



# Research Summary

## Pennsylvania Economy League

CENTRAL DIVISION

June 2002

### Lycoming County

#### **COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 2002 RISE BY 8.3 PERCENT SINCE LAST YEAR AND BY 13.1 PERCENT IN THE PAST FIVE YEARS**

**The gross real estate tax levy** for 2002 for Lycoming County, Williamsport City, and the county's boroughs and townships totals \$26,638,634 which is \$2,038,904 or 8.3 percent higher than in 2001. (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 \$143,715 or 1.0 percent between 2001 and 2002 to \$15,219,973. Real estate tax levies also rose in 32 of the county's 52 municipalities; they declined in 20. The largest absolute increase in tax levy among the county's municipalities since last year occurred in Williamsport City (\$1,279,866); the largest proportionate increase was in Clinton Township (35.9 percent). The largest absolute and proportionate decrease was recorded in Brown Township (\$5,626 or 14.1 percent). (See Exhibit I.)

For the five-year period beginning in 1997, the combined tax levy of the county and its 52 municipalities rose by \$3,090,572 or 13.1 percent. Lycoming County's real estate tax levy increased by \$872,941 or 6.1 percent. Levies also rose in 47 municipalities; they decreased in five—the townships of Brady (\$86 or 1.8 percent), Brown (\$3,644 or 9.6 percent), McNett (\$139 or 2.0 percent), Old Lycoming (\$2,345 or 0.5 percent), and Penn (\$55 or 0.5 percent). The largest increase in tax levy among the county's municipalities for the five-year period was in Fairfield Township (\$425,954 or 695.3 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 and its municipalities from year to year, assessed valuations in Lycoming County during the period 1997 to 2002 (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 2002 in Lycoming County’s boroughs total \$2,459,533 and range from \$3,159 in Salladasburg to \$711,650 in South Williamsport. The levies in the townships total \$3,041,430 and range from \$2,034 in Bastress to \$612,319 in Loyalsock. Tax levies in the boroughs rose by \$36,157 or 1.5 percent from 2001 and by \$105,926 or 4.5 percent over 1997. Levies in the townships during these two periods of time increased by \$579,166 or 23.5 percent and \$825,934 or 37.3 percent, respectively. Williamsport City’s year 2002 real estate levy is \$5,917,698—up by \$1,279,866 million or 27.6 percent over 2001 and by \$1,285,771 or 27.8 percent from 1997.

**Real estate tax millages** for general purposes (and for special purposes if levied throughout the jurisdiction) increased in ten of the county’s municipalities in 2002, decreased in one—Brown Township (0.50 mill or 16.1 percent), and were unchanged in the remaining 41. The largest millage increases occurred in Williamsport City (2.16 mills) and Fairfield Township (which had no real estate tax in 2001 but levied a tax of 5.0 mills this year). On a proportionate basis the largest increases were recorded in Williamsport City (28.0 percent) and the townships of Clinton (36.3 percent) and Cummings (24.6 percent).

Lycoming County’s real estate tax millage for 2002 is unchanged from 2001 at 4.90 mills. Williamsport City’s millage increased by 2.16 mills from last year to 9.88 mills. (See Exhibit I.)

For the five-year period beginning in 1997, general purpose real estate tax millages decreased in 41 municipalities, increased in nine, and were unchanged in two—Armstrong and McIntyre townships. (The high number of millage decreases during this period is in keeping with state law which limits tax levies in the year following the implementation of a countywide reassessment. 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 municipalities.) The millage rate decreases between 1997 and 2002 ranged from 0.0446 mill in Upper Fairfield Township to 4.0000 mills in Jersey Shore Borough; on a proportionate basis the range in the decreases was from 7.3 percent in Cummings Township to 44.7 percent in Brown Township. The largest absolute and proportionate increase in millage during the five-year period was recorded in Fairfield Township (4.0 mills or 400.0 percent).

Williamsport City's year 2002 millage (9.88 mills) is 1.12 mills or 10.2 percent lower than in 1997; Lycoming County's current rate (4.90 mills) is down by 2.1 mills or 30.0 percent from five years prior.

