



# Research Summary

## Pennsylvania Economy league

CENTRAL DIVISION

August 2000

### York County

#### **SCHOOL REAL ESTATE TAX LEVIES FOR 2000 RISE BY 10.5 PERCENT SINCE LAST YEAR AND 40.9 PERCENT IN THE PAST FIVE YEARS**

**The gross real estate tax levies** for the year 2000 in York County's 15 school districts total \$221,588,313, which is \$20,972,834 or 10.5 percent higher than in 1999. (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 14 of the county's districts between 1999 and 2000 because of increases in millage rates and/or assessed valuations. The largest increases occurred in Dallastown Area (\$3,779,356 or 17.0 percent) and South Eastern (\$4,411,417 or 42.8 percent). The sole decrease in real estate tax levy since last year occurred in York City (\$22,577 or 0.1 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 (and, in conjunction with the real estate tax millage, the tax levy as well), assessed valuations and tax levies in York County for the year 2000 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) program (which is 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 by-product 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 new KOZ program have reduced the assessed valuation and possibly the tax levy in some school districts and municipalities, as well as the county as a whole. While the specific impacts of these factors differ from jurisdiction to jurisdiction, combined, they have had a noticeable

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effect on the total certified value of taxable property and tax levies in York County for the year 2000.

For example, based on the certified assessed valuations, \$4,264,871 of the South Eastern School District's real estate tax levy for 2000 is linked to the assessment on a deregulated nuclear electric generating facility; this is 96.7 percent of the increase in the district's tax levy since last year. 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 2000. Excluding this facility from the calculation, the year 2000 tax levy of the district would have risen by just \$146,546 or 1.4 percent over 1999.

For the five-year period beginning in 1995, the real estate tax levies of York's school districts rose by \$64,374,078 or 40.9 percent. Levies increased in each of the county's districts during this period. Dollar increases ranged from \$268,257 in York City to \$11,472,638 in Dallastown Area. The largest proportionate increases during the five-year period occurred in Dallastown Area (79.0 percent) and South Eastern (82.2 percent); the smallest proportionate rise was in York City (1.6 percent). As indicated above, independent of the disputed assessment on the nuclear electric generating facility, the increase in the tax levy during the five-year period for the South Eastern School District would have been substantially lower.

School district real estate tax levies for the year 2000 range from \$9,838,399 in Eastern York County to \$25,985,963 in Dallastown Area; in 1995 the range was from \$6,674,531 in Northern York County to \$16,301,279 in York City. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies—2000

School District	2000 Gross Tax Levy	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
Central York	\$ 19,762,524	\$ 2,282,239	13.1%	\$ 6,804,700	52.5%
Dallastown Area	25,985,963	3,779,356	17.0	11,472,638	79.0
Dover Area	13,152,067	914,223	7.5	4,148,931	46.1
Eastern York	9,838,399	351,596	3.7	1,997,097	25.5
Hanover Public	10,280,420	507,316	5.2	3,120,688	43.6
Northeastern	11,859,079	1,603,424	15.6	3,753,734	46.3
Northern York County	10,325,767	668,259	6.9	3,651,236	54.7
Red Lion Area	16,719,671	1,040,799	6.6	5,378,588	47.4
South Eastern	14,727,002	4,411,417	42.8	6,642,558	82.2
South Western	14,422,994	543,764	3.9	1,974,627	15.9
Southern York County	12,881,573	1,085,821	9.2	4,315,723	50.4
Spring Grove Area	12,325,134	383,101	3.2	672,777	5.8
West York Area	15,380,947	2,148,464	16.2	5,292,312	52.5
York City	16,569,536	-22,577	-0.1	268,257	1.6
York Suburban	<u>17,357,237</u>	<u>1,275,632</u>	7.9	<u>4,880,212</u>	39.1



42.8 percent in South Eastern. The sole decrease in assessed valuation since last year occurred in York City (\$1,207,300 or 0.1 percent). For the five-year period beginning in 1995, assessed valuations of taxable property increased in each of the county's 15 school districts ranging from \$234,020,304 or 35.9 percent in York City to \$634,127,951 or 151.8 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. In the South Eastern School District, however, the impact of the reassessment has been compounded by the year 2000 valuation placed on the deregulated nuclear electric generating facility. In the absence of this assessment, the total current assessed valuation in South Eastern would have risen by just \$10,467,540 or 1.4 percent over 1999 and by \$329,494,301 or 78.9 percent since 1995.

School district assessed valuations for the year 2000 range from \$695,139,470 in Northeastern to \$1,756,668,810 in Central York; in 1995 the valuations ranged from \$378,754,440 in Northeastern to \$1,131,687,673 in Central York. (See Table 3.)

