



Research Summary

Pennsylvania Economy league

CENTRAL DIVISION

May 2000

York County

COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 2000 RISE BY 3.8 PERCENT SINCE LAST YEAR AND BY 34.2 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levy for the year 2000 for York County, York City, and the county's boroughs and townships totals \$66,610,681 which is \$2,414,172 or 3.8 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 jurisdictions or the amount which they expect to receive.)

York County's real estate tax levy increased by \$1,620,859 or 3.9 percent between 1999 and 2000 to \$43,032,756. Real estate tax levies also rose in 49 of the county's 72 municipalities, they declined in 22, and in one (Lower Windsor Township) there was no real estate tax in 1999 and 2000. The largest dollar increases in real estate tax levy among the county's municipalities since last year occurred in the townships of East Manchester (\$131,220) Hellam (\$104,236), and Peach Bottom (\$152,853); Peach Bottom Township also recorded the largest proportionate increase (186.4 percent). Absolute decreases in the real estate tax levy between 1999 to 2000 ranged from less than \$1 in Yorkana Borough to \$11,747 in York City; proportionate decreases ranged from less than 0.1 percent in several municipalities to 10.9 percent in Franklin Township. (See Exhibit I.)

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 (and, in conjunction with the real estate tax millage, the tax levy as well), assessed valuations and tax levies in York County in 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 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)

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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 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 for the year 2000.

For the five-year period beginning in 1995, the combined real estate tax levy for the county and its 72 municipalities rose by \$16,970,334 or 34.2 percent. York County’s real estate tax levy is \$11,268,674 or 35.5 percent higher in 2000 than in 1995. Levies also rose in 68 of the municipalities during this period, they decreased in three, and in one (Lower Windsor Township) there was no real estate tax in 1995 or 2000. The largest dollar increases in tax levy among the county’s municipalities for the five-year period were in York City (\$1,761,897), Hanover Borough (\$427,944), and Manchester Township (\$491,962). The largest proportionate increase occurred in Peach Bottom Township (2,113.6 percent). The decreases in real estate tax levies were recorded in the boroughs of Fawn Grove (\$180 or 2.6 percent) and Railroad (\$185 or 3.2 percent) and in Springettsbury Township (\$29,566 or 3.1 percent).

Real estate tax levies for 2000 in York County’s boroughs total \$4,461,102 and range from \$1,749 in Yorkana to \$1,824,511 in Hanover; the levies in the townships total \$10,495,348 and range from \$36,505 in North Hopewell to \$1,412,016 in Spring Garden. The 2000 tax levies in the boroughs rose by \$170,854 or 4.0 percent over 1999 and by \$1,168,099 or 35.5 percent over 1995. Levies in the townships during these two periods of time increased by \$634,206 or 6.4 percent and \$2,771,664 or 35.9 percent, respectively. York City’s real estate tax levy in 2000 is \$8,621,475, down by \$11,747 or 0.1 percent from 1999 but up by \$1,761,897 or 25.7 percent since 1995.

Real estate tax millages for general purposes (and for special purposes if levied throughout the jurisdiction) increased in ten municipalities between 1999 and 2000, decreased in one, and were unchanged in 61. The increases in real estate millage were recorded in the boroughs of Dillsburg (.30 mill or 18.7 percent), Hallam (.30 mill or 13.6 percent), Loganville (0.39 or 70.6 percent), Stewartstown (0.29 mill or 19.4 percent), and Winterstown (0.24 mill or 66.7 percent) and in the township of East Manchester (0.3 mill or 35.3 percent), Hellam (0.35 mill or 21.1 percent), Lower Chanceford (0.05 mill or 11.1 percent), Paradise (0.30 mill or 50.0 percent), and Washington (0.05 mill or 12.5 percent). The sole millage decrease was in Franklin Township (0.02 mill or 11.1 percent). (See Exhibit I.)

York City’s real estate tax rate for 2000 remained unchanged at 9.73 mills. York County’s year 2000 millage also remained unchanged at 2.52 mills.