Real estate millages in Lycoming County's boroughs now range from 0.6171 in Salladasburg to 7.000 in Jersey Shore; millages in the townships range from 0.0954 in Upper Fairfield to 5.0000 in Fairfield. Williamsport's 2002 real estate tax rate is 9.88 mills. (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, two Lycoming County municipalities report garbage collection fees in 2002 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.**

**The certified assessed valuation of taxable property** in Lycoming County for 2002 totals \$3.1 billion, an increase of \$29.3 million or 1.0 percent from 2001. Assessed valuations increased in 31 of the county's 52 municipalities and decreased in 21. The absolute increases ranged from \$18,859 in Penn Township to \$10,419,038 in Loyalsock Township; proportionately, the increases ranged from 0.1 percent in Cummings, Penn, and Woodward townships to 9.0 percent in Muncy Township. The decreases, which were largely the result of continuing adjustments as a follow up to the 1998 countywide reassessment program, ranged from \$6,515 in McIntyre Township to \$1,798,205 in Williamsport City. On a proportionate basis, the decreases ranged from less than 0.1 percent in Limestone Township to 4.5 percent in McNett Township. (See Exhibit II.)

For the five-year period beginning in 1997, Lycoming County's assessed valuation rose by \$1.06 billion or 51.5 percent primarily as a result of the 1998 reassessment. Assessed valuations increased in each of the county's municipalities during this period. The largest dollar increases occurred in Williamsport City (\$177,873,004) and Loyalsock Township (\$147,086,749); the largest proportionate increase was recorded in Salladasburg Borough (72.5 percent). (See Exhibit II.)

The 2002 assessed valuations in Lycoming County's nine boroughs range from \$5,119,754 in Salladasburg to \$158,282,114 in Montoursville, while the range in the 42 townships is from \$7,399,978 in McNett to \$422,289,099 in Loyalsock. Williamsport City's 2002 assessed valuation is \$598,957,254.

The county's predetermined assessment ratio for 1997, 2001, and 2002 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 53.6 percent in 1997 and 69.7 percent in 2000 (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.**

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 Lycoming County and throughout Pennsylvania.

EXHIBIT I Page 1 of 2

**Lycoming County**  
County and Municipal Real Estate Tax Rates and Gross Tax Levies<sup>1/</sup>  
 2002

	2002		Change 2001 to 2002				Change 1997 to 2002				
	Tax Millage	Gross Tax Levy <sup>2/</sup>	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy		
			Mills	%	\$	%	Mills	%	\$	%	
<b>COUNTY:</b>											
Lycoming	4.9000	\$15,219,973	—	—	143,715	1.0	-	-30.0	872,941	6.1	2.1000
<b>CITY:</b>											
Williamsport	9.8800	5,917,698	2.1600	28.0	1,279,866	27.6	-	-10.2	1,285,771	27.3	1.1200
<b>TOWNSHIPS:</b>											
Boistown	4.6800	132,440	—	—	904	0.7	-	-31.7	5,726	4.3	2.1700
Bethesda	5.0000	239,722	0.5000	11.1	25,089	11.7	-	-28.3	28,114	13.3	1.9700
East Shore	7.0000	503,093	—	—	1,655	0.3	-	-36.4	20,481	4.1	4.0000
Montgomery	4.6300	110,408	—	—	691	0.6	-	-32.9	4,262	4.0	2.2700
Northampton	3.6000	569,816	—	—	-2,248	-0.4	-	-34.5	20,326	3.7	1.9000
North Lycoming	2.5000	161,141	—	—	-690	-0.4	-	-32.4	7,171	4.7	1.2000
North Lycoming	1.6800	28,104	0.1100	7.0	2,320	<0.1	-	-16.0	7,339	35.3	0.3200
Shick	0.6171	3,159	—	—	170	5.7	-	-38.3	191	6.4	0.3829
South Lycoming	4.8200	711,650	—	—	8,266	1.2	-	-34.9	12,316	1.8	2.5800
<b>WATERSHIPS:</b>											
Altoona	0.2087	4,526	—	—	-28	-0.6	-	-30.4	436	10.7	0.0913
Beaumont	1.3000	27,308	—	—	1,612	6.3	—	—	9,887	56.3	—
Beaumont	0.1470	2,034	—	—	-10	-0.5	-	-26.5	196	10.7	0.0530
Beaumont	0.4000	4,683	—	—	-4	-0.1	-	-33.3	-86	-1.3	0.2000
Beaumont	2.6000	34,320	-	-	-5,626	-	-	-44.7	-3,644	-9.0	0.5000
Beaumont	1.1000	13,716	—	—	-100	-0.7	0.3000	37.5	6,638	93.3	2.1000
Beaumont	3.0150	212,078	0.8030	36.3	56,031	35.9	0.2150	7.7	78,656	59.0	0.3000
Beaumont	0.2300	6,195	—	—	59	1.0	-	-23.3	346	5.9	0.0700
Beaumont	0.7600	13,784	0.1500	24.6	2,737	24.8	-	-7.3	3,288	31.3	0.0600
Beaumont	1.0200	64,626	—	—	641	1.0	-	-32.0	5,007	8.3	0.4800
Beaumont	5.0000	487,219	5.0000	NA	487,219	NA	4.0000	400.0	425,954	695.3	0.2150
Beaumont	0.5700	12,198	0.0062	-1.1	-113	-0.9	-	-24.0	258	2.2	0.1800
Beaumont	0.7205	18,468	—	—	-43	-0.2	-	-28.0	2,064	12.0	0.2795
Beaumont	0.4600	35,631	—	—	189	0.5	-	-29.2	2,909	8.9	0.1900
Beaumont	0.6000	7,766	0.0400	7.1	392	5.3	-	-23.1	835	12.0	0.1800
Beaumont	0.3000	6,170	—	—	-9	-0.1	0.0200	7.1	1,900	44.3	0.0200