Table 3

Change in School District Assessed Valuations--2000

School District	2000 Assessed Valuation	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
Central York	\$1,756,668,810	\$ 91,879,800	5.5%	\$624,981,137	55.2%
Dallastown Area	1,677,596,038	35,095,508	2.1	604,918,667	56.4
Dover Area	845,792,120	4,703,170	0.6	309,891,148	57.8
Eastern York	707,798,510	9,212,140	1.3	283,485,631	66.8
Hanover Public	701,735,150	11,056,400	1.6	236,212,900	50.7
Northeastern	695,139,470	57,350,010	9.0	316,385,030	83.5
Northern York County	849,857,370	20,886,710	2.5	373,105,141	78.3
Red Lion Area	1,252,409,820	8,054,930	0.6	508,732,238	68.4
South Eastern	1,051,928,690	315,101,190	42.8	634,127,951	151.8
South Western	1,052,773,250	8,436,940	0.8	406,104,829	62.8
Southern York County	922,748,800	2,643,340	0.3	375,410,117	68.6
Spring Grove Area	1,018,606,130	3,989,930	0.4	380,120,803	59.5
West York Area	1,139,329,440	43,925,230	4.0	369,204,602	47.9
York City	886,071,450	-1,207,300	-0.1	234,020,304	35.9
York Suburban	1,317,937,520	21,033,900	1.6	357,427,534	37.2

The county's predetermined assessment ratio for 1995, 1999, and 2000 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 72.5 percent in 1995 and 94.0 percent in 1999 (the most recent figure available). The county most recently reassessed in 1998.

**Enrollments in York County’s public school districts** for the 1999-2000 school year (the most recent readily available figures) were up by 0.6 percent over the prior year and by 7.8 percent from five years earlier—the 1994-95 school year. For the one-year period, enrollments increased in ten districts and decreased in five. Central York rose the greatest (3.7 percent), followed by York Suburban (3.4 percent) and Red Lion Area (2.3 percent). The smallest increase was in York City (0.1 percent). The decreases were recorded in Dallastown Area (0.3 percent), Hanover Public (0.5 percent), South Western (1.5 percent), Southern York (0.6 percent), and Spring Grove Area (2.5 percent).

Each of the county’s school districts had higher enrollments in 1999-2000 than in 1994-95. During the five-year period the largest increases occurred in York Suburban (17.0 percent), Central York (16.6 percent), and Northeastern (15.2 percent). The smallest increase during this period was recorded in Hanover Public (0.7 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—2000

School District	1999-2000 Enrollment	Change 1998-99 to 1999-2000		Change 1994-95 to 1999-2000	
		Pupils	%	Pupils	%
Central York	4,153	149	3.7%	591	16.6%
Dallastown Area	5,075	-14	-0.3	402	8.6
Dover Area	3,598	9	0.3	103	2.9
Eastern York	2,761	26	1.0	153	5.9
Hanover Public	1,652	-8	-0.5	11	0.7
Northeastern	3,042	41	1.4	402	15.2
Northern York County	3,201	15	0.5	251	8.5
Red Lion Area	5,299	117	2.3	551	11.6
South Eastern	3,079	53	1.8	317	11.5
South Western	3,984	-61	-1.5	215	5.7
Southern York County	3,287	-19	-0.6	112	3.5
Spring Grove Area	4,039	-104	-2.5	100	2.5
West York Area	2,893	11	0.4	286	11.0
York City	7,486	11	0.1	196	2.7
York Suburban	<u>2,562</u>	<u>85</u>	3.4	<u>372</u>	17.0
Total	56,111	311	0.6%	4,062	7.8%

**Combined county, municipal, and school district real estate tax millages** were higher in the year 2000 than in 1999 in 62 of the county’s 72 municipalities as a result of millage increases in 13 school districts and ten municipalities. The increases in total millage ranged from 0.10 mill in Lewisberry Borough to 2.36 mills in Loganville Borough. Total real estate millages decreased in one municipality and were unchanged in nine. Combined county, municipal, and school district real estate tax millages were lower in the year 2000 than in 1995 in 66 county municipalities, primarily because of the 1998 reassessment. The decreases in total millage during this period ranged from 0.16 mill in West

Manchester Township to 7.57 mills in York City. Increases in millage rates between 1995 and 2000 were recorded in six municipalities: the boroughs of Dallastown (1.1 mills or 6.2 percent), Jacobus (1.08 mills or 6.0 percent), Loganville (1.68 mills or 9.7 percent), and Yoe (1.23 mills or 6.8 percent) and in the townships of Springfield (1.31 mills or 7.7 percent) and York (1.34 mills or 7.8 percent). (See Exhibit I.)

**The combined year 2000 real estate tax levy** for the 15 school districts, York County, York City, and the 71 boroughs and townships is \$288,198,994, which is \$23,387,006 or 8.8 percent higher than in 1999 and \$81,344,412 or 39.3 percent higher than in 1995. Of the overall increase in the real estate tax levy since last year, the school districts represent 89.7 percent; the county, 6.9 percent; and the boroughs and townships, 3.5 percent. The City's share decreased. Of the increase since 1995, the school districts represent 79.1 percent; the county, 13.9 percent; the city, 2.2 percent; and the boroughs and townships, 4.8 percent.

