61.2 percent) and East Penn (\$15,558,497 or 62.6 percent). The smallest absolute increase in real estate tax levy between 1996 and 2001 occurred in Catasauqua Area (\$1,070,868); the smallest proportionate increase was in Allentown City (5.2 percent).

In addition to new construction activities, 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 Lehigh County during the period 1996 to 2001 (and, in conjunction with the real estate tax millages, 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 Lehigh County during the five-year period under review.

School district real estate tax levies for 2001 range from \$8,061,571 in Catasauqua Area to \$52,837,019 in Allentown City; in 1996 the range was from \$6,513,226 in Northern Lehigh to \$50,227,838 in Allentown City. (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	
		\$	%	\$	%
Allentown City	\$ 52,837,019	\$ 3,210,561	6.5%	\$ 2,609,181	5.2%
Catasauqua Area	8,061,571	548,894	7.3	1,070,868	15.3
East Penn	40,414,996	2,262,725	5.9	15,558,497	62.6
Northern Lehigh	9,302,649	812,192	9.6	2,789,423	42.8
Northwestern Lehigh	10,877,603	438,092	4.2	2,198,107	25.3
Parkland	52,053,305	2,585,967	5.2	19,772,074	61.2
Salisbury Township	11,988,597	405,723	3.5	2,277,064	23.4
Southern Lehigh	16,129,880	1,616,168	11.1	5,539,325	52.3
Whitehall-Coplay	<u>17,407,451</u>	<u>741,060</u>	4.4	<u>3,418,157</u>	24.4
Total	\$219,073,071	\$12,621,382	6.1%	\$55,232,694	33.7%

Real estate tax millages increased in seven of the county’s school districts between 2000 and 2001 and were unchanged in two. The largest increases occurred in Allentown City (2.04 mills or 6.5 percent), Northern Lehigh (4.04 mills or 10.4 percent), and Southern Lehigh (1.75 mills or 6.5 percent).

For the five-year period beginning in 1996, school millages increased in each of the nine county districts. Absolute increases ranged from 2.04 mills in Allentown City to 12.28 mills in Northern Lehigh. A proportionate basis, the range was from 6.5 percent in Allentown City to 45.1 percent in East Penn.

Millage rates for the year 2001 among Lehigh’s districts range from 25.2 mills in Whitehall-Coplay to 42.84 mills in Northern Lehigh; the range in 1996 was from 20.40 mills in Parkland to 31.27 mills in Allentown City. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—2001

School District	2001	Change 2000 to 2001		Change 1996 to 2001	
	Millage	Mills	%	Mills	%
Allentown City	33.311	2.04	6.5%	2.04	6.5%
Catasauqua Area	28.300	1.05	3.9	2.55	9.9
East Penn	33.560	1.00	3.1	10.43	45.1
Northern Lehigh	42.840	4.04	10.4	12.28	40.2
Northwestern Lehigh	32.180	—	—	2.25	7.5
Parkland ^{1/}	27.070	—	—	6.67	32.7
Salisbury Township	28.975	0.60	2.1	4.48	18.3
Southern Lehigh	28.750	1.75	6.5	6.25	27.8
Whitehall-Coplay	25.200	0.70	2.9	3.11	14.1

^{1/} Does not include the 0.3 mill tax collected by the district on behalf of the Parkland Community Library.

Assessed valuations of taxable property in the year 2001 rose in eight county school districts ranging from \$1,005,200 (0.4 percent) in the Lehigh County portion of Catasauqua Area to \$95,528,900 (5.2 percent) in Parkland. The assessed valuation in Allentown City decreased by \$857,650 or 0.1 percent since last year.

For the five-year period beginning in 1996, assessed valuations of taxable property also increased in eight of the county's nine school districts ranging from \$5,149,550 or 2.9 percent in the Lehigh County portion of Northern Lehigh to \$340,501,550 or 21.5 percent in Parkland. The sole decrease in assessed valuation between 1996 and 2001 occurred in Allentown City (\$20,089,500 or 1.3 percent).

