



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

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York County

SCHOOL REAL ESTATE TAX LEVIES FOR 2001 RISE BY 7.2 PERCENT SINCE LAST YEAR AND BY 40.2 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levies for the year 2001 in York County's 15 school districts total \$237,619,642, which is \$16,031,329 or 7.2 percent higher than in 2000. (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 the districts or the amount which they expect to receive.)

Real estate tax levies rose in each of the county's 15 districts between 2000 and 2001 because of increases in millage rates and/or assessed valuations. The largest increases occurred in Central York (\$2,499,398 or 12.6 percent) and West York Area (\$2,192,419 or 14.3 percent).

For the five-year period beginning in 1996, the real estate tax levies of York's school districts rose by \$68,180,157 or 40.2 percent. Levies also increased in each of the county's districts during this period. Dollar increases ranged from \$1,648,540 in Spring Grove Area to \$10,703,863 in Dallastown Area. The largest proportionate increases during the five-year period occurred in Dallastown Area (62.3 percent), South Eastern (75.7 percent), and West York Area (61.7 percent); the smallest proportionate increases were in South Western and York City (each 13.7 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 York County during the period 1996 to 2001 (and, in conjunction with the real estate tax millage, perhaps the tax gross 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 school districts and municipalities, but, as a byproduct 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 implementation of the KOZ and KOEZ programs result in reduced assessed valuations for selected properties in some school districts and 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 York County during the five-year period under review.

For example, based on the certified assessed valuations, \$4,264,871 of the South Eastern School District’s real estate tax levy for 2001 is linked to the assessment on a deregulated nuclear electric generating facility. This is 28.3 percent of the district’s current tax levy and 65.8 percent of the increase in the district’s tax levy since 1996. It should be noted, however, that the taxable value of this facility is the subject of an assessment appeal, and, as such, there is a question as to whether tax revenues will be realized in 2001. Excluding this facility from the calculation, the year 2001 tax levy of the district would have risen by \$2,218,759 or 25.9 percent over 1996.

School district real estate tax levies for the year 2001 range from \$10,701,060 in Eastern York to \$27,873,872 in Dallastown Area; in 1996 the range was from \$7,564,868 in Northern York County to \$17,170,009 in Dallastown Area. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies—2001

School District	2001 Gross Tax Levy	Change 2000 to 2001		Change 1996 to 2001	
		\$	%	\$	%
Central York	\$ 22,261,922	\$ 2,499,398	12.6%	\$ 8,121,065	57.4%
Dallastown Area	27,873,872	1,887,909	7.3	10,703,863	62.3
Dover Area	13,322,351	170,284	1.3	3,930,074	41.8
Eastern York	10,701,060	862,661	8.8	2,505,849	30.6
Hanover Public	10,776,632	496,212	4.8	2,344,281	27.8
Northeastern	12,470,300	611,221	5.2	3,523,969	39.4
Northern York County	10,877,907	552,140	5.3	3,313,039	43.8
Red Lion Area	17,912,797	1,193,126	7.1	5,297,548	42.0
South Eastern	15,050,695	323,693	2.2	6,483,630	75.7
South Western	14,670,727	247,733	1.7	1,772,326	13.7
Southern York County	13,957,177	1,075,604	8.3	4,421,094	46.4
Spring Grove Area	13,093,777	768,643	6.2	1,648,540	14.4
West York Area	17,573,366	2,192,419	14.3	6,708,029	61.7
York City	18,403,893	1,834,357	11.1	2,212,828	13.7
York Suburban	<u>18,673,166</u>	<u>1,315,929</u>	7.6	<u>5,194,022</u>	38.5
Total	\$237,619,642	\$16,031,329	7.2%	\$68,180,157	40.2%

Real estate tax millages increased in 12 of the county’s 15 school districts between 2000 and 2001; they remained unchanged in three—Dover Area, South Eastern, and South Western. The largest increases were recorded in West York Area (1.70 mills or 12.6 percent) and York City (2.18 mills or 11.7 percent).

For the five-year period beginning in 1996, school millages were lower in all but two of the county's districts. (The high number of millage decreases during this period is in keeping with state law which limits real estate tax levies in the year in which a countywide reassessment program is implemented. 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 school districts.) Millage decreases during the five-year period ranged from 0.15 mill in York Suburban to 5.80 mills in South Eastern. Proportionate reductions in millage rates between 1996 and 2001 ranged from 1.1 percent in York Suburban to 29.6 percent in South Western. The year 2001 millage rates were higher than 1996's in Dallastown Area (0.24 mill or 1.5 percent) and West York Area (1.30 mills or 9.4 percent).

