

Luzerne County

COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 2003 RISE BY 0.4 PERCENT SINCE LAST YEAR AND BY 20.9 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levy in 2003 for Luzerne County, the cities of Hazleton, Nanticoke, Pittston, and Wilkes-Barre, and the county's boroughs and townships totals \$87,929,351, which is \$364,552 or 0.4 percent higher than in 2002. (The gross real estate tax levy is the potential tax yield based on the millage and the certified taxable valuation; it is not necessarily the amount of real estate tax revenue budgeted by a jurisdiction or the amount which it expects to receive.)

Luzerne County's gross real estate tax levy increased by \$318,585 or 0.5 percent between 2002 and 2003 to \$67,965,767. Real estate tax levies also rose in 46 of the county's 76 municipalities, declined in 27, and were unchanged in one (Bear Creek Village Borough); in two county municipalities (Kingston and Slocum townships) there were no real estate taxes in 2002 and 2003. The largest increase in real estate tax levy among the county's municipalities since last year occurred in Exeter Township (\$52,972 or 32.2 percent). The largest absolute decreases were in the City of Hazleton (\$27,313), the boroughs of Dupont (\$19,725) and West Hazleton (\$10,286), and in Plains Township (\$17,440); the largest proportionate decreases were in Dupont Borough (12.2 percent) and Dorrance Township (9.7 percent). (See Exhibit I.)

For the five-year period beginning in 1998, the combined real estate tax levy of the county and its municipalities rose by \$15,200,367 or 20.9 percent. Luzerne County's 2003 real estate tax levy is \$14,825,199 or 27.9 percent higher than in 1998. Levies also rose in 56 of the municipalities during this period, they decreased in 18, and in two (Kingston and Slocum townships) there were no real estate taxes in either 1998 or 2003. The largest dollar increases in tax levy among the county's municipalities between 1998 and 2003 were in Edwardsville Borough (\$86,018) and the townships of Hazle (\$76,825) and Salem (\$118,407). The largest proportionate increases during the five-year period occurred in the townships of Dennison (272.6 percent) and Plymouth (99.3 percent). Salem Township, which did not levy a real estate tax in 1998, has a tax levy in 2003 of \$118,407. The largest of the 15 decreases was recorded in Wilkes-Barre City (\$397,285); proportionately, the largest decrease occurred in Dupont Borough (21.8 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 and its municipalities from year to year, assessed valuations in Luzerne 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. These 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 certified assessed valuation and tax levy countywide and in some municipalities, but, as a byproduct of deregulation, all jurisdictions have 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 result in reduced assessed valuations for selected properties in some municipalities and the county as a whole. While the specific impacts of these factors differ from jurisdiction to jurisdiction, combined, they have had a noticeable effect on the total certified value of taxable property and tax levies in Luzerne County during the five-year period under review.

Real estate tax levies for 2003 in Luzerne County's cities total \$7,978,582 and range from \$892,674 in Nanticoke to \$4,613,699 in Wilkes-Barre; the levies in the boroughs total \$5,831,424 and range from \$1,882 in Jeddo to \$885,539 in Kingston; the levies in the townships total \$6,153,778 and range from \$4,341 in Buck to \$1,066,259 in Plains. The aggregate real estate tax levy for the cities is down by \$9,268 or 2.6 percent since last year and by \$458,557 or 3.0 percent during the past five years. The tax levies in the boroughs rose by \$29,787 or 0.5 percent over 2002 and by \$160,144 or 2.8 percent over 1998. Levies in the townships during these two periods of time increased by \$25,448 or 0.4 percent and by \$673,581 or 12.3 percent, respectively.

Real estate tax millages for general purposes (and for special purposes if levied throughout the jurisdiction) increased in one municipality between 2002 and 2003, decreased in two, and were unchanged in 73. The increase occurred in Exeter Borough (4.0 mills or 30.8 percent); the decreases were recorded in Dupont Borough (5.0 mills or 16.7 percent) and Dorrance Township (1.0 mill or 11.1 percent). (See Exhibit I.)

Luzerne County's 2003 real estate millage remained unchanged from last year at 90.80 mills.

