



# Research Summary

## Pennsylvania Economy League

CENTRAL DIVISION

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### Luzerne County

#### **SCHOOL REAL ESTATE TAX LEVIES FOR 2001 RISE BY 2.1 PERCENT SINCE LAST YEAR AND BY 9.4 PERCENT IN THE PAST FIVE YEARS**

**Gross real estate tax levies** for the year 2001 in Luzerne County's 11 school districts total \$138,545,412, which is \$2,804,230 or 2.1 percent higher than in 2000. (The gross real estate tax levy is the potential tax yield based on millages and certified taxable valuations less any homestead/farmstead exclusions granted under Act 50; 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 11 districts between 2000 and 2001 because of increases in millage rates and/or higher assessed valuations. The largest dollar increases occurred in Dallas (\$1,174,171) and Wilkes-Barre Area (\$1,143,694); the largest proportionate increase occurred in Dallas—12.6 percent. Decreases in the real estate tax levy since last year were recorded in Crestwood (\$188,948 or 2.2 percent), Hazleton Area (\$156,437 or 0.6 percent), and Northwest Area (\$9,757 or 0.2 percent).

For the five-year period beginning in 1996, the real estate tax levies of Luzerne's school districts rose by \$11,856,376 or 9.4 percent. Levies increased in ten of the county's districts during this period and declined in one—Hazleton Area (by \$2,840,980 or 10.0 percent). Dollar increases ranged from \$110,134 in Greater Nanticoke Area to \$2,845,382 in Pittston Area. Other large dollar increases were recorded in Dallas (\$2,597,482) and Wilkes-Barre Area (\$2,301,845). The largest proportionate increases during the five-year period occurred in Dallas (33.0 percent) and Pittston Area (29.4 percent); the smallest proportionate increase was in Greater Nanticoke Area (1.9 percent).

School district real estate tax levies for the year 2001 range from \$3,914,905 in Northwest Area to \$30,610,383 in Wilkes-Barre Area; in 1996 the range was from \$3,221,332 in Northwest Area to \$28,308,538 in Wilkes-Barre Area. (See Table 1.)

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 Luzerne 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. These

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	
		\$	%	\$	%
Crestwood	\$ 8,299,872	\$ -188,948	-2.2%	\$ 1,651,868	24.8%
Dallas	10,463,169	1,174,171	12.6	2,597,482	33.0
Greater Nanticoke Area	5,968,780	95,871	1.6	110,134	1.9
Hanover Area	7,925,294	29,030	0.4	986,731	14.2
Hazleton Area <sup>1/</sup>	25,460,872	-156,437	-0.6	-2,840,980	-10.0
Lake-Lehman	7,960,775	150	<0.1	789,502	11.0
Northwest Area	3,914,905	-9,757	-0.2	693,573	21.5
Pittston Area	12,537,281	489,568	4.1	2,845,382	29.4
Wilkes-Barre Area	30,610,383	1,143,694	3.9	2,301,845	8.1
Wyoming Area	8,658,131	45,870	0.5	1,614,959	22.9
Wyoming Valley West	<u>16,745,950</u>	<u>181,018</u>	1.1	<u>1,105,881</u>	7.1
Total <sup>1/</sup>	\$138,545,412	\$2,804,230	2.1%	\$11,856,376	9.4%

<sup>1/</sup> In the current tax year Hazleton Area granted \$36,615,405 in homestead/farmstead assessment exclusions under Act 50. This resulted in a reduction in the district's gross real estate tax levy of \$3,269,356. In the 2000 tax year, the district granted \$32,141,109 in homestead/farmstead assessment exclusions which resulted in a \$3,269,210 loss in gross tax levy.

include the deregulation of public utilities in the Commonwealth (and the resulting shift in 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 has 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, they have had a significant effect on the total value of taxable property and tax levies in Luzerne County during the five-year period under review.

In addition to the three significant events cited above, in the year 2000, the Hazleton Area School District implemented Act 50 of 1998—the "Taxpayers Local Control Act." This Act constitutes Pennsylvania's tax reform legislation for school districts and provides districts with the option of increasing their reliance on the earned income/net profits tax in exchange for elimination

of various “nuisance” taxes levied under Act 511 of 1965. Then, to the extent that resources are available, the Act allows for the reduction of property taxes through a “homestead/farmstead” assessment exclusion.

In implementing the portion of the act which allows for homestead/farmstead assessment exclusions Hazleton Area experienced a \$32,141,109 loss in its total taxable assessed valuation and a \$3,269,210 loss in its real estate tax levy in tax year 2000 according to district officials. In the current tax year, continued implementation of the portion of Act 50 which allows for homestead/farmstead assessment exclusions resulted in a \$36,615,405 loss in Hazleton Area’s taxable assessed valuation and a loss in the real estate tax levy of \$3,269,356. This resulted from granting a homestead/farmstead assessment exclusion to 14,273 properties which applied and were approved. The assessment exclusion translates to a tax reduction of about \$229 for each approved parcel based on the district’s 2001-02 millage rate. Overall, the implementation of this portion of Act 50 combined with an unchanged millage this year resulted in a net decrease in Hazleton Area’s real estate tax levy of \$156,437 or 0.6 percent from the year 2000. For the five-year period, the district recorded a net decrease in the real estate tax levy of \$2,840,980 or 10.0 percent.

