



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

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Lycoming County

SCHOOL REAL ESTATE TAX LEVIES FOR 2000 RISE BY 4.4 PERCENT SINCE LAST YEAR AND BY 14.8 PERCENT IN THE PAST FIVE YEARS

Gross real estate tax levies for the year 2000 in Lycoming County's eight school districts total \$45,923,978, which is \$1,916,933 or 4.4 percent higher than in 1999. (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 1999 and 2000 because of increases in millage rates and/or assessed valuations. The largest increases occurred in South Williamsport Area (\$259,272 or 8.1 percent) and Montoursville Area (\$989,565 or 18.3 percent). The smallest increase since last year was recorded in Montgomery Area (\$12,694 or 0.6 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, its school districts, and its municipalities from year to year, assessed valuations in Lycoming County for the year 2000 (and, in conjunction with the real estate tax millages, perhaps the gross tax levies as well) have been influenced by several significant events: the deregulation of public utilities in the Commonwealth (and the resulting shift in their 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 is believed to have increased the assessed valuation countywide and in some school districts and municipalities, but, as a by-product 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 new KOZ program have reduced the assessed valuation for selected properties in some

school districts and municipalities as well as the county as a whole. While the specific impacts of these factors differ from jurisdiction to jurisdiction, combined, it is believed that they have had a noticeable effect on the total value of taxable property in Lycoming County for the year 2000.

For the five-year period beginning in 1995, the real estate tax levies of Lycoming’s school districts rose by \$5,919,396 or 14.8 percent. Levies increased in each of the county’s districts during this period. Dollar increases ranged from \$242,010 in Montgomery Area to \$1,372,443 in Montoursville Area. The largest proportionate increase in real estate tax levy between 1995 and 2000 was recorded in South Williamsport Area (30.5 percent); the smallest proportionate increase occurred in Williamsport Area (4.7 percent).

School district real estate tax levies for the year 2000 range from \$1,969,035 in Montgomery Area to \$15,249,190 in Williamsport Area; in 1995 the range was from \$1,727,025 in Montgomery Area to \$14,568,796 in Williamsport Area. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies—2000

School District	2000 Gross Tax Levy	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
East Lycoming	\$ 3,509,270	\$ 189,897	5.7%	\$ 595,137	20.4%
Jersey Shore Area	5,057,302	75,369	1.5	726,159	16.8
Loyalsock Township	6,098,096	144,030	2.4	991,915	19.4
Montgomery Area	1,969,035	12,694	0.6	242,010	14.0
Montoursville Area	6,408,878	989,565	18.3	1,372,443	27.3
Muncy	4,166,643	78,550	1.9	501,248	13.7
South Williamsport Area	3,465,564	259,272	8.1	810,090	30.5
Williamsport Area	<u>15,249,190</u>	<u>167,556</u>	1.1	<u>680,394</u>	4.7
Total	\$45,923,978	\$1,916,933	4.4%	\$5,919,396	14.8%

Real estate tax millages increased in three of the county’s school districts between 1999 and 2000—East Lycoming (0.5 mill or 3.8 percent), Montoursville Area (2.0 mills or 15.4 percent), and South Williamsport (1.0 mill or 6.8 percent). Real estate tax millages in Jersey Shore Area, Loyalsock Township, Montgomery Area, Muncy, and Williamsport Area remained unchanged from last year.

For the five-year period beginning in 1995, school millages were lower in all of the county’s districts due to the 1998 countywide reassessment. (Given the higher assessed valuations which resulted from the reassessment, the lower millage rates did not necessarily result in reduced revenues to the jurisdictions.) Decreases during this period ranged from 3.08 mills or 16.3 percent in South Williamsport Area to 7.00 mills or 29.6 percent in Muncy.