Wis	2.0005	45,140	—	—	-557	-1.2	-	-33.3	1,598	3.7
Weston	0.2200	11,790	0.0015	-0.7	-84	-0.7	0.9995	-	592	5.3
Wyalsock	1.4500	612,319	—	—	15,107	2.5	-	-27.5	61,914	11.7
Wysoming	0.6802	26,936	—	—	415	1.6	-	-32.0	2,203	8.9
Henry	1.9600	32,704	—	—	66	0.2	0.2600	15.3	14,983	84.4
Intyre	1.0000	11,571	—	—	-7	-0.1	—	—	3,726	47.4
Nett	0.9000	6,660	—	—	-311	-4.5	-	-30.8	-139	-2.0
Offlin	1.4140	36,966	—	—	75	0.2	-	-29.3	3,698	11.1
Oil Creek	0.7000	11,138	—	—	611	5.8	0.2400	52.2	6,440	137.1
Oreland	0.5000	14,360	—	—	-287	-2.0	-	-13.8	2,901	25.3
Pancy	1.5000	142,069	—	—	11,698	9.0	0.5000	50.0	85,923	153.3
Pancy Creek	0.7000	72,379	—	—	1,202	1.7	-	-30.0	5,239	7.3
Penrose	1.2500	19,786	—	—	-196	-1.0	-	-16.7	4,645	30.7
Full Lycoming	3.4900	517,542	—	—	-590	-0.1	-	-31.6	-2,345	-0.5

**EXHIBIT I Page 2 of 2**

**Lycoming County**  
County and Municipal Real Estate Tax Rates and Gross Tax Levies<sup>1/</sup>  
2002

	2002		Change 2001 to 2002				Change 1997 to 2002			
	Tax	Gross Tax	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
	Millage	Levy <sup>2/</sup>	Mills	%	\$	%	Mills	%	\$	%
<b>WNSHIPS (cont'd):</b>										
Winn	0.4000	\$10,158	—	—	7	0.1	-	-38.5	-55	-0.5
West	1.0500	27,014	—	—	444	1.7	-	-25.0	2,173	8.7
Wesley	0.5482	10,333	—	—	-114	-1.1	-	-26.9	466	4.7
Wicketts Creek	2.0000	52,645	—	—	1,113	2.2	-	-33.3	2,295	4.6
Winter	3.8100	158,810	—	—	287	0.2	-	-23.8	14,522	10.1
Windsorbury	2.9600	34,397	0.4400	17.5	5,192	17.8	-	-15.4	4,697	15.8
Wishon	1.6100	40,523	—	—	175	0.4	-	-28.4	1,963	5.1
Wright	0.0954	5,180	—	—	138	2.7	-	-31.9	478	10.2
Washington	1.9500	83,228	—	—	-280	-0.3	0.5000	34.5	45,087	118.3
Watson	0.9160	14,085	—	—	-160	-1.1	0.2560	38.8	6,345	82.0
Welf	1.0400	74,040	—	—	2,257	3.1	-	-13.3	20,644	38.7
Woodward	0.3800	18,935	—	—	18	0.1	-	-28.3	1,297	7.4

Tax rates and levies for 1997, 2001, and 2002 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 53.6 percent in 1997 and 69.7 percent in 2000 (the most recent figure available).

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 collected by a jurisdiction or the amount which it expects to receive.