**Real estate tax millages** increased in four county school districts between 2000 and 2001 and were unchanged in the remaining seven. The increases were recorded in Dallas (16.0 mills or 9.2 percent), Greater Nanticoke Area (4.0 mills or 1.8 percent), Pittston Area (5.0 mills or 2.5 percent), and Wilkes-Barre Area (9.0 mills or 4.2 percent). Year 2001 millage rates were unchanged in Crestwood, Hanover Area, Hazleton Area, Lake-Lehman, Northwest Area, Wyoming Area, and Wyoming Valley West.

For the five-year period beginning in 1996, school millages increased in ten of the 11 districts ranging from 8.0 mills or 3.7 percent in both Greater Nanticoke Area and Lake-Lehman to 32.0 mills or 20.3 percent in Dallas. The sole decrease in millage during the five-year period occurred in Hazleton Area (9.5 mills or 5.5 percent).

Millage rates for the year 2001 among Luzerne’s districts range from 139.0 mills in Crestwood to 237.0 mills in Hanover Area; the range in 1996 was from 125.0 mills in Crestwood to 218.0 mills in Greater Nanticoke Area. (See Table 2.)

**Assessed valuations of taxable property** in the year 2001 rose in seven of the county’s school districts ranging from \$118,670 or 0.3 percent in the Luzerne County portion of Wyoming Area to \$1,684,265 or 3.2 percent in Dallas. Decreases in assessed valuation between 2000 and 2001 occurred in Crestwood (\$1,359,340 or 2.2 percent), Greater Nanticoke Area (\$44,010 or 0.2 percent), Northwest Area (\$45,700 or 0.2 percent), and Wilkes-Barre Area (\$485,295 or 0.3 percent).

For the five-year period beginning in 1996, assessed valuations of taxable property increased in seven of the county’s 11 school districts ranging from \$1,945,655 in Wyoming Valley West to \$6,527,280 in Crestwood. Proportionate increases during this period ranged from 2.5 percent in Wyoming Valley West to 15.3 percent in Northwest Area. Decreases in assessed

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	%
Crestwood	139.0	—	— %	14.00	11.2%
Dallas	190.0	16.0	9.2	32.00	20.3
Greater Nanticoke Area	226.0	4.0	1.8	8.00	3.7
Hanover Area	237.0	—	—	30.00	14.5
Hazleton Area	162.0	—	—	-9.50	-5.5
Lake-Lehman	221.0	—	—	8.00	3.7
Northwest Area	213.5	—	—	11.00	5.4
Pittston Area	203.0	5.0	2.5	31.00	18.0
Wilkes-Barre Area	221.0	9.0	4.2	18.00	8.9
Wyoming Area	206.0	—	—	29.00	16.4
Wyoming Valley West	212.0	—	—	9.00	4.4

valuation for the five-year period occurred in Greater Nanticoke Area (\$463,991 or 1.7 percent), Hanover Area (\$79,569 or 0.2 percent), the Luzerne County portion of Hazleton Area (\$9,254,343 or 6.1 percent), and Wilkes-Barre Area (\$942,405 or 0.7 percent).

Had Hazleton Area not implemented Act 50 during the review period, its 2001 assessed valuation in the Luzerne County portion would have totaled \$158,561,694 and been \$589,200 or 0.4 percent higher than in 2000 and \$7,681,135 or 5.1 percent higher than in 1996.

School district assessed valuations for the year 2001 range from \$18,336,790 in Northwest Area to \$141,626,216 in the Luzerne County portion of Hazleton Area; in 1996 the valuations ranged from \$15,907,810 in Northwest Area to \$150,880,559 in the Luzerne County portion of Hazleton Area. (See Table 3.)

The county's traditional predetermined assessment ratio is 35.0 percent of market value. However, the Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 7.4 percent in 1996 and 7.7 percent in 2000 (the most recent figure available). The county most recently reassessed in 1965.

**Enrollments in Luzerne County's public school districts** for the 2000-01 school year (the most recent readily available figures from the Pennsylvania Department of Education) were down by 0.5 percent from the prior year and by 3.4 percent from five years earlier—the 1995-96 school year. For the one-year period, enrollments decreased in eight districts ranging from 0.1 percent in Northwest Area to 2.8 percent in Wyoming Valley West. Three districts recorded increases during this period—Crestwood (1.0 percent), Hazleton Area (2.1 percent), and Lake-Lehman (0.2 percent).

Table 3

Change in School District Assessed Valuations—2001

School District	2001	Change 2000 to 2001		Change 1996 to 2001	
	Assessed Valuation	\$	%	\$	%
Crestwood	\$59,711,310	\$-1,359,340	-2.2%	\$6,527,280	12.3%
Dallas	55,069,310	1,684,265	3.2	5,286,480	10.6
Greater Nanticoke Area	26,410,533	-44,010	-0.2	-463,991	-1.7
Hanover Area	33,440,061	122,491	0.4	-79,569	-0.2
Hazleton Area <sup>1/2/</sup>	141,626,216	532,592	0.4	-9,254,343	-6.1
Lake-Lehman <sup>1/</sup>	35,072,029	230,510	0.7	2,540,379	7.8
Northwest Area	18,336,790	-45,700	-0.2	2,428,980	15.3
Pittston Area	61,760,005	912,970	1.5	5,411,755	9.6
Wilkes-Barre Area	138,508,520	-485,295	-0.3	-942,405	-0.7
Wyoming Area <sup>1/</sup>	40,650,238	118,670	0.3	2,039,102	5.3
Wyoming Valley West	78,990,330	853,860	1.1	1,945,655	2.5

<sup>1/</sup> Includes the Luzerne County portion only.

