



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

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Lycoming County

SCHOOL REAL ESTATE TAX LEVIES FOR 2001 RISE BY 2.4 PERCENT SINCE LAST YEAR AND BY 15.8 PERCENT IN THE PAST FIVE YEARS

Gross real estate tax levies for the year 2001 in Lycoming County's eight school districts total \$48,415,555, which is \$1,139,064 or 2.4 percent higher than in 2000. (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 jurisdictions or the amount which they expect to receive.)

Real estate tax levies rose in each of the county's eight districts between 2000 and 2001 because of increases in millage rates and/or assessed valuations. The largest increases occurred in Loyalsock Township (\$533,012 or 8.7 percent) and South Williamsport Area (\$211,340 or 6.1 percent). The smallest absolute increase since last year was recorded in Montgomery Area (\$39,548); the smallest proportionate increase was in Williamsport Area (0.6 percent).

For the five-year period beginning in 1996, the real estate tax levies of Lycoming's school districts rose by \$6,605,929 or 15.8 percent. Levies increased in each of the county's districts during this period. Dollar increases ranged from \$198,711 in Montgomery Area to \$1,400,678 in Loyalsock Township. The largest proportionate increase in real estate tax levy between 1996 and 2001 was recorded in South Williamsport Area (36.5 percent); the smallest proportionate increase occurred in Williamsport Area (5.3 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 Lycoming 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 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 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 noticeable effect on the total certified value of taxable property and tax levies in Lycoming County during the five-year period under review.

School district real estate tax levies for the year 2001 range from \$2,008,583 in Montgomery Area to \$15,334,352 in Williamsport Area; in 1996 the range was from \$1,809,872 in Montgomery Area to \$14,557,061 in Williamsport Area. (See Table 1.)

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	
		\$	%	\$	%
East Lycoming	\$ 3,581,944	\$ 72,674	2.1%	\$ 547,856	18.1%
Jersey Shore Area	6,473,328	63,513	1.0	894,074	16.0
Loyalsock Township	6,631,108	533,012	8.7	1,400,678	26.8
Montgomery Area	2,008,583	39,548	2.0	198,711	11.0
Montoursville Area	6,501,549	92,671	1.4	1,384,200	27.0
Muncy	4,207,787	41,144	1.0	420,577	11.1
South Williamsport Area	3,676,904	211,340	6.1	982,542	36.5
Williamsport Area	<u>15,334,352</u>	<u>85,162</u>	0.6	<u>777,291</u>	5.3
Total	\$48,415,555	\$1,139,064	2.4%	\$6,605,929	15.8%

Real estate tax millages increased in four of the county’s school districts between 2000 and 2001—East Lycoming (0.25 mill or 1.8 percent), Jersey Shore Area (0.14 mill or 0.9 percent), Loyalsock Township (1.0 mill or 6.6 percent), and South Williamsport (1.0 mill or 6.3 percent). Real estate tax millages in Montgomery Area, Montoursville Area, Muncy, and Williamsport Area remained unchanged from last year.

For the five-year period beginning in 1996, school millages were lower in all of the county’s districts. (The millage decreases during this period are in keeping with state law which limits real estate tax levies in the year in which a countywide reassessment program is implemented. The lower millages, when coupled with the higher assessed valuations resulting from the 1998 reassessment, do not necessarily produce lower real estate tax levies for the school

districts.) The decreases during the five-period ranged from 2.08 mills or 11.0 percent in South Williamsport Area to 7.00 mills or 29.6 percent in Muncy.

Millage rates for the year 2001 among Lycoming’s districts range from 13.50 mills in Montgomery Area to 16.80 mills in South Williamsport Area; the range in 1996 was from 18.26 mills in East Lycoming to 23.61 mills in Muncy. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages–2001

School District	2001 Millage	Change 2000 to 2001		Change 1996 to 2001	
		Mills	%	Mills	%
East Lycoming	13.970	0.25	1.8%	-4.29	-23.5%
Jersey Shore Area	15.210	0.14	0.9	-5.23	-25.6
Loyalsock Township	16.100	1.00	6.6	-3.22	-16.7
Montgomery Area	13.500	—	—	-5.35	-28.4
Montoursville Area	15.000	—	—	-4.05	-21.3
Muncy	16.610	—	—	-7.00	-29.6
South Williamsport Area	16.800	1.00	6.3	-2.08	-11.0
Williamsport Area	16.350	—	—	-6.42	-28.2

Assessed valuations of taxable property for the year 2001 increased in seven of the county’s eight school districts ranging from \$624,877 or 0.2 percent in East Lycoming to \$8,022,621 or 2.0 percent in Loyalsock Township. The sole decrease was recorded in South Williamsport Area (\$476,163 or 0.2 percent).

