

August 2003

York County

COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 2003 RISE BY 26.5 PERCENT SINCE LAST YEAR AND BY 75.1 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levy for 2003 for York County, York City, and the county's boroughs and townships totals \$106,383,918, which is \$22,311,760 or 26.5 percent higher than in 2002. (The gross real estate tax levy is the potential tax yield based on millages and certified taxable valuations; it is not necessarily the amount of real estate tax revenues budgeted by jurisdictions or the amount which they expect to receive.)

York County's gross real estate tax levy increased by \$20,686,435 or 36.8 percent between 2002 and 2003 to \$76,932,758. Real estate tax levies also rose in 63 of the county's 72 municipalities; they declined in eight; and in one (Lower Windsor Township) there was no real estate tax in 2002 and 2003. The largest dollar and proportionate increase in real estate tax levy since last year among the county's municipalities occurred in Carroll Township (\$284,979 or 245.3 percent). Decreases in the real estate tax levy between 2002 and 2003 ranged from \$1 or less than 0.1 percent in Cross Roads Borough to \$286,946 or 2.8 percent in York City. (See Exhibit I.)

For the five-year period beginning in 1998, the combined gross real estate tax levy for the county and its 72 municipalities rose by \$45,634,429 or 75.1 percent. York County's real estate tax levy is \$36,092,854 or 88.4 percent higher in 2003 than in 1998. Levies also rose in 66 of the municipalities during this period, they decreased in five, and in one (Lower Windsor Township) there was no real estate tax in either 1998 or 2003. The largest dollar increase in tax levy among the county's municipalities during the five-year period was in York City (\$3,092,711); the largest proportionate increase occurred in Peach Bottom Township (2,030.5 percent). The decreases in real estate tax levies were recorded in the boroughs of Railroad (\$242 or 4.1 percent), Seven Valleys (\$57 or 0.8 percent), Wellsville (\$28 or 0.5 percent), and Yoe (\$733 or 2.7 percent) and in Franklin Township (\$175 or 0.4 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 and its municipalities from year to year, assessed valuations in York County during the period 1998 to 2003 (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 municipalities, but, as a byproduct of deregulation, all jurisdictions have experienced 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 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.

Real estate tax levies for 2003 in York County's boroughs total \$5,825,980 and range from \$1,770 in Yorkana to \$2,153,813 in Hanover; the levies in the townships total \$13,507,171 and range from \$32,446 in Shrewsbury to \$1,842,647 in Penn. The 2003 tax levies in the boroughs rose by \$672,911 or 13.1 percent over 2002 and by \$1,792,741 or 44.4 percent over 1998. Levies in the townships during these two periods of time increased by \$1,239,360 or 10.1 percent and \$4,656,123 or 52.6 percent, respectively. York City's real estate tax levy in 2003 is \$10,118,009, down by \$286,946 or 2.8 percent from 2002 but up by \$3,092,711 or 44.0 percent since 1998.

Real estate tax millages for general purposes (and for special purposes if levied throughout the jurisdiction) increased in 16 municipalities between 2002 and 2003, decreased in one—York City (0.34 mill or 2.9 percent), and were unchanged in the remaining 55. The largest absolute increases in real estate millage (all 1.0 mill) were recorded in the boroughs of North York and Spring Grove and in Carroll Township. The largest proportionate increases were recorded in the boroughs of Felton (243.8 percent) and New Salem (140.8 percent) and in the townships of Carroll (232.6 percent) and North Codorus (185.7 percent). (See Exhibit I.)

York County's millage increased by 1.05 mills or 33.3 percent from last year to 4.20 mills.

General purpose real estate tax millages are higher in 2003 than in 1998 in 43 municipalities, lower in three, and unchanged in 26. The absolute millage increases during the five-year period ranged from 0.01 mill in Windsor Borough to 3.41 mills in York City; on a proportionate basis the range was from 1.0 percent in Windsor Borough to 614.3 percent in Peach Bottom Township. Decreases in millage rates were recorded in Yoe Borough (0.13 mills or 10.1 percent) and in the townships of Franklin (0.02 mill or 11.1 percent) and Hellam (0.15 mill or 9.1 percent).

York City's millage rose by 3.41 mills or 42.7 percent between 1998 and 2003, while York County's millage increased by 1.68 mills or 66.7 percent during this period.