<sup>2/</sup> In the current tax year Hazleton Area granted \$16,935,478 in farmstead/homestead assessment exclusions under Act 50 in the Luzerne County portion of the district; independent of this action the district's assessed valuation in the year 2001 in the Luzerne County portion of the district would have totaled \$158,561,694 and been \$589,200 or 0.4 percent higher than in 2000 and \$7,681,135 or 5.1 percent higher than in 1996.

Nine of the county's districts had lower enrollments in 2000-01 than in 1995-96. The largest of the decreases during the five-year period occurred in Greater Nanticoke Area (11.6 percent); the smallest was in Lake-Lehman (0.8 percent). Increases between 1995-96 and 2000-01 were recorded in Crestwood (4.9 percent) and Northwest Area (0.6 percent). (See Table 4.)

**Combined county, municipal, and school district real estate tax millages** were higher in the year 2001 than in 2000 in 72 of the county's 76 municipalities; they were lower in four. The increases in total millage since last year ranged from 17.15 mills in several municipalities to 38.15 mills in Plymouth Township. The decreases in total millage ranged from 0.85 mill in Nescopeck Township to 3.85 mills in each of the other Luzerne County municipalities which are part of the Berwick Area School District (Columbia County). Combined county, municipal, and school district real estate tax millages were higher in 2001 than in 1996 in all county municipalities as a result of millage increases during this period at the county level, in ten county school districts, and in 19 municipalities. Total millage increases during the five-year period ranged from 16.40 mills in Hollenback Township to 65.40 mills in Dallas Township. (See Exhibit I.)

**The 2001 gross real estate tax levy for the 11 school districts, Luzerne County, the four cities, and the 72 boroughs and townships** totals \$225,205,071 which is \$16,052,360 or 7.7 percent higher than in 2000 and \$37,948,873 or 20.3 percent higher than in 1996. Of the overall net increase in the real estate tax levy since last year, the school districts represent 17.4

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	%
Crestwood	2,933	30	1.0%	138	4.9%
Dallas	2,385	-25	-1.0	-123	-4.9
Greater Nanticoke Area	2,165	-42	-1.9	-283	-11.6
Hanover Area	2,148	-55	-2.5	-143	-6.2
Hazleton Area	8,483	177	2.1	-174	-2.0
Lake-Lehman	2,242	5	0.2	-17	-0.8
Northwest Area	1,452	-2	-0.1	9	0.6
Pittston Area	3,145	-10	-0.3	-107	-3.3
Wilkes-Barre Area	7,090	-136	-1.9	-435	-5.8
Wyoming Area	2,673	-13	-0.5	-41	-1.5
Wyoming Valley West	<u>5,171</u>	<u>-148</u>	-2.8	<u>-240</u>	-4.4
Total	39,887	-219	-0.5%	-1,416	-3.4%

SOURCE: Pennsylvania Department of Education.

percent; the county, 82.6 percent; and the boroughs and townships, 1.2 percent. The combined city levy decreased since last year. Of the increase since 1996, the school districts represent 66.5 percent; the county, 31.2 percent; and the boroughs and townships, 2.9 percent. The combined city levy also decreased during the five-year period.

In 1996 the school districts represented 67.7 percent of the total amount of real estate taxes levied in Luzerne County; the county government, 22.3 percent; the cities, 4.4 percent; and the boroughs and townships, 5.6 percent. By 2001 the school districts' share of the total amount of real estate taxes levied in Luzerne County had decreased to 61.5 percent; the county government's share had increased to 29.8 percent; the cities' share dropped to 3.5 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county had decreased to 5.2 percent. (See Table 5.)

**The total year 2001 county, school district, and municipal real estate tax levy for individual municipalities** which are part of a Luzerne County school district ranges from \$28,580 in Jeddo Borough to \$26,749,350 in Wilkes-Barre City. Increases in the combined levy since last year occurred in each of the county municipalities that are part of a Luzerne County school district. On a proportionate basis, the increases ranged from 1.1 percent in Hunlock Township to 18.2 percent in Dallas Township; between 1996 and 2001 increases in the combined real estate tax levy occurred in 71 county municipalities that are part of a Luzerne County school district and ranged from 5.6 percent in Newport Township to 72.3 percent in Yatesville Borough.

