



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

June 1999

York County

COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 1999 RISE BY 5.7 PERCENT SINCE LAST YEAR AND BY 36.2 PERCENT IN THE PAST FIVE YEARS

The real estate tax levy for 1999 (the potential tax yield based on the millage and taxable valuation) for York County, York City, and the county's boroughs and townships totals \$64,196,509 which is \$3,447,020 or 5.7 percent higher than in 1998.

York County's real estate tax levy increased by \$571,993 or 1.4 percent between 1998 and 1999 to \$41,411,897. Real estate tax levies also increased in 65 of the county's 72 municipalities, they declined in six, and in one (Lower Windsor Township) there was no real estate tax in 1999 and 1998. The largest dollar increase in real estate tax levy among the county's municipalities since last year occurred in York City - \$1,607,924. On a percentage basis, the largest increases occurred in York Haven Borough (108.1 percent) and Peach Bottom Township (636.9 percent). The decreases in the real estate tax levy were experienced in the boroughs of Fawn Grove (\$159 or 2.2 percent), Loganville (\$41 or 0.2 percent), Spring Grove (\$3,230 or 2.4 percent), West York (\$713 or 0.3 percent), and Winterstown (\$188 or 2.4 percent) and in Springettsbury Township (\$63,846 or 6.6 percent). (See Exhibit I.)

For the five-year period beginning in 1994, the combined real estate tax levy for the county and its 72 municipalities rose by \$17,057,156 or 36.2 percent. York County's real estate tax levy increased by \$10,448,021 or 33.7 percent. Levies also rose in 67 of the municipalities during this period, they decreased in four, and in one (Lower Windsor Township) there was no real estate tax in 1994 or 1999. The largest dollar increases in tax levy among the county's municipalities for the five-year period were in York City (\$1,776,647) and the townships of Dover (\$502,320) and Spring Garden (\$510,326). The largest proportionate increase occurred in Peach Bottom Township (688.9 percent). New Salem Borough and North Codorus Township, which did not levy real estate taxes in 1994, have 1999 levies of \$10,149 and \$58,267, respectively. The decreases in real estate tax levies were recorded in the boroughs of Fawn Grove (\$9 or 0.1 percent), Jefferson (\$3,269 or 10.7 percent), Spring Grove (\$811 or 0.6 percent), and Winterstown (\$450 or 5.5 percent).

Real estate tax levies for 1999 in York County's boroughs total \$4,290,900 and range from \$1,749 in York and to \$1,795,765 in Hanover; the levies in the townships total \$9,861,142 and range from \$37,574 in North Hopewell to \$1,399,036 in Spring Garden. The 1999 tax levies in the boroughs rose by \$257,661 or 6.4 percent over 1998 and by \$1,061,070 or 32.9 percent over 1994. Levies in the townships during these two periods of time increased by \$1,010,094 or 11.4 percent

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and \$3,772,070 or 61.9 percent, respectively. York City's real estate tax levy in 1999 is \$8,633,222, up by \$1,607,924 or 22.9 percent from 1998 and by \$1,776,647 or 25.9 percent since 1994.

Real estate tax millages for general purposes (and for special purposes if levied throughout the jurisdiction) increased in 17 municipalities between 1998 and 1999, decreased in one, and were unchanged in 54. The largest increases in real estate millage were recorded in York City (1.75 mills) and in York Haven Borough (1.35 mills). The largest proportionate increases occurred in York Haven Borough (107.7 percent) and Peach Bottom Township (614.3 percent). The sole millage decrease was in Springettsbury Township (0.06 mill or 8.1 percent). (See Exhibit I.)

York City's real estate tax rate for 1999 increased by 1.75 mills or 21.9 percent to 9.73 mills. York County's millage remained unchanged for 1999 at 2.52 mills.

For the five-year period beginning in 1994, general purpose real estate tax millages decreased in 46 municipalities, increased in 20, and were unchanged in six. (The high number of millage decreases during this period is in keeping with state law relating to the implementation of the countywide reassessment program in 1998.) The decreases ranged from 0.04 mill in Shrewsbury Township to 0.79 mill in York City; on a proportionate basis the range was from 5.1 percent in Springettsbury Township to 45.0 percent in Jefferson Borough. The lower millages, when coupled with the higher assessed valuations resulting from the countywide reassessment, do not necessarily produce lower real estate tax levies for the municipalities. The largest of the 20 millage increases were recorded in the boroughs of North York (0.81 mill) and York Haven (1.10 mills) and in the townships of Heidelberg (0.70 mill) and Hellam (0.75 mill). The largest proportionate increase was in Peach Bottom Township (354.5 percent). York City's millage fell by 0.79 mills or 7.5 percent between 1994 and 1999, while York County's millage decreased by 0.48 mill or 16.0 percent during this period.