General purpose real estate tax millages are lower in 2000 than in 1995 in 49 municipalities, higher in 16, and unchanged in seven. (The high number of millage decreases during this period is in keeping with state law which limits increases in tax levies following the implementation of the countywide reassessment program in 1998. The lower millages, when coupled with the higher assessed valuations resulting from the countywide reassessment, do not necessarily produce lower real estate tax levies for the municipalities.) The millage decreases during the five-year period ranged from 0.04 mill in Shrewsbury Township to 0.79 mill in York City; on a proportionate basis the range in decreases was from 6.8 percent in West York

Borough to 41.3 percent in Fawn Township. The largest of the 16 millage increases between 1995 and 2000 was recorded in York Haven Borough (1.10 mills); the largest proportionate increase was in Peach Bottom Township (354.5 percent).

York City's millage fell by 0.79 mills or 7.5 percent between 1995 and 2000, while York County's millage decreased by 0.48 mill or 16.0 percent during this period.

Real estate millage rates in York County's boroughs now range from 0.25 in Yorkana to 2.61 in North York; millages in the townships range from 0.09 in Shrewsbury to 2.05 in Spring Garden. Lower Windsor Township did not levy a real estate tax in 2000. York City's 2000 millage is 9.73.

In addition to the general purpose and municipal-wide special purpose real estate taxes mentioned above, some municipalities levy special purpose real estate taxes only in selected areas of the jurisdiction for such services as street lighting and fire hydrants. These are not included in this study, nor are service fees which may be charged for garbage collection, sewage collection and treatment, and so forth. For example, 28 York County municipalities report garbage collection fees in 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, 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 2000 totals \$17.1 billion, an increase of \$643.2 million or 3.9 percent over 1999. Assessed valuations rose in 48 of the county's 72 municipalities since last year ranging from \$18,040 in Felton Borough to \$305,705,870 in Peach Bottom Township, which also recorded the largest proportionate increase (186.4 percent). Twenty-four decreases in assessed valuations were experienced between 1999 and 2000 ranging from \$1,330 in Yorkana Borough to \$10,607,990 in Chanceford Township and from less than 0.1 percent in several municipalities to 6.8 percent in Lower Chanceford Township. (See Exhibit II.)

For the five-year period beginning in 1995, York County's certified assessed valuation rose by \$6.5 billion or 61.3 percent, primarily as a result of the 1998 reassessment. Assessed valuations increased in each of the county's municipalities during this period. The largest dollar increases occurred in the townships of Springettsbury (\$423.3 million) and York (\$451.3 million). The largest proportionate increase was recorded in Peach Bottom Township (387.0 percent).

The year 2000 assessed valuations in York County's 36 boroughs range from \$6,995,690 in Yorkana to \$701,735,150 in Hanover, while the range in the 35 townships is from \$93,800,650 in East Hopewell to \$1,461,977,070 in Springettsbury. York City's assessed valuation is \$886,071,450.

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 price as determined by the State Tax

Equalization Board (STEB) was 72.5 percent in 1995 and 94.5 percent in 1998 (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 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.

