



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

July 1999

Lackawanna County

COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 1999 RISE BY 1.2 PERCENT SINCE LAST YEAR AND BY 19.8 PERCENT IN THE PAST FIVE YEARS

The real estate tax levy for 1999 (the potential tax yield based on the millage and assessed valuation) for Lackawanna County, the cities of Carbondale and Scranton, and the county's boroughs and townships totals \$54,827,935, which is \$661,819 or 1.2 percent higher than in 1998.

Lackawanna County's real estate tax levy decreased by \$205,460 or 0.6 percent between 1998 and 1999 to \$33,325,523. Real estate tax levies rose in 24 of the county's 40 municipalities, they declined in 14, and in two (Blakely and Taylor boroughs) there were no real estate taxes in 1998 and 1999. The largest increases in real estate tax levy among the county's municipalities occurred in Scranton City (\$989,568 or 10.0 percent) and Covington Township (\$35,849 or 13.9 percent). The decreases in real estate tax levies ranged from \$135 in Olyphant Borough to \$72,977 in South Abington Township and from less than 0.1 percent in the boroughs of Dunmore and Olyphant to 42.4 percent in Fell Township. (See Exhibit I.)

For the five-year period beginning in 1994, the combined real estate tax levy of the county and its 40 municipalities rose by \$9,069,355 or 19.8 percent. Lackawanna County's real estate tax levy increased by \$7,484,256 or 29.0 percent. During this period levies also rose in 30 municipalities, they decreased in nine, and in Taylor Borough 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 Scranton City (\$855,854) and in the boroughs of Dunmore (\$251,432) and Moosic (\$289,011); the largest proportionate increase was experienced in Spring Brook Township (153.6 percent). The decreases during this period occurred in the boroughs of Blakely (\$100,141 or 100.0 percent), Clarks Summit (\$343,116 or 37.9 percent), Dalton (\$14,625 or 8.0 percent), Throop (\$103,993 or 50.4 percent) and Vandling (\$39 or 0.1 percent), and in the townships of Covington (\$38,248 or 11.5 percent), Fell (\$45,426 or 38.0 percent), Newton (\$3,776 or 1.7 percent), and South Abington (\$32,682 or 6.0 percent).

Real estate tax levies for 1999 in Lackawanna County's boroughs total \$6,755,089 and range from \$41,043 in Vandling to \$2,014,373 in Dunmore; the levies in the townships total \$2,845,277 and range from \$4,112 in West Abington to \$507,835 in South Abington. The tax levies in the boroughs fell by \$45,837 or 0.7 percent over 1999 but rose by \$421,015 or 6.6 percent over 1994. Levies in the townships during these two periods of time decreased by \$94,147 or 3.2 percent and rose by \$304,830 or 12.0 percent, respectively.

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Scranton City's real estate tax levy in 1999—based on the city's millage rates and county assessment figures—is \$10,872,494, up by \$989,568 or 10.0 percent from 1998. Scranton, unlike the county's other municipalities, levies separate tax rates on the land value and improvements value of each property. The tax levy on land increased by \$227,274 or 3.5 percent; the levy on improvements rose by \$762,294 or 22.3 percent. Carbondale City's real estate tax levy for 1999 is \$1,029,552, up by \$17,695 or 1.7 percent from last year.

Real estate tax millages for general purposes (and for special purposes if levied throughout the jurisdiction) increased in three of the county's 40 municipalities between 1998 and 1999, decreased in five, and remained unchanged in 32. The millage increases occurred in Scranton City (the rate on land increased by 3.00 mills or 4.5 percent and the rate on improvements also increased by 3.00 mills or 25.0 percent) and in the townships of Abington (0.50 mill or 4.9 percent) and Covington (1.00 mills or 12.1 percent). The millage decreases were recorded in the boroughs of Clarks Summit (0.25 mill or 1.8 percent) and Moosic (0.43 mills or 3.0 percent) and in the townships of Fell (4.55 mills or 44.4 percent), Newton (2.00 mills or 14.3 percent), and South Abington (1.00 mills or 12.5 percent). (See Exhibit I.)