Real estate millage rates in York County's boroughs now range from 0.25 in Yorkana to 2.61 in North York; millages in the townships range from 0.09 in Shrewsbury to 2.05 in Spring Garden. Lower Windsor Township did not levy a real estate tax in 1999. York City's 1999 millage is 9.73.

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, 28 York County municipalities report garbage collection fees in 1999 ranging from \$2.20 on a per bag basis to between \$26 and \$180 per household on a flat annual basis. Also, various nonproperty taxes, particularly those levied under Act 511, are widely used by York 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 assessed valuation of taxable property in York County for 1999 totals \$16.4 billion, an increase of \$226,981,100 or 1.4 percent over 1998. Assessed valuations rose in 66 of the

county's 72 municipalities since last year ranging from \$7,790 in Seven Valleys Borough to \$49,762,470 in Manchester Township. The largest proportionate increase occurred in Franklinton Borough (12.3 percent). Six decreases in assessed valuation were experienced ranging from \$19,140 or 0.1 percent in Jefferson Borough to \$2,031,240 or 2.4 percent in Spring Grove Borough. (See Exhibit II.)

For the five-year period beginning in 1994, York County's assessed valuation rose by \$6.1 billion or 59.2 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 the townships of Springettsbury (\$412,788,153) and York (\$432,791,487). The largest proportionate increase was recorded in Franklinton Borough (115.6 percent).

The 1999 assessed valuations in York County's 36 boroughs range from \$6,997,020 in Yorkana to \$690,678,750 in Hanover, while the range in the 35 townships is from \$97,372,170 in East Hopewell to \$1,432,398,790 in Springettsbury. York City's assessed valuation is \$887,278,750.

The county's predetermined assessment ratio for 1994, 1998, and 1999 is 100 percent of market value. The Common Level Ratio of assessed values to selling price as determined by the State Tax Equalization Board (STEB) was 72.4 percent in 1994 and 70.0 percent in 1997 (the most recent figure available). Due to the implementation of the countywide reassessment in 1998, the 1997 Common Level Ratio may not accurately reflect the current ratio in the county.

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 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 York County and throughout Pennsylvania.