York County
County and Municipal Real Estate Tax Rates and Levies ^{1/}
 2000

	2000		Change 1999 to 2000				Change 1995 to 2000			
	Tax	Gross	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
	Millage	Tax Lev ^y ^{2/}	Mills	%	\$	%	Mills	%	\$	%
COUNTY:										
York	2.520	43,032,756	—	—	1,620,859	3.9	-0.48	-16.0	11,268,674	35.5
CITY:										
York	9.730	8,621,475	—	—	-11,747	-0.1	-0.79	-7.5	1,761,897	25.7
BOROUGHES:										
Cross Roads	0.350	6,884	—	—	408	6.3	-0.18	-34.0	1,247	22.1
Dallastown	0.941	110,513	—	—	935	0.9	-0.38	-28.8	4,801	4.5
Delta	1.100	22,691	—	—	77	0.3	0.25	29.4	11,296	99.1
Dillsburg	1.900	157,498	0.30	18.7	30,073	23.6	-0.35	-15.6	42,542	37.0
Dover	1.800	100,476	—	—	1,923	2.0	0.30	20.0	45,639	83.2
East Prospect	1.000	20,697	—	—	1,461	7.6	—	—	9,515	85.1
Fawn Grove	0.400	6,874	—	—	-161	-2.3	-0.22	-36.0	-180	-2.6
Felton	0.320	5,219	—	—	6	0.1	-0.18	-36.0	807	18.3
Franklintown	1.210	18,304	—	—	1,387	8.2	-0.11	-8.3	9,232	101.8
Glen Rock	2.000	131,017	—	—	2,611	2.0	-0.50	-20.0	39,266	42.8
Goldsboro	0.725	21,839	—	—	281	1.3	-0.28	-27.5	2,760	14.5
Hallam	2.500	131,394	0.30	13.6	21,993	20.1	-0.20	-7.4	45,550	53.1
Hanover	2.600	1,824,511	—	—	28,746	1.6	-0.40	-13.3	427,944	30.6
Jacobus	1.100	61,480	—	—	-295	-0.5	-0.40	-26.7	4,006	7.0
Jefferson	1.100	27,725	—	—	533	2.0	0.60	120.0	20,051	261.3
Lewisberry	1.000	11,754	—	—	381	3.4	—	—	5,110	76.9
Loganville	0.950	34,381	0.39	70.6	14,632	74.1	0.20	26.7	16,676	94.2
Manchester	1.650	114,042	—	—	4,956	4.5	-0.60	-26.7	18,469	19.3
Mount Wolf	1.900	84,854	—	—	-12	<-0.1	-0.60	-24.0	7,483	9.7
New Freedom	0.830	153,996	—	—	7,777	5.3	-0.07	-7.8	59,124	62.3
New Salem	0.355	10,225	—	—	76	0.7	-0.15	-29.0	197	2.0
North York	2.610	138,257	—	—	-490	-0.4	0.41	18.6	50,702	57.9
Railroad	0.600	5,647	—	—	-350	-5.8	-0.40	-40.0	-185	-3.2
Red Lion	1.660	323,299	—	—	4,417	1.4	-0.34	-17.0	38,893	13.7
Seven Valleys	0.425	7,221	—	—	-142	-1.9	-0.17	-29.2	697	10.7
Shrewsbury	1.070	185,542	—	—	3,468	1.9	0.47	78.3	118,430	176.5
Spring Grove	1.590	135,277	—	—	2,828	2.1	-0.58	-26.7	1,883	1.4
Stewartstown	1.800	141,661	0.29	19.4	35,823	33.8	0.60	50.0	92,767	189.7
Wellsville	0.500	5,803	—	—	17	0.3	—	—	2,536	77.6
West York	2.190	281,685	—	—	1,470	0.5	-0.16	-6.8	55,012	24.3
Windsor	1.106	37,139	—	—	-184	-0.5	-0.54	-32.9	2,351	6.8
Winterstown	0.600	13,531	0.24	66.7	5,728	73.4	0.03	5.3	5,090	60.3
Wrightsville	0.870	61,769	—	—	384	0.6	-0.43	-33.1	2,470	4.2
Yoe	1.282	29,444	—	—	182	0.6	-0.25	-16.2	5,189	21.4
York Haven	2.600	36,704	—	—	-85	-0.2	1.10	73.3	20,241	122.9
Yorkana	0.250	1,749	—	—	<-1	<-0.1	—	—	488	38.7
TOWNSHIPS:										
Carroll	0.430	110,789	—	—	6,076	5.8	-0.23	-34.8	22,875	26.0
Chanceford	0.240	49,502	—	—	-2,546	-4.9	-0.12	-33.3	5,134	11.6
Codorus	0.335	54,220	—	—	-3,389	-5.9	-0.16	-33.0	4,776	9.7
Conewago	1.150	210,405	—	—	-2,259	-1.1	-0.35	-23.3	36,451	21.0
Dover	1.000	680,463	—	—	9,567	1.4	—	—	246,624	56.8
East Hopewell	0.390	36,582	—	—	-1,393	-3.7	-0.19	-32.8	1,855	5.3
East Manchester	1.150	325,295	0.30	35.3	131,220	67.6	-0.10	-8.0	174,590	115.8
Fairview	1.036	769,276	—	—	3,914	0.5	0.09	9.1	350,975	83.9
Fawn	0.360	42,142	—	—	-11	<-0.1	-0.25	-41.3	6,513	18.3