Millage rates for the year 2000 among Lycoming’s districts range from 13.50 mills in Montgomery Area to 16.61 mills in Muncy; the range in 1995 was from 17.98 mills in East Lycoming to 23.61 mills in Muncy. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages–2000

School District	2000	Change 1999 to 2000		Change 1995 to 2000	
	Millage	Mills	%	Mills	%
East Lycoming	13.720	0.50	3.8%	-4.26	-23.7%
Jersey Shore Area	15.070	—	—	-5.37	-26.3
Loyalsock Township	15.100	—	—	-4.10	-21.4
Montgomery Area	13.500	—	—	-4.85	-26.4
Montoursville Area	15.000	2.00	15.4	-4.05	-21.3
Muncy	16.610	—	—	-7.00	-29.6
South Williamsport Area	15.800	1.00	6.8	-3.08	-16.3
Williamsport Area	16.350	—	—	-6.42	-28.2

Assessed valuations of taxable property for the year 2000 increased in each of the county’s eight school districts ranging from \$940,316 or 0.6 percent in Montgomery Area to \$10,388,345 or 2.5 percent in Montoursville Area. Other large dollar increases were recorded in Loyalsock Township (\$9,538,428) and Williamsport Area (\$10,248,068).

For the five-year period beginning in 1995, assessed valuations of taxable property increased in all county districts ranging from \$51,738,654 in Montgomery Area to \$292,848,054 in Williamsport Area. Proportionately, the increases during this period ranged from 45.8 percent in Williamsport Area to 61.6 percent in both Montoursville Area and Muncy.

School district assessed valuations for the year 2000 range from \$145,854,444 in Montgomery Area to \$932,672,194 in Williamsport Area; in 1995 the valuations ranged from \$94,115,790 in Montgomery Area to \$639,824,140 in Williamsport Area. (See Table 3.)

The county’s predetermined assessment ratio for 1995, 1999, and 2000 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 55.0 percent in 1995 and 67.7 percent in 1999 (the most recent figure available). The county most recently reassessed in 1998.

Table 3

Change in School District Assessed Valuations—2000

School District	2000	Change 1999 to 2000		Change 1995 to 2000	
	Assessed Valuation	\$	%	\$	%
East Lycoming	\$255,777,719	\$4,690,536	1.9%	\$93,701,349	57.8%
Jersey Shore Area	335,587,407	5,001,246	1.5	123,691,967	58.4
Loyalsock Township	403,847,440	9,538,428	2.4	137,900,500	51.9
Montgomery Area	145,854,444	940,316	0.6	51,738,654	55.0
Montoursville Area	427,258,542	10,388,345	2.5	162,878,762	61.6
Muncy	250,851,447	4,729,021	1.9	95,603,887	61.6
South Williamsport Area	219,339,508	2,698,137	1.2	78,689,428	55.9
Williamsport Area	932,672,194	10,248,068	1.1	292,848,054	45.8

Enrollments in Lycoming County's public school districts for the 1999-2000 school year (the most recent readily available figures) were down by 1.6 percent from the prior year and by 4.8 percent from five years earlier—the 1994-95 school year. For the one-year period, enrollments decreased in each district. Jersey Shore decreased the greatest (2.2 percent); the smallest decrease occurred in East Lycoming (0.9 percent).

Seven of the county's school districts had lower enrollments in 1999-2000 than in 1994-95. During the five-year period the largest decrease in enrollments occurred in Williamsport Area (9.4 percent); the smallest decrease was recorded in Muncy (1.7 percent). The sole increase in enrollment during the five-year period was in South Williamsport Area (2.9 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—2000

School District	1999-2000 Enrollment	Change 1998-99 to 1999-2000		Change 1994-95 to 1999-2000	
		Pupils	%	Pupils	%
East Lycoming	1,935	-17	-0.9%	-107	-5.2%
Jersey Shore Area	3,219	-73	-2.2	-83	-2.5
Loyalsock Township	1,516	-23	-1.5	-50	-3.2
Montgomery Area	1,085	-19	-1.7	-36	-3.2
Montoursville Area	2,445	-38	-1.5	-54	-2.2
Muncy	1,139	-14	-1.2	-20	-1.7
South Williamsport Area	1,580	-24	-1.5	44	2.9
Williamsport Area	<u>6,537</u>	<u>-116</u>	-1.7	<u>-680</u>	-9.4
Total	19,456	-324	-1.6%	-986	-4.8%

