

Lycoming County

COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 2003 FALL BY 0.1 PERCENT SINCE LAST YEAR BUT ARE UP BY 10.9 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levy for 2003 for Lycoming County, Williamsport City, and the county's boroughs and townships totals \$26,615,382, which is \$23,229 or 0.1 percent lower than in 2002. (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.)

Lycoming County's gross real estate tax levy increased by \$224,484 or 1.5 percent between 2002 and 2003 to \$15,444,457, and real estate tax levies also rose in 45 of the county's 52 municipalities. However, declines in seven jurisdictions since last year offset these increases and produced a net decline for the county and its municipalities. The largest of the decreases (\$487,219 or 100.0 percent) was recorded in Fairfield Township which eliminated its real estate tax this year. The largest absolute increase in tax levy among the county's municipalities during this period occurred in Williamsport City (\$151,834); the largest proportionate increase was in Gamble Township (83.3 percent). (See Exhibit I.)

For the five-year period beginning in 1998, the combined tax levy of the county and its 52 municipalities rose by \$2,626,666 or 10.9 percent. Lycoming County's real estate tax levy increased by \$710,810 or 4.8 percent. Levies also rose in 47 municipalities; they decreased in five—Jersey Shore Borough (\$1,160 or 0.2 percent) and the townships of Brown (\$3,422 or 8.9 percent), Eldred (\$4,709 or 7.7 percent), Fairfield (\$30,032 or 100.0 percent), and McNett (\$296 or 4.3 percent). The largest absolute increase in tax levy among the county's municipalities for the five-year period was in Williamsport City (\$1,446,367); the largest proportionate increase was in Mill Creek Township (133.6 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 Lycoming 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 Lycoming County during the five-year period under review.

Real estate tax levies for 2003 in Lycoming County’s boroughs total \$2,478,846 and range from \$5,259 in Salladasburg to \$715,135 in South Williamsport. The levies in the townships total \$2,622,547 and range from \$2,084 in Bastress to \$621,199 in Loyalsock. Tax levies in the boroughs rose by \$19,313 or 0.8 percent over 2002 and by \$97,809 or 4.1 percent since 1998. Levies in the townships during these two periods of time fell by \$418,883 or 13.8 percent and rose by \$371,680 or 16.5 percent, respectively. Williamsport City’s year 2003 real estate levy is \$6,069,532—up by \$151,834 or 2.6 percent over 2002 and by \$1,446,367 or 31.3 percent from 1998.

Real estate tax millages for general purposes (and for special purposes if levied throughout the jurisdiction) increased in nine of the county’s municipalities in 2003, decreased in three—the townships of Eldred (0.15 mill or 14.7 percent), Fairfield (which eliminated its 5.00-mill tax), and Wolf (0.20 mill or 19.2 percent). Rates were unchanged in the remaining 40 municipalities. The largest millage increases occurred in Salladasburg Borough (0.3829 or 62.0 mills) and in the townships of Gamble (0.5595 mills or 77.7 percent) and Muncy Creek (0.3000 mill or 42.9 percent).

Lycoming County’s real estate tax millage for 2003 is unchanged from 2002 at 4.90 mills. Williamsport City’s millage increased by 0.12 mill or 1.2 percent from last year to 10.00 mills. (See Exhibit I.)

For the five-year period beginning in 1998, general purpose real estate tax millages increased in 28 municipalities, decreased in six, and were unchanged in 18. The millage rate increases between 1998 and 2003 ranged from 0.0021 mill in Hepburn Township to 2.28 mills in Williamsport City; on a proportionate basis the range in the increases was from 0.5 percent in Hepburn Township to 105.9 percent in Mill Creek Township. The largest absolute decrease in millage during the five-year period was recorded in Brown Township (0.50 mill); the largest proportionate decrease (100.0 percent) occurred in Fairfield Township which eliminated its real estate tax subsequent to 1998; the rate in 1998 was 0.35 mill.

Williamsport City’s 2003 millage is higher than in 1998 by 2.28 mills or 29.5 percent; Lycoming County’s current rate (4.90 mills) is unchanged from five years prior.

Real estate millages in Lycoming County's boroughs now range from 1.000 in Salladasburg to 7.000 in Jersey Shore; millages in the townships range from 0.0954 in Upper Fairfield to 3.810 in Porter. Williamsport's 2003 real estate tax rate is 10.00 mills. Fairfield Township did not levy a real estate tax in 2003. (See Exhibit I.)