School district assessed valuations for the year 2001 range from \$180,705,100 in the Lehigh County portion of Northern Lehigh to \$1,922,914,850 in Parkland; in 1996 the valuations ranged from \$175,555,550 in the Lehigh County portion of Northern Lehigh to \$1,606,262,800 in Allentown City. (See Table 3.)

The county's predetermined assessment ratio for 2001, 2000, and 1996 is 50 percent of market value. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 52.9 percent in 1996 and 47.2 percent in 2000 (the most recent figure available). The county most recently reassessed in 1991.

Enrollments in Lehigh County's public school districts for the 2000-01 school year (the most recent readily available figures from the Pennsylvania Department of Education) were up by 0.9 percent over the prior year and by 7.3 percent from five years earlier—the 1995-96 school year. For the one-year period, enrollments increased in five district and decreased in four. Whitehall-Coplay rose the greatest (3.0 percent), followed by Parkland (2.0 percent) and Southern Lehigh (1.6 percent). The smallest increase was in Salisbury Township (0.3 percent). The decreases in enrollment during this period were recorded Catasauqua Area (1.6 percent), East Penn (0.1 percent), Northern Lehigh (1.4 percent), and Northwestern Lehigh (1.5 percent).

Table 3

Change in School District Assessed Valuations—2001

School District	2001	Change 2000 to 2001		Change 1996 to 2001	
	Assessed Valuation	\$	%	\$	%
Allentown City	\$1,586,173,300	\$ -857,650	-0.1%	\$ -20,089,500	-1.3%
Catasauqua Area ^{1/}	232,448,300	1,005,200	0.4	7,422,900	3.3
East Penn	1,204,260,900	32,508,100	2.8	129,617,600	12.1
Northern Lehigh ^{1/}	180,705,100	1,011,950	0.6	5,149,550	2.9
Northwestern Lehigh	338,023,700	13,613,800	4.2	48,030,500	16.6
Parkland	1,922,914,850	95,528,900	5.2	340,501,550	21.5
Salisbury Township	413,756,600	5,549,600	1.4	17,367,500	4.4
Southern Lehigh	561,039,300	23,494,400	4.4	90,347,950	19.2
Whitehall-Coplay	690,771,850	10,511,000	1.5	57,485,550	9.1

^{1/} Includes Lehigh County portion only.

Six of the county's nine districts had higher enrollments in 2000-01 than in 1995-96. During the five-year period the largest increases occurred in Parkland (16.0 percent), Southern Lehigh (10.8 percent), Whitehall-Coplay (9.7 percent), and Allentown City (9.2 percent). Decreases during this period were recorded in Catasauqua Area (3.0 percent), Northern Lehigh (2.6 percent), and Salisbury Township (0.1 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	%
Allentown City	16,424	181	1.1%	1,382	9.2%
Catasauqua Area	1,756	-29	-1.6	-55	-3.0
East Penn	6,687	-6	-0.1	104	1.6
Northern Lehigh	2,156	-31	-1.4	-58	-2.6
Northwestern Lehigh	2,255	-35	-1.5	22	1.0
Parkland	7,924	158	2.0	1,094	16.0
Southern Lehigh	2,735	44	1.6	266	10.8
Salisbury Township	1,800	5	0.3	-2	-0.1
Whitehall-Coplay	<u>3,856</u>	<u>111</u>	3.0	<u>341</u>	9.7
Total	45,593	398	0.9%	3,094	7.3%

SOURCE: Pennsylvania Department of Education.

Combined county, municipal, and school district real estate tax millages were higher in 2001 than in 2000 in 17 of the county's 24 municipalities as a result of millage increases in seven school districts. The increases in total millage ranged from 0.60 mill in Salisbury Township

to 4.04 mills in Slatington Borough and Washington Township. Combined millage rates decreased by 0.10 mill in Weisenberg Township and were unchanged in six Lehigh County municipalities. Combined county, municipal, and school district real estate tax millages were higher in 2001 than in 1996 in all 24 county municipalities as a result of increases in each school district and eight municipalities. The increases in total millage between 1996 and 2001 ranged from 2.15 mills in Weisenberg Township to 12.53 mills in Slatington Borough. (See Exhibit I.)

