



# Research Summary

## Pennsylvania Economy league

CENTRAL DIVISION

September 1999

### Lycoming County

#### **SCHOOL REAL ESTATE TAX LEVIES FOR 1999 RISE BY 1.8 PERCENT SINCE LAST YEAR AND BY 14.5 PERCENT IN THE PAST FIVE YEARS**

**Real estate tax levies** for 1999 (the potential tax yields based on millages and taxable valuations) for Lycoming County's eight school districts total \$45,377,175, which is \$794,604 or 1.8 percent higher than in 1998.

Real estate tax levies rose in six of the county's eight districts between 1998 and 1999 because of increases in millage rates and/or assessed valuations. The largest increases occurred in East Lycoming (\$122,044 or 3.8 percent), South Williamsport Area (\$227,106 or 7.6 percent), and Williamsport Area (\$351,503 or 2.4 percent). The smallest increase was recorded in Jersey Shore (\$35,877 or 0.6 percent). Decreases were recorded in Loyalsock Township (\$30,775 or 0.5 percent) and Muncy (\$152 or less than 0.1 percent).

For the five-year period beginning in 1994, the real estate tax levies of Lycoming's school districts rose by \$5,735,387 or 14.5 percent. Levies increased in each of the county's districts during this period. Dollar increases ranged from \$295,762 in Montgomery Area to \$1,197,499 in Loyalsock Township. The largest proportionate increase in real estate tax levy between 1994 and 1999 was recorded in Montoursville Area (26.4 percent); the smallest proportionate increase occurred in Williamsport Area (4.2 percent).

School district real estate tax levies for 1999 range from \$1,956,341 in Montgomery Area to \$15,081,634 in Williamsport Area; in 1994 the range was from \$1,660,579 in Montgomery Area to \$14,473,777 in Williamsport Area. (See Table 1.)

**Real estate tax millages** increased in four of the county's school districts between 1998 and 1999 and remained unchanged in the remaining four. The real estate tax rate increased in East Lycoming (0.47 mill or 3.7 percent), Montgomery Area (0.5 mill or 3.8 percent), South Williamsport (1.0 mill or 7.2 percent), and Williamsport Area (0.5 mill or 3.2 percent). Real estate tax millages in Jersey Shore Area, Loyalsock Township, Montoursville Area, and Muncy remained unchanged from last year.

Improving Government Since 1936

Table 1

Change in School District Real Estate Tax Levies—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Tax Levy	\$	%	\$	%
East Lycoming	\$ 3,319,373	\$122,044	3.8%	\$ 453,012	15.8%
Jersey Shore Area	6,352,063	35,877	0.6	849,728	15.4
Loyalsock Township	5,954,066	-30,775	-0.5	1,197,499	25.2
Montgomery Area	1,956,341	51,114	2.7	295,762	17.8
Montoursville Area	5,419,313	37,887	0.7	1,132,510	26.4
Muncy	4,088,093	-152	<-0.1	615,293	17.7
South Williamsport Area	3,206,292	227,106	7.6	583,726	22.3
Williamsport Area	<u>15,081,634</u>	<u>351,503</u>	2.4	<u>607,857</u>	4.2
Total	\$45,377,175	\$794,604	1.8%	\$5,735,387	14.5%

For the five-year period beginning in 1994, 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 3.20 mills or 17.5 percent in Loyalsock Township to 6.42 mills or 28.2 percent in Williamsport Area.

Millage rates in 1999 among Lycoming's districts range from 13.00 mills in Montoursville Area to 16.61 mills in Muncy; the range in 1994 was from 16.75 mills in Montoursville Area to 22.75 mills in Muncy. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Millage	Mills	%	Mills	%
East Lycoming	13.220	0.47	3.7%	-4.76	-26.5%
Jersey Shore Area	15.070	—	—	-4.91	-24.6
Loyalsock Township	15.100	—	—	-3.20	-17.5
Montgomery Area	13.500	0.50	3.8	-4.35	-24.4
Montoursville Area	13.000	—	—	-3.75	-22.4
Muncy	16.610	—	—	-6.14	-27.0
South Williamsport Area	14.800	1.00	7.2	-4.08	-21.6
Williamsport Area	16.350	0.50	3.2	-6.42	-28.2