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EXHIBIT I

York County
County and Municipal Real Estate Tax Rates and Levies ^{1/}
1999

	1999		Change 1998 to 1999				Change 1994 to 1999			
	Tax	Tax	Tax Rate		Tax Levy		Tax Rate		Tax Levy	
	Millage	Levy	Mills	%	\$	%	Mills	%	\$	%
COUNTY:										
York	2.520	\$41,411,897	—	—	571,993	1.4	-0.48	-16.0	10,448,021	33.7
CITY:										
York	9.730	8,633,222	1.75	21.9	1,607,924	22.9	-0.79	-7.5	1,776,647	25.9
BOROUGHS:										
Cross Roads	0.350	6,476	—	—	384	6.3	-0.18	-34.0	1,272	24.4
Dallastown	0.941	109,578	—	—	162	0.1	-0.38	-28.8	3,624	3.4
Delta	1.100	22,614	0.45	69.2	9,368	70.7	0.25	29.4	11,233	98.7
Dillsburg	1.600	127,425	—	—	2,684	2.2	-0.40	-20.0	28,139	28.3
Dover	1.800	98,553	—	—	1,828	1.9	0.30	20.0	44,331	81.8
East Prospect	1.000	19,236	—	—	1,648	9.4	—	—	8,277	75.5
Fawn Grove	0.400	7,035	—	—	-159	-2.2	-0.22	-36.0	-9	-0.1
Felton	0.320	5,213	—	—	269	5.4	-0.18	-36.0	917	21.3
Franklintown	1.210	16,917	—	—	1,852	12.3	-0.11	-8.3	8,358	97.7
Glen Rock	2.000	128,406	0.50	33.3	33,493	35.3	-0.50	-20.0	37,655	41.5
Goldsboro	0.725	21,558	—	—	407	1.9	-0.28	-27.5	4,560	26.8
Hallam	2.200	109,401	0.35	18.9	19,825	22.1	0.20	10.0	46,444	73.8
Hanover	2.600	1,795,765	—	—	17,512	1.0	-0.40	-13.3	412,964	29.9
Jacobus	1.100	61,775	—	—	256	0.4	-0.40	-26.7	4,479	7.8
Jefferson	1.100	27,192	0.40	57.1	9,875	57.0	-0.90	-45.0	-3,269	-10.7
Lewisberry	1.000	11,373	0.30	42.9	3,793	50.0	—	—	5,293	87.1
Loganville	0.557	19,749	—	—	-41	-0.2	-0.19	-25.7	2,482	14.4
Manchester	1.650	109,086	—	—	5,468	5.3	-0.60	-26.7	17,270	18.8
Mount Wolf	1.900	84,866	—	—	404	0.5	-0.60	-24.0	7,860	10.2
New Freedom	0.830	146,219	—	—	7,836	5.7	0.13	18.6	75,016	105.4
New Salem	0.355	10,149	—	—	46	0.5	0.35	NA	10,149	NA
North York	2.610	138,747	—	—	1,406	1.0	0.81	45.0	66,812	92.9
Railroad	0.600	5,997	—	—	56	0.9	-0.40	-40.0	76	1.3
Red Lion	1.660	318,882	—	—	2,250	0.7	-0.34	-17.0	36,308	12.8
Seven Valleys	0.425	7,363	—	—	3	<0.1	-0.17	-29.2	1,059	16.8
Shrewsbury	1.070	182,074	0.43	67.2	73,685	68.0	0.17	18.9	82,889	83.6
Spring Grove	1.590	132,449	—	—	-3,230	-2.4	-0.58	-26.7	-811	-0.6
Stewartstown	1.508	105,838	0.60	65.9	45,590	75.7	0.31	25.7	59,878	130.3
Wellsville	0.500	5,786	—	—	19	0.3	—	—	2,504	76.3
West York	2.190	280,215	—	—	-713	-0.3	-0.16	-6.8	53,626	23.7
Windsor	1.106	37,323	—	—	209	0.6	-0.54	-32.9	3,084	9.0
Winterstown	0.360	7,803	—	—	-188	-2.4	-0.21	-36.8	-450	-5.5
Wrightsville	0.870	61,385	—	—	118	0.2	-0.43	-33.1	2,341	4.0
Yoe	1.282	29,262	—	—	1,773	6.4	-0.25	-16.2	5,099	21.1
York Haven	2.600	36,789	1.35	107.7	19,110	108.1	1.10	73.3	20,466	125.4
Yorkana	0.250	1,749	—	—	11	0.6	—	—	492	39.1
TOWNSHIPS:										
Carroll	0.430	104,713	—	—	5,317	5.3	-0.23	-34.8	23,665	29.2
Chanceford	0.240	52,048	—	—	1,982	4.0	-0.12	-33.3	9,423	22.1
Codorus	0.335	57,609	—	—	1,025	1.8	-0.16	-33.0	9,677	20.2
Conewago	1.150	212,664	—	—	2,001	0.9	-0.35	-23.3	42,653	25.1
Dover	1.000	670,896	0.25	33.3	181,138	37.0	0.60	152.5	502,320	298.0
East Hopewell	0.390	37,975	—	—	743	2.0	-0.19	-32.8	4,794	14.4
East Manchester	0.850	194,075	0.07	9.0	25,824	15.3	-0.40	-32.0	49,259	34.0
Fairview	1.036	765,362	0.37	56.5	307,930	67.3	0.09	9.1	360,217	88.9
Fawn	0.360	42,153	—	—	1,543	3.8	-0.25	-41.3	8,062	23.6