For the five-year period beginning in 1996, assessed valuations of taxable property increased in all county districts ranging from \$52,769,453 in Montgomery Area to \$298,572,058 in Williamsport Area. Proportionately, the increases during this period ranged from 46.7 percent in Williamsport Area to 61.4 percent in Montoursville Area. The magnitude of the increases in assessed valuations during the five-year period is primarily the result of the 1998 reassessment program.

School district assessed valuations for the year 2001 range from \$148,783,903 in Montgomery Area to \$937,880,828 in Williamsport Area; in 1996 the valuations ranged from \$96,014,450 in Montgomery Area to \$639,308,770 in Williamsport Area. (See Table 3.)

The county’s predetermined assessment ratio for 1996, 2000, and 2001 is 75 percent of market value. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 53.8 percent in 1996 and 69.7 percent in 2000 (the most recent figure available). The county most recently reassessed in 1998.

Table 3

Change in School District Assessed Valuations—2001

School District	2001 Assessed Valuation	Change 2000 to 2001		Change 1996 to 2001	
		\$	%	\$	%
East Lycoming	\$256,402,596	\$ 624,877	0.2%	\$90,242,246	54.3%
Jersey Shore Area	337,997,034	2,409,627	0.7	121,918,214	56.4
Loyalsock Township	411,870,061	8,022,621	2.0	141,143,881	52.1
Montgomery Area	148,783,903	2,929,459	2.0	52,769,453	55.0
Montoursville Area	433,436,607	6,178,065	1.4	164,809,387	61.4
Muncy	253,328,531	2,477,084	1.0	92,921,511	57.9
South Williamsport Area	218,863,345	-476,163	-0.2	76,153,495	53.4
Williamsport Area	937,880,828	5,208,634	0.6	298,572,058	46.7

Enrollments in Lycoming 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 1.9 percent from the prior year and by 6.6 percent from five years earlier—the 1995-96 school year. For the one-year period, enrollments decreased in each district. Montgomery Area decreased the greatest (3.1 percent); the smallest decrease occurred in Loyalsock Township (0.6 percent).

Each of the county’s school districts also had lower enrollments in 2000-01 than in 1995-96. During the five-year period the largest decreases in enrollments occurred in Montgomery Area (9.8 percent), East Lycoming (9.3 percent), and Williamsport Area (8.7 percent); the smallest decrease was recorded in South Williamsport Area (0.5 percent). (See Table 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	%
East Lycoming	1,891	-44	-2.3%	-195	-9.3%
Jersey Shore Area	3,165	-54	-1.7	-207	-6.1
Loyalsock Township	1,507	-9	-0.6	-26	-1.7
Montgomery Area	1,051	-34	-3.1	-114	-9.8
Montoursville Area	2,374	-71	-2.9	-168	-6.6
Muncy	1,129	-10	-0.9	-28	-2.4
South Williamsport Area	1,562	-18	-1.1	-8	-0.5
Williamsport Area	<u>6,415</u>	<u>-122</u>	-1.9	<u>-614</u>	-8.7
Total	19,094	-362	-1.9%	-1,360	-6.6%

SOURCE: Pennsylvania Department of Education

Combined county, municipal, and school district real estate tax millages were higher in 2001 than in 2000 in 33 of the county's 52 municipalities as a result of increases in four school districts and in three municipalities. Combined millages were unchanged from last year in 18 municipalities; in Pine Township the combined millage decreased by 0.64 mill or 3.8 percent. The increases in total millage ranged from 0.14 mill in several municipalities to 1.50 mills in McIntyre and McNett townships. Combined county, municipal, and school district real estate tax millages were lower in 2001 than in 1996 in each of the county's municipalities, primarily because of the 1998 reassessment. The decreases in total millage during this period ranged from 0.60 mill in Cogan House Township to 11.15 mills in Williamsport City. (See Exhibit I.)

