



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

September 2000

Lehigh County

SCHOOL REAL ESTATE TAX LEVIES FOR 2000 RISE BY 5.9 PERCENT SINCE LAST YEAR AND BY 32.2 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levies for the year 2000 in Lehigh County's nine school districts total \$206,451,689, which is \$11,520,422 or 5.9 percent higher than in 1999. (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 eight of the county's districts between 1999 and 2000 because of increases in millage rates and/or higher assessed valuations; Allentown City recorded the sole decrease (\$232,816 or 0.5 percent). The largest dollar increases were recorded in East Penn (\$2,144,462), Parkland (\$4,548,148), and Southern Lehigh (\$1,828,777). The largest proportionate increases since last year occurred in Parkland (10.1 percent), Salisbury Township (10.6 percent), and Southern Lehigh (14.4 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 Lehigh County for the year 2000 (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) program (which is designed to encourage businesses and individuals to remain in or to move into these designated areas by providing tax incentives including exemption from real estate taxation).

The deregulation of utilities is believed to have increased the assessed valuation countywide and in some school districts and municipalities, but, as a by-product 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 new KOZ program have reduced the assessed valuation for selected properties in some school districts and municipalities as well as 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 for the year 2000.

For the five-year period beginning in 1995, the real estate tax levies of Lehigh's school districts rose by \$50,266,884 or 32.2 percent. Levies increased in eight of the county's districts during this period ranging from \$800,100 (11.9 percent) in Catasauqua Area to \$20,767,603 (72.4 percent) in Parkland. Another large increase occurred in East Penn (\$15,288,664 or 66.9 percent). The sole decrease in real estate tax levy between 1995 and 2000 was recorded in Allentown City (\$1,155,909 or 2.3 percent).

School district real estate tax levies for 2000 range from \$7,512,677 in Catasauqua Area to \$49,626,458 in Allentown City; in 1995 the range was from \$6,450,354 in Northern Lehigh to \$50,782,367 in Allentown City. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies—2000

School District	2000 Gross Tax Levy	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
Allentown City	\$ 49,626,458	\$ -232,816	-0.5%	\$ -1,155,909	-2.3%
Catasauqua Area	7,512,677	494,036	7.0	800,100	11.9
East Penn	38,152,271	2,144,462	6.0	15,288,664	66.9
Northern Lehigh	8,490,457	562,125	7.1	2,040,103	31.6
Northwestern Lehigh	10,439,511	409,758	4.1	2,444,015	30.6
Parkland	49,467,338	4,548,148	10.1	20,767,603	72.4
Salisbury Township	11,582,874	1,112,932	10.6	1,961,576	20.4
Southern Lehigh	14,513,712	1,828,777	14.4	4,283,080	41.9
Whitehall-Coplay	<u>16,666,391</u>	<u>653,001</u>	4.1	<u>3,837,653</u>	29.9
Total	\$206,451,689	\$11,520,422	5.9%	\$50,266,884	32.2%

Real estate tax millages increased in eight of the county's school districts between 1999 and 2000 and were unchanged in one (Allentown City). The largest absolute and proportionate increases occurred in Northern Lehigh (2.50 mills or 6.9 percent), Salisbury Township (2.75 mills or 10.7 percent), and Southern Lehigh (2.50 mills or 10.2 percent).

For the five-year period beginning in 1995, school millages increased in eight of the nine county districts ranging from 3.32 mills in Catasauqua Area to 10.92 mills in East Penn; proportionately the range was from 12.4 percent in Northwestern Lehigh to 50.5 percent in East Penn. The year 2000 school district millage in Allentown City remained unchanged from 1995.