Millage rates for the year 2001 among York's districts range from 12.00 mills in Central York to 20.88 mills in York City; the range in 1996 was from 12.25 mills in Central York to 25.0 mills in York City. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—2001

<u>School District</u>	<u>2001</u>	<u>Change 2000 to 2001</u>		<u>Change 1996 to 2001</u>	
	<u>Millage</u>	<u>Mills</u>	<u>%</u>	<u>Mills</u>	<u>%</u>
Central York	12.00	0.75	6.7%	-0.25	-2.0%
Dallastown Area	15.99	0.50	3.2	0.24	1.5
Dover Area	15.55	—	—	-1.75	-10.1
Eastern York	14.60	0.70	5.0	-4.40	-23.2
Hanover Public	15.15	0.50	3.4	-2.73	-15.3
Northeastern	17.56	0.50	2.9	-4.88	-21.7
Northern York County	12.55	0.40	3.3	-2.95	-19.0
Red Lion Area	13.95	0.60	4.5	-2.55	-15.5
South Eastern	14.00	—	—	-5.80	-29.3
South Western	13.70	—	—	-5.75	-29.6
Southern York County	14.82	0.86	6.2	-2.28	-13.3
Spring Grove Area	12.62	0.52	4.3	-5.13	-28.9
West York Area	15.20	1.70	12.6	1.30	9.4
York City	20.88	2.18	11.7	-4.12	-16.5
York Suburban	13.95	0.78	5.9	-0.15	-1.1

Assessed valuations of taxable property for the year 2001 increased in 14 of the county's school districts ranging on an absolute basis from \$9,593,680 in Hanover Public to \$98,491,350 in Central York; proportionately, the range was from 1.3 percent in Dover Area to 5.6 percent in Central York. The sole decrease in assessed valuation from last year occurred in York City (\$4,658,948 or 0.5 percent). For the five-year period beginning in 1996, assessed valuations of taxable property increased in each of the county's 15 school districts ranging from \$233,769,896 in York City to \$700,804,467 in Central York. Proportionately, the range during

the five-year review period was from 36.1 percent in York City to 148.5 percent in South Eastern.

The magnitude of the increase in assessed valuations in all York County school districts during the five-year period is primarily the result of the 1998 reassessment program. In the South Eastern School District, however, the impact of the reassessment has been compounded by the current valuation placed on the deregulated nuclear electric generating facility. In the absence of this assessment, the total year 2001 assessed valuation in South Eastern would have risen by \$337,735,919 or 78.1 percent since 1996.

School district assessed valuations for the year 2001 range from \$710,153,760 in Northeastern to \$1,855,160,160 in Central York; in 1996 the valuations ranged from \$398,677,835 in Northeastern to \$1,154,355,693 in Central York. (See Table 3.)

Table 3

Change in School District Assessed Valuations—2001

School District	2001 Assessed Valuation	Change 2000 to 2001		Change 1996 to 2001	
		\$	%	\$	%
		-			
Central York	\$1,855,160,160	\$98,491,350	5.6%	\$700,804,467	60.7%
Dallastown Area	1,743,206,498	65,610,460	3.9	653,047,168	59.9
Dover Area	856,742,830	10,950,710	1.3	313,836,655	57.8
Eastern York	732,949,320	25,150,810	3.6	301,622,433	69.9
Hanover Public	711,328,830	9,593,680	1.4	239,720,820	50.8
Northeastern	710,153,760	15,014,290	2.2	311,475,925	78.1
Northern York County	866,765,513	16,908,143	2.0	378,709,533	77.6
Red Lion Area	1,284,071,490	31,661,670	2.5	519,510,970	67.9
South Eastern	1,075,049,618	23,120,928	2.2	642,369,569	148.5
South Western	1,070,855,960	18,082,710	1.7	407,699,103	61.5
Southern York County	941,779,820	19,031,020	2.1	384,114,171	68.9
Spring Grove Area	1,037,541,760	18,935,630	1.9	392,739,675	60.9
West York Area	1,156,142,510	16,813,070	1.5	374,463,567	47.9
York City	881,412,502	-4,658,948	-0.5	233,769,896	36.1
York Suburban	1,338,578,230	20,640,710	1.6	382,610,535	40.0

The county's predetermined assessment ratio for 1996, 2000, and 2001 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 69.6 percent in 1996 and 91.6 percent in 2000 (the most recent figure available). The county most recently reassessed in 1998.

Enrollments in York County's public school districts for the 2000-01 school year (the most recent readily available figures from the Pennsylvania Department of Education) were down by 1.0 percent from the prior year but were up by 3.7 percent from five years earlier—the 1995-

96 school year. For the one-year period, enrollments decreased in five districts and increased in ten. The decreases were recorded in Dover Area (1.2 percent), Red Lion Area (0.2 percent), South Western (1.7 percent), Spring Grove Area (2.8 percent), and York City (10.3 percent). West York Area rose the greatest (4.3 percent), followed by Central York (3.2 percent) and Hanover Public (2.4 percent). The smallest increases were recorded in Dallastown Area and Northeastern—each 0.3 percent.