Combined county, municipal, and school district real estate tax millages were higher in 2000 than in 1999 in 27 of the county's 52 municipalities as a result of increases in three school districts and in three municipalities. Combined millages were unchanged in 25 municipalities. The increases in total millage ranged from 0.11 mill in Pine Township to 3.00 mills in McIntyre and McNett townships. Combined county, municipal, and school district real estate tax millages were lower in 2000 than in 1995 in each of the county's municipalities, primarily because of the 1998 reassessment. The decreases in total millage during this period ranged from 1.34 mills in Cogan House Township to 11.15 mills in Williamsport City. (See Exhibit I.)

The combined year 2000 gross real estate tax levy for the eight school districts, Lycoming County, Williamsport City, and the 51 boroughs and townships totals \$70,280,403, which is \$2,289,867 or 3.4 percent higher than in 1999 and \$9,204,467 or 15.5 percent higher than in 1994. Of the increase in the real estate tax levy since last year, the school districts represent 83.7 percent; the county, 10.3 percent; the city, 1.4 percent; and the boroughs and townships, 4.6 percent. Of the net overall increase since 1995, the school districts represent 64.3 percent; the county, 30.7 percent; and the boroughs and townships, 6.4 percent. The city's share decreased.

In 1995 the school districts represented 65.5 percent of the total amount of real estate taxes levied in Lycoming County; the county government, 19.8 percent; the city, 7.8 percent; and the boroughs and townships, 6.9 percent. By 2000 the school districts' share of the total amount of real estate taxes levied in Lycoming County had decreased slightly to 65.3 percent; the county government increased to 21.3 percent; the city's share decreased to 6.6 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county fell slightly to 6.8 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough, and Township
Gross Real Estate Tax Levies—2000

	Gross Real Estate Tax Levy				Change 1999 to 2000		Change 1995 to 2000	
	2000	% of Total			\$	% of Total	\$	% of Total
		2000	1999	1995				
County	\$14,936,613	21.3%	21.6%	19.8%	\$ 235,394	10.3%	\$2,820,785	30.7%
School Districts	45,923,978	65.3	64.8	65.5	1,916,933	83.7	5,919,396	64.3
City	4,606,209	6.6	6.7	7.8	32,824	1.4	-127,996	-1.4
Boros. & Twps.	<u>4,813,603</u>	<u>6.8</u>	<u>6.9</u>	<u>6.9</u>	<u>104,716</u>	<u>4.6</u>	<u>592,282</u>	<u>6.4</u>
Total	\$70,280,403	100.0%	100.0%	100.0%	\$2,289,867	100.0%	\$9,204,467	100.0%

The total county, school district, and municipal real estate tax levy for individual municipalities in 2000 ranges from \$97,237 in Salladasburg Borough to \$17,285,217 in Williamsport City. Increases in the combined levy between 1999 and 2000 occurred in 42 county municipalities which are part of a Lycoming County school district, and, on a proportionate basis, ranged from 0.1

percent in Clinton Township to 14.6 percent in Fairfield Township. Decreases were recorded in five municipalities and ranged from 0.1 percent in Montgomery Borough and Shrewsbury Township to 1.1 percent in Cummings Township. Between 1995 and 2000 increases in the real estate tax levy occurred in all 47 municipalities which are part of a Lycoming County school district and ranged from 2.4 percent in Williamsport City to 35.6 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, three Lycoming County municipalities reported residential garbage collection fees in the year 2000 of \$1.50 per bag, \$3.75 per bag, and \$10 per household per year. Also, various nonproperty taxes, particularly those levied under Act 511 (earned income, per capita, occupational privilege, real estate transfer, amusement, mercantile, and business privilege), are widely used by Lycoming County's school districts and municipalities. **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 the current budget year, 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, there was no impact on the district’s real estate tax levy or millage rate.