Millage rates for the year 2000 among Lehigh's districts range from 24.50 mills in Whitehall-Coplay to 38.80 mills in Northern Lehigh; the range in 1995 was from 18.80 mills in Parkland to 31.27 mills in Allentown City. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—2000

School District	2000	Change 1999 to 2000		Change 1995 to 2000	
	Millage	Mills	%	Mills	%
Allentown City	31.270	—	— %	—	— %
Catasauqua Area	27.250	1.50	5.8	3.32	13.9
East Penn	32.560	0.90	2.8	10.92	50.5
Northern Lehigh	38.800	2.50	6.9	8.24	27.0
Northwestern Lehigh	32.180	0.50	1.6	3.55	12.4
Parkland	27.070	1.30	5.0	8.27	44.0
Salisbury Township	28.375	2.75	10.7	3.88	15.8
Southern Lehigh	27.000	2.50	10.2	4.50	20.0
Whitehall-Coplay	24.500	0.50	2.1	3.80	18.4

Assessed valuations of taxable property in the year 2000 rose in seven county school districts ranging from \$124,750 (0.1 percent) in the Lehigh County portion of Northern Lehigh to \$84,305,250 (4.6 percent) in Parkland. Other sizable increases occurred in East Penn (\$34,424,650 or 2.9 percent) and Southern Lehigh (\$19,792,450 or 3.7 percent). Decreases since last year were experienced in Allentown City (\$7,445,350 or 0.5 percent) and Salisbury Township (\$376,100 or 0.1 percent).

For the five-year period beginning in 1995, assessed valuations of taxable property increased in eight of the county's nine school districts ranging from \$1,782,750 or 0.8 percent in the Lehigh County portion of Catasauqua Area to \$300,804,300 or 19.7 percent in Parkland. Other sizable dollar increases during this period were recorded in East Penn (\$115,209,050) and Southern Lehigh (\$82,850,150). The sole decrease in assessed valuation between 1995 and 2000 occurred in Allentown City (\$36,965,450 or 2.3 percent).

School district assessed valuations for the year 2000 range from \$179,693,150 in the Lehigh County portion of Northern Lehigh to \$1,827,385,950 in Parkland; in 1995 the valuations ranged from \$173,950,600 in the Lehigh County portion of Northern Lehigh to \$1,623,996,400 in Allentown City. (See Table 3.)

The county's predetermined assessment ratio for 2000, 1999, and 1995 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 53.0 percent in 1995 and 48.6 percent in 1999 (the most recent figure available). The county most recently reassessed in 1991.

Enrollments in Lehigh County’s public school districts for the 1999-2000 school year (the most recent readily available figures) were up by 1.4 percent over the prior year and by 8.2 percent from five years earlier—the 1994-95 school year. For the one-year period, enrollments increased in six districts, decreased in two, and were unchanged in one (Northwestern Lehigh).

Table 3

Change in School District Assessed Valuations—2000

School District	2000	Change 1999 to 2000		Change 1995 to 2000	
	Assessed Valuation	\$	%	\$	%
Allentown City	\$1,587,030,950	\$ -7,445,350	-0.5%	\$-36,965,450	-2.3%
Catasauqua Area ^{1/}	231,443,100	4,627,250	2.0	1,782,750	0.8
East Penn	1,171,752,800	34,424,650	2.9	115,209,050	10.9
Northern Lehigh ^{1/}	179,693,150	124,750	0.1	5,742,550	3.3
Northwestern Lehigh	324,409,900	7,814,150	2.4	45,140,050	16.2
Parkland	1,827,385,950	84,305,250	4.6	300,804,300	19.7
Salisbury Township	408,207,000	-376,100	-0.1	15,500,950	3.9
Southern Lehigh	537,544,900	19,792,450	3.7	82,850,150	18.2
Whitehall-Coplay	680,260,850	13,036,250	1.9	60,515,050	9.8

^{1/} Includes Lehigh County portion only.

Parkland rose the greatest (3.2 percent), followed by Southern Lehigh (2.2 percent) and East Penn (2.0 percent). The smallest increase was in Whitehall-Coplay (0.3 percent). The decreases in enrollment during this period were recorded in Catasauqua Area (2.8 percent) and Northern Lehigh (1.1 percent).

