

December 2003

Lehigh County

SCHOOL REAL ESTATE TAX LEVIES FOR 2003 RISE BY 8.4 PERCENT SINCE LAST YEAR AND BY 36.9 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levies for 2003 in Lehigh County's nine school districts total \$253,474,287, which is \$19,702,294 or 8.4 percent higher than in 2002. (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 2002 and 2003 because of increases in millage rates and/or higher assessed valuations. The largest dollar increases were recorded in Allentown City (\$5,370,945) and Parkland (\$5,576,232); the largest proportionate increases were in Catasauqua Area (15.6 percent) and Southern Lehigh (14.7 percent). The smallest absolute increase since last year was experienced in Northern Lehigh (\$481,566); the smallest proportionate growth was in East Penn (3.8 percent).

For the five-year period beginning in 1998, the real estate tax levies of Lehigh's school districts rose by \$68,276,094 or 36.9 percent. Levies increased in each of the county's districts during this period. The largest absolute increase was recorded in Parkland (\$21,898,889), while the largest proportionate increase was in Southern Lehigh (82.1 percent). The smallest absolute increase in real estate tax levy between 1998 and 2003 occurred in Northwestern Lehigh (\$2,620,997); the smallest proportionate increase was in Allentown City (19.1 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 1998 to 2003 (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 experienced a loss in revenue from the state as part of the Public Utility Realty Tax (PURTA) program. Conversely, the change in the “Clean and Green” legislation and the implementation of the KOZ and KOEZ programs have reduced assessed valuations for selected properties in some school districts and municipalities and the county as a whole. While the specific impacts of these factors differ from jurisdiction to jurisdiction, combined, 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 2003 range from \$9,787,277 in Catasauqua Area to \$62,919,069 in Parkland; in 1998 the range was from \$7,020,253 in Catasauqua Area to \$50,102,411 in Allentown City. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies—2003

School District	2003 Gross Tax Levy	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
Allentown City	\$ 59,654,900	\$ 5,370,945	9.9%	\$ 9,552,489	19.1%
Catasauqua Area	9,787,277	1,317,556	15.6	2,767,024	39.4
East Penn	43,766,237	1,621,792	3.8	10,657,954	32.2
Northern Lehigh	10,422,424	481,566	4.8	2,724,341	35.4
Northwestern Lehigh	12,334,167	680,150	5.8	2,620,997	27.0
Parkland	62,919,069	5,576,232	9.7	21,898,889	53.4
Salisbury Township	13,868,177	750,623	5.7	3,743,174	37.0
Southern Lehigh	20,541,706	2,626,569	14.7	9,261,087	82.1
Whitehall-Coplay	<u>20,180,330</u>	<u>1,276,862</u>	6.8	<u>5,050,139</u>	33.4
Total	\$253,474,287	\$19,702,294	8.4%	\$68,276,094	36.9%

Real estate tax millages increased in seven of the county’s nine school districts between 2002 and 2003 and were unchanged in two (Catasauqua Area and East Penn). The largest increases occurred in Allentown City (3.30 mills or 9.6 percent) and Southern Lehigh (2.90 mills or 9.5 percent).

For the five-year period beginning in 1998, school millages increased in each of the nine county districts. Absolute increases ranged from 2.65 mills in Northwestern Lehigh to 12.51 mills in Northern Lehigh; proportionate increases ranged from 8.4 percent in Northwestern Lehigh to 48.9 percent in Southern Lehigh.

Millage rates for 2003 among Lehigh’s districts range from 28.56 mills in Whitehall-Coplay to 47.81 mills in Northern Lehigh; the range in 1998 was from 22.50 mills in Southern Lehigh to 35.30 mills in Northern Lehigh. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—2003

School District	2003	Change 2002 to 2003		Change 1998 to 2003	
	Millage	Mills	%	Mills	%
Allentown City	37.490	3.30	9.6%	6.22	19.9%
Catasauqua Area	29.400	–	–	3.65	14.2
East Penn	33.560	–	–	3.81	12.8
Northern Lehigh	47.810	2.12	4.6	12.51	35.4
Northwestern Lehigh	34.330	0.97	2.9	2.65	8.4
Parkland ^{1/}	30.440	1.77	6.2	6.24	25.8
Salisbury Township	32.933	1.61	5.1	8.06	32.4
Southern Lehigh	33.500	2.90	9.5	11.00	48.9
Whitehall-Coplay	28.560	1.48	5.5	5.56	24.2