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	\$ 67,075,012	29.8%	25.7%	22.3%	\$13,258,428	82.6%	\$25,254,067	66.5%
School Districts	138,545,412	61.5	64.9	67.7	2,804,230	17.4	11,856,376	31.2
Cities	7,983,445	3.5	3.9	4.4	-199,264	-1.2	-249,365	-0.6
Boros. & Twps.	11,601,202	5.2	5.5	5.6	188,966	1.2	1,087,795	2.9
Total	\$225,205,071	100.0%	100.0%	100.0%	\$16,052,360	100.0%	\$37,948,873	100.0%

The sole decrease in the combined levy during the five-year period was recorded in Pringle Borough (3.8 percent). Unlike the figures for the Hazleton Area School District presented elsewhere in this report, the 2001 school tax levy figures for the district's member municipalities in Luzerne County presented in this paragraph and on Exhibit II do not reflect the impact on the tax levy of the homestead/farmstead assessment exclusions granted under Act 50 because data by municipality were not made available to PEL in a timely manner. (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, 21 Luzerne County municipalities report garbage collection fees in 2001 ranging from \$1.25 to \$1.60 on a per bag basis and from \$67 to \$160 per household on a flat annual basis. Also, various nonproperty taxes, particularly those levied under Act 511, are widely used by Luzerne County's municipalities (and school districts, as well). Included are earned income, per capita, occupational privilege, real estate transfer, amusement, mercantile, and business privilege taxes. **During the period under review, some jurisdictions may have imposed for the first time or may have changed nonproperty tax rates, service fees, or special purpose real estate taxes. For example, in implementing Act 50, the Hazleton Area School District raised its earned income/net profits tax rate from 0.5 percent to 1.0 percent and eliminated its per capita and occupational privilege 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 Luzerne County and throughout Pennsylvania.

## EXHIBITS

EXHIBIT I

Luzerne 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 <sup>1/</sup>	Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>3/</sup>	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
<b>CITIES:</b>															
Hazleton <sup>OP/</sup>	35.90	162.00	288.70	—	—	—	—	17.15	6.3	—	—	-9.50	-5.5	20.90	7.8
Nanticoke	60.38	226.00	377.18	—	—	4.00	1.1	21.15	5.9	15.16	33.5	8.00	3.7	53.56	16.6
Pittston <sup>4/</sup>	29.00	203.00	322.80	-1.00	-3.3	5.00	1.7	21.15	7.0	-1.00	-3.3	31.00	18.0	60.40	23.0
Wilkes-Barre <sup>HR/4/</sup>	53.63	221.00	365.43	—	—	9.00	2.7	26.15	7.7	-2.00	-3.6	18.00	8.9	46.40	14.5
<b>BOROUGHS:</b>															
Ashley	38.00	237.00	365.80	—	—	—	—	17.15	4.9	—	—	30.00	14.5	60.40	19.8