The 2001 gross real estate tax levy for the nine school districts, Lehigh County, Allentown City, and the 23 boroughs and townships totals \$315,115,306, which is \$14,244,102 or 4.7 percent higher than in the year 2000 and 63,834,299 or 25.4 percent higher than in 1996. Of the overall increase in the real estate tax levy since last year, the school districts represent 88.6 percent; the county, 8.8 percent; the boroughs and townships, 2.5 percent. The city's share decreased since last year. Of the increase since 1996, the school districts represent 86.5 percent; the county, 7.9 percent; the city, 2.6 percent; and the boroughs and townships, 3.0 percent.

In 1996 the school districts represented 65.2 percent of the total amount of real estate taxes levied in Lehigh County; the county government, 20.2 percent; the city, 7.9 percent; and the boroughs and townships, 6.7 percent. By 2001 the school districts' share of the total amount of real estate taxes levied in Lehigh County had increased to 69.6 percent; the county government's share had decreased to 17.7 percent; the city's share had decreased to 6.8 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county had dropped to 5.9 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	\$ 55,850,455	17.7%	18.1%	20.2%	\$ 1,258,799	8.8%	\$ 5,049,396	7.9%
School Districts	219,073,071	69.6	68.6	65.2	12,621,382	88.6	55,232,694	86.5
City	21,534,428	6.8	7.2	7.9	-7,958	-0.1	1,639,889	2.6
Boros. & Twps.	<u>18,657,352</u>	<u>5.9</u>	<u>6.1</u>	<u>6.7</u>	<u>371,879</u>	<u>2.5</u>	<u>1,912,320</u>	<u>3.0</u>
Total	\$315,115,306	100.0%	100.0%	100.0%	\$14,244,102	100.0%	\$63,834,299	100.0%

The total county, school district, and municipal real estate tax levy for individual municipalities in the year 2001 ranges from \$1,625,311 in Alburtis Borough to \$87,609,564 in Allentown City. Increases in the combined levy between 2000 and 2001 occurred in each of the 23 county municipalities which are members of a Lehigh County school district. On a proportionate basis, the increases ranged from 1.4 percent in Heidelberg Township to 17.0 percent in the portion of Allentown City in the Parkland School District. Between 1996 and 2001

increases in the combined levy were also recorded in each of the 23 county municipalities that are members of a Lehigh County school district. Increases in the combined levy during the five-year period ranged from 4.7 percent in the portion of Allentown City in the Allentown City School District to 155.2 percent in the portion of Allentown City in the Parkland School District. (See Exhibit II.)

In addition to the general purpose and municipal-wide special purpose real estate taxes mentioned above, some municipalities may 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 Lehigh County municipalities reported annual garbage collection fees in the year 2001 ranging from \$132 to \$228 per household. 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 Lehigh 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 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 Lehigh County and throughout Pennsylvania.