In 1995 the school districts represented 76.0 percent of the total amount of real estate taxes levied in York County; the county government, 15.4 percent; the city, 3.3 percent; and the boroughs and townships, 5.3 percent. By 2000 the school districts' share of the total amount of real estate taxes levied in York County had increased slightly to 76.9 percent; the county government had decreased to 14.9 percent; the city's share decreased to 3.0 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county decreased slightly to 5.2 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough,  
and Township Gross Real Estate Tax Levies—2000

	Gross Real Estate Tax Levy				Change 1999 to 2000		Change 1995 to 2000	
	2000	% of Total			\$	% of Total	\$	% of Total
		2000	1999	1995				
County	\$ 43,032,756	14.9%	15.6%	15.4%	\$ 1,620,859	6.9%	\$11,268,674	13.9%
School Districts	221,588,313	76.9	75.8	76.0	20,972,834	89.7	64,374,078	79.1
City	8,621,475	3.0	3.3	3.3	-11,747	-0.1	1,761,897	2.2
Boros. & Twps.	<u>14,956,450</u>	<u>5.2</u>	<u>5.3</u>	<u>5.3</u>	<u>805,060</u>	<u>3.5</u>	<u>3,939,763</u>	<u>4.8</u>
Total	\$288,198,994	100.0%	100.0%	100.0%	\$23,387,006	100.0%	\$81,344,412	100.0%

**The total county, school district, and municipal gross real estate tax levy for individual municipalities** in the year 2000 ranges from \$116,618 in Yorkana Borough to \$27,423,911 in York City. Increases in the combined levy between 1999 and 2000 occurred in 62 county municipalities which are part of a York County school district; seven decreases were experienced. On a proportionate basis, the increases ranged from 0.3 percent in Seven Valleys Borough to 186.4 percent in Peach Bottom Township—the site of the deregulated electric generating facility mentioned above. The decreases during this period ranged from less than 0.1 percent in Fawn Township to 3.7 percent in East Hopewell Township. Between 1995 and 2000 increases in the combined gross real estate tax levy

were recorded in 67 county municipalities which are part of a York County school district; two decreases occurred. The increases ranged from 6.4 percent in Yorkana Borough to 269.0 percent in Peach Bottom Township. The decreases during the five-year period occurred in the boroughs of New Salem (1.1 percent) and Spring Grove (4.2 percent). (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, 28 York County municipalities reported residential garbage collection fees in the year 2000 ranging from \$2.20 on a per bag basis to between \$80 and \$190 per household on a flat annual basis. Also, various nonproperty taxes, particularly those levied under Act 511 (earned income, per capita, occupational privilege, real estate transfer, amusement, mercantile, and business privilege), are widely used by 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.**

**The foregoing narrative and tables and the exhibits which follow are designed primarily to identify changes since last year and during the most recent five-year period in the real estate tax levies, tax rates, and assessed valuations of the county's school districts. No valid comparison of tax burden among jurisdictions can be made without a detailed analysis of the quantity and quality of services and programs provided; capital projects underway or recently completed; the relative role of state funding in financing school district operations; the use of nonproperty taxes and special fees and charges, if any; and, in the case of counties and municipalities, the role of any government-operated utilities.**

The Pennsylvania Economy League is a 64-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.