Real estate millage rates in York County's boroughs now range from 0.25 in Yorkana to 3.60 in York Haven; millages in the townships range from 0.09 in Shrewsbury to 2.70 in West Manheim. Lower Windsor Township did not levy a real estate tax in 2003. York City's 2003 millage is 11.39.

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, 22 York County municipalities report garbage collection fees in 2003 ranging from \$2.40 to \$2.75 on a per bag basis and from \$100 to \$204 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 certified assessed valuation of taxable property in York County for the year 2003 totals \$18.4 billion, an increase of \$461.3 million or 2.6 percent over 2002. Assessed valuations rose in 63 of the county's 72 municipalities since last year ranging from \$17,030 in Yorkana Borough to \$47,748,310 in York Township. The largest proportionate increase (21.3 percent) occurred in Conewago Township. Nine decreases in assessed valuations were experienced between 2002 and 2003 ranging from \$2,530 (less than 0.1 percent) in Cross Roads Borough to \$322,780 (1.6 percent) in Delta Borough. (See Exhibit II.)

For the five-year period beginning in 1998, York County's certified assessed valuation rose by \$2.11 billion or 13.0 percent. Assessed valuations increased in 63 of the county's municipalities during this period; they decreased in nine. The largest dollar increases occurred in the townships of Manchester (\$293.3 million), Peach Bottom (\$315.2 million), and York (\$235.2 million). The largest proportionate increase was recorded in Peach Bottom Township (198.3 percent). Decreases in assessed valuation ranged from \$56,830 in Wellsville Borough to \$4,177,360 in Codorus Township. Proportionately, the decreases ranged from 0.4 percent in Delta Borough to 4.1 percent in Railroad Borough.

The 2003 assessed valuations in York County's 36 boroughs range from \$7,079,160 in Yorkana to \$730,106,151 in Hanover, while the range in the 35 townships is from \$98,453,050 in East Hopewell to \$1,526,484,720 in Springettsbury. York City's 2003 assessed valuation is \$888,323,840.

The county's predetermined assessment ratio for 1998, 2002, and 2003 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 94.6 percent in 1998 and 85.8 percent in 2002 (the most recent figure available). York County most recently reassessed in 1998.

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 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 our state 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.

EXHIBIT I

York County
County and Municipal Real Estate Tax Rates and Gross Tax Levies ^{1/}
2003