**Assessed valuations of taxable property in 1999** increased in four of the county's eight school districts and decreased in four. Increases occurred in East Lycoming (\$316,265 or 0.1 percent), the portion of Jersey Shore Area in Lycoming County (\$272,185 or 0.1 percent),

Montoursville Area (\$2,914,351 or 0.7 percent), and South Williamsport Area (\$758,335 or 0.4 percent). Decreases in assessed valuations, which were primarily the result of adjustments to the 1998 countywide reassessment, occurred in Loyalsock Township (\$2,038,099 or 0.5 percent), Montgomery Area (\$1,641,793 or 1.1 percent), Muncy (\$9,116 or less than 0.1 percent), and Williamsport Area (\$6,921,667 or 0.7 percent).

For the five-year period beginning in 1994, assessed valuations of taxable property increased in all county districts ranging from \$51,884,488 in Montgomery Area to \$286,772,966 in Williamsport Area. Proportionately, the increases during this period ranged from 45.1 percent in Williamsport Area to 62.9 percent in Montoursville Area.

The 1999 school district assessed valuations range from \$144,914,128 in Montgomery Area to \$922,424,126 in Williamsport Area; in 1994 the valuations ranged from \$93,029,640 in Montgomery Area to \$635,651,160 in Williamsport Area. (See Table 3.)

Table 3

Change in School District Assessed Valuations—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Assessed Value	\$	%	\$	%
East Lycoming	\$251,087,183	\$ 316,265	0.1%	\$ 91,667,763	57.5%
Jersey Shore Area	330,586,161	272,185	0.1	122,517,371	58.9
Loyalsock Township	394,309,012	-2,038,099	-0.5	134,387,322	51.7
Montgomery Area	144,914,128	-1,641,793	-1.1	51,884,488	55.8
Montoursville Area	416,870,197	2,914,351	0.7	160,941,677	62.9
Muncy	246,122,426	-9,116	<-0.1	93,471,866	61.2
South Williamsport Area	216,641,371	758,335	0.4	77,734,251	56.0
Williamsport Area	922,424,126	-6,921,667	-0.7	286,772,966	45.1

The county's predetermined assessment ratio for 1994, 1998, and 1999 is 75 percent. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 55.7 percent in 1994 and 69.9 percent in 1998 (the most recent figure available).

**Enrollments in Lycoming County's public school districts** for the 1998-99 school year (the most recent readily available figures) were down by 1.9 percent from the prior year and by 2.8 percent from five years earlier—the 1993-94 school year. For the one-year period, enrollments decreased in all but one district (South Williamsport, which rose by 0.4 percent). Williamsport Area decreased the greatest (3.6 percent) followed by East Lycoming (1.9 percent), Montoursville Area (1.4 percent), and Jersey Shore Area (1.3 percent).

Five of the county's school districts had higher enrollments in 1998-99 than in 1993-94. During the five-year period the largest increases in enrollments occurred in South Williamsport

Area (4.9 percent), Montgomery Area (3.3 percent), and Montoursville Area (3.0 percent); the smallest increases were recorded in Jersey Shore Area (0.5 percent) and Loyalsock Township (0.8 percent). Decreases in enrollments during the five-year period were experienced in Williamsport Area (9.0 percent), Muncy (5.1 percent), and East Lycoming (2.8 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—1999

School District	1998-99 Enrollment	Change 1997-98 to 1998-99		Change 1993-94 to 1998-99	
		Pupils	%	Pupils	%
East Lycoming	1,952	-37	-1.9%	-56	-2.8%
Jersey Shore Area	3,292	-45	-1.3	18	0.5
Loyalsock Township	1,539	-13	-0.8	12	0.8
Montgomery Area	1,104	-8	-0.7	35	3.3
Montoursville Area	2,483	-36	-1.4	73	3.0
Muncy	1,153	-12	-1.0	-62	-5.1
South Williamsport Area	1,599	6	0.4	74	4.9
Williamsport Area	<u>6,653</u>	<u>-248</u>	-3.6	<u>-660</u>	-9.0
Total	19,775	-393	-1.9%	-566	-2.8%