Lackawanna County's 1999 real estate millage remained unchanged at 25.7293 mills. Scranton City's 1999 tax rates on land and improvements increased to 69.0 mills and 15.0 mills, respectively. Carbondale City's 1999 tax rate is the same as last year—24.97 mills.

For the five-year period beginning in 1994, general purpose real estate tax millages increased in 14 municipalities, decreased in nine, and remained unchanged in 17. The largest millage increases were recorded in the boroughs of Dunmore (3.00 mills), Jermyn (5.00 mills), and Moosic (3.14 mills). South Abington Township experienced the largest proportionate increase—125.8 percent. The decreases were recorded in the boroughs of Blakely (which eliminated its 3.0-mill tax in 1995), Clarks Summit (8.50 mills or 38.6 percent), Dalton (3.0 mills or 13.0 percent), and Throop (4.0 mills or 50.0 percent) and in the townships of Covington (1.75 mills or 15.9 percent), Fell (3.80 mills or 40.0 percent), La Plume (0.05 mills or 1.1 percent), Newton (2.00 mills or 14.3 percent), and South Abington (1.0 mill or 12.5 percent).

Lackawanna County's real estate tax millage rose by 5.0 mills or 24.1 percent since 1994. Scranton City's land and improvements millages for the five-year period each rose by 3.0 mills; Carbondale's real estate tax rate remained unchanged during this period.

Real estate millage rates in Lackawanna County's boroughs now range from 4.00 in Throop to 24.75 in Dunmore; millages in the townships range from 2.05 in Clifton to 14.00 in Carbondale and Spring Brook. For purposes of comparison, Scranton City's 1999 tax rates of 69.0 mills on land and 15.0 mills on improvements convert to a single millage equivalent of 28.93. Carbondale City's current millage is 24.97. (Blakely and Taylor boroughs did not levy real estate taxes in 1999.)

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, seven Lackawanna County municipalities report garbage

collection fees in 1999 of \$2.00 on a per bag basis and between \$90 and \$120 per household on a flat annual basis. Also, various nonproperty taxes, particularly those levied under Act 511, are widely used by Lackawanna 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 Lackawanna County for 1999 totals \$1,295,236,301, and reflects a decrease of \$7,985,428 or 0.6 percent from 1998. Assessed valuations rose in 27 of the county's 40 municipalities in 1999 ranging from \$2,444 in Jefferson Township to \$915,009 in Scott Township. Another large increase was recorded in Carbondale City—\$708,661. The largest proportionate increase occurred in Elmhurst Township—5.6 percent. Thirteen decreases in assessed valuation were recorded in 1999 ranging from \$12,689 in Olyphant to \$7,153,923 in Scranton City. On a proportionate basis the range in decreases was from less than 0.1 percent in Dunmore and Olyphant boroughs to 6.2 percent in Taylor Borough. (See Exhibit II.)

For the five-year period beginning in 1994, Lackawanna County's assessed valuation rose by \$48,630,415 or 3.9 percent. Assessed valuations increased in 36 of the county's municipalities during this period. The largest increase occurred in the boroughs of Dickson City (\$12,210,006 or 28.2 percent) and Moosic (\$12,511,123 or 34.0 percent). Assessed valuations decreased in Scranton City (\$8,406,573 or 2.2 percent), the boroughs of Throop (\$211,961 or 0.8 percent) and Vandling (\$4,303 or 0.1 percent), and in Clifton Township (\$1,522,904 or 4.9 percent).

The 1999 assessed valuations in Lackawanna County's 17 boroughs range from \$4,560,367 in Vandling to \$81,388,824 in Dunmore, while the range in the 21 townships is from \$1,678,194 in West Abington to \$72,547,791 in South Abington. Carbondale City's 1999 assessed valuation is \$41,231,549; Scranton City's is \$375,811,033.

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 prices as determined by the State Tax Equalization Board (STEB) was 22.8 percent in 1994 and 21.2 percent in 1998 (the most recent figure available). The county most recently reassessed in 1972.

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.