	2003		Change 2002 to 2003				Change 1998 to 2003			
	Tax	Gross	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
	Millage	Tax Levy ^{2/}	Mills	%	\$	%	Mills	%	\$	%
COUNTY:										
York	4.200	\$76,932,758	1.05	33.3	20,686,435	36.8	1.68	66.7	36,092,854	88.4
CITY:										
York	11.390	10,118,009	-0.34	-2.9	-286,946	-2.8	3.41	42.7	3,092,711	44.0
BOROUGHES:										
Cross Roads	0.350	7,093	—	—	-1	<-0.1	—	—	1,001	16.4
Dallastown	1.580	188,297	0.48	43.6	57,802	44.3	0.64	67.9	78,881	72.1
Delta	1.100	22,316	—	—	-355	-1.6	0.45	69.2	9,070	68.5
Dillsburg	2.900	255,701	—	—	6,239	2.5	1.30	81.2	130,960	105.0
Dover	1.800	108,074	—	—	3,899	3.7	—	—	11,349	11.7
East Prospect	1.000	25,854	—	—	810	3.2	—	—	8,266	47.0
Fawn Grove	0.600	10,380	0.20	50.0	3,404	48.8	0.20	50.0	3,186	44.3
Felton	1.100	19,517	0.78	243.8	14,016	254.8	0.78	243.8	14,573	294.8
Franklintown	1.210	18,967	—	—	236	1.3	—	—	3,902	25.9
Glen Rock	2.500	174,024	—	—	5,747	3.4	1.00	66.7	79,111	83.4
Goldsboro	0.750	22,680	—	—	-33	-0.1	0.03	3.4	1,529	7.2
Hallam	3.000	196,620	—	—	14,123	7.7	1.15	62.2	107,044	119.5
Hanover	2.950	2,153,813	0.35	13.5	279,851	14.9	0.35	13.5	375,560	21.1
Jacobus	1.300	74,192	—	—	452	0.6	0.20	18.2	12,673	20.6
Jefferson	2.140	54,653	—	—	-81	-0.1	1.44	205.7	37,336	215.6
Lewisberry	1.000	12,363	—	—	145	1.2	0.30	42.9	4,783	63.1
Loganville	1.200	61,302	—	—	6,866	12.6	0.64	115.4	41,512	209.8
Manchester	1.650	118,435	—	—	602	0.5	—	—	14,817	14.3
Mount Wolf	2.400	107,376	0.50	26.3	22,295	26.2	0.50	26.3	22,914	27.1
New Freedom	0.830	167,780	—	—	2,976	1.8	—	—	29,397	21.2
New Salem	0.855	24,654	0.50	140.8	14,427	141.1	0.50	140.8	14,551	144.0
North York	3.500	185,496	1.00	40.0	54,800	41.9	0.89	34.1	48,155	35.1
Railroad	0.600	5,699	—	—	-33	-0.6	—	—	-242	-4.1
Red Lion	2.660	528,475	—	—	3,844	0.7	1.00	60.2	211,843	66.9
Seven Valleys	0.425	7,303	—	—	82	1.1	—	—	-57	-0.8
Shrewsbury	1.070	196,917	—	—	5,946	3.1	0.43	67.2	88,528	81.7
Spring Grove	2.590	228,986	1.00	62.9	90,937	65.9	1.00	62.9	93,307	68.8
Stewartstown	2.500	230,201	0.10	4.2	16,609	7.8	1.59	175.0	169,953	282.1
Wellsville	0.500	5,739	—	—	-2	<-0.1	—	—	-28	-0.5
West York	3.190	412,500	0.50	18.6	66,379	19.2	1.00	45.7	131,572	46.8
Windsor	1.117	37,572	—	—	57	0.2	0.01	1.0	458	1.2
Winterstown	0.850	21,287	—	—	482	2.3	0.49	136.1	13,296	166.4
Wrightsville	0.870	62,699	—	—	-36	-0.1	—	—	1,432	2.3
Yoe	1.153	26,756	—	—	347	1.3	-0.13	-10.1	-733	-2.7
York Haven	3.600	50,489	—	—	74	0.1	2.35	187.5	32,810	185.6
Yorkana	0.250	1,770	—	—	4	0.2	—	—	32	1.8
TOWNSHIPS:										
Carroll	1.430	401,154	1.00	232.6	284,979	245.3	1.00	232.6	301,758	303.6
Chanceford	0.240	51,222	—	—	989	2.0	—	—	1,156	2.3
Codorus	0.550	90,602	—	—	566	0.6	0.22	64.2	34,018	60.1
Conewago	1.150	266,734	—	—	46,758	21.3	—	—	56,071	26.6
Dover	1.000	720,513	—	—	11,715	1.7	0.25	33.3	230,755	47.1
East Hopewell	0.590	58,087	—	—	1,857	3.3	0.20	51.3	20,855	56.0
East Manchester	1.150	367,741	—	—	23,369	6.8	0.37	47.4	199,490	118.6
Fairview	1.036	837,401	—	—	31,899	4.0	0.37	56.5	379,969	83.1
Fawn	0.650	83,749	—	—	2,973	3.7	0.29	80.6	43,139	106.2