The 2001 gross real estate tax levy for the eight school districts, Lycoming County, Williamsport City, and the 51 boroughs and townships totals \$73,015,319, which is \$1,382,742 or 1.9 percent higher than in the year 2000 and \$9,917,445 or 15.7 percent higher than in 1996. Of the increase in the real estate tax levy since last year, the school districts represent 82.4 percent; the county, 10.1 percent; the city, 2.3 percent; and the boroughs and townships, 5.2 percent. Of the net overall increase since 1996, the school districts represent 66.6 percent; the county, 28.2 percent; and the boroughs and townships, 5.7 percent. The city's share decreased during the five-year period.

In 1996 the school districts represented 66.3 percent of the total amount of real estate taxes levied in Lycoming County; the county government, 19.5 percent; the city, 7.4 percent; and the boroughs and townships, 6.8 percent. By 2001 the school districts' share of the total amount of real estate taxes levied in Lycoming County had remained unchanged at 66.3 percent; the county government increased to 20.6 percent; the city's share decreased to 6.4 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county fell slightly to 6.7 percent. (See Table 5.)

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	\$15,076,258	20.6%	20.9%	19.5%	\$ 139,645	10.1%	\$2,796,478	28.2%
School Districts	48,415,555	66.3	66.0	66.3	1,139,064	82.4	6,605,929	66.6
City	4,637,832	6.4	6.4	7.4	31,623	2.3	-50,099	-0.5
Boros. & Twps.	<u>4,885,674</u>	<u>6.7</u>	<u>6.7</u>	<u>6.8</u>	<u>72,410</u>	<u>5.2</u>	<u>565,137</u>	<u>5.7</u>
Total	\$73,015,319	100.0%	100.0%	100.0%	\$1,382,742	100.0%	\$9,917,445	100.0%

The total 2001 county, school district, and municipal real estate tax levy for individual municipalities which are part of a Lycoming County school district ranges from \$100,378 in Salladasburg Borough to \$17,403,886 in Williamsport City. Increases in the

combined levy between 2000 and 2001 occurred in 45 county municipalities which are part of a Lycoming County school district, and, on a proportionate basis, ranged from less than 0.1 percent in Lycoming Township to 7.5 percent in Susquehanna Township. Decreases were recorded in two municipalities—Muncy Borough (0.4 percent) and Lewis Township (1.0 percent). Between 1996 and 2001 increases in the real estate tax levy occurred in all 47 municipalities which are part of a Lycoming County school district and ranged from 4.0 percent in Watson Township to 32.5 percent in Picture Rocks Borough. (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, two Lycoming County municipalities report garbage collection fees in 2001 of \$1.50 and \$3.75 per bag. Also, various nonproperty taxes, particularly those levied under Act 511, are widely used by Lycoming 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 tax year 2000, with voter approval, the Williamsport Area School District implemented Act 50 of 1998—the “Taxpayers Local Control Act.” This Act constitutes Pennsylvania's tax reform legislation for school districts. The Act provides school 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 and the school code. Then, to the extent that resources are available, the Act allows for the reduction of property taxes through a “homestead” assessment exclusion. In implementing Act 50 Williamsport Area raised its earned income/net profits tax rate from 0.5 percent to 1.5 percent and eliminated its occupational assessment tax, school code and Act 511 per capita taxes, and occupational privilege tax. The district did not implement the portion of the Act which allows for homestead exclusions because of insufficient new revenue from the earned income/net profits tax. Therefore, Act 50 had no direct impact on the district's real estate tax levy or millage rate for 2000 or 2001.

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 Lycoming County and throughout Pennsylvania.