Six of the county’s nine districts had higher enrollments in 1999-2000 than in 1994-95. During the five-year period the largest increases occurred in Parkland (19.4 percent), Allentown City (10.6 percent), Whitehall-Coplay (9.2 percent), and Southern Lehigh (8.9 percent). The decreases during this period were in Catasauqua Area (2.5 percent), Northern Lehigh (2.7 percent), and Salisbury Township (1.7 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District--2000

School District	1999-2000 Enrollment	Change 1998-99 to 1999-2000		Change 1994-95 to 1999-2000	
		Pupils	%	Pupils	%
Allentown City	16,243	257	1.6%	1,554	10.6%
Catasauqua Area	1,785	-51	-2.8	-45	-2.5
East Penn	6,693	134	2.0	165	2.5
Northern Lehigh	2,187	-24	-1.1	-61	-2.7
Northwestern Lehigh	2,290	—	—	67	3.0
Parkland	7,766	239	3.2	1,261	19.4
Southern Lehigh	2,691	57	2.2	220	8.9
Salisbury Township	1,795	20	1.1	-31	-1.7
Whitehall-Coplay	<u>3,745</u>	<u>10</u>	0.3	<u>314</u>	9.2
Total	45,195	642	1.4%	3,444	8.2%

Combined county, municipal, and school district real estate tax millages were higher in 2000 than in 1999 in each of the county's 24 municipalities as a result of millage increases in eight school districts and two municipalities. The increases in total millage ranged from 0.50 mill in several municipalities to 2.75 mills in Salisbury Township. Combined county, municipal, and school district real estate tax millages were also higher in 2000 than in 1995 in all 24 county municipalities as a result of increases in eight school districts and nine municipalities. The increases in total millage between 1995 and 2000 ranged from 1.02 mills in Allentown City to 11.92 mills in Alburty Borough. (See Exhibit I.)

The combined year 2000 gross real estate tax levy for the nine school districts, Lehigh County, Allentown City, and the 24 boroughs and townships totals \$300,871,204, which is \$14,428,570 or 5.0 percent higher than in 1999 and \$57,885,629 or 23.8 percent higher than in 1995. Of the overall increase in the real estate tax levy since last year, the school districts represent 79.8 percent; the county, 7.2 percent; the city, 11.5 percent; and the boroughs and townships, 1.5 percent. Of the increase since 1995, the school districts represent 86.9 percent; the county, 7.5 percent; the city, 2.5 percent; and the boroughs and townships, 3.1 percent.

In 1995 the school districts represented 64.3 percent of the total amount of real estate taxes levied in Lehigh County; the county government, 20.6 percent; the city, 8.3 percent; and the boroughs and townships, 6.8 percent. By 2000 the school districts' share of the total amount of real estate taxes levied in Lehigh County had increased to 68.6 percent; the county government's share had decreased to 18.1 percent; the city's share had decreased to 7.2 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county had dropped to 6.1 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough, and Township
Gross Real Estate Tax Levies—2000

	Gross Real Estate Tax Levy				Change 1999 to 2000		Change 1995 to 2000	
	2000	% of Total			\$	% of Total	\$	% of Total
		2000	1999	1995				
County	\$ 54,591,656	18.1%	18.7%	20.6%	\$ 1,039,389	7.2%	\$ 4,355,587	7.5%
School Districts	206,451,689	68.6	68.1	64.3	11,520,422	79.8	50,266,884	86.9
City	21,542,386	7.2	6.9	8.3	1,655,585	11.5	1,457,597	2.5
Boros. & Twps.	<u>18,285,473</u>	<u>6.1</u>	<u>6.3</u>	<u>6.8</u>	<u>213,174</u>	<u>1.5</u>	<u>1,805,560</u>	<u>3.1</u>
Total	\$300,871,204	100.0%	100.0%	100.0%	\$14,428,570	100.0%	\$57,885,629	100.0%

The total county, school district, and municipal real estate tax levy for individual municipalities in the year 2000 ranges from \$1,585,144 in Alburtis Borough to \$84,132,731 in Allentown City. Increases in the combined levy between 1999 and 2000 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 1.0 percent in Heidelberg Township to 30.1 percent in the portion of Allentown City in the Parkland School District. Between 1995 and 2000 increases in the combined levy were recorded in all or part 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 7.8 percent in Hanover Township to 152.4 percent in the portion of Allentown City in the Parkland School District. The portion of Allentown City in the Allentown City School District experienced a decrease in the combined levy of 0.3 percent. (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 2000 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 com-

parison 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 64-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 Lehigh County and throughout Pennsylvania.