^{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 for 2003 rose in each county school district ranging from \$48,300 in the Lehigh County portion of Northern Lehigh to \$66,887,550 in Parkland; proportionate increases ranged from less than 0.1 percent in the Lehigh County portion of Northern Lehigh to 17.2 percent in the Lehigh County portion of Catasauqua Area.

For the five-year period beginning in 1998, assessed valuations of taxable property increased in eight of the county’s nine school districts ranging on an absolute basis from \$3,449,750 in the Lehigh County portion of Northern Lehigh to \$371,937,750 in Parkland. On a proportionate basis the increases ranged from 1.9 percent in the Lehigh County portion of Northern Lehigh to 24.0 percent in the Lehigh County portion of Catasauqua Area. The sole decrease in assessed valuation between 1998 and 2003 occurred in Allentown City (\$11,030,050 or 0.7 percent).

School district assessed valuations for 2003 range from \$182,490,500 in the Lehigh County portion of Northern Lehigh to \$2,066,986,500 in Parkland; in 1998 the valuations ranged from \$179,040,750 in the Lehigh County portion of Northern Lehigh to \$1,695,048,750 in Parkland. (See Table 3.)

The county’s predetermined assessment ratio for 2003, 2002, and 1998 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 49.3 percent in 1998 and 44.7 percent in 2002 (the most recent figure available). The county most recently reassessed in 1991.

Enrollments in Lehigh County’s public school districts for the 2002-03 school year (the most recent readily available figures from the Pennsylvania Department of Education) were up by 2.2 percent over the prior year and by 7.4 percent from five years earlier—the 1997-98 school year. For the one-year period, enrollments increased in eight districts and decreased in one—Northern Lehigh (1.9 percent). Salisbury Township rose the greatest (3.5 percent),

Table 3

Change in School District Assessed Valuations—2003

School District	2003 Assessed Valuation	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
Allentown City	\$1,591,221,650	\$ 3,693,000	0.2%	\$ -11,030,050	-0.7%
Catasauqua Area ^{1/}	281,065,050	41,173,300	17.2	54,373,750	24.0
East Penn	1,304,119,100	48,325,150	3.8	191,235,650	17.2
Northern Lehigh ^{1/}	182,490,500	48,300	<0.1	3,449,750	1.9
Northwestern Lehigh	359,282,450	9,941,400	2.8	52,679,850	17.2
Parkland	2,066,986,500	66,887,550	3.3	371,937,750	21.9
Salisbury Township	421,102,750	2,346,050	0.6	14,067,450	3.5
Southern Lehigh	613,185,250	27,723,250	4.7	111,824,400	22.3
Whitehall-Coplay	706,594,200	8,534,100	1.2	48,759,800	7.4

^{1/} Includes Lehigh County portion only.

followed by Allentown City (3.2 percent), Parkland (2.8 percent), and Southern Lehigh (also 2.8 percent).

Seven of the county's nine districts had higher enrollments in 2002-03 than in 1997-98. During the five-year period the largest increases occurred in Parkland (16.6 percent) and Southern Lehigh (14.5 percent). Decreases during this period were recorded in Catasauqua Area (1.3 percent) and Northern Lehigh (4.4 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—2003

School District	2002-03 Enrollment	Change 2001-02 to 2002-03		Change 1997-98 to 2002-03	
		Pupils	%	Pupils	%
Allentown City	16,693	519	3.2%	1,064	6.8%
Catasauqua Area	1,755	10	0.6	-23	-1.3
East Penn	6,916	65	0.9	366	5.6
Northern Lehigh	2,113	-41	-1.9	-98	-4.4
Northwestern Lehigh	2,332	38	1.7	32	1.4
Parkland	8,462	234	2.8	1,207	16.6
Southern Lehigh	2,911	79	2.8	368	14.5
Salisbury Township	1,867	63	3.5	70	3.9
Whitehall-Coplay	<u>3,886</u>	<u>30</u>	0.8	<u>262</u>	7.2
Total	46,935	997	2.2%	3,248	7.4%

SOURCE: Pennsylvania Department of Education.