EXHIBIT I

York County
County and Municipal Real Estate Tax Rates and Levies ^{1/}
1999

	1999		Change 1998 to 1999				Change 1994 to 1999			
	Tax	Tax	Tax Rate		Tax Levy		Tax Rate		Tax Levy	
	Millage	Levy	Mills	%	\$	%	Mills	%	\$	%
TOWNSHIPS (cont'd):										
Franklin	0.225	\$ 40,734	—	—	1,481	3.8	-0.07	-25.0	10,645	35.4
Heidelberg	1.200	164,204	—	—	3,092	1.9	0.70	140.0	123,621	304.6
Hellam	1.650	480,737	—	—	12,321	2.6	0.75	83.3	328,312	215.4
Hopewell	0.290	67,138	—	—	2,689	4.2	-0.14	-32.6	17,018	34.0
Jackson	0.350	86,644	—	—	1,262	1.5	-0.05	-12.5	22,213	34.5
Lower Chanceford	0.450	50,618	0.03	7.1	4,399	9.5	—	—	23,066	83.7
Lower Windsor	—	—	—	—	—	—	—	—	—	—
Manchester	1.240	984,161	0.35	39.3	322,076	48.6	0.10	8.8	432,688	78.5
Manheim	1.000	145,823	—	—	4,145	2.9	0.25	33.3	88,202	153.1
Monaghan	0.900	104,035	—	—	1,301	1.3	-0.10	-10.0	40,751	64.4
Newberry	0.450	228,960	—	—	7,492	3.4	-0.15	-25.0	44,576	24.2
North Codorus	0.175	58,267	—	—	1,549	2.7	0.17	NA	58,267	NA
North Hopewell	0.335	37,574	—	—	1,576	4.4	-0.19	-35.6	5,648	17.7
Paradise	0.600	86,002	—	—	1,755	2.1	0.10	20.0	46,246	116.3
Peach Bottom	0.500	82,011	0.43	614.3	70,882	636.9	0.39	354.5	71,615	688.9
Penn ❖	1.790	1,231,431	0.01	0.6	43,468	3.7	-0.31	-14.8	337,121	37.7
Shrewsbury	0.090	29,485	—	—	1,306	4.6	-0.04	-30.8	5,217	21.5
Spring Garden ❖	2.050	1,399,036	—	—	11,499	0.8	0.25	13.9	510,326	57.4
Springettsbury	0.627	898,114	-0.06	-8.1	-63,846	-6.6	-0.03	-5.1	224,151	33.3
Springfield	0.330	68,158	—	—	3,145	4.8	-0.17	-34.0	8,975	15.2
Warrington	0.280	51,414	—	—	1,002	2.0	-0.16	-36.4	4,043	8.5
Washington	0.400	46,176	0.08	25.0	10,205	28.4	-0.05	-11.1	17,292	59.9
West Manchester	0.358	346,348	—	—	1,373	0.4	-0.09	-19.2	54,665	18.7
West Manheim	1.700	357,957	—	—	7,163	2.0	0.20	13.3	173,148	93.7
Windsor	0.320	172,490	—	—	13,242	8.3	-0.13	-28.9	40,541	30.7
York ❖	0.420	506,130	—	—	18,014	3.7	-0.14	-25.0	73,653	17.0

❖ First Class Township

NA Not Applicable

^{1/} Tax rates and levies for 1994, 1998, and 1999 are based on certified municipal assessments at a predetermined 100 percent assessment ratio. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 72.4 percent in 1994 and 70.0 percent in 1997 (the most recent figure available). Given the implementation of the countywide reassessment in 1998, the most recent Common Level Ratio may not accurately reflect the current ratio in the county.

