



# Research Summary

## Pennsylvania Economy League

CENTRAL DIVISION

May 2000

### Luzerne County

#### **COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 2000 RISE BY 33.0 PERCENT SINCE LAST YEAR AND BY 60.7 PERCENT IN THE PAST FIVE YEARS**

**The gross real estate tax levy** for the year 2000 for Luzerne County, the cities of Hazleton, Nanticoke, Pittston, and Wilkes-Barre, and the county's boroughs and townships totals \$95803,736 which is \$23,791,072 or 33.0 percent higher than in 1999. (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 real estate tax levy increased by \$22,166,553 or 42.1 percent between 1999 and 2000 to \$74,784,739. Real estate tax levies also rose in 49 of the county's 76 municipalities, they declined in 25, and in two (the townships of Kingston and Slocurn) there were no real estate taxes in 1999 and 2000. The largest dollar increases in real estate tax levy among the county's municipalities since last year occurred in Edwardsville Borough (\$47,501) and Salem Township (\$1,516,103), which had no tax levy in 1999. The largest proportionate increase was in Dennison Township (225.1 percent). The largest absolute decreases in real estate tax levies were recorded in Wilkes-Barre City (\$42,291) and Plymouth Borough (\$31,877). Proportionately, the largest decreases were in the boroughs of Nuangola (9.7 percent) and Plymouth (8.6 percent) (See Exhibit I.)

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 (and, in conjunction with the real estate tax millage, the tax levy as well), assessed valuations and tax levies in Luzerne County in the year 2000 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) 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 has increased the certified assessed valuation and tax levy countywide and in some municipalities, but, as a byproduct of deregulation, all jurisdictions will

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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 and possibly the tax levy 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 substantial effect on the total certified value of taxable property and tax levies in Luzerne County for the year 2000.

For example, based on the certified assessed valuations, \$21,520,530 of the county’s real estate tax levy for 2000 is linked to the assessment on a deregulated nuclear electric generating facility; this is 97.1 percent of the increase in the county’s tax levy since last year. Similarly, in Salem Township \$1,461,000 or more than 96 percent of this year’s levy is related to the assessment on this facility. It should be noted, however, that the taxable value of this facility is the subject of an assessment appeal, and, as such, there is a question as to whether tax revenues will be realized in 2000. In fact, neither of the affected jurisdictions budgeted the full amount of tax revenue which this facility would generate based on the certified assessment. Excluding this facility from the calculation, the 2000 tax levy of the county would have risen by just \$646,023 or 1.2 percent over 1999; in Salem Township the 2000 levy would have been up by \$55,103; and the combined tax levy for Luzerne County and all its municipalities would have increased by \$809,542 or 1.1 percent over 1999.

For the five-year period beginning in 1995, the combined real estate tax levy of the county and its 76 municipalities rose by \$36,171,056 or 60.7 percent. Luzerne County’s 2000 real estate tax levy is \$33,688,122 or 82.0 percent higher than in 1995. Levies also rose in 62 of the municipalities during this period, they decreased in 12, and in two (Kingston and Slocum townships) there were no real estate taxes in 1995 or 2000. The largest dollar increases in tax levy among the county’s municipalities for the five-year period were in Nanticoke City (\$239,431), Butler Township (\$116,483), and Salem Township (\$1,516,103), which had no tax levy in 1995. The largest proportionate increases occurred in Butler and Dennison townships (151.1 percent and 260.8 percent, respectively). The largest of the 12 decreases were recorded in Wilkes-Barre City (\$337,941), the boroughs of Dupont (\$31,109) and Plymouth (\$58,362), and in Exeter Township (\$36,083). Proportionately, the largest decreases occurred in Dupont Borough (20.1 percent) and Exeter Township (27.4 percent). As indicated above, independent of the disputed assessment on the nuclear electric generating facility, the increase in the tax levy during the five-year period for Luzerne County, Salem Township, and the total of all jurisdictions combined would have been substantially lower.