EXHIBIT I

Lycoming 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 ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
CITY:															
Williamsport	7.720	16.350	28.970	—	—	—	—	—	—	-3.53	-31.4	-6.42	-28.2	-11.15	-27.8
BOROUGHS:															
DuBoistown	4.680	16.800	26.380	—	—	1.00	6.3	1.00	3.9	-2.17	-31.7	-2.08	-11.0	-5.45	-17.1
Hughesville	4.500	13.970	23.370	—	—	0.25	1.8	0.25	1.1	-2.47	-35.4	-4.29	-23.5	-7.96	-25.4
Jersey Shore	7.000	15.210	27.110	—	—	0.14	0.9	0.14	0.5	-4.00	-36.4	-5.23	-25.6	-10.43	-27.8
Montgomery	4.630	13.500	23.030	—	—	—	—	—	—	-2.27	-32.9	-5.35	-28.4	-8.82	-27.7
Montoursville	3.600	15.000	23.500	—	—	—	—	—	—	-1.90	-34.5	-4.05	-21.3	-7.15	-23.3
Muncy	2.500	16.610	24.010	—	—	—	—	—	—	-0.70	-21.9	-7.00	-29.6	-8.90	-27.0
Picture Rocks	1.570	13.970	20.440	—	—	0.25	1.8	0.25	1.2	0.76	93.8	-4.29	-23.5	-4.73	-18.8
Salladasburg	0.617	15.210	20.727	—	—	0.14	0.9	0.14	0.7	-0.38	-38.3	-5.23	-25.6	-6.81	-24.7
South Williamsport	4.820	16.800	26.520	—	—	1.00	6.3	1.00	3.9	-2.58	-34.9	-2.08	-11.0	-5.86	-18.1
TOWNSHIPS:															
Anthony	0.209	15.210	20.319	—	—	0.14	0.9	0.14	0.7	-0.09	-30.4	-5.23	-25.6	-6.52	-24.3
Armstrong	1.300	16.800	23.000	—	—	1.00	6.3	1.00	4.5	—	—	-2.08	-11.0	-3.28	-12.5
Bastress	0.147	15.210	20.257	—	—	0.14	0.9	0.14	0.7	-0.05	-26.5	-5.23	-25.6	-6.48	-24.2
Brady	0.400	13.500	18.800	—	—	—	—	—	—	-0.20	-33.3	-5.35	-28.4	-6.75	-26.4
Brown	3.100	15.210	23.210	—	—	0.14	0.9	0.14	0.6	-1.60	-34.0	-5.23	-25.6	-8.03	-25.7
Cascade	1.100	15.000	21.000	0.50	83.3	—	—	0.50	2.4	0.30	37.5	-4.05	-21.3	-4.95	-19.1
Clinton	2.212	13.500	20.612	—	—	—	—	—	—	-0.59	-21.0	-5.35	-28.4	-7.14	-25.7
Cogan House	0.230	15.470	20.600	—	—	0.74	5.0	0.74	3.7	-0.07	-23.3	0.67	4.5	-0.60	-2.8
Cummings	0.610	15.210	20.720	—	—	0.14	0.9	0.14	0.7	-0.21	-25.6	-5.23	-25.6	-6.64	-24.3
Eldred	1.020	15.000	20.920	—	—	—	—	—	—	-0.48	-32.0	-4.05	-21.3	-5.73	-21.5
Fairfield	—	15.000	19.900	—	—	—	—	—	—	-1.00	-100.0	-4.05	-21.3	-6.25	-23.9
Franklin	0.576	13.970	19.446	—	—	0.25	1.8	0.25	1.3	-0.17	-23.2	-4.29	-23.5	-5.66	-22.6
Gamble	0.721	15.000	20.621	—	—	—	—	—	—	-0.28	-28.0	-4.05	-21.3	-5.53	-21.1
Hepburn	0.460	16.350	21.710	—	—	—	—	—	—	-0.19	-29.2	-6.42	-28.2	-7.81	-26.5
Jackson	0.560	15.470	20.930	—	—	0.74	5.0	0.74	3.7	-0.22	-28.2	0.67	4.5	-0.75	-3.5
Jordan	0.300	13.970	19.170	—	—	0.25	1.8	0.25	1.3	0.02	7.1	-4.29	-23.5	-5.47	-22.2
Lewis	2.001	16.350	23.251	—	—	—	—	—	—	-1.00	-33.3	-6.42	-28.2	-8.62	-27.0
Limestone	0.222	15.210	20.332	—	—	0.14	0.9	0.14	0.7	-0.10	-30.8	-5.23	-25.6	-6.53	-24.3
Loyalsock	1.450	16.100	22.450	—	—	1.00	6.6	1.00	4.7	-0.55	-27.5	-3.22	-16.7	-4.97	-18.1
Lycoming	0.680	16.350	21.930	—	—	—	—	—	—	-0.32	-32.0	-6.42	-28.2	-7.94	-26.6
McHenry	1.960	15.210	22.070	—	—	0.14	0.9	0.14	0.6	0.26	15.3	-5.23	-25.6	-6.17	-21.8
McIntyre	1.000	15.300	21.200	—	—	1.50	10.9	1.50	7.6	0.15	17.6	-4.10	-21.1	-5.15	-19.5
McNett	0.900	15.300	21.100	—	—	1.50	10.9	1.50	7.7	-0.40	-30.8	-4.10	-21.1	-5.70	-21.3
Mifflin	1.414	15.210	21.524	—	—	0.14	0.9	0.14	0.7	0.91	182.8	-5.23	-25.6	-5.52	-20.4
Mill Creek	0.700	13.970	19.570	—	—	0.25	1.8	0.25	1.3	0.24	52.2	-4.29	-23.5	-5.25	-21.2
Moreland	0.500	13.970	19.370	—	—	0.25	1.8	0.25	1.3	-0.08	-13.8	-4.29	-23.5	-5.57	-22.3
Muncy	1.500	16.610	23.010	0.50	50.0	—	—	0.50	2.2	0.50	50.0	-7.00	-29.6	-7.70	-25.1
Muncy Creek	0.700	16.610	22.210	—	—	—	—	—	—	0.20	40.0	-7.00	-29.6	-8.00	-26.5
Nippenose	1.250	15.210	21.360	0.20	19.0	0.14	0.9	0.34	1.6	0.25	25.0	-5.23	-25.6	-6.18	-22.4