## EXHIBITS

## York County

## Municipal, School, and County Real Estate Tax Rates—2000

Municipalities	Year 2000 Millages			Change 1999 to 2000						Change 1995 to 2000						
	Municipal	School District	Total <sup>1/</sup>	Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>3/</sup>		
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	
CITY:																
York	9.73	18.70	30.95	—	—	—	—	—	—	-0.79	-7.5	-6.30	-25.2	-7.57	-19.7	
BOROUGHES:																
Cross Roads	0.35	14.00	16.87	—	—	—	—	—	—	-0.18	-34.0	-5.35	-27.6	-6.01	-26.3	
Dallastown	0.94	15.49	18.95	—	—	1.97	14.6	1.97	11.6	-0.38	-28.8	1.96	14.5	1.10	6.2	
Delta	1.10	14.00	17.62	—	—	—	—	—	—	0.25	29.4	-5.35	-27.6	-5.58	-24.1	
Dillsburg	1.90	12.15	16.57	0.30	18.7	0.50	4.3	0.80	5.1	-0.35	-15.6	-1.85	-13.2	-2.68	-13.9	
Dover	1.80	15.55	19.87	—	—	1.00	6.9	1.00	5.3	0.30	20.0	-1.25	-7.4	-1.43	-6.7	
East Prospect	1.00	13.90	17.42	—	—	0.32	2.4	0.32	1.9	—	—	-4.58	-24.8	-5.06	-22.5	
Fawn Grove	0.40	14.00	16.92	—	—	—	—	—	—	-0.22	-36.0	-5.35	-27.6	-6.05	-26.4	
Felton	0.32	13.35	16.19	—	—	0.75	6.0	0.75	4.9	-0.18	-36.0	-1.90	-12.5	-2.56	-13.7	
Franklintown	1.21	12.15	15.88	—	—	0.50	4.3	0.50	3.3	-0.11	-8.3	-1.85	-13.2	-2.44	-13.3	
Glen Rock	2.00	13.96	18.48	—	—	1.14	8.9	1.14	6.6	-0.50	-20.0	-1.69	-10.8	-2.67	-12.6	
Goldsboro	0.72	10.50	13.74	—	—	-0.10	-0.9	-0.10	-0.7	-0.28	-27.5	-0.90	-7.9	-1.66	-10.7	
Hallam	2.50	13.90	18.92	0.30	13.6	0.32	2.4	0.62	3.4	-0.20	-7.4	-4.58	-24.8	-5.26	-21.8	
Hanover	2.60	14.65	19.77	—	—	0.50	3.5	0.50	2.6	-0.40	-13.3	-0.73	-4.7	-1.61	-7.5	
Jacobus	1.10	15.49	19.11	—	—	1.97	14.6	1.97	11.5	-0.40	-26.7	1.96	14.5	1.08	6.0	
Jefferson	1.10	12.10	15.72	—	—	0.33	2.8	0.33	2.1	0.60	120.0	-6.15	-33.7	-6.03	-27.7	
Lewisberry	1.00	9.30	12.82	—	—	0.10	1.1	0.10	0.8	—	—	-3.40	-26.8	-3.88	-23.2	
Loganville	0.95	15.49	18.96	0.39	70.6	1.97	14.6	2.36	14.2	0.20	26.7	1.96	14.5	1.68	9.7	
Manchester	1.65	17.06	21.23	—	—	0.98	6.1	0.98	4.8	-0.60	-26.7	-4.34	-20.3	-5.42	-20.3	
Mount Wolf	1.90	17.06	21.48	—	—	0.98	6.1	0.98	4.8	-0.60	-24.0	-4.34	-20.3	-5.42	-20.1	