EXHIBIT I

Lehigh 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 ^{2/}		
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	
CITIES:																
Allentown ^{HR/ 3/ 4/}	13.22	33.31	53.84	-0.02	-0.2	2.04	6.5	2.02	3.9	1.00	8.2	2.04	6.5	3.04	6.0	
BOROUGHES:																
Alburtis	7.40	33.56	48.27	—	—	1.00	3.1	1.00	2.1	1.00	15.6	10.43	45.1	11.43	31.0	
Catasauqua	7.00	28.30	42.61	—	—	1.05	3.9	1.05	2.5	—	—	2.55	9.9	2.55	6.4	
Coopersburg	8.00	28.75	44.06	—	—	1.75	6.5	1.75	4.1	0.50	6.7	6.25	27.8	6.75	18.1	
Coplay	5.40	25.20	37.91	—	—	0.70	2.9	0.70	1.9	0.40	8.0	3.11	14.1	3.51	10.2	
Emmaus	7.25	33.56	48.12	—	—	1.00	3.1	1.00	2.1	-0.27	-3.6	10.43	45.1	10.16	26.8	
Fountain Hill	10.25	29.90	47.46	—	—	1.83	6.5	1.83	4.0	—	—	7.00	30.6	7.00	17.3	
Macungie	2.95	33.56	43.82	—	—	1.00	3.1	1.00	2.3	0.18	6.5	10.43	45.1	10.61	31.9	
Slatington	10.63	42.84	60.78	—	—	4.04	10.4	4.04	7.1	0.25	2.4	12.28	40.2	12.53	26.0	
TOWNSHIPS:																
Hanover ^{HR/}	0.50	28.30	36.11	—	—	1.05	3.9	1.05	3.0	—	—	2.55	9.9	2.55	7.6	
Heidelberg	1.40	32.18	40.89	—	—	—	—	—	—	—	—	2.25	7.5	2.25	5.8	
Lower Macungie	0.50	33.56	41.37	—	—	1.00	3.1	1.00	2.5	—	—	10.43	45.1	10.43	33.7	
Lower Milford	2.00	28.75	38.06	—	—	1.75	6.5	1.75	4.8	—	—	6.25	27.8	6.25	19.6	
Lowhill	2.00	32.18	41.49	—	—	—	—	—	—	—	—	2.25	7.5	2.25	5.7	
Lynn	1.30	32.18	40.79	—	—	—	—	—	—	—	—	2.25	7.5	2.25	5.8	
North Whitehall	0.75	27.07	35.13	—	—	—	—	—	—	0.25	50.0	6.67	32.7	6.92	24.5	
Salisbury ♦	4.18	28.98	40.47	—	—	0.60	2.1	0.60	1.5	—	—	4.48	18.3	4.48	12.4	
South Whitehall ♦	4.90	27.07	39.28	—	—	—	—	—	—	—	—	6.67	32.7	6.67	20.5	
Upper Macungie	1.00	27.07	35.38	—	—	—	—	—	—	—	—	6.67	32.7	6.67	23.2	
Upper Milford	0.25	33.56	41.12	—	—	1.00	3.1	1.00	2.5	—	—	10.43	45.1	10.43	34.0	
Upper Saucon	4.20	28.75	40.26	—	—	1.75	6.5	1.75	4.5	—	—	6.25	27.8	6.25	18.4	
Washington	0.70	42.84	50.85	—	—	4.04	10.4	4.04	8.6	—	—	12.28	40.2	12.28	31.8	
Weisenberg	1.90	32.18	41.39	-0.10	-5.0	—	—	-0.10	-0.2	-0.10	-5.0	2.25	7.5	2.15	5.5	
Whitehall ♦ ^{HR/}	7.15	25.20	39.66	—	—	0.70	2.9	0.70	1.8	0.50	7.5	3.11	14.1	3.61	10.0	

♦ First Class Township

^{HR/} Home Rule Charter Municipality

^{1/} Includes the county's real estate tax rate of 7.31 mills.

^{2/} Reflects no change in the county's real estate millage.

^{3/} Municipal millages represent the single millage equivalent of the City's split tax rate on land and improvements.

^{4/} Portions of the municipality are part of another school district and may have different school and total tax rates.