Combined county, municipal, and school district real estate tax millages were higher in 2003 than in 2002 in each of the county's 24 municipalities as a result of millage increases at the county level, in seven school districts, and in five municipalities. The increases in total millage ranged from 4.58 mills in Lower Macungie Township to 10.35 mills in Allentown City. Combined county, municipal, and school district real estate tax millages were higher in 2003 than in 1998 in all 24 county municipalities as a result of increases at the county level, in each school district, and in eight municipalities. The increases in total millage between 1998 and 2003 ranged from 7.43 mills in Weisenberg Township to 17.84 mills in Slatington Borough. (See Exhibit I.)

The 2003 gross real estate tax levy for the nine school districts, Lehigh County, Allentown City, and the 23 boroughs and townships totals \$396,861,166, which is \$65,705,818 or 19.8 percent higher than in 2002 and \$121,113,591 or 43.9 percent higher than in 1998. Of the overall increase in the real estate tax levy since last year, the school districts represent 30.0 percent; the county, 64.5 percent; the city, 5.2 percent, and the boroughs and townships, 0.3 percent. Of the increase since 1998, the school districts represent 56.4 percent; the county, 38.7 percent; the city, 3.6 percent; and the boroughs and townships, 1.3 percent.

In 1998 the school districts represented 67.2 percent of the total amount of real estate taxes levied in Lehigh County; the county government, 19.1 percent; the city, 7.2 percent; and the boroughs and townships, 6.5 percent. By 2003 the school districts' share of the total amount of real estate taxes levied in Lehigh County had decreased to 63.9 percent; the county government's share had increased to 25.1 percent; the city's share had decreased to 6.1 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county had dropped to 4.9 percent. (See Table 5.)

Table 5

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

	Gross Real Estate Tax Levy				Change 2002 to 2003		Change 1998 to 2003	
	2003	% of Total			\$	% of Total	\$	% of Total
		2003	2002	1998				
County	\$ 99,658,812	25.1%	17.3%	19.1%	\$42,416,585	64.5%	\$ 46,858,433	38.7%
School Districts	253,474,287	63.9	70.6	67.2	19,702,294	30.0	68,276,094	56.4
City	24,306,183	6.1	6.3	7.2	3,407,905	5.2	4,413,558	3.6
Boros. & Twps.	<u>19,421,884</u>	<u>4.9</u>	<u>5.8</u>	<u>6.5</u>	<u>179,034</u>	<u>0.3</u>	<u>1,565,506</u>	<u>1.3</u>
Total	\$396,861,166	100.0%	100.0%	100.0%	\$65,705,818	100.0%	\$121,113,591	100.0%

The total 2003 county, school district, and municipal real estate tax levy for individual municipalities which are part of a Lehigh County school district ranges from \$1,803,203 in Alburtis Borough to \$106,345,876 in Allentown City. Increases in the combined levy between 2002 and 2003 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 10.6

percent in Emmaus Borough to 45.8 percent in Hanover Township. Between 1998 and 2003 increases in the combined levy were also recorded in each of the county municipalities that are members of a Lehigh County school district. Increases in the combined levy during the five-year period ranged from 23.5 percent in Emmaus Borough to 278.7 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, ten Lehigh County municipalities reported annual residential garbage collection fees in 2003 ranging from \$135 to \$280 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.