Avoca	22.00	203.00	315.80	—	—	5.00	1.7	22.15	7.5	—	—	31.00	18.0	61.40	24.1
Bear Creek Village	5.00	221.00	316.80	—	—	9.00	3.1	26.15	9.0	—	—	18.00	8.9	48.40	18.0
Conyngham	29.00	162.00	281.80	—	—	—	—	17.15	6.5	7.00	31.8	-9.50	-5.5	27.90	11.0
Courtdale	28.00	212.00	330.80	—	—	—	—	17.15	5.5	—	—	9.00	4.4	39.40	13.5
Dallas	20.00	19.00	300.80	—	—	16.00	6.0	33.15	12.4	—	—	32.00	20.3	62.40	26.2
Dupont	23.00	203.00	316.80	—	—	5.00	1.7	22.15	7.5	-11.50	-33.3	31.00	18.0	49.90	18.7
Duryea	27.00	203.00	320.80	—	—	5.00	1.7	22.15	7.4	—	—	31.00	18.0	61.40	23.7
Edwardsville	53.88	212.00	356.68	3.00	5.9	—	—	20.15	6.0	14.99	38.5	9.00	4.4	54.39	18.0
Exeter	13.00	206.00	309.80	—	—	—	—	17.15	5.9	—	—	29.00	16.4	59.40	23.7
Forty Fort	45.00	212.00	347.80	—	—	—	—	17.15	5.2	-1.00	-2.2	9.00	4.4	38.40	12.4
Freeland	38.00	162.00	290.80	—	—	—	—	17.15	6.3	—	—	-9.50	-5.5	20.90	7.7
Harveys Lake	21.50	221.00	333.30	—	—	—	—	17.15	5.4	—	—	8.00	3.8	38.40	13.0
Hughestown	30.00	203.00	323.80	5.00	20.0	5.00	1.7	27.15	9.2	5.00	20.0	31.00	18.0	66.40	25.8
Jeddo	17.82	162.00	270.62	—	—	—	—	17.15	6.8	—	—	-9.50	-5.5	20.90	8.4
Kingston <sup>HR/</sup>	28.00	212.00	330.80	—	—	—	—	17.15	5.5	—	—	9.00	4.4	39.40	13.5
Laflin	18.00	221.00	329.80	—	—	9.00	3.0	26.15	8.6	—	—	18.00	8.9	48.40	17.2
Larksville	30.00	212.00	332.80	2.00	7.1	—	—	19.15	6.1	2.00	7.1	9.00	4.4	41.40	14.2
Laurel Run	30.00	221.00	341.80	—	—	9.00	2.9	26.15	8.3	—	—	18.00	8.9	48.40	16.5
Luzerne	40.00	212.00	342.80	—	—	—	—	17.15	5.3	—	—	9.00	4.4	39.40	13.0
Nescopeck	28.00	139.00	257.80	—	—	-21.00	-8.0	-3.85	-1.5	2.00	7.7	-14.00	-9.2	18.40	7.7
New Columbus	10.00	213.50	314.30	—	—	—	—	17.15	5.8	—	—	11.00	5.4	41.40	15.2
Nuangola	14.00	139.00	243.80	—	—	—	—	17.15	7.6	-2.00	-12.5	14.00	11.2	42.40	21.1
Penn Lake Park	17.00	139.00	246.80	—	—	—	—	17.15	7.5	—	—	14.00	11.2	44.40	21.9
Plymouth	42.30	212.00	345.10	-5.00	-10.6	—	—	12.15	3.6	-13.00	-23.5	9.00	4.4	26.40	8.3
Pringle	13.50	212.00	316.30	—	—	—	—	17.15	5.7	—	—	9.00	4.4	39.40	14.2
Shickshinny	25.00	213.50	329.30	—	—	—	—	17.15	5.5	—	—	11.00	5.4	41.40	14.4
Sugar Notch	25.00	237.00	352.80	—	—	—	—	17.15	5.1	—	—	30.00	14.5	60.40	20.7
Swoyersville	22.00	212.00	324.80	—	—	—	—	17.15	5.6	—	—	9.00	4.4	39.40	13.8
Warrior Run	30.00	237.00	357.80	—	—	—	—	17.15	5.0	—	—	30.00	14.5	60.40	20.3
West Hazleton	35.00	162.00	287.80	—	—	—	—	17.15	6.3	—	—	-9.50	-5.5	20.90	7.8
West Pittston	29.00	206.00	325.80	—	—	—	—	17.15	5.6	—	—	29.00	16.4	59.40	22.3
West Wyoming	24.00	206.00	320.80	—	—	—	—	17.15	5.6	—	—	29.00	16.4	59.40	22.7
White Haven	41.00	139.00	270.80	—	—	—	—	17.15	6.8	—	—	14.00	11.2	44.40	19.6
Wyoming	30.00	206.00	326.80	—	—	—	—	17.15	5.5	6.00	25.0	29.00	16.4	65.40	25.0
Yatesville	13.00	203.00	306.80	—	—	5.00	1.8	22.15	7.8	—	—	31.00	18.0	61.40	25.0