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, three Lycoming County municipalities report garbage collection fees in 2003 of \$1.50, \$1.75, 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.**

The certified assessed valuation of taxable property in Lycoming County for 2003 totals \$3.2 billion, an increase of \$45.8 million or 1.5 percent from 2002. Assessed valuations increased in 47 of the county's 52 municipalities and decreased in five. The absolute increases ranged from \$89,243 in Shrewsbury Township to \$6,123,881 in Loyalsock Township; proportionately, the increases ranged from 0.2 percent in Hughesville Borough to 3.7 percent in Franklin Township. The absolute decreases ranged from \$10,530 in Jersey Shore Borough to \$1,032,173 in Muncy Township. On a proportionate basis, the decreases ranged from less than 0.1 percent in Jersey Shore Borough to 3.2 percent in Armstrong Township. (See Exhibit II.)

For the five-year period beginning in 1998, Lycoming County's assessed valuation rose by \$145,063,304 or 4.8 percent. Assessed valuations increased in 50 of the county's municipalities during this period and decreased in two—Jersey Shore Borough (\$165,816 or 0.2 percent) and McNett Township (\$328,758 or 4.3 percent). The largest dollar increase occurred in Loyalsock Township (\$32,065,869); the largest proportionate increase was recorded in Fairfield Township (17.2 percent). (See Exhibit II.)

The 2003 assessed valuations in Lycoming County's nine boroughs range from \$5,259,046 in Salladasburg to \$159,016,767 in Montoursville, while the range in the 42 townships is from \$7,384,326 in McNett to \$428,412,980 in Loyalsock. Williamsport City's 2003 assessed valuation is \$606,953,190.

The county's predetermined assessment ratio for 1998, 2002, and 2003 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 69.9 percent in 1998 and 65.9 percent in 2002 (the most recent figure available). The county most recently reassessed in 1998.

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.

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

	2003		Change 2002 to 2003				Change 1998 to 2003			
	Tax	Gross Tax	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
	Millage	Levy ^{2/}	Mills	%	\$	%	Mills	%	\$	%
COUNTY:										
Lycoming	4.9000	\$15,444,457	—	—	224,484	1.5	—	—	710,810	4.8
CITY:										
Williamsport	10.0000	6,069,532	0.1200	1.2	151,834	2.6	2.2800	29.5	1,446,367	31.3
BOROUGHES:										
Duboisstown	4.6800	133,848	—	—	1,408	1.1	—	—	5,338	4.2
Hughesville	5.0000	240,264	—	—	542	0.2	0.5000	11.1	27,348	12.8
Jersey Shore	7.0000	503,020	—	—	-73	—	—	—	-1,160	-0.2
Montgomery	4.6300	111,108	—	—	700	0.6	0.5590	13.7	17,622	18.8
Montoursville	3.6000	572,460	—	—	2,644	0.5	—	—	12,964	2.3
Muncy	2.6000	169,290	0.1000	4.0	8,149	5.1	0.1000	4.0	9,813	6.2
Picture Rocks	1.6800	28,462	—	—	358	—	0.5300	46.1	9,726	51.9
Salladasburg	1.0000	5,259	0.3829	62.0	2,100	66.5	0.3829	62.0	2,296	77.5
South	4.8200	715,135	—	—	3,485	0.5	—	—	13,862	2.0
TOWNSHIPS:										
Anthony	0.2087	4,626	—	—	100	2.2	—	—	294	6.8
Armstrong	1.3000	26,426	—	—	-882	-3.2	0.3796	41.2	8,950	51.2
Bastress	0.1470	2,084	—	—	50	2.5	—	—	139	7.1
Brady	0.4000	4,852	—	—	169	3.6	—	—	353	7.8
Brown	2.6000	35,017	—	—	697	2.0	-	-16.1	-3,422	-8.9
Cascade	1.1000	13,826	—	—	110	0.8	0.5000	83.3	6,622	91.9
Clinton	3.0150	215,317	—	—	3,239	1.5	0.9798	48.1	70,627	48.8
Cogan House	0.2300	6,334	—	—	139	2.2	—	—	287	4.7
Cummings	0.9600	17,351	0.2000	26.3	3,567	25.9	0.3500	57.4	6,328	57.4
Eldred	0.8700	56,495	-	-14.7	-8,131	-12.6	-	-14.7	-4,709	-7.7
Fairfield	—	—	-	-	-	-	-	-	-30,032	-
Franklin	0.5700	12,655	—	—	457	3.7	-	-1.1	537	4.4
Gamble	1.2800	33,854	0.5595	77.7	15,386	83.3	0.5595	77.7	16,209	91.9
Hepburn	0.4600	36,720	—	—	1,089	3.1	0.0021	0.5	2,199	6.4
Jackson	0.6000	7,904	—	—	138	1.8	0.0400	7.1	663	9.2
Jordan	0.3000	6,302	—	—	132	2.1	0.0800	36.4	1,804	40.1
Lewis	2.0010	45,924	0.0005	<0.1	784	1.7	0.0005	<0.1	1,563	3.5
Limestone	0.2200	12,086	—	—	296	2.5	-	-0.7	738	6.5
Loyalsock	1.4500	621,199	—	—	8,880	1.5	—	—	46,496	8.1
Lycoming	0.6802	27,358	—	—	422	1.6	—	—	2,005	7.9
McHenry	1.9600	33,023	—	—	319	1.0	0.8800	81.5	15,145	84.7
McIntyre	1.0000	11,891	—	—	320	2.8	0.3006	43.0	3,770	46.4
McNett	0.9000	6,646	—	—	-14	-0.2	—	—	-296	-4.3
Mifflin	1.7070	46,031	0.2930	20.7	9,065	24.5	0.2930	20.7	10,894	31.0
Mill Creek	0.7000	11,444	—	—	306	2.7	0.3600	105.9	6,546	133.6
Moreland	0.5000	14,694	—	—	334	2.3	0.0800	19.0	2,672	22.2
Muncy	1.5000	140,521	—	—	-1,548	-1.1	0.7100	89.9	74,932	114.2
Muncy Creek	1.0000	107,002	0.3000	42.9	34,623	47.8	0.3000	42.9	37,481	53.9
Nippenose	1.2500	20,109	—	—	323	1.6	0.2042	19.5	4,914	32.3
Old Lycoming	3.4900	521,476	—	—	3,934	0.8	—	—	8,777	1.7