Real estate tax levies for 2000 in Luzerne County’s cities total \$8,182,709 and range from \$891,067 in Nanticoke to \$4,766,919 in Wilkes-Barre; the levies in the boroughs total \$5,702,292 and range from \$1,882 in Jeddo to \$875,715 in Kingston; the levies in the townships total \$7,133,444 and range from \$3,957 in Buck to \$1,516,103 in Salem. Real estate tax levies in the cities are down by \$52,085 or 0.6 percent since last year but are up by \$7,480 or 0.1 percent during the past five years. The tax levies in the boroughs rose by \$25,693 or 0.5 percent over 1999 and by \$341,862 or 6.4 percent over 1995. Levies in the townships during these two periods of time increased by \$1,650,911 or 30.1 percent and by \$2,133,592 or 42.7 percent, respectively.

**Real estate tax millages** for general purposes (and for special purposes if levied throughout the jurisdiction) increased in five municipalities between 1999 and 2000, decreased in three and were

unchanged in the remaining 68. The increases were recorded in Edwardsville Borough (6.00 mills or 13.4 percent) and the townships of Conyngham (1.0 mill or 5.0 percent), Dennison (8.0 mills or 200.0 percent), Newport (5.0 mills or 15.2 percent), and Salem (which did not have a real estate tax in 1999, but levied 5.0 mills in 2000). Millages decreased in three county municipalities—the boroughs of Forty Fort (1.0 mill or 2.2 percent), Nuangola (2.0 mills or 12.5 percent), and Plymouth (4.0 mills or 7.8 percent). Luzerne County's real estate millage remained unchanged from 1999 at 73.65 mills. (See Exhibit I.)

For the five-year period beginning in 1995, general purpose real estate tax millages increased in 18 municipalities, decreased in eight, and remained the same in 50. The largest millage increases occurred in Nanticoke City (15.16 mills), the boroughs of Conyngham (9.00 mills) and Edwardsville (11.99 mills), and in Dennison Township (8.00 mills). Dennison Township recorded the largest proportionate increase (200.0 percent). The decreases were recorded in the City of Wilkes-Barre (2.00 mills or 3.6 percent); the boroughs of Dupont (11.50 mills or 33.3 percent), Forty Fort (1.00 mill or 2.2 percent), Nuangola (2.00 mills or 12.5 percent), and Plymouth (8.00 mills or 14.5 percent); and in the townships of Exeter (9.00 mills or 34.6 percent), Rice (2.00 mills or 28.6 percent), and Wright (1.00 mill or 12.5 percent). Luzerne County's year 2000 millage is 13.25 mills or 21.9 percent higher than in 1995.

Real estate tax rates in Luzerne County's boroughs now range from 5.00 in Bear Creek Village to 50.88 in Edwardsville; millages in the townships range from 3.00 in Buck to 38.00 in Newport. City millages range from 30.00 in Pittston to 60.38 in Nanticoke; Hazleton's and Wilkes-Barre's 2000 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 2000.

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 2000 ranging from \$1.25 to \$1.75 on a per bag basis and from \$70 to \$152 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 2000 totals \$1,015,407,179, an increase of \$300,971,525 or 42.1 percent over 1999. Assessed valuations increased in 52 of the county's 76 municipalities in 2000 ranging from \$200 in Jeddo Borough to \$292,228,770 in Salem Township. Other significant dollar increases occurred in the townships of Hazle (\$2,833,465) and Wright (\$2,234,280). The largest proportionate increase during this period was recorded in Salem Township (2,658.6 percent). Twenty-four decreases in assessed valuations occurred in 2000 ranging from \$800 in Larksville Borough to \$1,482,160 in Wilkes-Barre City. Proportionately, the decreases ranged

from less than 0.1 percent in the boroughs of Larksville and West Pittston and the townships of Plymouth and Wilkes-Barre to 2.0 percent in City of Wilkes-Barre. (See Exhibit II.)