**Lycoming County**  
Assessed Valuations <sup>1/</sup>  
2002

	2002 Assessed Valuation	Change 2001 to 2002		Change 1997 to 2002	
		\$	%	\$	%
<b>COUNTY:</b>					
Lycoming	\$3,106,116,987	29,329,621	1.0	1,056,540,977	51.5
<b>CITY:</b>					
Williamsport	598,957,254	-1,798,205	-0.3	177,873,004	42.2
<b>BOROUGHES:</b>					
Dubois town	28,299,051	193,115	0.7	9,800,671	53.0
Hughesville	47,944,306	248,059	0.5	17,584,416	57.9
Jersey Shore	71,870,493	236,529	0.3	27,996,673	63.8
Montgomery	23,846,312	149,296	0.6	8,462,862	55.0
Montoursville	158,282,114	-624,545	-0.4	58,374,854	58.4
Muncy	64,456,293	-276,182	-0.4	22,842,703	54.9
Picture Rocks	16,728,766	306,110	1.9	6,346,216	61.1
Salladasburg	5,119,754	276,937	5.7	2,151,444	72.5
South Williamsport	147,645,160	1,714,940	1.2	53,140,540	56.2
<b>TOWNSHIPS:</b>					
Anthony	21,685,312	-135,410	-0.6	8,051,222	59.1
Armstrong	21,005,997	1,239,644	6.3	7,605,097	56.8
Bastress	13,837,333	-67,102	-0.5	4,645,583	50.5
Brady	11,708,182	-8,362	-0.1	3,759,252	47.3
Brown	13,200,130	314,457	2.4	5,122,700	63.4
Cascade	12,469,398	-90,518	-0.7	3,622,138	40.9
Clinton	70,341,027	-204,792	-0.3	22,690,427	47.6
Cogan House	26,935,312	258,234	1.0	7,437,532	38.1
Cummings	18,137,229	26,632	0.1	5,336,759	41.7
Eldred	63,359,160	629,137	1.0	23,613,030	59.4
Fairfield	97,443,766	2,507,995	2.6	36,179,146	59.1
Franklin	21,399,881	34,853	0.2	5,479,671	34.4
Gamble	25,631,530	-60,316	-0.2	9,227,140	56.2
Hepburn	77,458,670	409,883	0.5	27,117,580	53.9
Jackson	12,943,063	-224,765	-1.7	4,057,193	45.7
Jordan	20,565,625	-31,978	-0.2	5,315,685	34.9
Lewis	22,564,557	-278,129	-1.2	8,050,627	55.5
Limestone	53,589,075	-20,185	<-0.1	18,595,655	53.1
Loyalsock	422,289,099	10,419,038	2.5	147,086,749	53.4
Lycoming	39,600,108	609,608	1.6	14,867,518	60.1
McHenry	16,685,904	33,979	0.2	6,261,624	60.1
McIntyre	11,571,183	-6,515	-0.1	3,726,083	47.5
McNett	7,399,978	-345,022	-4.5	2,169,878	41.5
Mifflin	26,143,038	53,066	0.2	9,509,178	57.2
Mill Creek	15,911,295	872,216	5.8	5,697,755	55.8
Moreland	28,719,489	-574,613	-2.0	8,962,969	45.4

**Lycoming County**  
**Assessed Valuations** <sup>1/</sup>  
2002

	2002 Assessed Valuation	Change 2001 to 2002		Change 1997 to 2002	
		\$	%	\$	%
TOWNSHIPS (cont'd):					
Muncy	\$ 94,712,974	7,798,975	9.0	38,566,664	68.7
Muncy Creek	103,398,292	1,716,235	1.7	36,257,912	54.0
Nippenose	15,828,933	-156,419	-1.0	5,735,253	56.8
Old Lycoming	148,292,782	-168,985	-0.1	46,354,242	45.5
Penn	25,395,266	18,859	0.1	9,682,846	61.6
Piatt	25,727,802	423,422	1.7	7,984,142	45.0
Pine	18,849,853	-207,004	-1.1	5,693,723	43.3
Plunketts Creek	26,322,252	556,037	2.2	9,538,872	56.8
Porter	41,682,292	75,262	0.2	12,824,722	44.4
Shrewsbury	11,620,653	31,441	0.3	3,134,923	36.9
Susquehanna	25,169,400	108,564	0.4	8,031,720	46.9
Upper Fairfield	54,293,039	1,446,862	2.7	20,704,279	61.6
Washington	42,680,861	-143,663	-0.3	16,376,861	62.3
Watson	15,377,116	-173,791	-1.1	3,649,206	31.1
Wolf	71,192,673	2,170,411	3.1	26,695,643	60.0
Woodward	49,827,955	46,326	0.1	16,548,395	49.7

<sup>1/</sup> Valuations for 1997, 2001, and 2002 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 53.6 percent in 1997 and 69.7 percent in 2000 (the most recent year available).

SOURCE: Lycoming County Assessment Office.

PEL:CD June 2002