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 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 Lycoming County and throughout Pennsylvania.

EXHIBIT I

Lycoming County
Municipal, School, and County Real Estate Tax Rates—2000

Municipalities	Year 2000 Millages			Change 1999 to 2000						Change 1995 to 2000					
	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:															
Dubois	4.680	15.800	25.380	—	—	1.00	6.8	1.00	4.1	-2.17	-31.7	-3.08	-16.3	-6.45	-20.3
Hughesville	4.500	13.720	23.120	—	—	0.50	3.8	0.50	2.2	-2.47	-35.4	-4.26	-23.7	-7.93	-25.5
Jersey Shore	7.000	15.070	26.970	—	—	—	—	—	—	-4.00	-36.4	-5.37	-26.3	-10.57	-28.2
Montgomery	4.630	13.500	23.030	—	—	—	—	—	—	-2.27	-32.9	-4.85	-26.4	-8.32	-26.5
Montoursville	3.600	15.000	23.500	—	—	2.00	15.4	2.00	9.3	-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	13.720	20.190	0.42	36.5	0.50	3.8	0.92	4.8	0.76	93.8	-4.26	-23.7	-4.70	-18.9
Salladasburg	0.617	15.070	20.587	—	—	—	—	—	—	-0.38	-38.3	-5.37	-26.3	-6.95	-25.2
South Williamsport	4.820	15.800	25.520	—	—	1.00	6.8	1.00	4.1	-2.58	-34.9	-3.08	-16.3	-6.86	-21.2
TOWNSHIPS:															
Anthony	0.209	15.070	20.179	—	—	—	—	—	—	-0.09	-30.4	-5.37	-26.3	-6.66	-24.8
Armstrong	1.300	15.800	22.000	—	—	1.00	6.8	1.00	4.8	0.70	116.7	-3.08	-16.3	-3.58	-14.0
Bastress	0.147	15.070	20.117	—	—	—	—	—	—	-0.05	-26.5	-5.37	-26.3	-6.62	-24.8
Brady	0.400	13.500	18.800	—	—	—	—	—	—	-0.20	-33.3	-4.85	-26.4	-6.25	-25.0
Brown	3.100	15.070	23.070	—	—	—	—	—	—	-1.60	-34.0	-5.37	-26.3	-8.17	-26.2
Cascade	0.600	15.000	20.500	-0.20	-25.0	2.00	15.4	1.80	9.6	-0.20	-25.0	-4.05	-21.3	-5.45	-21.0
Clinton	2.217	13.500	20.617	—	—	—	—	—	—	-0.08	-3.6	-4.85	-26.4	-6.13	-22.9
Cogan House	0.230	14.730	19.860	—	—	0.73	5.2	0.73	3.8	-0.07	-23.3	-0.07	-0.5	-1.34	-6.3
Cummings	0.610	15.070	20.580	—	—	—	—	—	—	-0.21	-25.6	-5.37	-26.3	-6.78	-24.8
Eldred	1.020	15.000	20.920	—	—	2.00	15.4	2.00	10.6	-0.48	-32.0	-4.05	-21.3	-5.73	-21.5
Fairfield	—	15.000	19.900	-0.18	-100.0	2.00	15.4	1.82	10.1	-1.00	-100.0	-4.05	-21.3	-6.25	-23.9
Franklin	0.576	13.720	19.196	—	—	0.50	3.8	0.50	2.7	-0.17	-23.2	-4.26	-23.7	-5.63	-22.7
Gamble	0.721	15.000	20.621	—	—	2.00	15.4	2.00	10.7	-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	14.730	20.190	—	—	0.73	5.2	0.73	3.8	-0.22	-28.2	-0.07	-0.5	-1.49	-6.9
Jordan	0.300	13.720	18.920	—	—	0.50	3.8	0.50	2.7	0.02	7.1	-4.26	-23.7	-5.44	-22.3
Lewis	2.001	16.350	23.251	—	—	—	—	—	—	-1.00	-33.3	-6.42	-28.2	-8.62	-27.0
Limestone	0.222	15.070	20.192	—	—	—	—	—	—	-0.10	-30.8	-5.37	-26.3	-6.67	-24.8
Loyalsock	1.450	15.100	21.450	—	—	—	—	—	—	-0.55	-27.5	-4.10	-21.4	-5.85	-21.4
Lycoming	0.680	16.350	21.930	—	—	—	—	—	—	-0.32	-32.0	-6.42	-28.2	-7.94	-26.6
McHenry	1.960	15.070	21.930	—	—	—	—	—	—	0.26	15.3	-5.37	-26.3	-6.31	-22.3
McIntyre	1.000	13.800	19.700	—	—	3.00	27.8	3.00	18.0	0.15	17.6	-5.80	-29.6	-6.85	-25.8
McNett	0.900	13.800	19.600	—	—	3.00	27.8	3.00	18.1	-0.40	-30.8	-5.80	-29.6	-7.40	-27.4
Mifflin	1.414	15.070	21.384	—	—	—	—	—	—	0.91	182.8	-5.37	-26.3	-5.66	-20.9
Mill Creek	0.700	13.720	19.320	—	—	0.50	3.8	0.50	2.7	0.24	52.2	-4.26	-23.7	-5.22	-21.3
Moreland	0.500	13.720	19.120	—	—	0.50	3.8	0.50	2.7	-0.08	-13.8	-4.26	-23.7	-5.54	-22.5
Muncy	1.000	16.610	22.510	—	—	—	—	—	—	—	—	-7.00	-29.6	-8.20	-26.7
Muncy Creek	0.700	16.610	22.210	—	—	—	—	—	—	0.20	40.0	-7.00	-29.6	-8.00	-26.5
Nippenose	1.050	15.070	21.020	—	—	—	—	—	—	0.05	5.0	-5.37	-26.3	-6.52	-23.7