For the five-year period beginning in 1995, Luzerne County's certified assessed valuation grew by \$334,999,615 or 49.2 percent. Assessed valuations increased in 67 of the county's municipalities during this period. The largest increase occurred in Salem Township (\$292,581,530 or 2,750.1 percent). Decreases occurred in Wilkes-Barre City (\$3,072,560 or 4.0 percent); in the boroughs of Ashley (\$3,810 or 0.1 percent), Duryea (\$81,150 or 1.0 percent), Edwardsville (\$611,830 or 7.2 percent), Forty Fort (\$58,580 or 0.7 percent), Plymouth (\$14,755 or 0.2 percent), and Pringle (\$44,100 or 2.6 percent); and in the townships of Hanover (\$65,790 or 0.2 percent) and Newport (\$318,034 or 5.3 percent).

As indicated in the context of the tax levy increases for the year 2000, virtually all of the increase in the year 2000 assessed valuation countywide and in Salem Township flows from the valuation on the deregulated nuclear electric generating facility which is the subject of an appeal. In the absence of the assessment that is in dispute, the total 2000 assessed valuation of the county would have risen by just \$8,771,525 or 1.2 percent from 1999 (and by \$42,799,615 or 6.3 percent over 1995); in Salem Township the 2000 assessed valuation would have grown by only \$28,770 or 0.3 percent over 1999 (and by \$381,530 or 3.6 percent over 1995).

The 2000 assessed valuations in Luzerne County's 36 boroughs range from \$105,610 in Jeddo to \$31,275,550 in Kingston, while the range in the 36 townships is from \$1,318,945 in Buck to \$303,220,500 in Salem. The city valuations for county tax purposes range from \$11,109,115 in Pittston to \$74,498,645 in Wilkes-Barre. Hazleton's valuation is \$44,291,629, while Nanticoke's is \$14,757,657. (Pittston's and Wilkes-Barre's assessed valuations for city tax purposes based on the city-established market values and predetermined assessment ratios are \$31,115,144 and \$88,885,314, respectively.)

The county's traditional predetermined assessment ratio for 1995, 1999, and 2000 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 1995 and 7.5 percent in 1998 (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 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 Luzerne County and throughout Pennsylvania.

EXHIBIT I

Luzerne County  
County and Municipal Real Estate Tax Rates and Levies <sup>1/</sup>  
2000