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Municipalities	Year 2001 Millages			Change 2000 to 2001						Change 1996 to 2001					
	Municipal	School		Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
		District	Total ^{1/}	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
TOWNSHIPS: (Continued)															
Old Lycoming	3.490	16.350	24.740	—	—	—	—	—	—	-1.61	-31.6	-6.42	-28.2	-9.23	-27.2
Penn	0.400	13.970	19.270	—	—	0.25	1.8	0.25	1.3	-0.25	-38.5	-4.29	-23.5	-5.74	-23.0
Piatt	1.050	15.210	21.160	—	—	0.14	0.9	0.14	0.7	0.45	75.0	-5.23	-25.6	-5.98	-22.0
Pine	0.548	10.870	16.320	—	—	-0.64	-5.6	-0.64	-3.8	-0.20	-26.7	-3.97	-26.8	-5.37	-24.8
Plunketts Creek	2.000	15.000	21.900	—	—	—	—	—	—	-1.00	-33.3	-4.05	-21.3	-6.25	-22.2
Porter	3.810	15.210	23.920	—	—	0.14	0.9	0.14	0.6	1.06	38.5	-5.23	-25.6	-5.37	-18.3
Shrewsbury	2.520	13.970	21.390	—	—	0.25	1.8	0.25	1.2	-0.98	-28.0	-4.29	-23.5	-6.47	-23.2
Susquehanna	1.610	16.800	23.310	—	—	1.00	6.3	1.00	4.5	-0.64	-28.4	-2.08	-11.0	-3.92	-14.4
Upper Fairfield	0.095	15.000	19.995	—	—	—	—	—	—	-0.04	-31.9	-4.05	-21.3	-5.29	-20.9
Washington	1.950	13.500	20.350	—	—	—	—	—	—	0.50	34.5	-5.35	-28.4	-6.05	-22.9
Watson	0.916	15.210	21.026	—	—	0.14	0.9	0.14	0.7	0.26	38.8	-5.23	-25.6	-6.17	-22.7
Wolf	1.040	13.970	19.910	—	—	0.25	1.8	0.25	1.3	-0.16	-13.3	-4.29	-23.5	-5.65	-22.1
Woodward	0.380	16.350	21.630	—	—	—	—	—	—	-0.15	-28.3	-6.42	-28.2	-7.77	-26.4

^{1/} Includes Lycoming County's real estate tax rate of 4.9 mills.