**Combined county, municipal, and school district real estate tax millages** were higher in 1999 than in 1998 in 31 of the county's 52 municipalities as a result of increases in four school districts and in 14 municipalities. Millages decreased in four municipalities and were unchanged in 17. The increases in total millage ranged from less than 0.01 mill in Nippenose Township to 1.38 mills in Armstrong Township; the decreases ranged from less than 0.01 mill in Watson Township to 3.0 mills in McNett Township. Combined county, municipal, and school district real estate tax millages were lower in 1999 than in 1994 in each of the county's municipalities, primarily because of the 1998 reassessment. The decreases in total millage during this period ranged from 2.67 mills in Cogan House Township to 10.65 mills in Williamsport City. (See Exhibit I.)

**The combined 1999 real estate tax levy** for the eight school districts, Lycoming County, Williamsport City, and the 51 boroughs and townships is \$69,360,666, which is \$789,379 or 1.2 percent higher than in 1998 and \$9,318,907 or 15.5 percent higher than in 1994. Of the net overall increase in the real estate tax levy since last year, the school districts represent the equivalent of 100.7 percent and the boroughs and townships, 9.7 percent. The county and city tax levies decreased. Of the increase since 1994, the school districts represent 61.6 percent; the county, 29.8 percent; the city, 0.5 percent; and the boroughs and townships, 8.1 percent.

In 1994 the school districts represented 66.0 percent of the total amount of real estate taxes levied in Lycoming County; the county government, 19.9 percent; the city, 7.5 percent; and the boroughs and townships, 6.6 percent. By 1999 the school districts' share of the total amount of real estate taxes levied in Lycoming County had decreased slightly to 65.4 percent; the county government increased to 21.2 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 rose to 6.8 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough, and Township Real Estate Tax Levies—1999

	Real Estate Tax Levy				Change 1998 to 1999		Change 1994 to 1999	
	1999	% of Total			\$	% of Total	\$	% of Total
		1999	1998	1994				
County	\$14,701,219	21.2%	21.5%	19.9%	\$ -32,428	-4.1%	\$2,777,118	29.8%
School Districts	45,377,175	65.4	65.0	66.0	794,604	100.7	5,735,387	61.6
City	4,573,385	6.6	6.7	7.5	-49,780	-6.3	47,270	0.5
Boros. & Twps.	<u>4,708,887</u>	<u>6.8</u>	<u>6.8</u>	<u>6.6</u>	<u>76,983</u>	<u>9.7</u>	<u>759,132</u>	<u>8.1</u>
Total	\$69,360,666	100.0%	100.0%	100.0%	\$ 789,379	100.0%	\$9,318,907	100.0%

**The total county, school district, and municipal real estate tax levy for individual municipalities** in 1999 ranges from \$97,087 in Salladasburg Borough to \$17,162,042 in Williamsport City. Increases in the combined levy between 1998 and 1999 occurred in 41 county municipalities which are part of a Lycoming County school district, and, on a proportionate basis, ranged from less than 0.1 percent in Upper Fairfield Township to 10.0 percent in Woodward Township. Decreases were recorded in six municipalities and ranged from 0.4 percent in Muncy Creek Township to 4.3 percent in Porter Township. Between 1994 and 1999 increases in the real estate tax levy occurred in all 47 municipalities which are part of a Lycoming County school district and ranged from 2.9 percent in Williamsport City to 36.8 percent in Mifflin Township. (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 residential garbage collection fees in 1999 ranging from \$1.50 to \$3.75 per bag. 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.**