	2000		Change 1999 to 2000				Change 1995 to 2000			
	Tax	Gross	Tax Rate		Gross Tax Levy		Tax Rate		Gross tax Levy	
	Millage	Tax Levy <sup>2/</sup>	Mills	%	\$	%	Mills	%	\$	%
COUNTY:										
Luzerne <sup>3/</sup>	73.65	\$74,784,739	—	—	22,166,553	42.1	13.25	21.9	33,688,122	82.0
CITIES:										
Hazleton <sup>OP/</sup>	35.90	1,590,069	—	—	-3,017	-0.2	—	—	45,766	3.0
Nanticoke	60.38	891,067	—	—	-1,512	-0.2	15.16	33.5	239,431	36.7
Pittston <sup>4/</sup>	30.00	934,654	—	—	-5,265	-0.6	1.00	3.4	60,224	6.9
Wilkes-Barre <sup>HR/ 4/</sup>	53.63	4,766,919	—	—	-42,291	-0.9	-2.00	-3.6	-337,941	-6.6
BOROUGHES:										
Ashley	38.00	122,955	—	—	-648	-0.5	—	—	-144	-0.1
Avoca	22.00	85,035	—	—	-218	-0.3	—	—	4,123	5.1
Bear Creek Village	5.00	7,435	—	—	-44	-0.6	—	—	44	0.6
Conyngham	29.00	209,580	—	—	-504	-0.2	9.00	45.0	65,623	45.6
Courtdale	28.00	37,991	—	—	255	0.7	—	—	1,713	4.7
Dallas	20.00	175,542	—	—	2,513	1.5	—	—	19,914	12.8
Dupont	23.00	123,627	—	—	1,465	1.2	-11.50	-33.3	-31,109	-20.1
Duryea	27.00	220,384	—	—	738	0.3	—	—	-2,191	-1.0
Edwardsville	50.88	401,433	6.00	13.4	47,501	13.4	11.99	30.8	70,805	21.4
Exeter	13.00	164,092	—	—	1,952	1.2	—	—	12,576	8.3
Forty Fort	45.00	372,116	-1.00	-2.2	-13,222	-3.4	-1.00	-2.2	-10,964	-2.9
Freeland	38.00	181,077	—	—	1,356	0.8	—	—	4,001	2.3
Harveys Lake	21.50	160,470	—	—	449	0.3	—	—	8,042	5.3
Hughestown	25.00	76,742	—	—	718	0.9	—	—	3,362	4.6
Jeddo	17.82	1,882	—	—	4	0.2	—	—	11	0.6
Kingston <sup>HR/</sup>	28.00	875,715	—	—	1,752	0.2	—	—	33,914	4.0
Laflin	18.00	119,366	—	—	9,167	8.3	—	—	19,164	19.1
Larksville	28.00	235,580	—	—	-22	<-0.1	3.00	12.0	31,891	15.7
Laurel Run	30.00	36,554	—	—	99	0.3	—	—	1,415	4.0
Luzerne	40.00	146,257	—	—	-168	-0.1	—	—	2,876	2.0
Nescopeck	28.00	68,841	—	—	144	0.2	2.00	7.7	6,374	10.2
New Columbus	10.00	4,199	—	—	-33	-0.8	—	—	257	6.5
Nuangola	14.00	26,151	-2.00	-12.5	-2,800	-9.7	-2.00	-12.5	-2,315	-8.1
Penn Lake Park	17.00	16,066	—	—	478	3.1	2.00	13.3	2,731	20.5
Plymouth	47.30	340,239	-4.00	-7.8	-31,877	-8.6	-8.00	-14.5	-58,362	-14.6
Pringle	13.50	22,239	—	—	-56	-0.3	—	—	-595	-2.6
Shickshinny	25.00	28,033	—	—	164	0.6	—	—	267	1.0
Sugar Notch	25.00	31,598	—	—	43	0.1	—	—	226	0.7
Swoyersville	22.00	185,561	—	—	307	0.2	—	—	7,670	4.3
Warrior Run	30.00	48,216	—	—	-304	-0.6	—	—	1,264	2.7
West Hazleton	35.00	433,774	—	—	3,948	0.9	—	—	69,726	19.2
West Pittston	29.00	267,475	—	—	-90	<-0.1	—	—	8,868	3.4
West Wyoming	24.00	149,871	—	—	1,888	1.3	—	—	16,963	12.8
White Haven	41.00	91,355	—	—	1,094	1.2	—	—	2,073	2.3
Wyoming	30.00	204,869	—	—	-240	-0.1	6.00	25.0	42,901	26.5
Yatesville	13.00	29,972	—	—	-116	-0.4	—	—	8,748	41.2
TOWNSHIPS:										
Bear Creek	5.00	40,025	—	—	339	0.9	—	—	1,936	5.1
Black Creek	9.60	60,036	—	—	-118	-0.2	4.00	71.4	26,057	76.7
Buck	3.00	3,957	—	—	-15	-0.4	—	—	207	5.5
Butler	9.00	193,573	—	—	2,561	1.3	5.00	125.0	116,483	151.1
Conyngham	21.00	50,526	1.00	5.0	2,527	5.3	7.00	50.0	17,926	55.0
Dallas	9.00	196,736	—	—	2,085	1.1	3.00	50.0	75,081	61.7
Dennison	12.00	28,724	8.00	200.0	19,889	225.1	8.00	200.0	20,763	260.8
Dorrance	8.00	46,684	—	—	4,455	10.5	—	—	9,510	25.6