Lycoming County
Municipal, School, and County Real Estate Tax Rates—2000

Municipalities	Year 2000 Millages			Change 1999 to 2000						Change 1995 to 2000					
	Municipal	School	Total ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
		District		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	13.720	19.020	—	—	0.50	3.8	0.50	2.7	-0.25	-38.5	-4.26	-23.7	-5.71	-23.1
Piatt	1.050	15.070	21.020	—	—	—	—	—	—	0.45	75.0	-5.37	-26.3	-6.12	-22.5
Pine	0.548	11.510	16.958	—	—	0.11	1.0	0.11	0.7	-0.20	-26.9	-4.99	-30.2	-6.39	-27.4
Plunketts Creek	2.000	15.000	21.900	-0.08	-4.1	2.00	15.4	1.92	9.6	-1.00	-33.3	-4.05	-21.3	-6.25	-22.2
Porter	3.810	15.070	23.780	—	—	—	—	—	—	1.31	52.4	-5.37	-26.3	-5.26	-18.1
Shrewsbury	2.520	13.720	21.140	—	—	0.50	3.8	0.50	2.4	-0.98	-28.0	-4.26	-23.7	-6.44	-23.4
Susquehanna	1.610	15.800	22.310	—	—	1.00	6.8	1.00	4.7	-0.64	-28.4	-3.08	-16.3	-4.92	-18.1
Upper Fairfield	0.095	15.000	19.995	—	—	2.00	15.4	2.00	11.1	-0.04	-31.9	-4.05	-21.3	-5.29	-20.9
Washington	1.950	13.500	20.350	1.00	105.3	—	—	1.00	5.2	0.50	34.5	-4.85	-26.4	-5.55	-21.4
Watson	0.916	15.070	20.886	0.42	83.2	—	—	0.42	2.0	0.26	38.8	-5.37	-26.3	-6.31	-23.2
Wolf	1.040	13.720	19.660	—	—	0.50	3.8	0.50	2.6	-0.16	-13.3	-4.26	-23.7	-5.62	-22.2
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 2000