For the five-year period beginning in 1998, general purpose real estate tax millages increased in 16 municipalities, decreased in six, and remained the same in 54. The largest absolute millage increases between 1998 and 2003 occurred in Edwardsville Borough (8.97 mills), and the townships of Dennison (8.00 mills) and Plymouth (17.00 mills); Dennison Township recorded the largest proportionate millage increase during this period (200.0 percent). Salem Township, which levied no real estate tax in 1998, has a 2003 millage of 5.0 mills. The millage decreases during the five-year period were recorded in Wilkes-Barre City (2.0 mills or 3.6 percent); the boroughs of Dupont (9.5 mills or 27.5 percent), Forty Fort (1.0 mill or 2.2 percent), Nuangola (2.0 mills or 12.5 percent), and Plymouth (9.0 mills or 17.5 percent); and Foster Township (1.0 mill or 6.3 percent).

Luzerne County's 2003 millage is up by 16.15 mills or 21.6 percent over 1998.

Real estate tax rates in Luzerne County's boroughs now range from 5.00 in Bear Creek Village to 53.85 in Edwardsville; millages in the townships range from 3.00 in Buck to 38.00 in

Newport and Plains. City millages range from 30.00 in Pittston to 60.38 in Nanticoke; Hazleton's and Wilkes-Barre's 2003 millages are 35.90 and 53.63, respectively. (Because city tax rates in Wilkes-Barre and Pittston are based on market values and predetermined assessment ratios established by these cities, not by the county, their millages are not comparable with those of other county municipalities.) The townships of Kingston and Slocum did not levy real estate taxes in 2003.

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, 22 Luzerne County municipalities report garbage collection fees in 2003 ranging from \$1.50 to \$1.75 on a per bag basis and from \$65 to \$158 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.**

The certified assessed valuation of taxable property in Luzerne County for 2003 totals \$748,521,667, an increase of \$3,508,651 or 0.5 percent over 2002. Assessed valuations increased in 49 of the county's 76 municipalities in 2003 ranging from \$5,340 in Freeland Borough to \$1,095,130 in Butler Township. Another large absolute assessment increase occurred in Hazle Township (\$1,024,370). Proportionate increases since last year ranged from 0.1 percent in both Freeland Borough and Dallas Township to 6.7 percent in Dennison Township. Twenty-six decreases in assessed valuations occurred in 2003 ranging from \$80 in New Columbus Borough to \$1,229,440 in Wilkes-Barre City. Proportionately, the decreases ranged from less than 0.1 percent in New Columbus Borough to 2.5 percent in West Hazleton Borough. The assessed valuation in Bear Creek Village Borough was unchanged for 2003. (See Exhibit II.)

For the five-year period beginning in 1998, Luzerne County's certified assessed valuation grew by \$36,658,735 or 5.1 percent. Assessed valuations increased in 56 of the county's municipalities during this period. The largest increase occurred in Salem Township (\$12,905,990 or 119.8 percent). Decreases were recorded in 20 municipalities and ranged from \$3,539 in Hanover Township to \$5,051,850 in Wilkes-Barre City; proportionately, the decreases ranged from less than 0.1 percent in both Nanticoke City and Hanover Township to 13.5 percent in Warrior Run Borough.

The 2003 assessed valuations in Luzerne County's 36 boroughs range from \$105,610 in Jeddo to \$31,626,400 in Kingston, while the range in the 36 townships is from \$1,446,885 in Buck to \$42,433,390 in Hazle. The city valuations for county tax purposes range from \$10,991,645 in Pittston to \$71,747,435 in Wilkes-Barre. Hazleton's valuation is \$42,896,339, while Nanticoke's is \$14,784,267. (Pittston's and Wilkes-Barre's assessed valuations for city tax purposes based on the city-established market values and predetermined assessment ratios are \$31,067,670 and \$86,028,316, respectively.)

The county's traditional predetermined assessment ratio for 1998, 2002, and 2003 is 35.0 percent of market value. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 7.5 percent in 1998 and 7.2 percent in 2002 (the most recent figure available). Luzerne County most recently reassessed in 1965.