New Freedom	0.83	13.96	17.31	—	—	1.14	8.9	1.14	7.1	-0.07	-7.8	-1.69	-10.8	-2.24	-11.5	
New Salem	0.35	12.10	14.98	—	—	0.33	2.8	0.33	2.3	-0.15	-29.0	-6.15	-33.7	-6.78	-31.1	
North York	2.61	11.25	16.38	—	—	0.75	7.1	0.75	4.8	0.41	18.6	-0.20	-1.7	-0.27	-1.6	
Railroad	0.60	13.96	17.08	—	—	1.14	8.9	1.14	7.2	-0.40	-40.0	-1.69	-10.8	-2.57	-13.1	
Red Lion	1.66	13.35	17.53	—	—	0.75	6.0	0.75	4.5	-0.34	-17.0	-1.90	-12.5	-2.72	-13.4	
Seven Valleys	0.42	12.10	15.05	—	—	0.33	2.8	0.33	2.2	-0.17	-29.2	-6.15	-33.7	-6.81	-31.1	
Shrewsbury	1.07	13.96	17.55	—	—	1.14	8.9	1.14	6.9	0.47	78.3	-1.69	-10.8	-1.70	-8.8	
Spring Grove	1.59	12.10	16.21	—	—	0.33	2.8	0.33	2.1	-0.58	-26.7	-6.15	-33.7	-7.21	-30.8	
Stewartstown	1.80	14.00	18.32	0.29	19.4	—	—	0.29	1.6	0.60	50.0	-5.35	-27.6	-5.23	-22.2	
Wellsville	0.50	12.15	15.17	—	—	0.50	4.3	0.50	3.4	—	—	-1.85	-13.2	-2.33	-13.3	
West York	2.19	13.50	18.21	—	—	1.42	11.8	1.42	8.5	-0.16	-6.8	0.40	3.1	-0.24	-1.3	
Windsor	1.11	13.35	16.98	—	—	0.75	6.0	0.75	4.6	-0.54	-32.9	-1.90	-12.5	-2.92	-14.7	
Winterstown	0.60	13.35	16.47	0.24	66.7	0.75	6.0	0.99	6.4	0.03	5.3	-1.90	-12.5	-2.35	-12.5	
Wrightsville	0.87	13.90	17.29	—	—	0.32	2.4	0.32	1.9	-0.43	-33.1	-4.58	-24.8	-5.49	-24.1	
Yoe	1.28	15.49	19.29	—	—	1.97	14.6	1.97	11.4	-0.25	-16.2	1.96	14.5	1.23	6.8	
York Haven	2.60	17.06	22.18	—	—	0.98	6.1	0.98	4.6	1.10	73.3	-4.34	-20.3	-3.72	-14.4	
Yorkana	0.25	13.90	16.67	—	—	0.32	2.4	0.32	2.0	—	—	-4.58	-24.8	-5.06	-23.3	
TOWNSHIPS:																
Carroll	0.43	12.15	15.10	—	—	0.50	4.3	0.50	3.4	-0.23	-34.8	-1.85	-13.2	-2.56	-14.5	
Chanceford	0.24	13.35	16.11	—	—	0.75	6.0	0.75	4.9	-0.12	-33.3	-1.90	-12.5	-2.50	-13.4	
Codorus	0.34	13.96	16.82	—	—	1.14	8.9	1.14	7.3	-0.16	-33.0	-1.69	-10.8	-2.33	-12.2	
Conewago	1.15	17.06	20.73	—	—	0.98	6.1	0.98	5.0	-0.35	-23.3	-4.34	-20.3	-5.17	-20.0	
Dover	1.00	15.55	19.07	—	—	1.00	6.9	1.00	5.5	—	—	-1.25	-7.4	-1.73	-8.3	
East Hopewell	0.39	14.00	16.91	—	—	—	—	—	—	-0.19	-32.8	-5.35	-27.6	-6.02	-26.3	