EXHIBIT I

York County
County and Municipal Real Estate Tax Rates and Levies ^{1/}
2003

	2003		Change 2002 to 2003				Change 1998 to 2003			
	Tax	Gross	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
	Millage	Tax Levy ^{2/}	Mills	%	\$	%	Mills	%	\$	%
TOWNSHIPS:										
Franklin	0.200	\$ 39,078	—	—	1,088	2.9	-0.02	-11.1	-175	-0.4
Heidelberg	1.200	175,571	—	—	4,588	2.7	—	—	14,459	9.0
Hellam	1.500	472,081	—	—	8,705	1.9	-0.15	-9.1	3,665	0.8
Hopewell	0.290	78,343	—	—	3,815	5.1	—	—	13,894	21.6
Jackson	0.350	90,810	—	—	1,470	1.6	—	—	5,428	6.4
Lower Chanceford	0.600	64,495	—	—	1,198	1.9	0.18	42.9	18,276	39.5
Lower Windsor	—	—	—	—	—	—	—	—	—	—
Manchester	1.240	1,286,112	—	—	51,746	4.2	0.35	39.3	624,027	94.3
Manheim	1.000	148,915	—	—	1,967	1.3	—	—	7,237	5.1
Monaghan	0.900	115,819	—	—	5,553	5.0	—	—	13,085	12.7
Newberry	0.450	245,021	—	—	4,044	1.7	—	—	23,553	10.6
North Codorus	0.500	175,536	0.33	185.7	115,060	190.3	0.33	185.7	118,818	209.5
North Hopewell	0.335	38,542	—	—	1,120	3.0	—	—	2,544	7.1
Paradise	1.100	162,908	0.10	10.0	18,839	13.1	0.50	83.3	78,661	93.4
Peach Bottom	0.500	237,103	—	—	783	0.3	0.43	614.3	225,974	2,030.5
Penn ❖	2.500	1,842,647	—	—	26,563	1.5	0.72	40.4	654,684	55.1
Shrewsbury	0.090	32,446	—	—	1,201	3.8	—	—	4,267	15.1
Spring Garden ❖	2.450	1,770,557	0.20	8.9	170,589	10.7	0.40	19.5	383,020	27.6
Springettsbury	0.727	1,109,754	0.10	15.9	166,765	17.7	0.04	6.6	147,794	15.4
Springfield	0.330	69,800	—	—	1,727	2.5	—	—	4,787	7.4
Warrington	0.280	52,915	—	—	849	1.6	—	—	2,503	5.0
Washington	0.450	49,730	—	—	466	0.9	0.13	40.6	13,759	38.3
West Manchester	0.358	378,917	—	—	4,371	1.2	—	—	33,942	9.8
West Manheim	2.700	669,466	—	—	61,239	10.1	1.00	58.8	318,672	90.8
Windsor	0.320	205,499	—	—	7,347	3.7	—	—	46,251	29.0
York ❖	0.800	1,117,903	0.10	14.3	173,162	18.3	0.38	90.5	629,787	129.0

❖ First Class Township

^{1/} Tax rates and levies for 1998, 2002, and 2003 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 94.6 percent in 1998 and 85.8 percent in 2002 (the most recent figure available).

^{2/} The gross real estate tax levy is the potential tax yield based on the millage and the certified taxable valuation; it is not necessarily the amount of real estate tax revenue budgeted by a jurisdiction or the amount which it expects to receive.