**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 63-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—1999

Municipalities	1999 Millage			Change 1998 to 1999						Change 1994 to 1999					
	Municipal	School District	Total <sup>1/</sup>	Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>3/</sup>	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
CITY:															
Williamsport	7.720	16.350	28.970	—	—	0.50	3.2	0.50	1.8	-3.03	-28.2	-6.42	-28.2	-10.65	-26.9
BOROUGHS:															
DuBoistown	4.680	14.800	24.380	—	—	1.00	7.2	1.00	4.3	-1.03	-18.0	-4.08	-21.6	-6.31	-20.6
Hughesville	4.500	13.220	22.620	—	—	0.47	3.7	0.47	2.1	-2.47	-35.4	-4.76	-26.5	-8.43	-27.1
Jersey Shore	7.000	15.070	26.970	—	—	—	—	—	—	-3.00	-30.0	-4.91	-24.6	-9.11	-25.2
Montgomery	4.630	13.500	23.030	0.56	13.7	0.50	3.8	1.06	4.8	-2.27	-32.9	-4.35	-24.4	-7.82	-25.3
Montoursville	3.600	13.000	21.500	—	—	—	—	—	—	-0.90	-20.0	-3.75	-22.4	-5.85	-21.4
Muncy	2.500	16.610	24.010	—	—	—	—	—	—	-0.70	-21.9	-6.14	-27.0	-8.04	-25.1
Picture Rocks	1.150	13.220	19.270	—	—	0.47	3.7	0.47	2.5	0.34	42.0	-4.76	-26.5	-5.62	-22.6
Salladasburg	0.617	15.070	20.587	—	—	—	—	—	—	-0.38	-38.3	-4.91	-24.6	-6.49	-24.0
South Williamsport	4.820	14.800	24.520	—	—	1.00	7.2	1.00	4.3	-2.58	-34.9	-4.08	-21.6	-7.86	-24.3
TOWNSHIPS:															
Anthony	0.209	15.070	20.179	—	—	—	—	—	—	-0.09	-30.4	-4.91	-24.6	-6.20	-23.5
Armstrong	1.300	14.800	21.000	0.38	41.2	1.00	7.2	1.38	7.0	0.70	116.7	-4.08	-21.6	-4.58	-17.9
Bastress	0.147	15.070	20.117	—	—	—	—	—	—	-0.05	-26.5	-4.91	-24.6	-6.16	-23.5
Brady	0.400	13.500	18.800	—	—	0.50	3.8	0.50	2.7	-0.20	-33.3	-4.35	-24.4	-5.75	-23.4
Brown	3.100	15.070	23.070	—	—	—	—	—	—	-1.10	-26.2	-4.91	-24.6	-7.21	-23.8
Cascade	0.800	13.000	18.700	0.20	33.3	—	—	0.20	1.1	—	—	-3.75	-22.4	-4.95	-20.9
Clinton	2.217	13.500	20.617	0.18	8.9	0.50	3.8	0.68	3.4	-0.08	-3.6	-4.35	-24.4	-5.63	-21.5
Cogan House	0.230	14.000	19.130	—	—	1.30	10.2	1.30	7.3	-0.07	-23.3	-1.40	-9.1	-2.67	-12.2
Cummings	0.610	15.070	20.580	—	—	—	—	—	—	-0.21	-25.6	-4.91	-24.6	-6.32	-23.5
Eldred	1.020	13.000	18.920	—	—	—	—	—	—	-0.48	-32.0	-3.75	-22.4	-5.43	-22.3
Fairfield	0.180	13.000	18.080	-0.17	-48.6	—	—	-0.17	-0.9	-0.82	-82.0	-3.75	-22.4	-5.77	-24.2
Franklin	0.576	13.220	18.696	—	—	0.47	3.7	0.47	2.6	-0.17	-23.2	-4.76	-26.5	-6.13	-24.7
Gamble	0.721	13.000	18.621	—	—	—	—	—	—	-0.28	-28.0	-3.75	-22.4	-5.23	-21.9
Hepburn	0.460	16.350	21.710	<0.01	0.5	0.50	3.2	0.50	2.4	-0.06	-11.5	-6.42	-28.2	-7.68	-26.1
Jackson	0.560	14.000	19.460	—	—	1.30	10.2	1.30	7.2	-0.22	-28.2	-1.40	-9.1	-2.82	-12.7
Jordan	0.300	13.220	18.420	0.08	36.4	0.47	3.7	0.55	3.1	0.02	7.1	-4.76	-26.5	-5.94	-24.4
Lewis	2.001	16.350	23.251	—	—	0.50	3.2	0.50	2.2	—	—	-6.42	-28.2	-7.62	-24.7
Limestone	0.222	15.070	20.192	—	—	—	—	—	—	-0.10	-30.8	-4.91	-24.6	-6.21	-23.5
Loyalsock	1.450	15.100	21.450	—	—	—	—	—	—	-0.55	-27.5	-3.20	-17.5	-4.95	-18.8
Lycoming	0.680	16.350	21.930	—	—	0.50	3.2	0.50	2.3	-0.32	-32.0	-6.42	-28.2	-7.94	-26.6
McHenry	1.960	15.070	21.930	0.88	81.5	—	—	0.88	4.2	0.26	15.3	-4.91	-24.6	-5.85	-21.1
McIntyre	1.000	10.800	16.700	0.30	43.0	-3.00	-21.7	-2.70	-13.9	0.15	17.6	-8.90	-45.2	-9.95	-37.3
McNett	0.900	10.800	16.600	—	—	-3.00	-21.7	-3.00	-15.3	-0.40	-30.8	-8.90	-45.2	-10.50	-38.7
Mifflin	1.414	15.070	21.384	—	—	—	—	—	—	1.21	607.0	-4.91	-24.6	-4.90	-18.6
Mill Creek	0.700	13.220	18.820	0.36	105.9	0.47	3.7	0.83	4.6	0.24	52.2	-4.76	-26.5	-5.72	-23.3
Moreland	0.500	13.220	18.620	0.08	19.0	0.47	3.7	0.55	3.0	-0.08	-13.8	-4.76	-26.5	-6.04	-24.5
Muncy	1.000	16.610	22.510	0.21	26.6	—	—	0.21	0.9	—	—	-6.14	-27.0	-7.34	-24.6
Muncy Creek	0.700	16.610	22.210	—	—	—	—	—	—	0.20	40.0	-6.14	-27.0	-7.14	-24.3
Nippenose	1.050	15.070	21.020	<0.01	0.4	—	—	<0.01	<0.1	0.55	110.0	-4.91	-24.6	-5.56	-20.9