EXHIBIT I

Lackawanna 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: | | | | | | | | | | |
| Lackawanna ^{HR/} | 25.7293 | \$33,325,523 | — | — | -205,460 | -0.6 | 5.00 | 24.1 | 7,484,256 | 29.0 |
| CITIES: | | | | | | | | | | |
| Carbondale ^{HR/} | 24.9700 | 1,029,552 | — | — | 17,695 | 1.7 | — | — | 3,400 | 0.3 |
| Scranton—Total ^{HR/ 2/} | 28.9307 | 10,872,494 | NA | NA | 989,568 | 10.0 | NA | NA | 855,854 | 8.5 |
| Land | 69.0000 | 6,689,586 | 3.00 | 4.5 | 227,274 | 3.5 | 3.00 | 4.5 | 82,218 | 1.2 |
| Improvements | 15.0000 | 4,182,908 | 3.00 | 25.0 | 762,294 | 22.3 | 3.00 | 25.0 | 773,636 | 22.7 |
| BOROUGHES: | | | | | | | | | | |
| Archbald | 16.2000 | 636,218 | — | — | 5,585 | 0.9 | 1.50 | 10.2 | 81,501 | 14.7 |
| Blakely | — | — | — | — | — | — | -3.00 | -100.0 | -100,141 | -100.0 |
| Clarks Green | 9.0000 | 128,255 | — | — | 39 | <0.1 | — | — | 989 | 0.8 |
| Clarks Summit | 13.5000 | 561,536 | -0.25 | -1.8 | -8,143 | -1.4 | -8.50 | -38.6 | -343,116 | -37.9 |
| Dalton | 20.0000 | 167,965 | — | — | 2,601 | 1.6 | -3.00 | -13.0 | -14,625 | -8.0 |
| Dickson City | 12.8000 | 710,392 | — | — | -34,042 | -4.6 | — | — | 156,288 | 28.2 |
| Dunmore | 24.7500 | 2,014,373 | — | — | -448 | <-0.1 | 3.00 | 13.8 | 251,432 | 14.3 |
| Jermyn | 20.0000 | 165,529 | — | — | -872 | -0.5 | 5.00 | 33.3 | 41,664 | 33.6 |
| Jessup | 15.7000 | 322,904 | — | — | -476 | -0.1 | — | — | 21,602 | 7.2 |
| Mayfield | 20.5000 | 180,611 | — | — | 313 | 0.2 | — | — | 4,502 | 2.6 |
| Moosic | 13.8700 | 683,471 | -0.43 | -3.0 | -14,324 | -2.1 | 3.14 | 29.3 | 289,011 | 73.3 |
| Moscow | 15.0000 | 168,205 | — | — | 5,743 | 3.5 | — | — | 23,770 | 16.5 |
| Old Forge | 12.0000 | 550,990 | — | — | 690 | 0.1 | 2.00 | 20.0 | 95,215 | 20.9 |
| Olyphant | 10.6000 | 321,300 | — | — | -135 | <-0.1 | — | — | 16,955 | 5.6 |
| Taylor | — | — | — | — | — | — | — | — | — | — |