York County
County and Municipal Real Estate Tax Rates and Levies ^{1/}
 2000

	2000		Change 1999 to 2000				Change 1995 to 2000			
	Tax	Gross	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
	Millage	Tax Levy ^{2/}	Mills	%	\$	%	Mills	%	\$	%
TOWNSHIPS (cont'd):										
Franklin	0.200	36,274	-0.02	-11.1	-4,460	-10.9	-0.10	-33.3	5,135	16.5
Heidelberg	1.200	167,614	—	—	3,410	2.1	0.70	140.0	125,852	301.4
Hellam	2.000	584,973	0.35	21.2	104,236	21.7	-1.00	-33.3	57,415	10.9
Hopewell	0.290	68,194	—	—	1,056	1.6	-0.14	-32.6	13,465	24.6
Jackson	0.350	87,553	—	—	909	1.0	-0.05	-12.5	22,837	35.3
LowerChanceford	0.500	52,397	0.05	11.1	1,779	3.5	0.05	11.1	24,338	86.7
Lower Windsor	—	—	—	—	—	—	—	—	—	—
Manchester	1.240	1,079,877	—	—	95,716	9.7	0.10	8.8	491,962	83.7
Manheim	1.000	141,669	—	—	-4,154	-2.8	0.25	33.3	81,509	135.5
Monaghan	0.900	106,463	—	—	2,428	2.3	-0.10	-10.0	41,521	63.9
Newberry	0.450	232,693	—	—	3,733	1.6	-0.15	-25.0	42,167	22.1
North Codorus	0.175	57,893	—	—	-374	-0.6	-0.08	-30.0	7,358	14.6
North Hopewell	0.335	36,505	—	—	-1,069	-2.8	-0.19	-35.6	3,288	9.9
Paradise	0.900	127,689	0.30	50.0	41,687	48.5	0.40	80.0	86,049	206.6
Peach Bottom	0.500	234,864	—	—	152,853	186.4	0.39	354.5	224,254	2,113.6
Penn ❖	1.790	1,251,105	—	—	19,674	1.6	-0.31	-14.8	327,020	35.4
Shrewsbury	0.090	29,433	—	—	-52	-0.2	-0.04	-30.8	4,908	20.0
Spring Garden ❖	2.050	1,412,016	—	—	12,980	0.9	-0.45	-18.0	166,974	13.4
Springettsbury	0.627	916,660	—	—	18,546	2.1	-0.28	-31.2	-29,566	-3.1
Springfield	0.330	66,033	—	—	-2,125	-3.1	-0.17	-34.0	5,445	9.0
Warrington	0.280	51,218	—	—	-196	-0.4	-0.16	-36.4	2,680	5.5
Washington	0.450	49,279	0.05	12.5	3,103	6.7	—	—	19,802	67.2
West Manchester	0.358	361,833	—	—	15,485	4.5	-0.09	-19.2	63,398	21.2
West Manheim	1.700	360,677	—	—	2,720	0.8	-1.05	-38.2	13,036	3.7
Windsor	0.320	180,860	—	—	8,370	4.9	-0.13	-28.9	42,595	30.8
York ❖	0.420	522,902	—	—	16,772	3.3	-0.14	-25.0	78,429	17.6

❖ First Class Township

^{1/} Tax rates and 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 94.6 percent in 1998 (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.