EXHIBIT I

Lycoming County  
Municipal, School, and County Real Estate Tax Rates—1999

Municipalities	1999 Millage			Change 1998 to 1999						Change 1994 to 1999					
	School		Total <sup>1/</sup>	Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>3/</sup>	
	Municipal	District		Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
TOWNSHIPS: (Continued)															
Old Lycoming	3.490	16.350	24.740	—	—	0.50	3.2	0.50	2.1	-1.51	-30.2	-6.42	-28.2	-9.13	-27.0
Penn	0.400	13.220	18.520	—	—	0.47	3.7	0.47	2.6	-0.25	-38.5	-4.76	-26.5	-6.21	-25.1
Piatt	1.050	15.070	21.020	—	—	—	—	—	—	0.45	75.0	-4.91	-24.6	-5.66	-21.2
Pine	0.548	11.400	16.848	—	—	0.88	8.4	0.88	5.5	-0.20	-26.9	-5.77	-33.6	-7.17	-29.9
Plunketts Creek	2.085	13.000	19.985	—	—	—	—	—	—	-0.92	-30.5	-3.75	-22.4	-5.87	-22.7
Porter	3.810	15.070	23.780	0.21	5.8	—	—	0.21	0.9	1.81	90.5	-4.91	-24.6	-4.30	-15.3
Shrewsbury	2.520	13.220	20.640	—	—	0.47	3.7	0.47	2.3	-0.98	-28.0	-4.76	-26.5	-6.94	-25.2
Susquehanna	1.610	14.800	21.310	—	—	1.00	7.2	1.00	4.9	-0.64	-28.4	-4.08	-21.6	-5.92	-21.7
Upper Fairfield	0.095	13.000	17.995	—	—	—	—	—	—	-0.04	-31.9	-3.75	-22.4	-4.99	-21.7
Washington	0.950	13.500	19.350	—	—	0.50	3.8	0.50	2.7	-0.50	-34.5	-4.35	-24.4	-6.05	-23.8
Watson	0.500	15.070	20.470	<-0.01	-0.5	—	—	<-0.01	<-0.1	-0.15	-23.1	-4.91	-24.6	-6.26	-23.4
Wolf	1.040	13.220	19.160	0.20	23.8	0.47	3.7	0.67	3.6	-0.16	-13.3	-4.76	-26.5	-6.12	-24.2
Woodward	0.380	16.350	21.630	—	—	0.50	3.2	0.50	2.4	-0.15	-28.3	-6.42	-28.2	-7.77	-26.4

<sup>1/</sup> Includes the county's real estate tax rate of 4.9 mills.