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EXHIBIT I

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

Municipalities	2003 Millages			Change 2002 to 2003						Change 1998 to 2003					
	Municipal	School District	Total ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{2/}	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
CITIES:															
Allentown ^{HR/ 3/ 4/}	14.70	37.49	64.58	1.98	15.5	3.30	9.7	10.35	19.1	2.48	20.3	6.22	19.9	13.78	27.1
BOROUGHES:															
Alburtis	7.40	33.56	53.35	—	—	—	—	5.08	10.5	—	—	3.81	12.8	8.89	20.0
Catasauqua	9.00	29.40	50.79	1.50	20.0	—	—	6.58	14.9	2.00	28.6	3.65	14.2	10.73	26.8
Coopersburg	9.00	33.50	54.89	1.00	12.5	2.90	9.5	8.98	19.6	1.00	12.5	11.00	48.9	17.08	45.2
Coplay	5.40	28.56	46.35	—	—	1.48	5.5	6.56	16.5	0.40	8.0	5.56	24.2	11.04	31.3
Emmaus	7.95	33.56	53.90	—	—	—	—	5.08	10.4	0.64	8.8	3.81	12.8	9.53	21.5
Fountain Hill	11.25	33.68	57.32	0.50	4.7	1.02	3.1	6.60	13.0	1.00	9.8	8.15	31.9	14.23	33.0
Macungie	3.95	33.56	49.90	1.00	33.9	—	—	6.08	13.9	1.00	33.9	3.81	12.8	9.89	24.7
Slatington	10.63	47.81	70.83	—	—	2.12	4.6	7.20	11.3	0.25	2.4	12.51	35.4	17.84	33.7
TOWNSHIPS:															
Hanover ^{HR/}	0.50	29.40	42.29	—	—	—	—	5.08	13.7	—	—	3.65	14.2	8.73	26.0
Heidelberg	1.40	34.33	48.12	—	—	0.97	2.9	6.05	14.4	—	—	2.65	8.4	7.73	19.1
Lower Macungie	—	33.56	45.95	-0.50	-100.0	—	—	4.58	11.1	-0.50	-100.0	3.81	12.8	8.39	22.3
Lower Milford	2.00	33.50	47.89	—	—	2.90	9.5	7.98	20.0	—	—	11.00	48.9	16.08	50.6
Lowhill	2.00	34.33	48.72	—	—	0.97	2.9	6.05	14.2	—	—	2.65	8.4	7.73	18.9
Lynn	1.30	34.33	48.02	—	—	0.97	2.9	6.05	14.4	—	—	2.65	8.4	7.73	19.2
North Whitehall	0.75	30.44	43.58	—	—	1.77	6.2	6.85	18.6	—	—	6.24	25.8	11.32	35.1
Salisbury ♦	3.98	32.93	49.30	-0.20	-4.8	1.61	5.1	6.49	15.2	-0.20	-4.8	8.06	32.4	12.94	35.6
South Whitehall ♦	4.90	30.44	47.73	—	—	1.77	6.2	6.85	16.8	—	—	6.24	25.8	11.32	31.1
Upper Macungie	1.00	30.44	43.83	—	—	1.77	6.2	6.85	18.5	—	—	6.24	25.8	11.32	34.8
Upper Milford	0.25	33.56	46.20	—	—	—	—	5.08	12.4	—	—	3.81	12.8	8.89	23.8
Upper Saucon	4.20	33.50	50.09	—	—	2.90	9.5	7.98	19.0	—	—	11.00	48.9	16.08	47.3
Washington	0.70	47.81	60.90	—	—	2.12	4.6	7.20	13.4	—	—	12.51	35.4	17.59	40.6
Weisenberg	1.70	34.33	48.42	-0.10	-5.6	0.97	2.9	5.95	14.0	-0.30	-15.0	2.65	8.4	7.43	18.1
Whitehall ♦ ^{HR/}	7.15	28.56	48.10	—	—	1.48	5.5	6.56	15.8	—	—	5.56	24.2	10.64	28.4

♦ First Class Township

^{HR/} Home Rule Charter Municipality

^{1/} Includes the county's real estate tax rate of 12.39 mills.