EXHIBIT I

Luzerne County  
County and Municipal Real Estate Tax Rates and Levies <sup>1/</sup>  
2000

	2000		Change 1999 to 2000				Change 1995 to 2000			
	Tax	Gross	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
	Millage	Tax Levy <sup>2/</sup>	Mills	%	\$	%	Mills	%	\$	%
TOWNSHIPS:										
Exeter	17.00	\$ 95,408	—	—	1,161	1.2	-9.00	-34.6	-36,083	-27.4
Fairmount	14.00	41,184	—	—	1,635	4.1	—	—	7,538	22.4
Fairview	14.00	176,084	—	—	3,510	2.0	2.00	16.7	38,638	28.1
Foster	16.00	129,509	—	—	-124	-0.1	6.00	60.0	50,809	64.6
Franklin	10.00	43,442	—	—	471	1.1	2.00	25.0	12,909	42.3
Hanover <sup>❖</sup>	35.00	952,379	—	—	-17,836	-1.8	—	—	-2,303	-0.2
Hazle	14.00	556,529	—	—	39,668	7.7	—	—	55,846	11.2
Hollenback	5.00	13,790	—	—	153	1.1	—	—	819	6.3
Hunlock	8.00	39,970	—	—	6,053	17.8	—	—	9,273	30.2
Huntington	8.00	35,766	—	—	137	0.4	—	—	3,628	11.3
Jackson	17.00	144,136	—	—	2,032	1.4	—	—	7,379	5.4
Jenkins	16.00	199,479	—	—	4,155	2.1	—	—	25,484	14.6
Kingston <sup>HR/</sup>	—	—	—	—	—	—	—	—	—	—
Lake	9.00	41,732	—	—	1,175	2.9	—	—	5,134	14.0
Lehman	16.00	130,098	—	—	4,186	3.3	—	—	11,971	10.1
Nescopeck	10.00	30,371	—	—	875	3.0	—	—	3,535	13.2
Newport <sup>❖</sup>	38.00	214,239	5.00	15.2	28,476	15.3	—	—	-12,086	-5.3
Pittston	14.00	202,896	—	—	3,878	1.9	—	—	32,497	19.1
Plains <sup>❖</sup>	35.00	992,972	—	—	4,946	0.5	—	—	18,702	1.9
Plymouth	17.00	62,102	—	—	-17	<-0.1	—	—	1,725	2.9
Rice	5.00	31,973	—	—	923	3.0	-2.00	-28.6	-7,267	-18.5
Ross	6.50	39,853	—	—	1,077	2.8	—	—	4,570	13.0
Salem <sup>5/</sup>	5.00	1,516,103	5.00	NA	1,516,103	NA	5.00	NA	1,516,103	NA
Slocum	—	—	—	—	—	—	—	—	—	—
Sugarloaf	12.90	175,198	—	—	1,037	0.6	3.40	35.8	53,308	43.7
Union	6.00	26,596	—	—	34	0.1	—	—	2,538	10.5
Wilkes-Barre <sup>HR/</sup>	25.00	436,589	—	—	-160	<-0.1	—	—	39,089	9.8
Wright	7.00	184,785	—	—	15,640	9.2	-1.00	-12.5	21,873	13.4

- ❖ 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 1995 and 7.5 percent in 1998 (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/ More than \$21.5 million of the county's overall real estate tax levy for 2000 is linked to the assessment on a deregulated nuclear electric generating facility; this is 97.1 percent of the increase in the county's tax levy since last year. The taxable value of this facility is the subject of an assessment appeal; as such, there is some question as to whether revenues will be realized in 2000. Excluding the disputed assessment, the county's year 2000 tax levy would total \$53,264,209—and increase of \$646,023 or 1.2 percent over 1999 and an increase of \$12,167,592 or 29.6 percent over 1995.
- 4/ 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.
- 5/ About \$1.46 million (more than 96 percent) of Salem Township's tax levy for 2000 is related to the assessment on the deregulated nuclear electric generating facility which is under appeal. It is uncertain that this revenue will materialize in 2000. Independent of the assessment on this facility, the township's year 2000 gross tax levy would total \$55,103.