EXHIBIT I

Luzerne 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 <sup>1/</sup>	Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>2/</sup>	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
TOWNSHIPS:															
Bear Creek	5.00	221.00	316.80	—	—	9.00	3.1	26.15	9.0	—	—	18.00	8.9	48.40	18.0
Black Creek	9.60	162.00	262.40	—	—	—	—	17.15	7.0	—	—	-9.50	-5.5	20.90	8.7
Buck	3.00	221.00	314.80	—	—	9.00	3.1	26.15	9.1	—	—	18.00	8.9	48.40	18.2
Butler	9.00	162.00	261.80	—	—	—	—	17.15	7.0	5.00	125.0	-9.50	-5.5	25.90	11.0
Conyngham	21.00	226.00	337.80	—	—	4.00	1.3	21.15	6.7	7.00	50.0	8.00	3.7	45.40	15.5
Dallas	9.00	190.00	289.80	—	—	16.00	6.2	33.15	12.9	3.00	50.0	32.00	20.3	65.40	29.1
Dennison	12.00	139.00	241.80	—	—	—	—	17.15	7.6	8.00	200.0	14.00	11.2	52.40	27.7
Dorrance	8.00	139.00	237.80	—	—	—	—	17.15	7.8	—	—	14.00	11.2	44.40	23.0
Exeter	17.00	206.00	313.80	—	—	—	—	17.15	5.8	-9.00	-34.6	29.00	16.4	50.40	19.1
Fairmount	14.00	213.50	318.30	—	—	—	—	17.15	5.7	—	—	11.00	5.4	41.40	15.0
Fairview	14.00	139.00	243.80	—	—	—	—	17.15	7.6	2.00	16.7	14.00	11.2	46.40	23.5
Foster	15.00	162.00	267.80	-1.00	-6.3	—	—	16.15	6.4	5.00	50.0	-9.50	-5.5	25.90	10.7
Franklin	10.00	190.00	290.80	—	—	16.00	6.2	33.15	12.9	2.00	25.0	32.00	20.3	64.40	28.4
Hanover ♦	35.00	237.00	362.80	—	—	—	—	17.15	5.0	—	—	30.00	14.5	60.40	20.0
Hazle	14.00	162.00	266.80	—	—	—	—	17.15	6.9	—	—	-9.50	-5.5	20.90	8.5
Hollenback	5.00	139.00	234.80	—	—	-21.00	-8.8	-3.85	-1.6	—	—	-14.00	-9.2	16.40	7.5
Hunlock	8.00	213.50	312.30	—	—	—	—	17.15	5.8	—	—	11.00	5.4	41.40	15.3
Huntington	8.00	213.50	312.30	—	—	—	—	17.15	5.8	—	—	11.00	5.4	41.40	15.3
Jackson	17.00	221.00	328.80	—	—	—	—	17.15	5.5	—	—	8.00	3.8	38.40	13.2
Jenkins	16.00	203.00	309.80	—	—	5.00	1.7	22.15	7.7	—	—	31.00	18.0	61.40	24.7
Kingston <sup>HR/</sup>	—	190.00	280.80	—	—	16.00	6.5	33.15	13.4	—	—	32.00	20.3	62.40	28.6
Lake	9.00	221.00	320.80	—	—	—	—	17.15	5.6	—	—	8.00	3.8	38.40	13.6
Lehman	16.00	221.00	327.80	—	—	—	—	17.15	5.5	—	—	8.00	3.8	38.40	13.3
Nescopeck	13.00	139.00	242.80	3.00	30.0	-21.00	-8.6	-0.85	-0.3	3.00	30.0	-14.00	-9.2	19.40	8.7
Newport ♦	38.00	226.00	354.80	—	—	4.00	1.2	21.15	6.3	5.00	15.2	8.00	3.7	43.40	13.9
Pittston	14.00	203.00	307.80	—	—	5.00	1.8	22.15	7.8	—	—	31.00	18.0	61.40	24.9
Plains ♦	35.00	221.00	346.80	—	—	9.00	2.8	26.15	8.2	—	—	18.00	8.9	48.40	16.2
Plymouth	34.00	226.00	350.80	17.00	100.0	4.00	1.3	38.15	12.2	17.00	100.0	8.00	3.7	55.40	18.8
Rice	5.00	139.00	234.80	—	—	—	—	17.15	7.9	—	—	14.00	11.2	44.40	23.3
Ross	6.50	221.00	318.30	—	—	—	—	17.15	5.7	—	—	8.00	3.8	38.40	13.7
Salem	5.00	139.00	234.80	—	—	-21.00	-8.8	-3.85	-1.6	5.00	NA	-14.00	-9.2	21.40	10.0
Slocum	—	139.00	229.80	—	—	—	—	17.15	8.1	—	—	14.00	11.2	44.40	23.9
Sugarloaf	12.90	162.00	265.70	—	—	—	—	17.15	6.9	3.40	35.8	-9.50	-5.5	24.30	10.1
Union	6.00	213.50	310.30	—	—	—	—	17.15	5.9	—	—	11.00	5.4	41.40	15.4
Wilkes-Barre <sup>HR/</sup>	25.00	221.00	336.80	—	—	9.00	2.9	26.15	8.4	—	—	18.00	8.9	48.40	16.8
Wright	7.00	139.00	236.80	—	—	—	—	17.15	7.8	—	—	14.00	11.2	44.40	23.1