| Throop | 4.0000 | 102,297 | — | — | -3,007 | -2.9 | -4.00 | -50.0 | -103,993 | -50.4 |
| Vandling | 9.0000 | 41,043 | — | — | 639 | 1.6 | — | — | -39 | -0.1 |
| TOWNSHIPS: | | | | | | | | | | |
| Abington | 10.7500 | 226,171 | 0.50 | 4.9 | 9,542 | 4.4 | 2.50 | 30.3 | 61,953 | 37.7 |
| Benton | 4.3000 | 56,282 | — | — | 251 | 0.4 | — | — | 2,007 | 3.7 |
| Carbondale | 14.0000 | 95,202 | — | — | -928 | -1.0 | 1.20 | 9.4 | 11,070 | 13.2 |
| Clifton | 2.0500 | 61,119 | — | — | -2,829 | -4.4 | 1.00 | 95.2 | 28,215 | 85.7 |
| Covington | 9.2500 | 294,593 | 1.00 | 12.1 | 35,849 | 13.9 | -1.75 | -15.9 | -38,248 | -11.5 |
| Elmhurst | 9.5000 | 39,998 | — | — | 2,103 | 5.5 | 1.70 | 21.8 | 11,480 | 40.3 |
| Fell | 5.7000 | 74,064 | -4.55 | -44.4 | -54,580 | -42.4 | -3.80 | -40.0 | -45,426 | -38.0 |
| Glenburn | 3.0000 | 33,873 | — | — | 448 | 1.3 | — | — | 2,513 | 8.0 |
| Greenfield | 11.0000 | 148,759 | — | — | 2,604 | 1.8 | 2.23 | 25.4 | 43,825 | 41.8 |
| Jefferson | 6.8500 | 147,349 | — | — | 17 | <0.1 | — | — | 4,189 | 2.9 |
| La Plume | 4.4500 | 11,840 | — | — | 148 | 1.3 | -0.05 | -1.1 | 238 | 2.1 |
| Madison | 6.0000 | 78,227 | — | — | 1,813 | 2.4 | 1.00 | 20.0 | 20,965 | 36.6 |
| Newton | 12.0000 | 216,056 | -2.00 | -14.3 | -30,101 | -12.2 | -2.00 | -14.3 | -3,776 | -1.7 |
| North Abington | 7.0000 | 53,118 | — | — | 953 | 1.8 | — | — | 5,164 | 10.8 |
| Ransom | 7.0000 | 67,119 | — | — | -226 | -0.3 | — | — | 4,380 | 7.0 |
| Roaring Brook | 7.5000 | 102,019 | — | — | 442 | 0.4 | — | — | 470 | 0.5 |
| Scott | 11.0000 | 394,835 | — | — | 10,065 | 2.6 | 2.00 | 22.2 | 102,258 | 35.0 |
| South Abington | 7.0000 | 507,835 | -1.00 | -12.5 | -72,977 | -12.6 | -1.00 | -12.5 | -32,682 | -6.0 |
| Spring Brook | 14.0000 | 206,894 | — | — | 2,882 | 1.4 | 7.80 | 125.8 | 125,299 | 153.6 |
| Thornhurst | 2.3000 | 25,812 | — | — | 330 | 1.3 | — | — | 574 | 2.3 |
| West Abington | 2.4500 | 4,112 | — | — | 47 | 1.2 | — | — | 362 | 9.7 |