The foregoing narrative and 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 government and each municipality in the county. No valid comparison of tax burden among the municipalities can be made without a detailed analysis of the quantity and quality of services provided and the role of nonproperty taxes, special fees, and charges, and any municipal-operated utilities; such as, sewer and water.

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 our state 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.

EXHIBIT I

Luzerne County
County and Municipal Real Estate Tax Rates and Levies ^{1/}
2003

	2003		Change 2002 to 2003				Change 1998 to 2003			
	Tax	Gross	Tax Rate		Gross Tax Levy		Tax Rate		Gross tax Levy	
	Millage	Tax Levy ^{2/}	Mills	%	\$	%	Mills	%	\$	%
COUNTY:										
Luzerne	90.80	\$67,965,767	—	—	318,585	0.5	16.15	21.6	14,825,199	27.9
CITIES:										
Hazleton ^{OP/}	35.90	1,539,979	—	—	-27,313	-1.7	—	—	-58,308	-3.6
Nanticoke	60.38	892,674	—	—	11,084	1.3	—	—	-388	<-0.1
Pittston ^{3/}	30.00	932,030	—	—	2,728	0.3	—	—	-2,576	-0.3
Wilkes-Barre ^{HR/ 3/}	53.63	4,613,699	—	—	4,233	0.1	-2.00	-3.6	-397,285	-7.9
BOROUGHS:										
Ashley	38.00	118,262	—	—	-455	-0.4	—	—	-8,931	-7.0
Avoca	22.00	85,783	—	—	688	0.8	—	—	907	1.1
Bear Creek Village	5.00	7,452	—	—	—	—	—	—	-90	-1.2
Conyngham	29.00	209,546	—	—	566	0.3	6.00	26.1	42,313	25.3
Courtdale	28.00	37,818	—	—	-50	-0.1	—	—	659	1.8
Dallas	20.00	184,056	—	—	2,515	1.4	—	—	15,207	9.0
Dupont	25.00	142,547	-5.00	-16.7	-19,725	-12.2	-9.50	-27.5	-39,775	-21.8
Duryea	27.00	224,852	—	—	4,946	2.2	—	—	6,481	3.0
Edwardsville	53.85	439,676	—	—	-1,403	-0.3	8.97	20.0	86,018	24.3
Exeter	17.00	217,673	4.00	30.8	52,972	32.2	4.00	30.8	57,285	35.7
Forty Fort	45.00	370,658	—	—	-891	-0.2	-1.00	-2.2	-15,360	-4.0
Freeland	38.00	176,985	—	—	203	0.1	—	—	-3,458	-1.9
Harveys Lake	21.50	161,008	—	—	899	0.6	—	—	1,967	1.2
Hughestown	30.00	97,280	—	—	356	0.4	5.00	20.0	20,700	27.0
Jeddo	17.82	1,882	—	—	-7	-0.4	—	—	4	0.2
Kingston ^{HR/}	28.00	885,539	—	—	-3,553	-0.4	—	—	20,857	2.4
Laflin	22.00	150,859	—	—	823	0.5	4.00	22.2	42,816	39.6
Larksville	30.00	257,905	—	—	4,178	1.6	2.00	7.1	24,261	10.4
Laurel Run	30.00	36,298	—	—	-146	-0.4	—	—	-751	-2.0
Luzerne	40.00	149,254	—	—	812	0.5	—	—	4,868	3.4
Nescopeck	28.00	70,297	—	—	-160	-0.2	—	—	2,631	3.9
New Columbus	10.00	4,255	—	—	-1	<-0.1	—	—	313	7.9
Nuangola	14.00	26,472	—	—	53	0.2	-2.00	-12.5	-2,496	-8.6
Penn Lake Park	17.00	16,331	—	—	363	2.3	—	—	1,010	6.6
Plymouth	42.30	303,566	—	—	-494	-0.2	-9.00	-17.5	-69,906	-18.7
Pringle	13.50	22,541	—	—	-53	-0.2	—	—	299	1.3
Shickshinny	25.00	27,568	—	—	-300	-1.1	—	—	-132	-0.5
Sugar Notch	25.00	32,696	—	—	754	2.4	—	—	644	2.0
Swoyersville	22.00	189,933	—	—	445	0.2	—	—	7,506	4.1
Warrior Run	30.00	41,873	—	—	440	1.1	—	—	-6,553	-13.5
West Hazleton	35.00	395,465	—	—	-10,286	-2.5	—	—	-34,425	-8.0
West Pittston	29.00	263,034	—	—	-4,489	-1.7	—	—	-5,914	-2.2
West Wyoming	24.00	149,947	—	—	-311	-0.2	—	—	6,563	4.6
White Haven	41.00	91,133	—	—	-606	-0.7	—	—	963	1.1
Wyoming	30.00	210,214	—	—	1,838	0.9	—	—	2,964	1.4
Yatesville	13.00	30,766	—	—	-134	-0.4	—	—	699	2.3
TOWNSHIPS:										
Bear Creek	5.00	42,324	—	—	1,193	2.9	—	—	2,747	6.9
Black Creek	14.00	92,597	—	—	3,268	3.7	4.40	45.8	33,370	56.3
Buck	3.00	4,341	—	—	253	6.2	—	—	351	8.8
Butler	9.00	220,680	—	—	9,856	4.7	—	—	32,778	17.4
Conyngham	21.00	51,029	—	—	193	0.4	1.00	5.0	2,153	4.4
Dallas	9.00	208,326	—	—	184	0.1	—	—	15,682	8.1
Dennison	12.00	32,078	—	—	2,027	6.7	8.00	200.0	23,468	272.6
Dorrance	8.00	47,416	-1.00	-11.1	-5,079	-9.7	—	—	5,803	13.9