SOURCE: Municipalities and York County Board of Assessment Appeals

PEL:CD June 1999

EXHIBIT II

York County
Assessed Valuations ^{1/}
1999

	Assessed Valuation	Change 1998 to 1999		Change 1994 to 1999	
		\$	%	\$	%
COUNTY:					
York	\$16,433,292,400	226,981,100	1.4	6,112,000,397	59.2
CITY:					
York	887,278,750	6,915,580	0.8	235,513,049	36.1
BOROUGHES:					
Cross Roads	18,502,670	1,097,710	6.3	8,683,241	88.4
Dallastown	116,448,860	172,230	0.1	36,241,292	45.2
Delta	20,558,320	179,950	0.9	7,169,152	53.5
Dillsburg	79,640,500	1,677,380	2.2	29,997,540	60.4
Dover	54,751,480	1,015,330	1.9	18,603,294	51.5
East Prospect	19,235,860	1,648,260	9.4	8,276,939	75.5
Fawn Grove	17,588,380	-396,310	-2.2	6,317,312	56.0
Felton	16,291,950	841,150	5.4	7,699,218	89.6
Franklinton	13,980,880	1,530,580	12.3	7,497,031	115.6
Glen Rock	64,202,860	927,260	1.5	27,902,283	76.9
Goldsboro	29,734,550	560,080	1.9	12,736,310	74.9
Hallam	49,727,770	1,308,360	2.7	18,249,222	58.0
Hanover	690,678,750	6,735,400	1.0	229,745,080	49.8
Jacobus	56,159,500	233,210	0.4	17,962,395	47.0
Jefferson	24,719,980	-19,140	-0.1	9,489,499	62.3
Lewisberry	11,373,080	544,640	5.0	5,293,380	87.1
Loganville	35,455,180	-73,960	-0.2	12,432,626	54.0
Manchester	66,112,610	3,313,880	5.3	25,305,610	62.0
Mount Wolf	44,666,150	212,280	0.5	13,863,826	45.0
New Freedom	176,167,620	9,441,450	5.7	74,449,046	73.2
New Salem	28,589,810	130,740	0.5	8,593,362	43.0
North York	53,159,590	538,330	1.0	13,195,640	33.0
Railroad	9,994,190	92,480	0.9	4,073,028	68.8
Red Lion	192,097,400	1,354,990	0.7	50,810,300	36.0
Seven Valleys	17,324,800	7,790	<0.1	6,818,115	64.9
Shrewsbury	170,162,240	805,160	0.5	59,956,959	54.4
Spring Grove	83,301,220	-2,031,240	-2.4	21,890,986	35.6
Stewartstown	70,184,190	3,905,200	5.9	31,884,490	83.2
Wellsville	11,571,630	37,660	0.3	5,008,571	76.3
West York	127,951,870	-325,780	-0.3	31,531,170	32.7
Windsor	33,746,220	188,870	0.6	12,970,157	62.4
Winterstown	21,676,230	-522,110	-2.4	7,197,411	49.7
Wrightsville	70,557,000	135,600	0.2	25,138,578	55.3
Yoe	22,825,550	1,383,640	6.5	7,033,050	44.5
York Haven	14,149,700	29,450	0.2	3,267,895	30.0
Yorkana	6,997,020	45,590	0.7	1,969,447	39.2
TOWNSHIPS:					
Carroll	243,519,370	12,366,700	5.4	120,718,922	98.3
Chanceford	216,865,290	8,257,220	4.0	98,461,206	83.2
Codorus	171,967,940	3,059,640	1.8	76,104,290	79.4
Conewago	184,924,950	1,739,920	0.9	71,584,238	63.2
Dover	670,896,360	17,885,660	2.7	245,198,879	57.6
East Hopewell	97,372,170	1,905,410	2.0	40,163,752	70.2
East Manchester	228,322,970	12,616,160	5.8	112,470,490	97.1
Fairview	738,766,610	47,781,220	6.9	312,297,701	73.2
Fawn	117,090,390	4,284,970	3.8	61,477,588	110.5
Franklin	181,041,370	6,582,790	3.8	80,743,514	80.5
Heidelberg	136,836,280	2,576,210	1.9	55,669,495	68.6
Hellam	291,356,040	7,467,800	2.6	121,995,425	72.0
Hopewell	231,509,260	9,270,210	4.2	114,950,759	98.6

EXHIBIT II

York County
Assessed Valuations ^{1/}
1999

	Assessed Valuation	Change 1998 to 1999		Change 1994 to 1999	
		\$	%	\$	%
TOWNSHIPS (cont'd):					
Jackson	\$247,555,080	3,607,670	1.5	86,477,385	53.7
Lower Chanceford	112,484,210	2,438,230	2.2	51,258,036	83.7
Lower Windsor	260,712,680	8,099,390	3.2	111,357,642	74.6
Manchester	793,677,840	49,762,470	6.7	309,929,542	64.1
Manheim	145,823,490	4,145,850	2.9	68,995,585	89.8
Monaghan	115,594,210	1,445,340	1.3	52,310,082	82.7
Newberry	508,800,570	16,649,910	3.4	201,493,434	65.6
North Codorus	332,953,130	8,848,690	2.7	134,563,377	67.8
North Hopewell	112,160,810	4,703,040	4.4	50,764,997	82.7
Paradise	143,335,900	2,924,950	2.1	63,823,470	80.3
Peach Bottom	164,022,120	5,034,990	3.2	69,508,874	73.5
Penn ❖	687,950,150	20,555,160	3.1	262,088,201	61.5
Shrewsbury	327,610,610	14,511,700	4.6	140,932,041	75.5
Spring Garden ❖	682,456,410	5,609,070	0.8	188,728,847	38.2
Springettsbury	1,432,398,790	21,899,570	1.6	412,788,153	40.5
Springfield	206,539,330	9,528,890	4.8	88,174,252	74.5
Warrington	183,622,700	3,580,540	2.0	75,961,554	70.6
Washington	115,441,110	3,032,660	2.7	51,254,968	79.9
West Manchester	967,452,340	3,833,670	0.4	309,026,287	46.9
West Manheim	210,562,670	4,213,490	2.0	87,356,693	70.9
Windsor	539,032,780	41,381,760	8.3	245,812,727	83.8
York ❖	1,205,072,110	42,891,130	3.7	432,791,487	56.0

❖ First Class Township

^{1/} Valuations for 1994, 1998, and 1999 are based on certified municipal assessments at a predetermined 100 percent assessment ratio. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 72.4 percent in 1994 and 70.0 percent in 1997 (the most recent figure available). Given the implementation of the countywide reassessment in 1998, the most recent Common Level Ratio may not accurately reflect the current ratio in the county.

SOURCE: York County Board of Assessment Appeals

PEL:CD June 1999