EXHIBIT I  
**York County**  
Municipal, School, and County Real Estate Tax Rates—2000

Municipalities	Year 2000 Millages			Change 1999 to 2000						Change 1995 to 2000					
	Municipal	School		Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>3/</sup>	
		District	Total <sup>1/</sup>	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
TOWNSHIPS (continued):															
East Manchester	1.15	17.06	20.73	0.30	35.3	0.98	6.1	1.28	6.6	-0.10	-8.0	-4.34	-20.3	-4.92	-19.2
Fairview	1.04	10.10	13.66	—	—	—	—	—	—	0.09	9.1	-4.30	-29.9	-4.69	-25.6
Fawn	0.36	14.00	16.88	—	—	—	—	—	—	-0.25	-41.3	-5.35	-27.6	-6.08	-26.5
Franklin	0.20	12.15	14.87	-0.02	-11.1	0.50	4.3	0.48	3.3	-0.10	-33.3	-1.85	-13.2	-2.43	-14.0
Heidelberg	1.20	12.10	15.82	—	—	0.33	2.8	0.33	2.1	0.70	140.0	-6.15	-33.7	-5.93	-27.3
Hellam	2.00	13.90	18.42	0.35	21.2	0.32	2.4	0.67	3.8	-1.00	-33.3	-4.58	-24.8	-6.06	-24.8
Hopewell	0.29	14.00	16.81	—	—	—	—	—	—	-0.14	-32.6	-5.35	-27.6	-5.97	-26.2
Jackson	0.35	12.10	14.97	—	—	0.33	2.8	0.33	2.3	-0.05	-12.5	-6.15	-33.7	-6.68	-30.9
Lower Chanceford	0.50	13.35	16.37	0.05	11.1	0.75	6.0	0.80	5.1	0.05	11.1	-1.90	-12.5	-2.33	-12.5
Lower Windsor	—	13.90	16.42	—	—	0.32	2.4	0.32	2.0	—	—	-4.58	-24.8	-5.06	-23.6
Manchester	1.24	11.25	15.01	—	—	0.75	7.1	0.75	5.3	0.10	8.8	-0.20	-1.7	-0.58	-3.7
Manheim	1.00	13.70	17.22	—	—	0.41	3.1	0.41	2.4	0.25	33.3	-5.55	-28.8	-5.78	-25.1
Monaghan	0.90	12.15	15.57	—	—	0.50	4.3	0.50	3.3	-0.10	-10.0	-1.85	-13.2	-2.43	-13.5
Newberry <sup>4/</sup>	0.45	17.06	20.03	—	—	0.98	6.1	0.98	5.1	-0.15	-25.0	-4.34	-20.3	-4.97	-19.9
Newberry <sup>5/</sup>	0.45	10.20	13.17	—	—	0.20	2.0	0.20	1.6	-0.15	-25.0	-3.00	-22.7	-3.63	-21.6
North Codorus	0.17	12.10	14.80	—	—	0.33	2.8	0.33	2.3	-0.08	-30.0	-6.15	-33.7	-6.71	-31.2
North Hopewell	0.34	13.35	16.20	—	—	0.75	6.0	0.75	4.9	-0.19	-35.6	-1.90	-12.5	-2.57	-13.7
Paradise	0.90	12.10	15.52	0.30	50.0	0.33	2.8	0.63	4.2	0.40	80.0	-6.15	-33.7	-6.23	-28.6
Peach Bottom	0.50	14.00	17.02	—	—	—	—	—	—	0.39	354.5	-5.35	-27.6	-5.44	-24.2
Penn ♦	1.79	13.70	18.01	—	—	0.41	3.1	0.41	2.3	-0.31	-14.8	-5.55	-28.8	-6.34	-26.0
Shrewsbury	0.09	13.96	16.57	—	—	1.14	8.9	1.14	7.4	-0.04	-30.8	-1.69	-10.8	-2.21	-11.8
Spring Garden ♦	2.05	13.17	17.74	—	—	0.77	6.2	0.77	4.5	-0.45	-18.0	0.18	1.4	-0.75	-4.1
Springettsbury <sup>6/</sup>	0.63	13.17	16.32	—	—	0.77	6.2	0.77	5.0	-0.28	-31.2	0.18	1.4	-0.58	-3.5
Springettsbury <sup>7/</sup>	0.63	11.25	14.40	—	—	0.75	7.1	0.75	5.5	-0.28	-31.2	-0.20	-1.7	-0.96	-6.3
Springfield	0.33	15.49	18.34	—	—	1.97	14.6	1.97	12.0	-0.17	-34.0	1.96	14.5	1.31	7.7
Warrington	0.28	12.15	14.95	—	—	0.50	4.3	0.50	3.5	-0.16	-36.4	-1.85	-13.2	-2.49	-14.3
Washington	0.45	15.55	18.52	0.05	12.5	1.00	6.9	1.05	6.0	—	—	-1.25	-7.4	-1.73	-8.5
West Manchester	0.36	13.50	16.38	—	—	1.42	11.8	1.42	9.5	-0.09	-19.2	0.40	3.1	-0.16	-1.0
West Manheim	1.70	13.70	17.92	—	—	0.41	3.1	0.41	2.3	-1.05	-38.2	-5.55	-28.8	-7.08	-28.3
Windsor	0.32	13.35	16.19	—	—	0.75	6.0	0.75	4.9	-0.13	-28.9	-1.90	-12.5	-2.51	-13.4
York ♦	0.42	15.49	18.43	—	—	1.97	14.6	1.97	12.0	-0.14	-25.0	1.96	14.5	1.34	7.8