Eleven of the county’s 15 school districts had higher enrollments in 2000-01 than in 1995-96. During the five-year period the largest increases occurred in Central York (17.3 percent), York Suburban (13.4 percent), West York Area (11.9 percent), and Northeastern (11.5 percent). The smallest increase during this period was recorded in Hanover Public (2.3 percent). Decreases for the five-year period occurred in Dover Area (less than 0.1 percent), South Western (1.7 percent), Spring Grove Area (2.8 percent), and York City (9.7 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—2001

School District	2000-01 Enrollment	Change 1999-2000 to 2000-01		Change 1995-96 to 2000-01	
		Pupils	%	Pupils	%
Central York	4,284	131	3.2%	631	17.3%
Dallastown Area	5,088	13	0.3	299	6.2
Dover Area	3,554	-44	-1.2	-1	<-0.1
Eastern York	2,795	34	1.2	98	3.6
Hanover Public	1,691	39	2.4	38	2.3
Northeastern	3,050	8	0.3	315	11.5
Northern York County	3,216	15	0.5	164	5.4
Red Lion Area	5,286	-13	-0.2	398	8.1
South Eastern	3,116	37	1.2	249	8.7
South Western	3,916	-68	-1.7	-67	-1.7
Southern York County	3,332	45	1.4	84	2.6
Spring Grove Area	3,927	-112	-2.8	-114	-2.8
West York Area	3,016	123	4.3	321	11.9
York City	6,718	-768	-10.3	-725	-9.7
York Suburban	<u>2,575</u>	<u>13</u>	0.5	<u>304</u>	13.4
Total	55,564	-547	-1.0%	1,994	3.7%

SOURCE: Pennsylvania Department of Education.

Combined county, municipal, and school district real estate tax millages were higher in the year 2001 than in 2000 in each of the county’s 72 municipalities as a result of millage increases in 12 school districts, at the county level, and in 15 municipalities. The increases in total millage ranged from 0.63 mill in several municipalities to 2.83 mills in West York Borough. Combined county, municipal, and school district real estate tax millages were lower in the year

2001 than in 1996 in 63 county municipalities, primarily because of the 1998 reassessment. The decreases in total millage during this period ranged from 0.01 mill in Jacobus Borough to 6.65 mills in West Manheim Township. Increases in millage rates between 1996 and 2001 were recorded in eight municipalities: the boroughs of Dallastown (0.11 mill), Loganville (0.84 mill), North York (1.20 mills), West York (1.79 mills), and Yoe (0.14 mill) and in the townships of Springfield (0.22 mill), West Manchester (1.36 mills), and York (0.25 mill). The current total millage rate in Manchester Township is unchanged from 1996. (See Exhibit I.)

The 2001 gross real estate tax levy for the 15 school districts, York County, York City, and the 71 boroughs and townships totals \$317,685,816, which is \$29,486,822 or 10.2 percent higher than in 2000 and \$97,866,418 or 44.5 percent higher than in 1996. Of the overall net increase in the real estate tax levy since last year, the school districts represent 54.4 percent; the county, 40.8 percent; and the boroughs and townships, 4.9 percent. The city's share decreased. Of the increase since 1996, the school districts represent 69.7 percent; the county, 23.3 percent; the city, 1.8 percent; and the boroughs and townships, 5.2 percent.

In 1996 the school districts represented 77.1 percent of the total amount of real estate taxes levied in York County; the county government, 14.7 percent; the city, 3.1 percent; and the boroughs and townships, 5.1 percent. By 2001 the school districts' share of the total amount of real estate taxes levied in York County had decreased to 74.8 percent; the county government had increased to 17.3 percent; the city's share decreased to 2.7 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county increased to 5.2 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough,
and Township Gross Real Estate Tax Levies—2001

	Gross Real Estate Tax Levy				Change 2000 to 2001		Change 1996 to 2001	
	2001	% of Total			\$	% of Total	\$	% of Total
		2001	2000	1996				
County	\$ 55,073,443	17.3%	14.9%	14.7%	\$12,040,687	40.8%	\$22,804,908	23.3%
School Districts	237,619,642	74.8	76.9	77.1	16,031,329	54.4	68,180,157	69.7
City	8,576,144	2.7	3.0	3.1	-45,331	-0.1	1,762,944	1.8
Boros. & Twps.	<u>16,416,587</u>	<u>5.2</u>	<u>5.2</u>	<u>5.1</u>	<u>1,460,137</u>	<u>4.9</u>	<u>5,118,409</u>	<u>5.2</u>
Total	\$317,685,816	100.0%	100.0%	100.0%	\$29,486,822	100.0%	\$97,866,418	100.0%

The total county, school district, and municipal gross real estate tax levy for individual municipalities in the year 2001 ranges from \$125,349 in Yorkana Borough to \$29,756,486 in York City. Increases in the combined levy between 2000 and 2001 occurred in each of the 69 county municipalities which are part of a York County school district. On a proportionate basis, the increases ranged from 2.3 percent in Washington Township to 21.6 percent in East Prospect Borough. Between 1996 and 2001 increases in the combined gross real estate tax levy were also recorded in each of the 69 county municipalities which are part of a

York County school district. The increases during this period ranged from 4.3 percent in Spring Grove Borough to 268.6 percent in Peach Bottom 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, 20 York County municipalities reported residential garbage collection fees in the year 2001 ranging from \$1.80 to \$2.20 on a per bag basis and between \$100 and \$160 per household on a flat annual basis. Also, various nonproperty taxes, particularly those levied under Act 511 (earned income, per capita, occupational privilege, occupation assessment, real estate transfer, amusement, mercantile, and business privilege), are widely used by York 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. To this end, several districts have proposed replacing the occupation assessment tax with a higher earned income tax, but this action requires voter approval and would not become effective until the 2002-03 school year.**

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 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 at the state level 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 York County and throughout Pennsylvania.