Lycoming County
County, Municipal, and School District Gross Real Estate Tax Levies—2000^{1/}

Municipalities Arranged by School District ^{2/}	Year 2000 Gross Real Estate Tax Levies				Percentage Change 1999 to 2000				Percentage Change 1995 to 2000			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>East Lycoming</u>												
Hughesville Borough	234,280	215,155	655,984	1,105,419	1.4	1.4	5.2	3.6	29.3	4.0	22.9	19.9
Picture Rocks Borough	80,478	25,786	225,339	331,603	1.2	38.2	5.1	6.1	34.3	224.1	27.6	35.6
Franklin Township	103,955	12,226	291,075	407,256	0.8	0.8	4.6	3.5	9.1	4.4	3.6	5.0
Jordan Township	99,931	6,118	279,807	385,856	-0.5	-0.5	3.3	2.2	9.9	46.6	4.4	6.3
Mill Creek Township	73,107	10,444	204,699	288,250	2.4	2.4	6.2	5.1	28.5	143.4	22.1	25.9
Moreland Township	142,866	14,578	400,025	557,469	1.0	1.0	4.8	3.7	28.0	37.4	21.6	23.6
Penn Township	124,220	10,140	347,817	482,177	6.5	6.5	10.6	9.4	35.3	3.6	28.5	29.5
Shrewsbury Township	56,914	29,270	159,361	245,545	-2.5	-2.5	1.2	-0.1	17.3	5.1	11.4	11.9
Wolf Township	337,558	71,645	945,163	1,354,366	2.8	2.8	6.7	5.5	33.6	44.2	26.9	29.4
<u>Jersey Shore Area</u>												
Jersey Shore Borough	352,694	503,849	1,084,715	1,941,258	0.4	0.4	0.4	0.4	36.2	7.9	25.0	21.8
Salladasburg Borough	23,144	2,915	71,178	97,237	0.2	0.2	0.2	0.2	29.2	-0.7	18.6	20.2
Anthony Township	107,692	4,587	331,208	443,487	5.1	5.1	5.1	5.1	39.1	20.5	27.7	30.2
Bastress Township	64,562	1,937	198,562	265,061	-0.5	-0.5	-0.5	-0.5	17.5	7.6	7.9	10.1
Brown Township	62,887	39,785	193,408	296,080	2.9	2.9	2.9	2.9	32.3	8.6	21.4	21.6
Cummings Township	88,280	10,990	271,506	370,776	-1.1	-1.1	-1.1	-1.1	16.8	8.2	7.2	9.4
Limestone Township	260,119	11,758	799,998	1,071,875	2.4	2.4	2.4	2.4	30.6	12.5	19.9	22.2
McHenry Township	81,983	32,793	252,138	366,914	1.0	1.0	1.0	1.0	33.5	91.6	22.6	29.1
Mifflin Township	125,985	36,356	387,470	549,811	0.9	0.9	0.9	0.9	31.5	362.8	20.7	29.4
Nippenose Township	75,915	16,268	233,479	325,662	3.6	3.6	3.6	3.6	26.9	65.9	16.5	20.6
Piatt Township	123,586	26,483	380,089	530,158	1.3	1.3	1.3	1.3	17.4	155.8	7.8	13.2
Porter Township	202,244	157,255	622,004	981,503	3.6	3.6	3.6	3.6	19.9	127.5	10.0	22.2
Watson Township	75,288	14,074	231,549	320,911	-2.7	78.2	-2.7	-0.8	7.3	85.5	-1.5	2.6
<u>Loyalsock Township</u>												
Loyalsock Township	1,978,852	585,579	6,098,096	8,662,527	2.4	2.4	2.4	2.4	22.0	10.1	19.4	19.3
<u>Montgomery Area</u>												
Montgomery Borough	114,284	107,987	314,865	537,136	-0.1	-0.1	-0.1	-0.1	24.2	3.8	13.8	13.6
Brady Township	57,159	4,666	157,479	219,304	1.5	1.5	1.5	1.5	23.8	2.7	13.4	15.6
Clinton Township	339,353	153,533	934,953	1,427,839	0.1	0.1	0.1	0.1	20.8	45.0	10.6	15.9
Washington Township	203,890	81,140	561,738	846,768	1.7	108.7	1.7	6.9	31.5	120.2	20.4	28.6
<u>Montoursville Area</u>												
Montoursville Borough	776,743	570,668	2,377,785	3,725,196	1.9	1.9	17.5	11.3	30.9	6.7	28.3	25.0
Cascade Township	60,785	7,443	186,076	254,304	-1.6	-26.2	13.6	7.9	20.5	12.5	18.1	18.5
Eldred Township	305,415	63,576	934,945	1,303,936	3.5	3.5	19.4	14.5	31.4	11.3	28.9	28.5
Fairfield Township	444,619	—	1,361,080	1,805,699	4.1	-100.0	20.1	14.6	27.1	-100.0	24.5	20.4
Gamble Township	124,542	18,313	381,252	524,107	2.9	2.9	18.7	14.0	31.1	17.6	28.5	28.7
Plunketts Creek Township	125,529	51,236	384,271	561,036	1.4	-2.7	17.0	11.1	26.3	4.8	23.8	22.3
Upper Fairfield Township	255,933	4,983	783,468	1,044,384	1.8	1.8	17.5	13.2	33.1	12.9	30.4	31.0