<sup>2/</sup> Reflects no change in the county's real estate tax rate.

<sup>3/</sup> Includes 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 1999

EXHIBIT II

Lycoming County  
County, Municipal, and School District Real Estate Tax Levies—1999

Municipalities Arranged by School District <sup>1/</sup>	1999 Real Estate Tax Levies				Percentage Change 1998 to 1999				Percentage Change 1994 to 1999			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b>East Lycoming</b>												
Hughesville Borough	231,057	212,195	623,382	1,066,634	-0.3	-0.3	3.3	1.8	25.6	0.9	14.9	13.9
Picture Rocks Borough	79,494	18,657	214,472	312,623	-0.4	-0.4	3.2	2.1	40.9	149.0	28.9	35.8
Franklin Township	103,136	12,130	278,256	393,522	0.1	0.1	3.8	2.7	9.9	5.1	0.6	3.0
Jordan Township	100,440	6,149	270,983	377,572	0.3	36.7	4.0	3.3	11.7	49.0	2.2	5.1
Mill Creek Township	71,423	10,203	192,695	274,321	1.2	108.3	4.9	5.9	32.4	150.8	21.2	26.4
Moreland Township	141,438	14,432	381,595	537,465	0.8	20.0	4.6	3.9	29.6	39.1	18.6	21.8
Penn Township	116,609	9,519	314,606	440,734	0.3	0.3	4.0	2.9	31.2	0.5	20.1	22.3
Shrewsbury Township	58,358	30,013	157,448	245,819	-0.8	-0.8	2.9	1.5	20.7	8.2	10.5	12.5
Wolf Township	328,372	69,695	885,935	1,284,002	0.1	24.0	3.8	3.7	32.5	42.9	21.3	25.0
<b>Jersey Shore Area</b>												
Jersey Shore Borough	351,133	501,619	1,079,914	1,932,666	-0.5	-0.5	-0.5	-0.5	36.0	18.5	27.7	26.6
Salladasburg Borough	23,108	2,910	71,069	97,087	-1.8	-1.8	-1.8	-1.8	34.5	3.3	26.3	27.3
Anthony Township	102,435	4,363	315,040	421,838	0.7	0.7	0.7	0.7	37.2	18.8	28.8	30.6
Bastress Township	64,897	1,947	199,592	266,436	0.1	0.1	0.1	0.1	22.2	11.8	14.7	16.4
Brown Township	61,103	38,657	187,924	287,684	0.6	0.6	0.6	0.6	28.3	17.9	20.5	21.7
Cummings Township	89,228	11,108	274,422	374,758	0.8	0.8	0.8	0.8	20.3	11.4	13.0	14.6
Limestone Township	253,969	11,480	781,083	1,046,532	1.2	1.2	1.2	1.2	31.1	13.0	23.1	24.8
McHenry Township	81,194	32,478	249,714	363,386	0.1	81.7	0.1	4.3	32.7	90.4	24.6	30.4
Mifflin Township	124,885	36,038	384,086	545,009	2.6	2.6	2.6	2.6	35.0	1,088.2	26.8	36.8
Nippenose Township	73,252	15,697	225,288	314,237	2.9	3.3	2.9	2.9	25.7	228.5	18.0	23.7
Piatt Township	121,985	26,140	375,165	523,290	1.7	1.7	1.7	1.7	17.1	155.1	10.0	14.9
Porter Township	195,267	151,830	600,545	947,642	-5.1	0.4	-5.1	-4.3	19.0	182.2	11.7	25.5
Watson Township	77,415	7,900	238,091	323,406	2.8	2.2	2.8	2.8	10.0	5.3	3.3	4.8
<b>Loyalsock Township</b>												
Loyalsock Township	1,932,114	571,748	5,954,066	8,457,928	-0.5	-0.5	-0.5	-0.5	21.9	10.0	25.2	23.3
<b>Montgomery Area</b>												
Montgomery Borough	114,392	108,089	315,162	537,643	1.7	15.6	5.6	6.6	24.6	4.1	17.3	15.8
Brady Township	56,315	4,597	155,155	216,067	2.2	2.2	6.1	5.0	24.9	3.7	17.6	19.1
Clinton Township	338,849	153,305	933,564	1,425,718	-2.7	6.0	1.0	0.6	21.0	45.2	13.9	18.3
Washington Township	200,522	38,877	552,460	791,859	-0.8	-0.8	3.0	1.8	33.3	8.7	25.5	26.4
<b>Montoursville Area</b>												
Montoursville Borough	762,572	560,257	2,023,150	3,345,979	0.1	0.1	0.1	0.1	30.1	29.6	25.7	27.4
Cascade Township	61,746	10,081	163,816	235,643	4.9	39.9	4.9	6.1	24.1	54.4	19.9	22.1
Eldred Township	295,030	61,414	782,733	1,139,177	0.3	0.3	0.3	0.3	32.9	12.5	28.4	28.5
Fairfield Township	427,179	15,692	1,133,333	1,576,204	1.6	-47.7	1.6	0.7	30.6	-70.7	26.2	23.3
Gamble Township	121,030	17,796	321,101	459,927	0.9	0.9	0.9	0.9	28.7	15.4	24.3	25.1
Plunketts Creek Township	123,787	52,667	328,414	504,868	1.3	1.3	1.3	1.3	25.3	8.4	21.1	20.6
Upper Fairfield Township	251,319	4,893	666,766	922,978	<0.1	<0.1	<0.1	<0.1	36.9	16.1	32.3	33.4