♦ First Class Township

<sup>1/</sup> Includes the county's real estate tax rate of 2.52 mills.

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

<sup>3/</sup> Reflects a decrease in the county real estate tax rate of 0.48 mill or 16.0 percent.

<sup>4/</sup> The part situated in the Northeastern School District.

<sup>5/</sup> The part situated in the West Shore School District (Cumberland County).

<sup>6/</sup> The part situated in the York Suburban School District.

<sup>7/</sup> The part situated in the Central York School District.

SOURCE: County, Municipalities, and School Districts

PEL:CD August 2000

## York County

County, Municipal, and School District Gross Real Estate Tax Levies—2000<sup>1/</sup>

Municipalities Arranged by School District <sup>2/</sup>	Year 2000 Gross Real Estate Tax Levies				Percentage Change 1999 to 2000				Percentage Change 1995 to 2000			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b><u>Central York</u></b>												
Manchester Township	2,194,589	1,079,877	9,797,273	13,071,739	9.7	9.7	17.6	15.5	41.8	83.7	65.9	62.6
North York Borough	133,490	138,257	595,936	867,683	-0.4	-0.4	6.8	4.4	11.8	57.9	30.8	30.9
Springettsbury Township <sup>3/</sup>	2,098,727	522,183	9,369,315	11,990,225	1.8	1.8	9.1	7.4	21.4	-0.5	42.0	35.5
<b><u>Dallastown Area</u></b>												
Dallastown Borough	295,955	110,513	1,819,182	2,225,650	0.9	0.9	15.5	12.6	23.3	4.5	68.0	55.8
Jacobus Borough	140,845	61,480	865,752	1,068,077	-0.5	-0.5	14.0	11.0	22.5	7.0	67.0	54.6
Loganville Borough	91,199	34,381	560,586	686,166	2.1	74.1	16.9	16.6	28.8	94.2	75.5	68.2
Springfield Township	504,255	66,033	3,099,567	3,669,855	-3.1	-3.1	11.0	8.5	38.7	9.0	89.1	77.8
Yoe Borough	57,878	29,444	355,767	443,089	0.6	0.6	15.3	12.1	21.7	21.4	65.9	54.8
York Township ♦	3,137,410	522,902	19,285,109	22,945,421	3.3	3.3	18.4	15.7	31.8	17.6	79.6	69.2
<b><u>Dover Area</u></b>												
Dover Borough	140,667	100,476	868,003	1,109,146	2.0	2.0	9.0	7.4	28.3	83.2	41.3	42.4
Dover Township	1,714,766	680,463	10,581,193	12,976,422	1.4	1.4	8.4	7.0	31.8	56.8	45.2	43.8
Washington Township	275,964	49,279	1,702,871	2,028,114	-5.1	6.7	1.4	0.6	40.4	67.2	54.7	52.9
<b><u>Eastern York</u></b>												
East Prospect Borough	52,157	20,697	287,694	360,548	7.6	7.6	10.1	9.6	55.5	85.1	39.2	43.4
Hallam Borough	132,445	131,394	730,552	994,391	5.7	20.1	8.2	9.3	38.9	53.1	24.3	29.3
Hellam Township	737,066	584,973	4,065,563	5,387,602	0.4	21.7	2.8	4.2	39.7	10.9	25.1	25.2
Lower Windsor Township	665,436	—	3,670,461	4,335,897	1.3	—	3.7	3.3	43.3	—	28.3	30.4
Wrightsville Borough	178,918	61,769	986,889	1,227,576	0.6	0.6	3.0	2.5	30.7	4.2	17.1	18.1
Yorkana Borough	17,629	1,749	97,240	116,618	<-0.1	<-0.1	2.3	1.9	16.5	38.7	4.3	6.4
<b><u>Hanover Public</u></b>												
Hanover Borough	1,768,373	1,824,511	10,280,420	13,873,304	1.6	1.6	5.2	4.2	26.6	30.6	43.6	39.4
<b><u>Northeastern</u></b>												
Conewago Township	461,061	210,405	3,121,313	3,792,779	-1.1	-1.1	5.0	3.8	32.5	21.0	25.8	26.3
East Manchester Township	712,821	325,295	4,825,685	5,863,801	23.9	67.6	31.4	32.0	97.1	115.8	87.0	89.6
Manchester Borough	174,174	114,042	1,179,130	1,467,346	4.5	4.5	10.9	9.6	36.7	19.3	29.7	29.6
Mount Wolf Borough	112,543	84,854	761,896	959,293	<-0.1	<-0.1	6.1	4.8	21.2	9.7	15.0	15.2
Newberry Township <sup>3/</sup>	255,578	45,639	1,730,219	2,031,436	1.8	1.8	8.0	7.1	47.3	31.6	39.8	40.5
York Haven Borough	35,575	36,704	240,836	313,115	-0.2	-0.2	5.8	4.4	8.0	122.9	2.5	10.1
<b><u>Northern York County</u></b>												
Carroll Township	649,272	110,789	3,130,419	3,890,480	5.8	5.8	10.3	9.4	62.5	26.0	67.9	65.4
Dillsburg Borough	208,893	157,498	1,007,160	1,373,551	4.1	23.6	8.6	9.4	36.3	37.0	40.8	39.7
Franklin Township	457,053	36,274	2,203,650	2,696,977	0.2	-10.9	4.5	3.5	46.8	16.5	51.6	50.2
Franklintown Borough	38,121	18,304	183,797	240,222	8.2	8.2	12.8	11.7	84.9	101.8	91.0	90.8
Monaghan Township	298,097	106,463	1,437,252	1,841,812	2.3	2.3	6.7	5.7	53.0	63.9	58.1	57.6
Warrington Township	460,958	51,218	2,222,475	2,734,651	-0.4	-0.4	3.9	3.1	39.3	5.5	43.9	42.1
Wellsville Borough	29,247	5,803	141,013	176,063	0.3	0.3	4.6	3.7	49.2	77.6	54.1	54.0
<b><u>Red Lion Area</u></b>												
Chanceford Township	519,768	49,502	2,753,535	3,322,805	-4.9	-4.9	0.8	-0.2	40.6	11.6	46.5	44.9
Felton Borough	41,101	5,219	217,738	264,058	0.1	0.1	6.1	5.0	55.3	18.3	61.8	59.6
Lower Chanceford Township	264,083	52,397	1,399,009	1,715,489	-6.8	3.5	-1.3	-2.0	41.2	86.7	47.1	47.1
North Hopewell Township	274,604	36,505	1,454,745	1,765,854	-2.8	-2.8	2.9	1.9	43.3	9.9	49.3	47.3
Red Lion Borough	490,791	323,299	2,600,024	3,414,114	1.4	1.4	7.4	5.9	15.0	13.7	19.9	18.6
Windsor Borough	84,621	37,139	448,289	570,049	-0.5	-0.5	5.4	4.1	33.6	6.8	39.3	35.7
Windsor Township	1,424,275	180,860	7,545,265	9,150,400	4.9	4.9	11.1	9.9	54.5	30.8	61.0	59.3
Winterstown Borough	56,830	13,531	301,065	371,426	4.0	73.4	10.2	10.7	27.9	60.3	33.3	33.3