EXHIBIT II

Lycoming County
County, Municipal, and School District Gross Real Estate Tax Levies—2000^{1/}

Municipalities Arranged by School District ^{2/}	2000 Real Estate Tax Levies				Percentage Change 1999 to 2000				Percentage Change 1995 to 2000			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>Muncy</u>												
Muncy Borough	318,406	162,452	1,079,332	1,560,190	2.4	2.4	2.4	2.4	26.5	23.0	10.8	14.9
Muncy Township	415,659	84,828	1,409,001	1,909,488	1.3	1.3	1.3	1.3	37.5	71.1	20.4	25.4
Muncy Creek Township	495,106	70,729	1,678,310	2,244,145	2.1	2.1	2.1	2.1	26.0	119.6	10.4	15.3
<u>South Williamsport Area</u>												
Duboistown Borough	137,669	131,488	443,911	713,068	1.5	1.5	8.4	5.7	22.1	3.9	27.2	21.2
South Williamsport Borough	721,550	709,769	2,326,630	3,757,949	0.9	0.9	7.7	5.0	27.9	3.7	33.3	25.5
Armstrong Township	96,217	25,527	310,251	431,995	3.1	3.1	10.0	8.0	22.3	229.9	27.4	31.0
Susquehanna Township	119,328	39,208	384,773	543,309	1.6	1.6	8.5	6.4	16.4	3.7	21.3	18.7
<u>Williamsport Area</u>												
Williamsport City	2,923,630	4,606,209	9,755,378	17,285,217	0.7	0.7	0.7	0.7	13.9	-2.7	1.8	2.4
Hepburn Township	374,437	35,151	1,249,396	1,658,984	1.7	1.7	1.7	1.7	27.0	11.9	13.6	16.3
Lewis Township	113,116	46,182	377,439	536,737	2.0	2.0	2.0	2.0	22.1	1.4	9.2	10.9
Lycoming Township	191,017	26,516	637,372	854,905	4.4	4.4	4.4	4.4	28.1	8.4	14.5	17.0
Old Lycoming Township	726,759	517,631	2,425,003	3,669,393	1.4	1.4	1.4	1.4	21.0	3.1	8.2	9.7
Woodward Township	241,135	18,700	804,602	1,064,437	1.2	1.2	1.2	1.2	21.3	8.3	8.4	11.1

^{1/} Gross tax levies for 1995, 1999, and 2000 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 55.0 percent in 1995 and 67.7 percent in 1999 (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.