^{HR/} Home Rule Charter municipality. 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 22.8 percent in 1994 and 21.2 percent in 1998 (the most recent figure available).

^{2/} Figures represent the single millage equivalent of the city's split tax rate on land and improvements and the resulting combined tax levy.

SOURCE: Municipalities and Lackawanna County Board of Assessment and Revision of Taxes.

PEL:CD July 1999

EXHIBIT II

**Lackawanna County
Assessed Valuations ^{1/}
1999**

| | Assessed Valuation | Change 1998 to 1999 | | Change 1994 to 1999 | |
|-------------------------------|-----------------------|---------------------|-------|---------------------|------|
| | | \$ | % | \$ | % |
| COUNTY: | | | | | |
| Lackawanna ^{HR/} | \$1,295,236,301 | -7,985,428 | -0.6 | 48,630,415 | 3.9 |
| CITIES: | | | | | |
| Carbondale ^{HR/} | 41,231,549 | 708,661 | 1.7 | 136,154 | 0.3 |
| Scranton—Total ^{HR/} | 375,811,033 | -7,153,923 | -1.9 | -8,406,573 | -2.2 |
| Land | 96,950,519 | -963,293 | -1.0 | -3,161,111 | -3.2 |
| Improvements | 278,860,514 | -6,190,630 | -2.2 | -5,245,462 | -1.8 |
| BOROUGHES: | | | | | |
| Archbald | 39,272,734 | 344,779 | 0.9 | 1,536,869 | 4.1 |
| Blakely | 33,920,793 | 291,969 | 0.9 | 540,476 | 1.6 |
| Clarks Green | 14,250,607 | 4,400 | <0.1 | 109,888 | 0.8 |
| Clarks Summit | 41,595,295 | 164,092 | 0.4 | 474,741 | 1.2 |
| Dalton | 8,398,273 | 130,074 | 1.6 | 459,591 | 5.8 |
| Dickson City | 55,499,372 | -2,659,559 | -4.6 | 12,210,006 | 28.2 |
| Dunmore | 81,388,824 | -18,073 | <-0.1 | 334,044 | 0.4 |
| Jermyn | 8,276,467 | -43,568 | -0.5 | 18,792 | 0.2 |
| Jessup | 20,567,145 | -30,330 | -0.1 | 1,375,919 | 7.2 |
| Mayfield | 8,810,314 | 15,280 | 0.2 | 219,610 | 2.6 |
| Moosic | 49,276,924 | 478,373 | 1.0 | 12,511,123 | 34.0 |
| Moscow | 11,213,684 | 382,873 | 3.5 | 1,584,706 | 16.5 |
| Old Forge | 45,915,816 | 57,445 | 0.1 | 338,292 | 0.7 |
| Olyphant | 30,311,366 | -12,689 | <-0.1 | 1,599,614 | 5.6 |
| Taylor | 32,638,465 | -2,169,328 | -6.2 | 2,150,685 | 7.1 |
| Throop | 25,574,328 | -751,614 | -2.9 | -211,961 | -0.8 |
| Vandling | 4,560,367 | 71,040 | 1.6 | -4,303 | -0.1 |
| TOWNSHIPS: | | | | | |
| Abington | 21,039,194 | -95,385 | -0.5 | 1,133,930 | 5.7 |
| Benton | 13,088,847 | 58,454 | 0.4 | 466,821 | 3.7 |
| Carbondale | 6,800,159 | -66,300 | -1.0 | 227,352 | 3.5 |
| Clifton | 29,814,045 | -1,380,274 | -4.4 | -1,522,904 | -4.9 |
| Covington | 31,847,918 | 485,040 | 1.5 | 1,589,624 | 5.3 |
| Elmhurst | 4,210,344 | 221,400 | 5.6 | 554,173 | 15.2 |
| Fell | 12,993,630 | 442,982 | 3.5 | 415,756 | 3.3 |
| Glenburn | 11,291,131 | 149,318 | 1.3 | 837,947 | 8.0 |
| Greenfield | 13,523,543 | 236,718 | 1.8 | 1,558,434 | 13.0 |
| Jefferson | 21,510,755 | 2,444 | <0.1 | 611,465 | 2.9 |
| La Plume | 2,660,645 | 33,235 | 1.3 | 82,485 | 3.2 |
| Madison | 13,037,788 | 302,144 | 2.4 | 1,585,477 | 13.8 |
| Newton | 18,004,659 | 421,994 | 2.4 | 2,302,399 | 14.7 |
| North Abington | 7,588,327 | 136,215 | 1.8 | 737,694 | 10.8 |
| Ransom | 9,588,436 | -32,333 | -0.3 | 625,675 | 7.0 |
| Roaring Brook | 13,602,521 | 58,884 | 0.4 | 62,621 | 0.5 |
| Scott | 35,894,059 | 915,009 | 2.6 | 3,385,548 | 10.4 |
| South Abington | 72,547,791 | -53,704 | -0.1 | 4,983,155 | 7.4 |
| Spring Brook | 14,778,163 | 205,908 | 1.4 | 1,617,701 | 12.3 |
| Thornhurst | 11,222,796 | 143,771 | 1.3 | 249,787 | 2.3 |
| West Abington | 1,678,194 | 19,150 | 1.2 | 147,602 | 9.6 |

^{HR/} Home Rule Charter municipality.

^{1/} Valuations for 1994, 1998, and 1999 are based on certified municipal assessments at a predetermined 100 percent assessment ratio. The Common Level Ratios of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 22.8 percent in 1994 and 21.2 percent in 1998 (the most recent figure available).

SOURCE: Lackawanna County Board of Assessment and Revision of Taxes.

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