^{2/} Reflects an increase of 5.08 mills or 69.5 percent 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 December 2003

EXHIBIT II

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

Municipalities Arranged by School District ^{2/}	2003 Gross Real Estate Tax Levies				Percentage Change 2002 to 2003				Percentage Change 1998 to 2003			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
Allentown City												
Allentown City ^{HR/ 3/}	19,715,236	23,390,163	59,654,900	102,760,299	69.9	15.8	9.9	19.4	67.9	19.2	18.8	25.9
Catasauqua Area												
Catasauqua Borough	1,211,394	879,947	2,874,494	4,965,835	70.8	20.9	0.8	15.8	74.9	32.7	17.8	30.9
Hanover Township ^{HR/}	2,271,002	91,647	5,388,819	7,751,468	117.5	28.3	28.3	45.8	138.4	40.7	60.6	77.3
East Penn												
Alburtis Borough	418,776	250,116	1,134,311	1,803,203	70.2	0.4	0.4	11.0	82.7	24.7	21.6	32.4
Emmaus Borough	3,223,031	2,068,047	8,730,018	14,021,096	69.8	0.2	0.2	10.6	73.1	8.0	15.2	23.5
Macungie Borough	827,868	263,929	2,242,392	3,334,189	70.8	35.0	0.8	14.8	99.5	67.9	32.8	47.5
Lower Macungie Township	9,023,921	—	24,442,517	33,466,438	80.0	-100.0	6.2	17.9	125.6	-100.0	50.1	62.8
Upper Milford Township	2,664,440	53,762	7,216,999	9,935,201	73.5	2.3	2.3	15.0	97.4	16.5	31.4	44.2
Northern Lehigh												
Slatington Borough	642,447	551,187	2,479,047	3,672,681	69.0	-0.3	4.3	11.0	65.5	—	32.2	30.5
Washington Township	1,618,610	91,447	6,245,824	7,955,881	69.8	0.2	4.8	13.6	80.8	6.7	44.5	50.0
Northwestern Lehigh												
Heidelberg Township	855,995	96,723	2,371,776	3,324,494	71.0	0.9	3.8	15.4	81.8	7.3	16.2	27.8
Lowhill Township	818,563	132,133	2,268,061	3,218,757	75.3	3.4	6.4	18.1	110.3	24.1	34.4	47.4
Lynn Township	1,078,549	113,165	2,988,425	4,180,139	72.4	1.7	4.7	16.4	90.3	12.3	21.7	33.8
Weisenberg Township	1,698,403	233,033	4,705,905	6,637,341	76.8	-1.5	7.3	18.9	145.1	22.9	56.7	70.8
Parkland												
Allentown City ^{2/}	769,475	912,905	1,890,461	3,572,841	92.0	30.8	20.2	33.8	388.0	246.3	262.1	278.7
North Whitehall Township	4,880,157	295,409	11,989,668	17,165,234	73.8	2.5	8.9	21.7	105.8	82.1	52.7	65.3
South Whitehall Township [◆]	8,263,729	3,268,141	20,302,494	31,834,364	71.0	0.9	7.1	17.8	82.2	7.5	35.2	40.9
Upper Macungie Township	11,696,602	944,036	28,736,447	41,377,085	77.8	4.9	11.4	24.3	169.2	58.8	99.8	114.1
Salisbury Township												
Allentown City ^{2/}	2,629	3,119	6,988	12,736	69.5	15.5	5.1	16.9	83.5	30.2	43.3	46.3
Salisbury Township [◆]	5,214,834	1,675,144	13,861,188	20,751,166	70.4	-4.3	5.7	15.8	80.1	1.2	40.7	44.1
Southern Lehigh												
Coopersburg Borough	702,454	510,257	1,899,289	3,112,000	70.4	13.1	10.1	20.2	73.1	22.5	52.0	50.2
Lower Milford Township	1,385,231	223,605	3,745,379	5,354,215	73.2	2.2	11.9	22.7	96.5	16.0	72.6	74.6
Upper Saucon Township	5,509,681	1,867,688	14,897,038	22,274,407	79.6	6.0	16.0	26.0	136.5	39.5	107.7	105.5
Whitehall-Coplay												
Coplay Borough	673,054	293,341	1,551,446	2,517,841	69.7	0.1	5.6	16.6	75.3	11.7	28.5	35.8
Whitehall Township ^{◆ HR/}	8,081,648	4,663,744	18,628,884	31,374,276	71.7	1.3	6.9	17.3	90.4	20.8	39.5	46.2

◆ First Class Township

^{HR/} Home Rule Charter Municipality

^{1/} Gross tax levies for 1998, 2002, and 2003 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 49.3 percent in 1998 and 44.7 percent in 2002 (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.