EXHIBITS

York County
Municipal, School, and County Real Estate Tax Rates—2001

Municipalities	Year 2001 Millages			Change 2000 to 2001						Change 1996 to 2001					
	Municipal	School District	Total ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
CITY:															
York	9.73	20.88	33.76	—	—	2.18	11.7	2.81	9.1	-0.79	-7.5	-4.12	-16.5	-4.76	-12.4
BOROUGHES:															
Cross Roads	0.35	14.00	17.50	—	—	—	—	0.63	3.7	-0.18	-34.0	-5.80	-29.3	-5.83	-25.0
Dallastown	1.04	15.99	20.18	0.10	10.5	0.50	3.2	1.23	6.5	-0.28	-21.3	0.24	1.5	0.11	0.5
Delta	1.10	14.00	18.25	—	—	—	—	0.63	3.6	0.25	29.4	-5.80	-29.3	-5.40	-22.8
Dillsburg	2.90	12.55	18.60	1.00	52.6	0.40	3.3	2.03	12.3	0.65	28.9	-2.95	-19.0	-2.15	-10.4
Dover	1.80	15.55	20.50	—	—	—	—	0.63	3.2	0.30	20.0	-1.75	-10.1	-1.30	-6.0
East Prospect	1.00	14.60	18.75	—	—	0.70	5.0	1.33	7.6	—	—	-4.40	-23.2	-4.25	-18.5
Fawn Grove	0.40	14.00	17.55	—	—	—	—	0.63	3.7	-0.22	-36.0	-5.80	-29.3	-5.88	-25.1
Felton	0.32	13.95	17.42	—	—	0.60	4.5	1.23	7.6	-0.18	-36.0	-2.55	-15.5	-2.58	-12.9
Franklintown	1.21	12.55	16.91	—	—	0.40	3.3	1.03	6.5	-0.79	-39.5	-2.95	-19.0	-3.59	-17.5
Glen Rock	2.50	14.82	20.47	0.50	25.0	0.86	6.2	1.99	10.8	—	—	-2.28	-13.3	-2.13	-9.4
Goldsboro	0.72	11.20	15.07	—	—	0.70	6.7	1.33	9.7	-0.28	-27.5	-0.90	-7.4	-1.03	-6.4
Hallam	3.00	14.60	20.75	0.50	20.0	0.70	5.0	1.83	9.7	0.30	11.1	-4.40	-23.2	-3.95	-16.0
Hanover	2.60	15.15	20.90	—	—	0.50	3.4	1.13	5.7	-0.40	-13.3	-2.73	-15.3	-2.98	-12.5
Jacobus	1.10	15.99	20.24	—	—	0.50	3.2	1.13	5.9	-0.40	-26.7	0.24	1.5	-0.01	<-0.1
Jefferson	1.10	12.62	16.87	—	—	0.52	4.3	1.15	7.3	0.10	10.0	-5.13	-28.9	-4.88	-22.4
Lewisberry	1.00	11.20	15.35	—	—	1.90	20.4	2.53	19.7	—	—	-1.90	-14.5	-1.75	-10.2
Loganville	1.20	15.99	20.34	0.25	26.3	0.50	3.2	1.38	7.3	0.45	60.0	0.24	1.5	0.84	4.3
Manchester	1.65	17.56	22.36	—	—	0.50	2.9	1.13	5.3	-0.60	-26.7	-4.88	-21.7	-5.33	-19.2
Mount Wolf	1.90	17.56	22.61	—	—	0.50	2.9	1.13	5.3	-0.60	-24.0	-4.88	-21.7	-5.33	-19.1