EXHIBIT II

Luzerne County  
Assessed Valuations<sup>1/</sup>  
2000

	Assessed Valuation	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
COUNTY:					
Luzerne <sup>2/</sup>	\$1,015,407,179	300,971,525	42.1	334,999,615	49.2
CITIES:					
Hazleton <sup>OP/</sup>	44,291,629	-84,020	-0.2	1,274,830	3.0
Nanticoke	14,757,657	-25,030	-0.2	347,317	2.4
Pittston	11,109,115	-41,985	-0.4	315,625	2.9
City Valuation <sup>3/</sup>	31,155,144	-175,481	-0.6	1,002,370	3.3
Wilkes-Barre <sup>HR/</sup>	74,498,645	-1,482,160	-2.0	-3,072,560	-4.0
City Valuation <sup>4/</sup>	88,885,314	-788,554	-0.9	-2,879,204	-3.1
BOROUGHES:					
Ashley	3,235,650	-17,050	-0.5	-3,810	-0.1
Avoca	3,865,210	-9,940	-0.3	187,370	5.1
Bear Creek Village	1,487,070	-8,820	-0.6	8,810	0.6
Conyngham	7,226,900	-17,370	-0.2	29,040	0.4
Courtdale	1,356,810	9,080	0.7	61,180	4.7
Dallas	8,777,100	125,650	1.5	995,690	12.8
Dupont	5,375,100	63,710	1.2	890,010	19.8
Duryea	8,162,370	27,340	0.3	-81,150	-1.0
Edwardsville	7,889,790	3,610	<0.1	-611,830	-7.2
Exeter	12,622,478	150,200	1.2	967,398	8.3
Forty Fort	8,269,240	-107,680	-1.3	-58,580	-0.7
Freeland	4,765,180	35,690	0.8	105,290	2.3
Harveys Lake	7,463,710	20,890	0.3	374,040	5.3
Hughestown	3,069,680	28,730	0.9	134,500	4.6
Jeddo	105,610	200	0.2	640	0.6
Kingston <sup>HR/</sup>	31,275,550	62,570	0.2	1,211,220	4.0
Lafin	6,631,440	509,270	8.3	1,064,680	19.1
Larksville	8,413,560	-800	<-0.1	266,020	3.3
Laurel Run	1,218,450	3,300	0.3	47,140	4.0
Luzerne	3,656,430	-4,190	-0.1	71,910	2.0
Nescopeck	2,458,600	5,120	0.2	56,010	2.3
New Columbus	419,890	-3,350	-0.8	25,740	6.5
Nuangola	1,867,920	58,460	3.2	88,810	5.0
Penn Lake Park	945,030	28,080	3.1	56,050	6.3
Plymouth	7,193,220	-60,495	-0.8	-14,755	-0.2
Pringle	1,647,300	-4,160	-0.3	-44,100	-2.6
Shickshinny	1,121,310	6,570	0.6	10,670	1.0
Sugar Notch	1,263,900	1,720	0.1	9,030	0.7
Swoyersville	8,434,570	13,940	0.2	348,610	4.3
Warrior Run	1,607,190	-10,150	-0.6	42,140	2.7
West Hazleton	12,393,550	112,820	0.9	1,992,190	19.2
West Pittston	9,223,280	-3,100	<-0.1	305,794	3.4
West Wyoming	6,244,630	78,680	1.3	706,780	12.8
White Haven	2,228,160	26,670	1.2	50,540	2.3
Wyoming	6,828,960	-8,000	-0.1	80,310	1.2
Yatesville	2,305,540	-8,950	-0.4	672,940	41.2
TOWNSHIPS:					
Bear Creek	8,005,080	67,810	0.9	387,200	5.1
Black Creek	6,253,740	-12,340	-0.2	186,000	3.1
Buck	1,318,945	-4,900	-0.4	68,870	5.5
Butler	21,508,150	284,550	1.3	2,235,700	11.6
Conyngham	2,405,980	6,030	0.3	77,380	3.3
Dallas	21,859,595	231,690	1.1	1,583,695	7.8
Dennison	2,393,700	184,880	8.4	403,440	20.3
Dorrance	5,835,520	556,950	10.6	1,188,760	25.6
Exeter	5,612,220	68,270	1.2	554,890	11.0
Fairmount	2,941,680	116,770	4.1	538,390	22.4