EXHIBIT I

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

	2003		Change 2002 to 2003				Change 1998 to 2003			
	Tax	Gross Tax	Tax Rate		Gross Tax		Tax Rate		Gross Tax Levy	
	Millage	Levy ^{2/}	Mills	%	\$	%	Mills	%	\$	%
TOWNSHIPS (cont'd):										
Penn	0.4000	\$10,455	—	—	297	2.9	—	—	966	10.2
Piatt	1.0500	27,193	—	—	179	0.7	—	—	1,483	5.8
Pine	0.5500	10,522	0.0018	0.3	189	1.8	0.0018	0.3	98	0.9
Plunketts Creek	2.0000	52,923	—	—	278	0.5	-	-4.1	914	1.8
Porter	3.8100	161,362	—	—	2,552	1.6	0.2100	5.8	10,161	6.7
Shrewsbury	2.9600	34,661	—	—	264	0.8	0.4400	17.5	4,417	14.6
Susquehanna	1.6100	41,399	—	—	876	2.2	—	—	2,849	7.4
Upper Fairfield	0.0954	5,275	—	—	117	2.3	—	—	404	8.3
Washington	1.9500	84,610	—	—	1,382	1.7	1.0000	105.3	45,421	115.9
Watson	0.9160	14,173	—	—	88	0.6	0.4133	82.2	6,446	83.4
Wolf	0.8400	61,650	-	-	-	-	—	—	5,424	9.6
Woodward	0.3800	19,180	—	—	245	1.3	—	—	656	3.5

^{1/} Tax rates and levies for 1998, 2002, and 2003 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 69.9 percent in 1998 and 65.9 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.

SOURCE: Municipalities and Lycoming County Assessment Office.