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Luzerne County
County and Municipal Real Estate Tax Rates and Levies ^{1/}
2003

	2003		Change 2002 to 2003				Change 1998 to 2003			
	Tax	Gross	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
	Millage	Tax Levy ^{2/}	Mills	%	\$	%	Mills	%	\$	%
TOWNSHIPS:										
Exeter	17.00	\$ 95,550	—	—	-898	-0.9	—	—	2,199	2.4
Fairmount	14.00	43,418	—	—	1,157	2.7	—	—	7,442	20.7
Fairview	14.00	192,257	—	—	8,258	4.5	—	—	20,001	11.6
Foster	15.00	124,164	—	—	655	0.5	-1.00	-6.3	-4,717	-3.7
Franklin	10.00	44,903	—	—	795	1.8	—	—	3,614	8.8
Hanover ❖	35.00	994,318	—	—	-9,365	-0.9	—	—	-124	<-0.1
Hazle	14.00	594,067	—	—	14,341	2.5	—	—	76,825	14.9
Hollenback	5.00	14,515	—	—	192	1.3	—	—	1,016	7.5
Hunlock	8.00	38,392	—	—	-827	-2.1	—	—	7,306	23.5
Huntington	8.00	37,612	—	—	500	1.3	—	—	4,745	14.4
Jackson	17.00	148,625	—	—	1,470	1.0	—	—	6,729	4.7
Jenkins	19.00	247,107	—	—	6,861	2.9	3.00	18.8	55,744	29.1
Kingston ^{HR/}	—	—	—	—	—	—	—	—	—	—
Lake	9.00	43,637	—	—	843	2.0	—	—	4,238	10.8
Lehman	16.00	133,145	—	—	1,778	1.4	—	—	8,873	7.1
Nescopeck	16.00	51,387	—	—	755	1.5	6.00	60.0	22,549	78.2
Newport ❖	38.00	209,903	—	—	1,806	0.9	5.00	15.2	3,239	1.6
Pittston	14.00	211,169	—	—	-4	—	—	—	14,906	7.6
Plains ❖	38.00	1,066,259	—	—	-17,440	-1.6	3.00	8.6	63,524	6.3
Plymouth	34.00	125,845	—	—	294	0.2	17.00	100.0	62,687	99.3
Rice	5.00	34,152	—	—	864	2.6	—	—	3,764	12.4
Ross	6.50	41,252	—	—	712	1.8	—	—	3,260	8.6
Salem	5.00	118,407	—	—	-476	-0.4	5.00	NA	118,407	NA
Slocum	—	—	—	—	—	—	—	—	—	—
Sugarloaf	12.90	187,824	—	—	8,621	4.8	2.00	18.3	41,422	28.3
Union	6.00	28,171	—	—	724	2.6	—	—	3,251	13.0
Wilkes-Barre ^{HR/}	25.00	448,621	—	—	-9,285	-2.0	—	—	12,286	2.8
Wright	7.00	180,287	—	—	1,222	0.7	—	—	14,043	8.4