**York County**  
County, Municipal, and School District Gross Real Estate Tax Levies—2000 <sup>1/</sup>

Municipalities Arranged by School District <sup>2/</sup>	Year 2000 Gross Real Estate Tax Levies				Percentage Change 1999 to 2000				Percentage Change 1995 to 2000			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b><u>South Eastern</u></b>												
Cross Roads Borough	49,568	6,884	275,377	331,829	6.3	6.3	6.3	6.3	55.4	22.1	33.8	36.4
Delta Borough	51,983	22,691	288,792	363,466	0.3	0.3	0.3	0.3	29.2	99.1	11.3	16.9
East Hopewell Township	236,378	36,582	1,313,209	1,586,169	-3.7	-3.7	-3.7	-3.7	31.6	5.3	13.3	15.5
Fawn Grove Borough	43,309	6,874	240,607	290,790	-2.3	-2.3	-2.3	-2.3	27.9	-2.6	10.2	12.1
Fawn Township	294,997	42,142	1,638,870	1,976,009	<-0.1	<-0.1	<-0.1	<-0.1	69.2	18.3	45.7	48.1
Hopewell Township	592,586	68,194	3,292,146	3,952,926	1.6	1.6	1.6	1.6	55.2	24.6	33.7	36.3
Peach Bottom Township	1,183,715	234,864	6,576,192	7,994,771	186.4	186.4	186.4	186.4	309.1	2,113.6	252.3	269.0
Stewartstown Borough	198,326	141,661	1,101,809	1,441,796	12.1	33.8	12.1	14.0	62.3	189.7	39.8	50.3
<b><u>South Western</u></b>												
Manheim Township	357,006	141,669	1,940,865	2,439,540	-2.8	-2.8	0.1	-0.5	48.4	135.5	25.7	32.2
Penn Township ♦	1,761,333	1,251,105	9,575,499	12,587,937	1.6	1.6	4.7	4.0	33.4	35.4	13.0	17.5
West Manheim Township	534,650	360,677	2,906,630	3,801,957	0.8	0.8	3.9	3.1	41.0	3.7	19.4	20.3
<b><u>Southern York County</u></b>												
Codorus Township	407,862	54,220	2,259,428	2,721,510	-5.9	-5.9	2.5	1.0	37.5	9.7	46.0	43.7
Glen Rock Borough	165,081	131,017	914,497	1,210,595	2.0	2.0	11.1	8.7	49.9	42.8	59.2	56.0
New Freedom Borough	467,553	153,996	2,590,097	3,211,646	5.3	5.3	14.7	12.7	47.8	62.3	57.0	55.8
Railroad Borough	23,715	5,647	131,375	160,737	-5.8	-5.8	2.5	0.9	35.5	-3.2	43.9	40.3
Shrewsbury Borough	436,977	185,542	2,420,716	3,043,235	1.9	1.9	11.0	9.0	30.2	176.5	38.3	41.3
Shrewsbury Township	824,138	29,433	4,565,460	5,419,031	-0.2	-0.2	8.7	7.2	45.6	20.0	54.6	53.0
<b><u>Spring Grove Area</u></b>												
Heidelberg Township	351,990	167,614	1,690,113	2,209,717	2.1	2.1	4.9	4.3	40.5	301.4	10.9	21.6
Jackson Township	630,384	87,553	3,026,842	3,744,779	1.0	1.0	3.9	3.3	29.9	35.3	2.5	6.9
Jefferson Borough	63,516	27,725	304,979	396,220	2.0	2.0	4.8	4.1	37.9	261.3	8.9	18.7
New Salem Borough	72,582	10,225	348,511	431,318	0.7	0.7	3.6	3.0	20.6	2.0	-4.8	-1.1
North Codorus Township	833,666	57,893	4,002,921	4,894,480	-0.6	-0.6	2.1	1.6	37.5	14.6	8.5	12.6
Paradise Township	357,529	127,689	1,716,705	2,201,923	-1.0	48.5	1.8	3.2	43.1	206.6	13.0	21.6
Seven Valleys Borough	42,818	7,221	205,594	255,633	-1.9	-1.9	0.8	0.3	31.3	10.7	3.6	7.6
Spring Grove Borough	214,402	135,277	1,029,470	1,379,149	2.1	2.1	5.0	4.3	16.3	1.4	-8.2	-4.2
<b><u>West York Area</u></b>												
West Manchester Township	2,546,979	361,833	13,644,533	16,553,345	4.5	4.5	16.8	14.4	26.0	21.2	54.6	48.5
West York Borough	324,131	281,685	1,736,415	2,342,231	0.5	0.5	12.3	9.0	12.0	24.3	37.4	31.6
<b><u>York City</u></b>												
York City	2,232,900	8,621,475	16,569,536	27,423,911	-0.1	-0.1	-0.1	-0.1	14.1	25.7	1.6	9.2
<b><u>York Suburban</u></b>												
Springettsbury Township <sup>3/</sup>	1,585,456	394,476	8,285,894	10,265,826	2.4	2.4	8.8	7.5	14.3	-6.4	37.9	31.3
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.

<sup>1/</sup> Gross tax levies for 1995, 1999, and 2000 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 72.5 percent in 1995 and 94.0 percent in 1999 (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.

<sup>2/</sup> Includes York County municipalities and school districts only.

<sup>3/</sup> Portions of the municipality are part of another school district.