New Freedom	0.83	14.82	18.80	—	—	0.86	6.2	1.49	8.6	-0.17	-17.0	-2.28	-13.3	-2.30	-10.9
New Salem	0.35	12.62	16.13	—	—	0.52	4.3	1.15	7.7	-0.15	-29.0	-5.13	-28.9	-5.13	-24.1
North York	3.50	12.00	18.65	0.89	34.1	0.75	6.7	2.27	13.9	1.30	59.1	-0.25	-2.0	1.20	6.9
Railroad	0.60	14.82	18.57	—	—	0.86	6.2	1.49	8.7	-0.40	-40.0	-2.28	-13.3	-2.53	-12.0
Red Lion	2.66	13.95	19.76	1.00	60.2	0.60	4.5	2.23	12.7	0.66	33.0	-2.55	-15.5	-1.74	-8.1
Seven Valleys	0.42	12.62	16.20	—	—	0.52	4.3	1.15	7.6	-0.23	-34.6	-5.13	-28.9	-5.20	-24.3
Shrewsbury	1.07	14.82	19.04	—	—	0.86	6.2	1.49	8.5	0.47	78.3	-2.28	-13.3	-1.66	-8.0
Spring Grove	1.59	12.62	17.36	—	—	0.52	4.3	1.15	7.1	-0.58	-26.7	-5.13	-28.9	-5.56	-24.3
Stewartstown	2.10	14.00	19.25	0.30	16.7	—	—	0.93	5.1	0.90	75.0	-5.80	-29.3	-4.75	-19.8
Wellsville	0.50	12.55	16.20	—	—	0.40	3.3	1.03	6.8	—	—	-2.95	-19.0	-2.80	-14.7
West York	2.69	15.20	21.04	0.50	22.8	1.70	12.6	2.83	15.5	0.34	14.5	1.30	9.4	1.79	9.3
Windsor	1.12	13.95	18.22	0.01	1.0	0.60	4.5	1.24	7.3	-0.53	-32.2	-2.55	-15.5	-2.93	-13.9
Winterstown	0.60	13.95	17.70	—	—	0.60	4.5	1.23	7.5	0.03	5.3	-2.55	-15.5	-2.37	-11.8
Wrightsville	0.87	14.60	18.62	—	—	0.70	5.0	1.33	7.7	-0.43	-33.1	-4.40	-23.2	-4.68	-20.1
Yoe	1.28	15.99	20.42	—	—	0.50	3.2	1.13	5.9	-0.25	-16.2	0.24	1.5	0.14	0.7
York Haven	2.60	17.56	23.31	—	—	0.50	2.9	1.13	5.1	1.10	73.3	-4.88	-21.7	-3.63	-13.5
Yorkana	0.25	14.60	18.00	—	—	0.70	5.0	1.33	8.0	—	—	-4.40	-23.2	-4.25	-19.1
TOWNSHIPS:															
Carroll	0.43	12.55	16.13	—	—	0.40	3.3	1.03	6.8	-0.23	-34.8	-2.95	-19.0	-3.03	-15.8
Chanceford	0.24	13.95	17.34	—	—	0.60	4.5	1.23	7.6	-0.12	-33.3	-2.55	-15.5	-2.52	-12.7
Codorus	0.55	14.82	18.52	0.22	64.2	0.86	6.2	1.70	10.1	0.05	10.0	-2.28	-13.3	-2.08	-10.1
Conewago	1.15	17.56	21.86	—	—	0.50	2.9	1.13	5.5	-0.35	-23.3	-4.88	-21.7	-5.08	-18.9
Dover	1.00	15.55	19.70	—	—	—	—	0.63	3.3	—	—	-1.75	-10.1	-1.60	-7.5
East Hopewell	0.39	14.00	17.54	—	—	—	—	0.63	3.7	-0.19	-32.8	-5.80	-29.3	-5.84	-25.0