SOURCE: County, Municipalities, and School Districts

PEL:CD September 2001

EXHIBIT II

Lehigh 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
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
Allentown City												
Allentown City ^{HR/ 3/}	11,594,927	20,969,211	52,837,019	85,401,157	-0.1	-0.2	6.5	3.8	-1.3	6.8	5.2	4.7
Catasauqua Area												
Catasauqua Borough	709,170	679,096	2,745,488	4,133,754	0.3	0.3	4.1	2.8	2.4	2.4	12.6	8.9
Hanover Township ^{HR/}	990,027	67,717	3,832,799	4,890,543	0.6	0.6	4.4	3.6	3.9	3.9	14.2	11.8
East Penn												
Alburtis Borough	246,137	249,167	1,130,007	1,625,311	0.4	0.4	3.5	2.5	7.4	24.2	55.8	40.7
Emmaus Borough	1,889,969	1,874,456	8,676,792	12,441,217	0.8	0.8	3.9	2.9	1.5	-2.1	47.3	28.7
Macungie Borough	476,389	192,250	2,187,088	2,855,727	1.4	1.4	4.5	3.8	14.8	22.3	66.6	51.5
Lower Macungie Township	4,680,077	320,115	21,486,100	26,486,292	4.2	4.2	7.4	6.7	17.0	17.0	69.8	56.4
Upper Milford Township	1,510,575	51,661	6,935,008	8,497,244	1.9	1.9	5.1	4.5	11.9	11.9	62.4	50.0
Northern Lehigh												
Slatington Borough	382,893	556,792	2,243,929	3,183,614	-1.3	-1.3	9.0	5.8	-1.4	1.0	38.2	24.2
Washington Township	938,062	89,828	5,497,477	6,525,367	1.3	1.3	11.9	10.1	4.8	4.8	46.9	38.2
Northwestern Lehigh												
Heidelberg Township	492,199	94,265	2,166,752	2,753,216	1.4	1.4	1.4	1.4	4.5	4.5	12.4	10.6
Lowhill Township	451,893	123,637	1,989,316	2,564,846	4.5	4.5	4.5	4.5	16.1	16.1	24.8	22.7
Lynn Township	609,001	108,304	2,680,937	3,398,242	1.7	1.7	1.7	1.7	7.4	7.4	15.5	13.7
Weisenberg Township	917,861	238,569	4,040,598	5,197,028	7.4	2.0	7.4	7.1	32.5	25.8	42.4	39.7
Parkland												
Allentown City ^{2/}	337,552	610,456	1,250,003	2,198,011	17.1	16.9	17.1	17.0	114.1	131.6	184.0	155.2
North Whitehall Township	2,738,317	280,949	10,140,388	13,159,654	2.9	2.9	2.9	2.9	15.4	73.2	53.2	43.8
South Whitehall Township [◆]	4,771,476	3,198,390	17,669,473	25,639,339	2.2	2.2	2.2	2.2	5.2	5.2	39.6	26.7
Upper Macungie Township	6,209,163	849,407	22,993,441	30,052,011	8.2	8.2	8.2	8.2	42.9	42.9	89.6	76.1
Salisbury Township												
Allentown City ^{2/}	1,535	2,776	6,085	10,396	7.1	6.9	9.4	8.4	7.1	15.9	26.7	20.5
Salisbury Township [◆]	3,023,026	1,728,625	11,982,513	16,734,164	1.4	1.4	3.5	2.9	4.4	4.4	23.5	17.4
Southern Lehigh												
Coopersburg Borough	411,484	450,325	1,618,355	2,480,164	-0.4	-0.4	6.0	3.7	1.4	8.1	29.5	19.7
Lower Milford Township	780,215	213,465	3,068,562	4,062,242	3.0	3.0	9.6	7.9	10.7	10.7	41.4	32.4
Upper Saucon Township	2,909,498	1,671,668	11,442,963	16,024,129	5.5	5.5	12.3	10.3	24.9	24.9	59.6	47.8
Whitehall-Coplay												
Coplay Borough	395,711	292,318	1,364,149	2,052,178	0.1	0.1	3.0	2.0	3.1	11.3	17.6	13.6
Whitehall Township ^{◆ HR/}	4,653,831	4,551,968	16,043,302	25,249,101	1.7	1.7	4.6	3.5	9.6	17.9	25.1	20.6

◆ First Class Township

^{HR/} Home Rule Charter Municipality

^{1/} Gross tax levies for 1995, 1999, and 2000 are based on certified municipal assessments at a predetermined 50 percent assessment ratio. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 52.9 percent in 1996 and 47.2 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 Lehigh County municipalities and school districts only.

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