EXHIBIT I

Lehigh County
Municipal, School, and County Real Estate Tax Rates—2000

Municipalities	Year 2000 Millages			Change 1999 to 2000						Change 1995 to 2000					
	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/}	13.24	31.27	51.82	1.02	8.3	—	—	1.02	2.0	1.02	8.4	—	—	1.02	2.0
BOROUGHES:															
Alburtis	7.40	32.56	47.27	—	—	0.90	2.8	0.90	1.9	1.00	15.6	10.92	50.5	11.92	33.7
Catasauqua	7.00	27.25	41.56	—	—	1.50	5.8	1.50	3.7	—	—	3.32	13.9	3.32	8.7
Coopersburg	8.00	27.00	42.31	—	—	2.50	10.2	2.50	6.3	1.95	32.2	4.50	20.0	6.45	18.0
Coplay	5.40	24.50	37.21	0.40	8.0	0.50	2.1	0.90	2.5	0.40	8.0	3.80	18.4	4.20	12.7
Emmaus	7.25	32.56	47.12	—	—	0.90	2.8	0.90	1.9	-0.68	-8.6	10.92	50.5	10.24	27.8
Fountain Hill	10.25	28.07	45.63	—	—	1.93	7.4	1.93	4.4	0.25	2.5	6.23	28.5	6.48	16.6
Macungie	2.95	32.56	42.82	—	—	0.90	2.8	0.90	2.1	0.18	6.5	10.92	50.5	11.10	35.0
Slatington	10.63	38.80	56.74	—	—	2.50	6.9	2.50	4.6	0.25	2.4	8.24	27.0	8.49	17.6
TOWNSHIPS:															
Hanover ^{HR/}	0.50	27.25	35.06	—	—	1.50	5.8	1.50	4.5	—	—	3.32	13.9	3.32	10.5
Heidelberg	1.40	32.18	40.89	—	—	0.50	1.6	0.50	1.2	—	—	3.55	12.4	3.55	9.5
Lower Macungie	0.50	32.56	40.37	—	—	0.90	2.8	0.90	2.3	—	—	10.92	50.5	10.92	37.1
Lower Milford	2.00	27.00	36.31	—	—	2.50	10.2	2.50	7.4	—	—	4.50	20.0	4.50	14.1
Lowhill	2.00	32.18	41.49	—	—	0.50	1.6	0.50	1.2	—	—	3.55	12.4	3.55	9.4
Lynn	1.30	32.18	40.79	—	—	0.50	1.6	0.50	1.2	—	—	3.55	12.4	3.55	9.5
North Whitehall	0.75	27.07	35.13	—	—	1.30	5.0	1.30	3.8	0.25	50.0	8.27	44.0	8.52	32.0
Salisbury ♦	4.18	28.38	39.87	—	—	2.75	10.7	2.75	7.4	—	—	3.88	15.8	3.88	10.8
South Whitehall ♦	4.90	27.07	39.28	—	—	1.30	5.0	1.30	3.4	—	—	8.27	44.0	8.27	26.7
Upper Macungie	1.00	27.07	35.38	—	—	1.30	5.0	1.30	3.8	—	—	8.27	44.0	8.27	30.5
Upper Milford	0.25	32.56	40.12	—	—	0.90	2.8	0.90	2.3	—	—	10.92	50.5	10.92	37.4
Upper Saucon	4.20	27.00	38.51	—	—	2.50	10.2	2.50	6.9	—	—	4.50	20.0	4.50	13.2
Washington	0.70	38.80	46.81	—	—	2.50	6.9	2.50	5.6	—	—	8.24	27.0	8.24	21.4
Weisenberg	2.00	32.18	41.49	—	—	0.50	1.6	0.50	1.2	—	—	3.55	12.4	3.55	9.4
Whitehall ♦ ^{HR/}	7.15	24.50	38.96	—	—	0.50	2.1	0.50	1.3	0.50	7.5	3.80	18.4	4.30	12.4

♦ 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.