York County
Municipal, School, and County Real Estate Tax Rates—2001

Municipalities	Year 2001 Millages			Change 2000 to 2001						Change 1996 to 2001					
	Municipal	School District	Total ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
TOWNSHIPS (continued):															
East Manchester	1.15	17.56	21.86	—	—	0.50	2.9	1.13	5.5	-0.10	-8.0	-4.88	-21.7	-4.83	-18.1
Fairview	1.04	11.20	15.39	—	—	1.10	10.9	1.73	12.7	0.09	9.1	-3.60	-24.3	-3.36	-17.9
Fawn	0.65	14.00	17.80	0.29	80.6	—	—	0.92	5.5	0.04	6.0	-5.80	-29.3	-5.61	-24.0
Franklin	0.20	12.55	15.90	—	—	0.40	3.3	1.03	6.9	-0.10	-33.3	-2.95	-19.0	-2.90	-15.4
Heidelberg	1.20	12.62	16.97	—	—	0.52	4.3	1.15	7.3	0.20	20.0	-5.13	-28.9	-4.78	-22.0
Hellam	2.00	14.60	19.75	—	—	0.70	5.0	1.33	7.2	-1.00	-33.3	-4.40	-23.2	-5.25	-21.0
Hopewell	0.29	14.00	17.44	—	—	—	—	0.63	3.7	-0.14	-32.6	-5.80	-29.3	-5.79	-24.9
Jackson	0.35	12.62	16.12	—	—	0.52	4.3	1.15	7.7	-0.15	-30.0	-5.13	-28.9	-5.13	-24.1
Lower Chanceford	0.55	13.95	17.65	0.05	10.0	0.60	4.5	1.28	7.8	—	—	-2.55	-15.5	-2.40	-12.0
Lower Windsor	—	14.60	17.75	—	—	0.70	5.0	1.33	8.1	—	—	-4.40	-23.2	-4.25	-19.3
Manchester	1.24	12.00	16.39	—	—	0.75	6.7	1.38	9.2	0.10	8.8	-0.25	-2.0	—	—
Manheim	1.00	13.70	17.85	—	—	—	—	0.63	3.7	—	—	-5.75	-29.6	-5.60	-23.9
Monaghan	0.90	12.55	16.60	—	—	0.40	3.3	1.03	6.6	-0.10	-10.0	-2.95	-19.0	-2.90	-14.9
Newberry ^{4/}	0.45	17.56	21.16	—	—	0.50	2.9	1.13	5.6	-0.15	-25.0	-4.88	-21.7	-4.88	-18.7
Newberry ^{5/}	0.45	11.20	14.80	—	—	1.00	9.8	1.63	12.4	-0.15	-25.0	-2.60	-18.8	-2.60	-14.9
North Codorus	0.17	12.62	15.94	—	—	0.52	4.3	1.15	7.8	-0.08	-30.0	-5.13	-28.9	-5.06	-24.1
North Hopewell	0.34	13.95	17.43	—	—	0.60	4.5	1.23	7.6	-0.19	-35.6	-2.55	-15.5	-2.59	-12.9
Paradise	1.00	12.62	16.77	0.10	11.1	0.52	4.3	1.25	8.1	0.50	100.0	-5.13	-28.9	-4.48	-21.1
Peach Bottom	0.50	14.00	17.65	—	—	—	—	0.63	3.7	0.39	354.5	-5.80	-29.3	-5.26	-23.0
Penn ♦	2.50	13.70	19.35	0.71	39.7	—	—	1.34	7.4	0.40	19.0	-5.75	-29.6	-5.20	-21.2
Shrewsbury	0.09	14.82	18.06	—	—	0.86	6.2	1.49	9.0	-0.04	-30.8	-2.28	-13.3	-2.17	-10.7
Spring Garden ♦	2.05	13.95	19.15	—	—	0.78	5.9	1.41	7.9	-0.45	-18.0	-0.15	-1.1	-0.45	-2.3
Springettsbury ^{6/}	0.63	13.95	17.73	—	—	0.78	5.9	1.41	8.6	-0.28	-31.2	-0.15	-1.1	-0.28	-1.6
Springettsbury ^{7/}	0.63	12.00	15.78	—	—	0.75	6.7	1.38	9.6	-0.28	-31.2	-0.25	-2.0	-0.38	-2.4
Springfield	0.33	15.99	19.47	—	—	0.50	3.2	1.13	6.2	-0.17	-34.0	0.24	1.5	0.22	1.1
Warrington	0.28	12.55	15.98	—	—	0.40	3.3	1.03	6.9	-0.16	-36.4	-2.95	-19.0	-2.96	-15.6
Washington	0.45	15.55	19.15	—	—	—	—	0.63	3.4	—	—	-1.75	-10.1	-1.60	-7.7
West Manchester	0.36	15.20	18.71	—	—	1.70	12.6	2.33	14.2	-0.09	-19.2	1.30	9.4	1.36	7.9
West Manheim	1.70	13.70	18.55	—	—	—	—	0.63	3.5	-1.05	-38.2	-5.75	-29.6	-6.65	-26.4
Windsor	0.32	13.95	17.42	—	—	0.60	4.5	1.23	7.6	-0.13	-28.9	-2.55	-15.5	-2.53	-12.7
York ♦	0.42	15.99	19.56	—	—	0.50	3.2	1.13	6.1	-0.14	-25.0	0.24	1.5	0.25	1.3

♦ First Class Township

^{1/} Includes the county's real estate tax rate of 3.15 mills.

^{2/} Reflects an increase in the county real estate tax rate of 0.63 mill or 25.0 percent.

^{3/} Reflects an increase in the county real estate tax rate of 0.15 mill or 5.0 percent.

^{4/} The part situated in the Northeastern School District.

^{5/} The part situated in the West Shore School District (Cumberland County).

^{6/} The part situated in the York Suburban School District.

^{7/} The part situated in the Central York School District.

SOURCE: County, Municipalities, and School Districts

PEL:CD September 2001

York County
County, Municipal, and School District Gross Real Estate Tax Levies—2001^{1/}