❖ First Class Township

OP/ Optional Plan municipality

HR/ Home Rule Charter municipality

NA = Not Applicable

^{1/} Tax rates and levies are based on the county's certified municipal assessments at a traditional predetermined assessment ratio of 35 percent of market value unless otherwise noted. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 7.5 percent in 1998 and 7.2 percent in 2002 (the most recent figure available).

^{2/} The gross real estate tax levy is the potential tax yield based on the millage and the certified taxable valuation; it is not necessarily the amount of real estate tax revenue budgeted by a jurisdiction or the amount which it expects to receive.

^{3/} Tax rates and levies are based on market values and predetermined ratios established by the city. Pittston's predetermined ratio is 100 percent; Wilkes-Barre's is 50 percent. Because tax rates in Wilkes-Barre and Pittston are based on market values and predetermined assessment ratios established by these cities, not by the county as is the case with all other jurisdictions, the millage rates in these two cities are not comparable with those of any other county municipality.

EXHIBIT II

Luzerne County
County and Municipal Assessed Valuations^{1/}
 2003

	2003 Assessed Valuation	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
COUNTY:					
Luzerne	\$748,521,667	3,508,651	0.5	36,658,735	5.1
CITIES:					
Hazleton ^{OP/}	42,896,339	-760,820	-1.7	-1,624,180	-3.6
Nanticoke	14,784,267	183,570	1.3	-6,430	<-0.1
Pittston	10,991,645	99,750	0.9	-175,465	-1.6
City Valuation ^{2/}	31,067,670	90,924	0.3	-85,858	-0.3
Wilkes-Barre ^{HR/}	71,747,435	-1,229,440	-1.7	-5,051,850	-6.6
City Valuation ^{3/}	86,028,316	78,913	0.1	-4,048,692	-4.5
BOROUGHES:					
Ashley	3,112,170	-11,960	-0.4	-235,020	-7.0
Avoca	3,899,230	31,260	0.8	41,230	1.1
Bear Creek Village	1,490,320	—	—	-18,130	-1.2
Conyngham	7,225,710	19,510	0.3	-45,310	-0.6
Courtdale	1,350,640	-1,780	-0.1	23,550	1.8
Dallas	9,202,800	125,770	1.4	760,360	9.0
Dupont	5,701,890	292,820	5.4	417,180	7.9
Duryea	8,327,855	183,175	2.2	240,025	3.0
Edwardsville	8,164,830	-26,050	-0.3	284,740	3.6
Exeter	12,804,268	134,990	1.1	466,710	3.8
Forty Fort	8,236,840	-19,810	-0.2	-154,850	-1.8
Freeland	4,657,510	5,340	0.1	-90,990	-1.9
Harveys Lake	7,488,740	41,790	0.6	91,480	1.2
Hughestown	3,242,660	11,870	0.4	179,480	5.9
Jeddo	105,610	-400	-0.4	200	0.2
Kingston ^{HR/}	31,626,400	-126,890	-0.4	744,910	2.4
Lafin	6,857,230	37,390	0.5	854,860	14.2
Larksville	8,596,830	139,270	1.6	252,400	3.0
Laurel Run	1,209,940	-4,860	-0.4	-25,040	-2.0
Luzerne	3,731,350	20,300	0.5	121,690	3.4
Nescopeck	2,510,610	-5,720	-0.2	93,950	3.9
New Columbus	425,530	-80	<-0.1	31,300	7.9
Nuangola	1,890,830	3,750	0.2	80,300	4.4
Penn Lake Park	960,640	21,340	2.3	59,390	6.6
Plymouth	7,176,500	-11,690	-0.2	-103,665	-1.4
Pringle	1,669,680	-3,960	-0.2	22,100	1.3
Shickshinny	1,102,700	-12,010	-1.1	-5,310	-0.5
Sugar Notch	1,307,830	30,160	2.4	25,770	2.0
Swoyersville	8,633,330	20,260	0.2	341,210	4.1
Warrior Run	1,395,750	14,650	1.1	-218,450	-13.5
West Hazleton	11,298,990	-293,890	-2.5	-983,570	-8.0
West Pittston	9,070,150	-154,790	-1.7	-203,910	-2.2
West Wyoming	6,247,790	-12,980	-0.2	273,440	4.6
White Haven	2,222,760	-14,770	-0.7	23,490	1.1
Wyoming	7,007,130	61,250	0.9	98,810	1.4
Yatesville	2,366,580	-10,310	-0.4	53,770	2.3
TOWNSHIPS:					
Bear Creek	8,464,782	238,532	2.9	549,452	6.9
Black Creek	6,614,100	233,490	3.7	444,580	7.2
Buck	1,446,885	84,260	6.2	116,790	8.8
Butler	24,520,040	1,095,130	4.7	3,642,070	17.4
Conyngham	2,429,960	9,200	0.4	-13,840	-0.6
Dallas	23,147,295	20,435	0.1	1,742,405	8.1
Dennison	2,673,190	168,960	6.7	520,690	24.2
Dorrance	5,926,980	94,190	1.6	725,360	13.9
Exeter	5,620,578	-52,842	-0.9	129,318	2.4
Fairmount	3,101,280	82,640	2.7	531,590	20.7