EXHIBIT II
Lehigh County

County, Municipal, and School District Gross Real Estate Tax Levies—2000 ^{1/}

Municipalities Arranged by School District ^{2/}	Year 2000 Gross Real Estate Tax Levies				Percentage Change 1999 to 2000				Percentage Change 1995 to 2000			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
Allentown City												
Allentown City ^{HR/ 3/}	11,601,196	21,017,571	49,626,458	82,245,225	-0.5	7.8	-0.5	1.5	-2.3	5.9	-2.3	-0.3
Catasauqua Area												
Catasauqua Borough	707,381	677,383	2,636,954	4,021,718	0.6	0.6	6.4	4.3	1.9	1.9	16.0	10.8
Hanover Township ^{HR/}	984,468	67,337	3,558,857	4,610,662	3.1	3.1	5.8	5.2	<-0.1	<-0.1	10.4	7.8
East Penn												
Alburtis Borough	245,132	248,150	1,091,862	1,585,144	0.4	0.4	3.3	2.4	8.2	25.1	62.8	44.7
Emmaus Borough	1,875,177	1,859,785	8,352,360	12,087,322	0.3	0.3	3.2	2.3	2.9	-5.9	54.9	31.5
Macungie Borough	469,886	189,626	2,092,954	2,752,466	1.1	1.1	3.9	3.2	15.7	23.2	74.0	56.2
Lower Macungie Township	4,493,530	307,355	19,052,963	23,853,848	5.0	5.0	2.8	3.3	13.9	13.9	63.2	50.1
Upper Milford Township	1,481,788	50,677	6,496,008	8,028,473	1.6	1.6	2.8	2.6	11.8	11.8	65.6	51.7
Northern Lehigh												
Slatington Borough	387,747	563,851	2,058,084	3,009,682	-0.3	-0.3	6.6	4.3	-0.3	2.1	26.6	17.3
Washington Township	925,810	88,655	4,903,276	5,917,741	0.2	0.2	6.9	5.7	4.9	4.9	32.9	27.1
Northwestern Lehigh												
Heidelberg Township	485,607	93,003	2,160,018	2,738,628	-1.0	-1.0	1.6	1.0	5.1	5.1	19.4	16.1
Lowhill Township	432,521	118,337	1,856,459	2,407,317	2.6	2.6	1.6	1.8	15.6	15.6	26.7	24.0
Lynn Township	598,554	106,446	2,647,104	3,352,104	-0.5	-0.5	1.6	1.1	8.7	8.7	22.8	19.5
Weisenberg Township	854,754	233,859	3,524,469	4,613,082	6.8	6.8	1.6	2.8	30.5	30.5	37.4	35.7
Parkland												
Allentown City ^{2/}	288,253	522,220	1,067,442	1,877,915	23.8	34.1	30.0	30.1	103.2	120.2	192.6	152.4
North Whitehall Township	2,661,673	273,085	9,819,308	12,754,066	0.4	0.4	5.0	3.9	17.6	76.3	68.6	54.7
South Whitehall Township ♦	4,669,930	3,130,322	16,991,160	24,791,412	1.8	1.8	5.0	4.0	3.4	3.4	46.3	29.4
Upper Macungie Township	5,738,336	784,998	19,512,339	26,035,673	8.9	8.9	5.0	6.0	35.4	35.4	79.1	65.7
Salisbury Township												
Allentown City ^{2/}	1,433	2,596	5,562	9,591	—	8.3	10.7	8.3	—	8.4	15.8	11.1
Salisbury Township ♦	2,982,560	1,705,486	11,587,984	16,276,030	-0.1	-0.1	10.7	7.4	3.9	3.9	20.5	15.2
Southern Lehigh												
Coopersburg Borough	413,331	452,346	1,526,666	2,392,343	2.1	2.1	12.5	8.5	1.7	34.5	22.1	20.0
Lower Milford Township	757,832	207,341	2,739,003	3,704,176	2.2	2.2	10.2	8.0	9.9	9.9	29.1	23.5
Upper Saucon Township	2,758,290	1,584,790	9,745,460	14,088,540	4.5	4.5	10.2	8.4	23.8	23.8	42.1	35.9
Whitehall-Coplay												
Coplay Borough	395,286	292,004	1,324,831	2,012,121	0.5	8.5	2.6	3.0	2.7	10.9	21.6	15.8
Whitehall Township ♦ ^{HR/}	4,577,420	4,477,231	15,028,754	24,083,405	2.1	2.1	2.1	2.1	10.4	18.7	28.0	22.5

♦ 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 53.0 percent in 1995 and 48.6 percent in 1999 (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.