^{2/} Reflects no change in the county's real estate tax rate.

^{3/} Reflects a the decrease in the county's real estate tax rate of 1.2 mills or 19.7 percent.

SOURCE: County, Municipalities, and School Districts

PEL:CD September 2001

EXHIBIT II

Lycoming County
County, Municipal, and School District Gross Real Estate Tax Levies—2001^{1/}

Municipalities Arranged by School District ^{2/}	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
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>East Lycoming</u>												
Hughesville Borough	233,712	214,633	666,317	1,114,662	-0.2	-0.2	1.6	0.8	28.2	3.0	22.1	19.0
Picture Rocks Borough	80,471	25,784	229,425	335,680	<-0.1	<-0.1	1.8	1.2	31.0	216.2	24.8	32.5
Franklin Township	104,689	12,311	298,469	415,469	0.7	0.7	2.5	2.0	8.4	3.7	3.3	4.5
Jordan Township	100,928	6,179	287,749	394,856	1.0	1.0	2.8	2.3	10.2	47.0	5.0	6.7
Mill Creek Township	73,691	10,527	210,096	294,314	0.8	0.8	2.6	2.1	23.8	134.5	17.9	21.5
Moreland Township	143,541	14,647	409,239	567,427	0.5	0.5	2.3	1.8	21.6	30.5	15.9	17.6
Penn Township	124,344	10,151	354,508	489,003	0.1	0.1	1.9	1.4	32.0	1.1	25.7	26.6
Shrewsbury Township	56,787	29,205	161,901	247,893	-0.2	-0.2	1.6	1.0	13.7	1.9	8.3	8.7
Wolf Township	338,209	71,783	964,241	1,374,233	0.2	0.2	2.0	1.5	30.1	40.3	23.9	26.1
<u>Jersey Shore Area</u>												
Jersey Shore Borough	351,006	501,438	1,089,553	1,941,997	-0.5	-0.5	0.4	<0.1	34.5	6.6	24.6	20.9
Salladasburg Borough	23,730	2,989	73,659	100,378	2.5	2.5	3.5	3.2	31.5	1.0	21.8	23.2
Anthony Township	106,922	4,554	331,893	443,369	-0.7	-0.7	0.2	<0.1	31.0	13.4	21.3	23.4
Bastress Township	68,132	2,044	211,486	281,662	5.5	5.5	6.5	6.3	23.5	13.0	14.4	16.5
Brown Township	63,140	39,946	195,991	299,077	0.4	0.4	1.3	1.0	30.6	7.2	21.0	20.8
Cummings Township	88,742	11,047	275,462	375,251	0.5	0.5	1.5	1.2	15.4	6.9	6.9	8.8
Limestone Township	262,685	11,874	815,397	1,089,956	1.0	1.0	1.9	1.7	28.6	10.8	19.1	21.2
McHenry Township	81,594	32,638	253,276	367,508	-0.5	-0.5	0.5	0.2	29.4	85.8	19.9	25.9
Mifflin Township	127,841	36,891	396,828	561,560	1.5	1.5	2.4	2.1	29.0	354.2	19.5	27.9
Nippenose Township	78,328	19,982	243,137	341,447	3.2	22.8	4.1	4.8	29.0	100.8	19.5	24.6
Piatt Township	123,991	26,570	384,880	535,441	0.3	0.3	1.3	1.0	15.6	151.8	7.0	12.2
Porter Township	203,874	158,523	632,843	995,240	0.8	0.8	1.7	1.4	18.5	104.3	9.7	20.4
Watson Township	76,199	14,245	236,529	326,973	1.2	1.2	2.2	1.9	8.1	86.7	0.1	4.0
<u>Loyalsock Township</u>												
Loyalsock Township	2,018,163	597,212	6,631,108	9,246,483	2.0	2.0	8.7	6.7	22.2	10.3	26.8	24.6
<u>Montgomery Area</u>												
Montgomery Borough	116,115	109,717	319,910	545,742	1.6	1.6	1.6	1.6	26.0	5.2	12.3	13.4
Brady Township	57,411	4,687	158,173	220,271	0.4	0.5	0.4	0.4	19.6	-0.7	6.7	9.6
Clinton Township	345,675	156,047	952,369	1,454,091	1.9	1.9	1.9	1.9	20.2	18.2	7.1	11.1
Washington Township	209,840	83,508	578,131	871,479	2.9	2.9	2.9	2.9	32.9	122.6	18.5	27.6
<u>Montoursville Area</u>												
Montoursville Borough	778,643	572,064	2,383,600	3,734,307	0.2	0.2	0.2	0.2	30.4	6.3	27.9	24.5
Cascade Township	61,544	13,816	188,399	263,759	1.2	85.6	1.2	3.7	19.8	105.0	17.4	20.7
Eldred Township	307,377	63,985	940,950	1,312,312	0.6	0.6	0.6	0.6	30.1	10.1	27.5	27.1
Fairfield Township	465,185	—	1,424,037	1,889,222	4.6	—	4.6	4.6	29.2	-100.0	26.7	22.4
Gamble Township	125,890	18,511	385,378	529,779	1.1	1.1	1.1	1.1	28.1	14.9	25.6	25.8
Plunketts Creek Township	126,254	51,532	386,493	564,279	0.6	0.6	0.6	0.6	25.7	4.3	23.2	21.7
Upper Fairfield Township	258,946	5,042	792,693	1,056,681	1.2	1.2	1.2	1.2	32.6	12.5	30.0	30.5