See Footnotes on Last Page

EXHIBIT II

Luzerne County  
County, Municipal, and School District Gross Real Estate Tax Levies—2001 <sup>1/</sup>

Municipalities Arranged by School District <sup>2/</sup>	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
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b>Crestwood</b>												
Nuangola Borough	169,245	26,095	259,086	454,426	23.0	-0.2	-0.2	7.3	55.6	-9.5	15.1	25.3
Penn Lake Park Borough	85,336	15,977	130,635	231,948	22.6	-0.6	-0.6	6.9	58.8	5.6	17.4	28.8
White Haven Borough	203,792	92,021	311,973	607,786	24.2	0.7	0.7	7.5	54.2	2.6	14.1	22.7
Dennison Township	224,607	29,684	343,837	598,128	27.4	3.3	3.3	11.2	82.2	263.7	34.8	54.8
Dorrance Township	525,595	46,308	804,600	1,376,503	22.3	-0.8	-0.8	6.9	73.7	15.6	28.5	42.1
Fairview Township	1,152,587	177,712	1,764,423	3,094,722	24.4	0.9	0.9	8.6	57.8	22.5	16.7	29.7
Rice Township	590,069	32,493	903,300	1,525,862	25.3	1.6	1.6	9.6	62.8	8.3	20.4	33.6
Slocum Township	219,447	—	335,938	555,385	22.6	—	-0.6	7.5	60.9	—	19.0	32.7
Wright Township	2,251,108	173,544	3,446,080	5,870,732	15.8	-6.1	-6.1	1.2	78.3	18.6	31.9	46.0
<b>Dallas</b>												
Dallas Borough	815,912	179,716	1,707,304	2,702,932	26.2	2.4	11.8	15.1	67.7	11.6	34.1	40.8
Dallas Township	2,077,287	205,898	4,346,746	6,629,931	29.0	4.7	14.3	18.2	65.2	64.9	32.2	41.9
Franklin Township	401,688	44,239	840,537	1,286,464	25.5	1.8	11.2	14.9	68.2	39.8	34.5	43.7
Kingston Township <sup>HR/</sup>	1,705,407	—	3,568,582	5,273,989	25.8	—	11.4	15.7	66.5	—	33.2	42.4
<b>Greater Nanticoke Area</b>												
Nanticoke City	1,338,907	890,344	3,332,523	5,561,774	23.2	-0.1	1.7	5.9	48.8	32.2	2.6	15.4
Conyngham Township	216,611	50,097	539,141	805,849	22.2	-0.8	0.9	5.8	52.1	51.8	4.9	16.9
Newport Township <sup>♦</sup>	509,514	213,233	1,268,173	1,990,920	22.7	-0.5	1.3	5.8	39.4	6.8	-3.9	5.6
Plymouth Township	333,044	124,708	828,943	1,286,695	23.8	100.8	2.2	12.7	54.4	105.4	6.5	22.0
<b>Hanover Area</b>												
Ashley Borough	284,375	119,011	742,256	1,145,642	19.3	-3.2	-3.2	1.6	44.9	-3.6	10.4	15.5
Sugar Notch Borough	115,205	31,720	300,701	447,626	23.8	0.4	0.4	5.5	51.3	0.7	15.3	21.5
Warrior Run Borough	146,548	48,419	382,509	577,476	23.8	0.4	0.4	5.5	54.1	2.5	17.4	23.4
Hanover Township <sup>♦</sup>	2,490,230	959,890	6,499,830	9,949,950	24.3	0.8	0.8	5.8	50.3	-0.0	14.4	19.9
<b>Hazleton Area <sup>3/</sup></b>												
Hazleton City <sup>OP/</sup>	3,984,383	1,575,323	7,108,701	12,668,407	22.1	-0.9	-0.9	5.3	49.7	-0.4	-5.9	7.3
Conyngham Borough	655,786	209,447	1,170,014	2,035,247	23.2	-0.1	-0.1	6.4	49.7	31.2	-6.0	10.5
Freeland Borough	424,814	177,786	757,928	1,360,528	21.0	-1.8	-1.8	4.3	49.9	-0.3	-5.8	7.5
Jeddo Borough	9,589	1,882	17,109	28,580	23.3	<0.1	<0.1	6.8	51.1	0.5	-5.0	8.9
West Hazleton Borough	1,071,050	412,850	1,910,905	3,394,805	17.3	-4.8	-4.8	1.2	68.0	11.8	5.6	20.5
Black Creek Township	571,279	60,400	1,019,242	1,650,921	24.0	0.6	0.6	7.6	53.4	2.1	-3.6	10.9
Butler Township	2,012,883	199,515	3,591,266	5,803,664	27.1	3.1	3.1	10.3	65.1	147.1	3.8	21.9
Foster Township	740,086	122,261	1,320,418	2,182,765	24.1	-5.6	0.7	7.2	54.0	53.6	-3.3	13.4
Hazle Township	3,686,138	568,347	6,576,590	10,831,075	25.9	2.1	2.1	9.1	65.2	9.9	3.8	19.3
Sugarloaf Township	1,241,393	176,365	2,214,820	3,632,578	24.1	0.7	0.7	7.6	58.5	43.2	-0.4	16.0
<b>Lake-Lehman</b>												
Harveys Lake Borough	679,062	160,791	1,652,784	2,492,637	23.5	0.2	0.2	5.6	55.3	3.3	7.2	16.7
Jackson Township	777,676	145,600	1,892,801	2,816,077	24.5	1.0	1.0	6.6	58.6	5.5	9.4	19.4
Lake Township	423,094	41,937	1,029,778	1,494,809	23.9	0.5	0.5	6.2	66.3	10.6	14.8	25.7
Lehman Township	742,995	130,924	1,808,390	2,682,309	24.1	0.6	0.6	6.2	66.8	11.0	15.1	25.7
Ross Township	561,713	40,211	1,367,166	1,969,090	24.4	0.9	0.9	6.6	66.6	10.8	15.0	26.0