EXHIBIT II

**Lycoming County**  
County, Municipal, and School District Real Estate Tax Levies—1999

Municipalities Arranged by School District <sup>1/</sup>	1999 Real Estate Tax Levies				Percentage Change 1998 to 1999				Percentage Change 1994 to 1999			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b><u>Muncy</u></b>												
Muncy Borough	310,945	158,645	1,054,039	1,523,629	-0.5	-0.5	-0.5	-0.5	23.8	20.4	12.6	15.5
Muncy Township	410,208	83,716	1,390,522	1,884,446	0.8	27.6	0.8	1.8	39.3	73.4	26.6	30.8
Muncy Creek Township	484,847	69,264	1,643,532	2,197,643	-0.4	-0.4	-0.4	-0.4	25.7	119.1	14.3	18.5
<b><u>South Williamsport Area</u></b>												
Duboisstown Borough	135,576	129,489	409,494	674,559	0.8	0.8	8.1	5.1	20.9	23.4	18.0	19.6
South Williamsport Borough	715,212	703,535	2,160,232	3,578,979	0.3	0.3	7.6	4.6	28.6	4.3	25.5	21.2
Armstrong Township	93,351	24,766	281,957	400,074	0.3	41.7	7.6	7.4	19.4	222.0	16.5	22.0
Susquehanna Township	117,404	38,576	354,609	510,589	0.1	0.1	7.3	5.0	16.3	3.6	13.5	13.3
<b><u>Williamsport Area</u></b>												
Williamsport City	2,902,796	4,573,385	9,685,861	17,162,042	-1.1	-1.1	2.0	0.7	13.0	1.0	1.0	2.9
Hepburn Township	368,147	34,561	1,228,410	1,631,118	-0.3	0.1	2.8	2.0	28.6	41.6	14.9	18.2
Lewis Township	110,893	45,274	370,020	526,187	2.1	2.1	5.3	4.3	20.5	50.0	7.7	13.0
Lycoming Township	182,883	25,387	610,231	818,501	0.1	0.1	3.3	2.5	24.5	5.4	11.3	13.8
Old Lycoming Township	716,858	510,578	2,391,964	3,619,400	-0.4	-0.4	2.7	1.6	21.2	5.3	8.3	10.2
Woodward Township	238,856	18,524	772,627	1,030,007	2.5	5.0	12.7	10.0	27.1	13.5	15.5	18.0

<sup>1/</sup> Includes Lycoming County municipalities and school districts only.