Luzerne County
County and Municipal Assessed Valuations^{1/}
2003

	2003 Assessed Valuation	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
TOWNSHIPS:					
Fairview	\$13,732,670	589,890	4.5	1,428,670	11.6
Foster	8,277,616	43,650	0.5	222,526	2.8
Franklin	4,490,290	79,480	1.8	361,410	8.8
Hanover ❖	28,409,091	-267,560	-0.9	-3,539	<-0.1
Hazle	42,433,390	1,024,370	2.5	5,487,510	14.9
Hollenback	2,902,990	38,430	1.3	203,240	7.5
Hunlock	4,799,020	-103,350	-2.1	913,310	23.5
Huntington	4,701,510	62,460	1.3	593,130	14.4
Jackson	8,742,660	86,470	1.0	395,860	4.7
Jenkins	13,005,655	361,140	2.9	1,045,460	8.7
Kingston ^{HR/}	19,309,450	175,130	0.9	1,401,160	7.8
Lake	4,848,606	93,746	2.0	470,936	10.8
Lehman	8,321,569	111,160	1.4	554,571	7.1
Nescopeck	3,211,670	47,170	1.5	327,860	11.4
Newport ❖	5,523,756	47,520	0.9	-738,794	-11.8
Pittston	15,083,485	-305	<-0.1	1,064,670	7.6
Plains ❖	28,059,460	-458,930	-1.6	-590,105	-2.1
Plymouth	3,701,310	8,640	0.2	-13,870	-0.4
Rice	6,830,390	172,760	2.6	752,880	12.4
Ross	6,346,490	109,620	1.8	501,560	8.6
Salem	23,681,390	-95,240	-0.4	12,905,990	119.8
Slocum	2,469,530	40,330	1.7	177,690	7.8
Sugarloaf	14,560,010	668,320	4.8	1,128,620	8.4
Union	4,695,110	120,530	2.6	541,790	13.0
Wilkes-Barre ^{HR/}	17,944,850	-371,390	-2.0	491,460	2.8
Wright	25,755,300	174,610	0.7	2,006,150	8.4

❖ First Class Township

OP/ Optional Plan municipality

HR/ Home Rule Charter municipality

1/ Valuations are based on the county's certified municipal assessments at a traditional predetermined assessment ratio of 35 percent of market values unless otherwise noted. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 7.5 percent in 1998 and 7.2 percent in 2002 (the most recent figure available).

2/ For city tax purposes, the valuations are based on city-established market values and a predetermined 100 percent assessment ratio.

3/ For city tax purposes, the valuations are based on city-established market values and a predetermined 50 percent assessment ratio.

SOURCE: Luzerne County Assessment Office and the cities of Pittston and Wilkes-Barre.

PEL:CD August 2003