EXHIBIT II

Luzerne County  
Assessed Valuations<sup>1/</sup>  
2000

	Assessed Valuation	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
TOWNSHIPS:					
Fairview	\$12,577,410	250,730	2.0	1,123,560	9.8
Foster	8,094,320	-7,740	-0.1	224,340	2.9
Franklin	4,344,220	47,110	1.1	527,610	13.8
Hanover ❖	27,210,830	-509,600	-1.8	-65,790	-0.2
Hazle	39,752,105	2,833,465	7.7	3,989,005	11.2
Hollenback	2,757,920	30,610	1.1	163,700	6.3
Hunlock	4,996,250	756,660	17.8	1,159,150	30.2
Huntington	4,470,770	17,130	0.4	453,500	11.3
Jackson	8,478,560	119,530	1.4	434,050	5.4
Jenkins	12,467,465	259,700	2.1	1,592,790	14.6
Kingston <sup>HR/</sup>	18,404,130	296,060	1.6	1,897,280	11.5
Lake	4,636,940	130,640	2.9	570,525	14.0
Lehman	8,131,149	261,670	3.3	748,199	10.1
Nescopeck	3,037,050	87,490	3.0	353,450	13.2
Newport ❖	5,637,876	8,690	0.2	-318,034	-5.3
Pittston	14,492,555	276,990	1.9	2,321,210	19.1
Plains ❖	28,370,625	141,300	0.5	534,326	1.9
Plymouth	3,653,030	-1,000	<-0.1	101,470	2.9
Rice	6,394,670	184,750	3.0	788,930	14.1
Ross	6,131,160	165,550	2.8	703,020	13.0
Salem <sup>2/</sup>	303,220,500	292,228,770	2,658.6	292,581,530	2,750.1
Slocum	2,430,420	104,460	4.5	209,040	9.4
Sugarloaf	13,581,220	80,330	0.6	750,670	5.9
Union	4,432,590	5,600	0.1	422,890	10.5
Wilkes-Barre <sup>HR/</sup>	17,463,560	-6,410	<-0.1	1,563,550	9.8
Wright	26,397,820	2,234,280	9.2	6,033,780	29.6

- ❖ First Class Township
- <sup>OP/</sup> Optional Plan municipality
- <sup>HR/</sup> 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 1995 and 7.5 percent in 1998 (the most recent figure available).

2/ Virtually all of the increase in the 2000 assessed valuation countywide and in Salem Township flows from the valuation placed on a deregulated nuclear electric generating facility which is the subject of an appeal. In the absence of the assessment that is in dispute, the total 2000 assessed valuation of the county would be \$723,207,179; Salem Township's valuation would be \$11,020,500. As such, the county's assessed valuation would have risen by just \$8,771,525 or 1.2 percent from 1999 (and by \$42,799,615 or 6.3 percent over 1995). In Salem Township the 2000 assessed valuation would have risen by only \$28,770 or 0.3 percent over 1999 (and by \$381,530 or 3.6 percent over 1995).

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

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