EXHIBIT II

Lycoming County
County, Municipal, and School District Gross Real Estate Tax Levies—2001^{1/}

Municipalities Arranged by School District ^{2/}	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
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>Muncy</u>												
Muncy Borough	317,189	161,831	1,075,206	1,554,226	-0.4	-0.4	-0.4	-0.4	24.9	21.5	9.4	13.5
Muncy Township	425,879	130,371	1,443,642	1,999,892	2.5	53.7	2.5	4.7	31.6	145.7	15.2	22.7
Muncy Creek Township	498,242	71,177	1,688,939	2,258,358	0.6	0.6	0.6	0.6	24.3	116.6	8.8	13.7
<u>South Williamsport Area</u>												
Duboisstown Borough	137,719	131,536	472,180	741,435	<0.1	<0.1	6.4	4.0	21.8	3.6	35.0	25.7
South Williamsport Borough	715,058	703,384	2,451,628	3,870,070	-0.9	-0.9	5.4	3.0	24.9	1.3	38.4	27.4
Armstrong Township	96,855	25,696	332,075	454,626	0.7	0.7	7.0	5.2	19.5	48.7	32.4	30.2
Susquehanna Township	122,798	40,348	421,022	584,168	2.9	2.9	9.4	7.5	18.1	5.2	30.8	25.8
<u>Williamsport Area</u>												
Williamsport City	2,943,702	4,637,832	9,822,352	17,403,886	0.7	0.7	0.7	0.7	15.8	-1.1	3.5	4.1
Hepburn Township	377,539	35,442	1,259,748	1,672,729	0.8	0.8	0.8	0.8	24.7	9.9	11.5	14.2
Lewis Township	111,929	45,697	373,478	531,104	-1.0	-1.1	-1.0	-1.0	18.9	-1.3	6.2	7.9
Lycoming Township	191,053	26,521	637,495	855,069	<0.1	<0.1	<0.1	<0.1	26.2	6.9	12.8	15.4
Old Lycoming Township	727,463	518,132	2,427,350	3,672,945	0.1	0.1	0.1	0.1	19.5	1.8	6.8	8.3
Woodward Township	243,930	18,917	813,930	1,076,777	1.2	1.2	1.2	1.2	21.5	8.5	8.6	11.3

^{1/} Gross tax levies for 1996, 2000, and 2001 are based on certified municipal assessments at a predetermined 75 percent assessment ratio. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 53.8 percent in 1996 and 69.7 percent in 2000 (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 Lycoming County municipalities and school districts only.