EXHIBIT II

**Lycoming County
Assessed Valuations ^{1/}
2003**

	2003 Assessed Valuation	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
COUNTY:					
Lycoming	\$3,151,930,012	45,813,025	1.5	145,063,304	4.8
CITY:					
Williamsport	606,953,190	7,995,936	1.3	8,097,560	1.4
BOROUGHES:					
Duboisstown	28,599,922	300,871	1.1	1,140,582	4.2
Hughesville	48,052,764	108,458	0.2	738,110	1.6
Jersey Shore	71,859,963	-10,530	<-0.1	-165,816	-0.2
Montgomery	23,997,453	151,141	0.6	1,033,584	4.5
Montoursville	159,016,767	734,653	0.5	3,601,277	2.3
Muncy	65,111,583	655,290	1.0	1,320,960	2.1
Picture Rocks	16,941,737	212,971	1.3	649,402	4.0
Salladasburg	5,259,046	139,292	2.7	457,226	9.5
South Williamsport	148,368,253	723,093	0.5	2,875,930	2.0
TOWNSHIPS:					
Anthony	22,163,759	478,447	2.2	1,405,522	6.8
Armstrong	20,327,414	-678,583	-3.2	1,340,371	7.1
Bastress	14,175,298	337,965	2.4	941,790	7.1
Brady	12,128,858	420,676	3.6	881,883	7.8
Brown	13,468,147	268,017	2.0	1,068,411	8.6
Cascade	12,569,110	99,712	0.8	562,178	4.7
Clinton	71,415,110	1,074,083	1.5	321,473	0.5
Cogan House	27,537,220	601,908	2.2	1,245,486	4.7
Cummings	18,074,266	-62,963	-0.3	4,053	<0.1
Eldred	64,937,047	1,577,887	2.5	4,932,754	8.2
Fairfield	100,581,965	3,138,199	3.2	14,776,489	17.2
Franklin	22,201,013	801,132	3.7	1,169,627	5.6
Gamble	26,448,077	816,547	3.2	1,958,666	8.0
Hepburn	79,826,290	2,367,620	3.1	4,435,880	5.9
Jackson	13,172,719	229,656	1.8	241,493	1.9
Jordan	21,005,760	440,135	2.1	560,057	2.7
Lewis	22,950,533	385,976	1.7	775,392	3.5
Limestone	54,936,489	1,347,414	2.5	3,701,834	7.2
Loyalsock	428,412,980	6,123,881	1.5	32,065,869	8.1
Lycoming	40,220,192	620,084	1.6	2,947,021	7.9
McHenry	16,848,404	162,500	1.0	294,816	1.8
McIntyre	11,891,048	319,865	2.8	279,426	2.4
McNett	7,384,326	-15,652	-0.2	-328,758	-4.3
Mifflin	26,966,187	823,149	3.1	2,116,935	8.5
Mill Creek	16,348,426	437,131	2.7	1,943,878	13.5
Moreland	29,388,491	669,002	2.3	765,634	2.7
Muncy	93,680,801	-1,032,173	-1.1	10,656,157	12.8
Muncy Creek	107,001,544	3,603,252	3.5	7,685,269	7.7
Nippenose	16,087,071	258,138	1.6	1,557,475	10.7
Old Lycoming	149,420,126	1,127,344	0.8	2,514,850	1.7
Penn	26,137,207	741,941	2.9	2,415,279	10.2
Piatt	25,898,434	170,632	0.7	1,412,272	5.8
Pine	19,130,884	281,031	1.5	115,985	0.6

EXHIBIT II

**Lycoming County
Assessed Valuations ^{1/}
2003**

	2003 Assessed Valuation	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
TOWNSHIPS (cont'd):					
Plunketts Creek	\$26,461,730	139,478	0.5	1,515,199	6.1
Porter	42,352,341	670,049	1.6	352,103	0.8
Shrewsbury	11,709,896	89,243	0.8	-291,720	-2.4
Susquehanna	25,713,744	544,344	2.2	1,769,414	7.4
Upper Fairfield	55,527,540	1,234,501	2.3	4,239,827	8.3
Washington	43,389,974	709,113	1.7	2,138,534	5.2
Watson	15,472,725	95,609	0.6	101,533	0.7
Wolf	73,393,044	2,200,371	3.1	6,457,153	9.6
Woodward	50,473,144	645,189	1.3	1,726,979	3.5

^{1/} Valuations for 1998, 2002, and 2003 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 69.9 percent in 1998 and 65.9 percent in 2002 (the most recent year available).

SOURCE: Lycoming County Assessment Office.

PEL:CD August 2003