EXHIBIT II

Page 1 of 2

York County
Assessed Valuations ^{L/}
 2003

	2003 Assessed Valuation	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
COUNTY:					
York	\$18,373,323,221	461,347,781	2.6	2,111,011,921	13.0
CITY:					
York	888,323,840	1,285,870	0.1	7,960,670	0.9
BOROUGHES:					
Cross Roads	20,264,390	-2,530	<-0.1	2,859,430	16.4
Dallastown	119,175,580	543,460	0.5	2,898,950	2.5
Delta	20,287,480	-322,780	-1.6	-90,890	-0.4
Dillsburg	88,172,655	2,151,365	2.5	10,209,535	13.1
Dover	60,041,000	2,165,990	3.7	6,304,850	11.7
East Prospect	25,853,660	809,840	3.2	8,266,060	47.0
Fawn Grove	17,299,440	-140,010	-0.8	-685,250	-3.8
Felton	17,743,080	551,450	3.2	2,292,280	14.8
Franklintown	15,674,950	195,120	1.3	3,224,650	25.9
Glen Rock	69,609,540	2,298,750	3.4	6,333,940	10.0
Goldsboro	30,240,390	-43,740	-0.1	1,065,920	3.7
Hallam	65,539,900	4,707,590	7.7	17,120,490	35.4
Hanover	730,106,151	9,351,391	1.3	46,162,801	6.7
Jacobus	57,071,020	348,240	0.6	1,144,730	2.0
Jefferson	25,538,970	-37,790	-0.1	799,850	3.2
Lewisberry	12,363,360	145,690	1.2	1,534,920	14.2
Loganville	51,084,620	5,721,670	12.6	15,555,480	43.8
Manchester	71,778,680	364,580	0.5	8,979,950	14.3
Mount Wolf	44,739,830	-39,420	-0.1	285,960	0.6
New Freedom	202,144,730	3,585,420	1.8	35,418,560	21.2
New Salem	28,834,740	25,920	0.1	375,670	1.3
North York	52,998,910	720,350	1.4	377,650	0.7
Railroad	9,498,080	-55,960	-0.6	-403,630	-4.1
Red Lion	198,674,640	1,444,930	0.7	7,932,230	4.2
Seven Valleys	17,183,660	193,320	1.1	-133,350	-0.8
Shrewsbury	184,034,810	5,557,290	3.1	14,677,730	8.7
Spring Grove	88,411,630	1,588,170	1.8	3,079,170	3.6
Stewartstown	92,080,252	3,083,652	3.5	25,801,262	38.9
Wellsville	11,477,140	-4,690	<-0.1	-56,830	-0.5
West York	129,310,420	640,910	0.5	1,032,770	0.8
Windsor	33,636,840	51,100	0.2	79,490	0.2
Winterstown	25,043,840	567,900	2.3	2,845,500	12.8
Wrightsville	72,067,640	-41,590	-0.1	1,646,240	2.3
Yoe	23,205,130	300,550	1.3	1,763,220	8.2
York Haven	14,024,770	20,640	0.1	-95,480	-0.7
Yorkana	7,079,160	17,030	0.2	127,730	1.8
TOWNSHIPS:					
Carroll	280,527,147	10,352,787	3.8	49,374,477	21.4
Chanceford	213,424,840	4,120,190	2.0	4,816,770	2.3
Codorus	164,730,940	1,029,410	0.6	-4,177,360	-2.5
Conewago	231,942,450	40,658,620	21.3	48,757,420	26.6
Dover	720,513,030	11,715,310	1.7	67,502,330	10.3
East Hopewell	98,453,050	3,148,370	3.3	2,986,290	3.1
East Manchester	319,774,630	20,320,750	6.8	104,067,820	48.2
Fairview	808,302,240	30,790,720	4.0	117,316,850	17.0
Fawn	128,843,969	4,573,849	3.7	16,038,549	14.2
Franklin	195,389,280	5,440,590	2.9	20,930,700	12.0
Heidelberg	146,309,090	3,823,060	2.7	12,049,020	9.0
Hellam	314,720,840	5,803,780	1.9	30,832,600	10.9
Hopewell	270,149,480	13,156,970	5.1	47,910,430	21.6

EXHIBIT II

York County
Assessed Valuations ^{1/}
2003

	2003 Assessed Valuation	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
TOWNSHIPS:					
Jackson	259,456,530	4,199,380	1.6	15,509,120	6.4
Lower Chanceford	107,490,900	1,995,770	1.9	-2,555,080	-2.3
Lower Windsor	285,288,190	6,210,100	2.2	32,674,900	12.9
Manchester	1,037,186,990	41,730,590	4.2	293,271,620	39.4
Manheim	148,915,080	1,967,110	1.3	7,237,440	5.1
Monaghan	128,687,320	6,170,090	5.0	14,538,450	12.7
Newberry	544,492,180	8,988,740	1.7	52,341,520	10.6
North Codorus	351,072,620	5,497,500	1.6	26,968,180	8.3
North Hopewell	115,050,670	3,343,350	3.0	7,592,900	7.1
Paradise	148,098,550	4,029,340	2.8	7,687,600	5.5
Peach Bottom	474,205,950	1,565,810	0.3	315,218,820	198.3
Penn ❖	737,058,763	10,625,173	1.5	69,663,773	10.4
Shrewsbury	360,513,160	13,345,130	3.8	47,414,250	15.1
Spring Garden ❖	722,676,330	11,579,430	1.6	45,828,990	6.8
Springettsbury	1,526,484,720	22,515,390	1.5	115,985,500	8.2
Springfield	211,516,520	5,234,790	2.5	14,506,080	7.4
Warrington	188,981,283	3,033,023	1.6	8,939,123	5.0
Washington	110,512,090	1,035,570	0.9	-1,896,360	-1.7
West Manchester	1,058,426,310	12,209,440	1.2	94,807,640	9.8
West Manheim	247,950,440	22,681,330	10.1	41,601,260	20.2
Windsor	642,184,041	22,958,331	3.7	144,533,021	29.0
York ❖	1,397,378,670	47,748,310	3.5	235,197,690	20.2

❖ First Class Township

^{1/} Valuations for 1998, 2002, and 2003 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 94.6 percent in 1998 and 85.8 percent in 2002 (the most recent figure available).