Municipalities Arranged by School District ^{2/}	Year 2001 Gross Real Estate Tax Levies				Percentage Change 2000 to 2001				Percentage Change 1996 to 2001			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
Central York												
Manchester Township	3,000,547	1,181,168	11,430,655	15,612,370	36.7	9.4	16.7	19.4	88.5	95.3	75.9	79.5
North York Borough	163,914	182,127	624,436	970,477	22.8	31.7	4.8	11.8	40.4	112.7	31.0	42.9
Springettsbury Township ^{3/}	2,679,293	533,307	10,206,831	13,419,431	27.7	2.1	8.9	11.9	52.7	0.1	42.5	42.0
Dallastown Area												
Dallastown Borough	369,905	122,127	1,877,710	2,369,742	25.0	10.5	3.2	6.5	52.1	14.1	47.1	45.7
Jacobus Borough	177,256	61,899	899,787	1,138,942	25.9	0.7	3.9	6.6	54.1	7.6	49.0	46.6
Loganville Borough	128,734	49,042	653,478	831,254	41.2	42.6	16.6	21.1	80.5	175.1	74.5	79.3
Springfield Township	644,002	67,467	3,269,078	3,980,547	27.7	2.2	5.5	8.5	74.8	9.9	69.0	68.4
Yoe Borough	71,859	29,246	364,771	465,876	24.2	-0.7	2.5	5.1	50.8	20.3	45.8	44.6
York Township ♦	4,099,343	546,579	20,809,047	25,454,969	30.7	4.5	7.9	10.9	69.1	20.8	63.5	63.1
Dover Area												
Dover Borough	178,209	101,833	879,728	1,159,770	26.7	1.4	1.4	4.6	66.3	90.0	42.3	48.9
Dover Township	2,179,229	691,819	10,757,780	13,628,828	27.1	1.7	1.7	5.0	64.9	57.0	41.2	45.2
Washington Township	341,303	48,758	1,684,843	2,074,904	23.7	-1.1	-1.1	2.3	70.7	62.5	46.1	50.0
Eastern York												
East Prospect Borough	73,631	23,375	341,276	438,282	41.2	12.9	18.6	21.6	112.4	102.3	55.4	64.9
Hallam Borough	180,105	171,528	834,771	1,186,404	36.0	30.5	14.3	19.3	90.4	101.5	39.3	52.3
Hellam Township	946,312	600,833	4,386,081	5,933,226	28.4	2.7	7.9	10.1	77.3	12.6	29.7	33.4
Lower Windsor Township	860,959	—	3,990,476	4,851,435	29.4	—	8.7	11.9	79.9	—	31.7	38.3
Wrightsville Borough	225,847	62,377	1,046,784	1,335,008	26.2	1.0	6.1	8.8	64.5	4.9	20.4	25.2
Yorkana Borough	21,936	1,741	101,672	125,349	24.4	-0.5	4.6	7.5	44.9	38.1	6.1	11.7
Hanover Public												
Hanover Borough	2,240,686	1,849,455	10,776,632	14,866,773	26.7	1.4	4.8	7.2	58.4	30.7	27.8	32.0
Northeastern												
Conewago Township	586,746	214,209	3,270,878	4,071,833	27.3	1.8	4.8	7.4	66.4	21.5	24.0	28.6
East Manchester Township	915,979	334,405	5,106,221	6,356,605	28.5	2.8	5.8	8.4	124.8	97.0	67.6	75.4
Manchester Borough	222,523	116,560	1,240,478	1,579,561	27.8	2.2	5.2	7.6	72.3	20.3	28.4	32.5
Mount Wolf Borough	140,973	85,031	785,870	1,011,874	25.3	0.2	3.1	5.5	51.7	9.8	13.0	16.9
Newberry Township ^{3/}	326,557	46,651	1,820,427	2,193,635	27.8	2.2	5.2	8.0	80.0	28.6	34.1	39.3
York Haven Borough	44,205	36,487	246,427	327,119	24.3	-0.6	2.3	4.5	35.8	124.1	1.2	11.9
Northern York County												
Carroll Township	833,444	113,772	3,320,548	4,267,764	28.4	2.7	6.1	9.7	101.5	25.0	55.4	61.6
Dillsburg Borough	266,551	245,396	1,061,972	1,573,919	27.6	55.8	5.4	14.6	72.5	111.8	33.0	47.3
Franklin Township	584,010	37,080	2,326,770	2,947,860	27.8	2.2	5.6	9.3	82.0	15.6	40.4	46.6
Franklintown Borough	48,179	18,507	191,951	258,637	26.4	1.1	4.4	7.7	134.4	35.1	80.8	84.2
Monaghan Township	378,862	108,246	1,509,434	1,996,542	27.1	1.7	5.0	8.4	90.1	63.0	46.6	54.2
Warrington Township	583,098	51,831	2,323,136	2,958,065	26.5	1.2	4.5	8.2	73.6	5.2	33.9	39.5
Wellsville Borough	36,168	5,741	144,097	186,006	23.7	-1.1	2.2	5.6	84.5	75.7	42.3	49.8
Red Lion Area												
Chanceford Township	654,333	49,854	2,897,759	3,601,946	25.9	0.7	5.2	8.4	71.7	9.0	38.2	42.7
Felton Borough	53,786	5,464	238,193	297,443	30.9	4.7	9.4	12.6	100.5	22.2	61.4	66.3
Lower Chanceford Township	330,760	57,752	1,464,796	1,853,308	25.2	10.2	4.7	8.0	73.7	65.4	39.9	45.6
North Hopewell Township	344,851	36,675	1,527,196	1,908,722	25.6	0.5	5.0	8.1	77.2	8.7	42.7	47.0
Red Lion Borough	613,528	518,090	2,717,053	3,848,671	25.0	60.3	4.5	12.7	43.7	82.0	15.7	25.7
Windsor Borough	105,464	37,398	467,056	609,918	24.6	0.7	4.2	7.0	65.9	7.1	33.6	36.1

Windsor Township	1,868,754	189,842	8,275,913	10,334,509	31.2	5.0	9.7	12.9	93.7	31.2	55.9	61.0
Winterstown Borough	73,349	13,971	324,832	412,152	29.1	3.3	7.9	11.0	62.9	63.3	31.1	36.8

York County
County, Municipal, and School District Gross Real Estate Tax Levies—2001^{1/}