EXHIBIT II

Luzerne County  
County, Municipal, and School District Gross Real Estate Tax Levies—2001 <sup>1/</sup>

Municipalities Arranged by School District <sup>2/</sup>	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
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b>Northwest Area</b>												
New Columbus Borough	38,299	4,218	90,054	132,571	23.8	0.5	0.5	6.3	59.4	6.1	11.8	22.2
Shickshinny Borough	100,776	27,747	236,957	365,480	22.0	-1.0	-1.0	4.4	49.9	-0.3	5.1	14.0
Fairmount Township	268,854	41,453	632,163	942,470	24.1	0.7	0.7	6.4	83.4	22.0	28.6	40.2
Hunlock Township	433,442	38,189	1,019,161	1,490,792	17.8	-4.5	-4.5	1.1	84.5	22.7	29.4	41.5
Huntington Township	417,685	36,800	982,111	1,436,596	26.9	2.9	2.9	8.9	70.4	13.3	19.5	30.7
Union Township	405,924	26,823	954,458	1,387,205	24.3	0.9	0.9	6.8	67.1	11.2	17.2	28.3
<b>Pittston Area</b>												
Pittston City	997,274	899,557	2,229,589	4,126,420	21.9	-3.8	1.4	4.4	49.8	-2.3	17.6	18.5
Avoca Borough	351,232	85,100	785,243	1,221,575	23.4	0.1	2.6	7.6	56.1	3.8	22.5	28.9
Dupont Borough	497,022	125,898	1,111,183	1,734,103	25.5	1.8	4.4	9.5	80.0	-20.2	41.3	42.1
Duryea Borough	744,454	221,368	1,664,362	2,630,184	23.8	0.4	3.0	7.9	53.7	2.3	20.7	26.5
Hughestown Borough	296,719	98,035	663,369	1,058,123	31.2	27.7	9.1	16.2	63.8	30.7	28.6	37.1
Yatesville Borough	212,306	30,396	474,649	717,351	25.0	1.4	4.0	9.3	107.2	37.8	62.7	72.3
Jenkins Township	1,138,573	200,630	2,545,489	3,884,692	24.0	0.6	3.1	8.3	65.2	9.9	29.7	37.0
Pittston Township	1,370,229	211,269	3,063,397	4,644,895	28.4	4.1	6.8	12.2	75.8	17.0	38.0	46.1
<b>Wilkes-Barre Area</b>												
Wilkes-Barre City <sup>HR/</sup>	6,646,529	4,618,221	16,177,124	27,441,874	21.1	-3.1	2.4	5.4	43.0	-8.7	3.6	8.4
Bear Creek Village Borough	135,098	7,439	328,817	471,354	23.4	0.1	4.3	9.1	51.5	0.8	9.7	18.9
Lafin Borough	614,009	121,720	1,494,448	2,230,177	25.7	2.0	6.3	10.8	81.2	20.5	31.2	41.3
Laurel Run Borough	111,018	36,680	270,208	417,906	23.7	0.3	4.6	8.7	54.0	2.4	11.5	19.3
Bear Creek Township	733,472	40,389	1,785,214	2,559,075	24.4	0.9	5.2	10.0	57.4	4.7	14.0	23.6
Buck Township	120,252	3,973	292,685	416,910	23.8	0.4	4.7	9.5	55.4	3.4	12.6	22.2
Plains Township <sup>♦</sup>	2,593,697	999,773	6,312,854	9,906,324	24.1	0.7	5.0	8.9	51.7	0.9	9.9	17.3
Wilkes-Barre Township <sup>HR/</sup>	1,622,499	446,723	3,949,034	6,018,256	26.1	2.3	6.7	10.9	58.6	5.5	14.9	23.2
<b>Wyoming Area</b>												
Exeter Borough	1,136,928	162,776	2,579,375	3,879,079	22.3	-0.8	-0.8	5.0	58.4	5.3	22.6	30.3
West Pittston Borough	837,852	267,596	1,900,853	3,006,301	23.3	—	—	5.6	55.5	3.4	20.4	26.5
West Wyoming Borough	574,048	151,731	1,302,355	2,028,134	24.8	1.2	1.2	7.0	67.3	11.3	29.5	36.6
Wyoming Borough	626,704	207,061	1,421,818	2,255,583	24.6	1.1	1.1	6.7	53.3	27.4	18.7	27.5
Exeter Township	515,510	96,516	1,169,549	1,781,575	24.7	1.2	1.2	7.0	59.4	-30.7	23.4	26.3
<b>Wyoming Valley West</b>												
Courtdale Borough	123,169	37,982	287,576	448,727	23.3	-0.0	-0.0	5.4	55.5	3.5	8.1	17.5
Edwardsville Borough	720,810	427,723	1,682,949	2,831,482	24.0	6.5	0.6	6.6	48.2	36.6	3.0	16.3
Forty Fort Borough	755,298	374,322	1,763,471	2,893,091	24.0	0.6	0.6	5.8	48.7	-3.2	3.3	11.2
Kingston Borough <sup>HR/</sup>	2,889,157	890,929	6,745,609	10,525,695	25.4	1.7	1.7	7.3	58.7	5.6	10.3	19.8
Larksville Borough	765,896	253,049	1,788,216	2,807,161	23.6	7.4	0.3	6.4	53.8	9.6	6.8	16.8
Luzerne Borough	337,035	148,474	786,910	1,272,419	25.2	1.5	1.5	6.9	56.6	4.2	8.8	17.7
Plymouth Borough	654,504	304,906	1,528,136	2,487,546	23.5	-10.4	0.2	3.9	49.7	-23.9	4.0	7.8
Pringle Borough	151,755	22,563	354,318	528,636	25.1	1.5	1.5	7.3	26.6	-15.8	-12.1	-3.8
Swoyersville Borough	774,697	187,702	1,808,765	2,771,164	24.7	1.2	1.2	6.8	58.3	5.3	10.0	19.9

See Footnotes on Last Page

## FOOTNOTES

### EXHIBIT I

◆ First Class Township

HR/ Home Rule Charter Municipality.

OP/ Optional Plan Municipality.

NA Not Applicable

1/ Includes the county's real estate tax rate of 90.8 mills.

2/ Reflects the county's real estate tax rate increase of 17.5 mill or 23.3 percent.

3/ Includes the county's real estate tax rate increase of 30.4 mills or 50.3 percent.

4/ City tax rates are based on market values and predetermined ratios established by the city, not by the county as is the case with most other jurisdictions. Because of this, city and total millage rates are not comparable with those of other county jurisdictions.

SOURCE: County, Municipalities, and School Districts

### EXHIBIT II

◆ First Class Township

HR/ Home Rule Charter Municipality

OP/ Optional Plan Municipality

1/ Gross tax levies for 1996, 2000, and 2001 are based on certified municipal assessments at a traditional predetermined rate of 35 percent of market value. The Common Level Ratio of assessed values to selling price as determined by the State Tax Equalization Board (STEB) was 7.4 percent in 1996 and 7.7 percent in 2000 (the most recent figure available). The gross real estate tax levies are the potential tax yields based on millages and the certified taxable valuations; they are not necessarily the amount of real estate tax revenue budgeted by the jurisdictions or the amount which they expect to receive.

2/ Includes Luzerne County school districts and municipalities only.

3/ Unlike the figures for the Hazleton Area School District presented elsewhere in this report, the year 2001 school tax levy figures for the district's member municipalities in Luzerne County presented on Exhibit II do not reflect the impact on the district's tax levy of the homestead/farmstead assessment exclusions granted under Act 50 because data by municipality were not made available to PEL in a timely manner.

PEL:CD October 2001