Municipalities Arranged by School District ^{2/}	Year 2001 Gross Real Estate Tax Levies				Percentage Change 2000 to 2001				Percentage Change 1996 to 2001			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
South Eastern												
Cross Roads Borough	62,650	6,961	278,445	348,056	26.4	1.1	1.1	4.9	88.7	18.7	27.1	34.8
Delta Borough	64,891	22,660	288,403	375,954	24.8	-0.1	-0.1	3.4	60.4	97.7	8.0	17.9
East Hopewell Township	296,995	36,771	1,319,978	1,653,744	25.6	0.5	0.5	4.3	62.3	3.9	9.3	15.9
Fawn Grove Borough	54,854	6,966	243,796	305,616	26.7	1.3	1.3	5.1	62.0	-1.3	9.1	15.6
Fawn Township	380,571	78,531	1,691,429	2,150,531	29.0	86.3	3.2	8.8	111.3	113.4	42.3	53.0
Hopewell Township	779,855	71,796	3,466,021	4,317,672	31.6	5.3	5.3	9.2	92.4	23.6	29.6	37.6
Peach Bottom Township	1,480,766	235,042	6,581,184	8,296,992	25.1	0.1	0.1	3.8	402.4	2,074.9	238.3	268.6
Stewartstown Borough	265,824	177,216	1,181,438	1,624,478	34.0	25.1	7.2	12.7	108.7	247.8	40.5	59.4
South Western												
Manheim Township	453,098	143,841	1,970,617	2,567,556	26.9	1.5	1.5	5.2	84.0	75.2	23.4	33.4
Penn Township ♦	2,235,331	1,774,073	9,721,918	13,731,322	26.9	41.8	1.5	9.1	64.5	86.5	10.3	23.5
West Manheim Township	684,767	369,557	2,978,192	4,032,516	28.1	2.5	2.5	6.1	78.3	5.0	19.6	25.0
Southern York County												
Codorus Township	512,852	89,546	2,412,849	3,015,247	25.7	65.2	6.8	10.8	71.6	79.7	41.6	46.9
Glen Rock Borough	208,417	165,411	980,554	1,354,382	26.3	26.3	7.2	11.9	84.5	75.7	52.3	59.1
New Freedom Borough	609,417	160,577	2,867,163	3,637,157	30.3	4.3	10.7	13.2	88.2	48.7	55.3	59.7
Railroad Borough	29,957	5,706	140,940	176,603	26.3	1.0	7.3	9.9	70.4	-2.6	40.7	42.8
Shrewsbury Borough	556,560	189,054	2,618,481	3,364,095	27.4	1.9	8.2	10.5	62.8	176.5	34.4	42.6
Shrewsbury Township	1,049,403	29,983	4,937,191	6,016,577	27.3	1.9	8.1	11.0	81.6	19.7	49.9	54.4
Spring Grove Area												
Heidelberg Township	447,868	170,616	1,794,315	2,412,799	27.2	1.8	6.2	9.2	77.0	102.2	19.8	31.5
Jackson Township	796,515	88,502	3,191,116	4,076,133	26.4	1.1	5.4	8.8	62.6	8.4	10.1	17.5
Jefferson Borough	79,422	27,735	318,194	425,351	25.0	—	4.3	7.4	71.9	80.1	16.4	27.0
New Salem Borough	90,704	10,222	363,390	464,316	25.0	—	4.3	7.7	50.8	2.0	2.1	9.0
North Codorus Township	1,079,598	59,978	4,325,247	5,464,823	29.5	3.6	8.1	11.7	76.9	17.9	19.8	27.9
Paradise Township	449,614	142,734	1,801,309	2,393,657	25.8	11.8	4.9	8.7	76.7	236.6	19.7	32.8
Seven Valleys Borough	53,056	7,158	212,561	272,775	23.9	-0.9	3.4	6.7	62.6	1.2	10.1	17.2
Spring Grove Borough	271,480	137,033	1,087,645	1,496,158	26.6	1.3	5.7	8.5	44.6	0.9	-2.1	4.3
West York Area												
West Manchester Township	3,236,138	367,790	15,615,652	19,219,580	27.1	1.6	14.4	16.1	57.5	21.2	64.0	61.8
West York Borough	405,711	346,464	1,957,714	2,709,889	25.2	23.0	12.7	15.7	40.0	52.6	45.8	45.7
York City	2,776,449	8,576,144	18,403,893	29,756,486	24.3	-0.5	11.1	8.5	42.9	25.9	13.7	19.3
York City												
York Suburban												
Springettsbury Township ^{3/}	2,007,488	399,586	8,890,303	11,297,377	26.6	1.3	7.3	10.0	48.2	-2.8	39.7	38.9
Spring Garden Township ♦	2,209,034	1,437,625	9,782,863	13,429,522	27.3	1.8	7.8	9.9	45.9	14.0	37.5	35.8
Spring Garden Township ♦	1,735,747	1,412,016	9,071,344	12,219,107	0.9	0.9	7.2	5.5	16.2	13.4	40.2	32.7

♦ First Class Township.

^{1/} Gross tax levies for 1996, 2000, and 2001 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 69.6 percent in 1996 and 91.6 percent in 2000 (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 York County municipalities and school districts only.

^{3/} Portions of the municipality are part of another school district.