SOURCE: Municipalities and York County Board of Assessment Appeals

PEL:CD May 2000

York County
Assessed Valuations^{1/}
2000

	Assessed Valuation	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
COUNTY:					
York	17,076,490,418	643,198,018	3.9	6,488,463,115	61.3
CITY:					
York	886,071,450	-1,207,300	-0.1	234,020,304	35.9
BOROUGHES:					
Cross Roads	19,669,790	1,167,120	6.3	9,034,350	84.9
Dallastown	117,442,320	993,460	0.9	37,418,252	46.8
Delta	20,628,030	69,710	0.3	7,221,662	53.9
Dillsburg	82,893,850	3,253,350	4.1	31,802,390	62.2
Dover	55,820,150	1,068,670	2.0	19,262,150	52.7
East Prospect	20,697,400	1,461,540	7.6	9,515,431	85.1
Fawn Grove	17,186,190	-402,190	-2.3	5,899,122	52.3
Felton	16,309,990	18,040	0.1	7,485,458	84.8
Franklintown	15,127,320	1,146,440	8.2	8,254,671	120.1
Glen Rock	65,508,360	1,305,500	2.0	28,807,983	78.5
Goldsboro	30,123,210	388,660	1.3	11,044,370	57.9
Hallam	52,557,690	2,829,920	5.7	20,763,442	65.3
Hanover	701,735,150	11,056,400	1.6	236,212,900	50.7
Jacobus	55,891,050	-268,450	-0.5	17,575,345	45.9
Jefferson	25,204,890	484,910	2.0	9,855,909	64.2
Lewisberry	11,754,010	380,930	3.3	5,110,410	76.9
Loganville	36,190,180	735,000	2.1	12,583,455	53.3
Manchester	69,116,650	3,004,040	4.5	26,639,850	62.7
Mount Wolf	44,659,780	-6,370	<-0.1	13,711,356	44.3
New Freedom	185,537,040	9,369,420	5.3	80,123,334	76.0
New Salem	28,802,550	212,740	0.7	8,746,102	43.6
North York	52,972,090	-187,500	-0.4	13,174,140	33.1
Railroad	9,410,850	-583,340	-5.8	3,578,488	61.4
Red Lion	194,758,360	2,660,960	1.4	52,555,360	37.0
Seven Valleys	16,991,230	-333,570	-1.9	6,117,163	56.3
Shrewsbury	173,403,690	3,241,450	1.9	61,550,609	55.0
Spring Grove	85,080,160	1,778,940	2.1	23,608,111	38.4
Stewartstown	78,700,650	8,516,460	12.1	37,955,919	93.2
Wellsville	11,606,010	34,380	0.3	5,071,451	77.6
West York	128,623,310	671,440	0.5	32,166,710	33.3
Windsor	33,579,680	-166,540	-0.5	12,470,418	59.1
Winterstown	22,551,690	875,460	4.0	7,742,764	52.3
Wrightsville	70,999,230	442,230	0.6	25,384,608	55.7
Yoe	22,967,510	141,960	0.6	7,114,710	44.9
York Haven	14,116,980	-32,720	-0.2	3,141,575	28.6
Yorkana	6,995,690	-1,330	<-0.1	1,950,617	38.7
TOWNSHIPS:					
Carroll	257,647,690	14,128,320	5.8	124,444,957	93.4
Chanceford	206,257,300	-10,607,990	-4.9	83,013,296	67.4
Codorus	161,850,160	-10,117,780	-5.9	62,962,133	63.7
Conewago	182,960,900	-1,964,050	-1.1	66,991,448	57.8
Dover	680,462,600	9,566,240	1.4	246,623,992	56.8
East Hopewell	93,800,650	-3,571,520	-3.7	33,927,201	56.7
East Manchester	282,865,500	54,542,530	23.9	162,301,110	134.6
Fairview	742,544,140	3,777,530	0.5	302,227,697	68.6
Fawn	117,062,120	-28,270	<-0.1	58,940,002	101.4
Franklin	181,370,410	329,040	0.2	77,574,871	74.7
Heidelberg	139,678,730	2,842,450	2.1	56,155,559	67.2
Hellam	292,486,540	1,130,500	0.4	116,633,993	66.3
Hopewell	235,153,270	3,644,010	1.6	107,876,788	84.8

York County
Assessed Valuations^{1/}
 2000

	Assessed Valuation	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
TOWNSHIPS (cont'd):					
Jackson	\$ 250,152,220	2,597,140	1.0	88,361,108	54.6
Lower Chanceford	104,794,710	-7,689,500	-6.8	42,440,345	68.1
Lower Windsor	264,061,960	3,349,280	1.3	109,237,540	70.6
Manchester	870,868,740	77,190,900	9.7	355,153,642	68.9
Manheim	141,668,960	-4,154,530	-2.8	61,456,067	76.6
Monaghan	118,292,310	2,698,100	2.3	53,350,314	82.2
Newberry	517,096,150	8,295,580	1.6	199,552,297	62.8
North Codorus	330,819,900	-2,133,230	-0.6	128,680,280	63.7
North Hopewell	108,969,670	-3,191,140	-2.8	45,091,200	70.6
Paradise	141,876,450	-1,459,450	-1.0	58,596,571	70.4
Peach Bottom	469,727,990	305,705,870	186.4	373,272,907	387.0
Penn ❖	698,941,540	10,991,390	1.6	258,900,841	58.8
Shrewsbury	327,038,700	-571,910	-0.2	138,387,570	73.4
Spring Garden ❖	688,788,430	6,332,020	0.9	190,771,495	38.3
Springettsbury	1,461,977,070	29,578,280	2.1	423,309,394	40.8
Springfield	200,101,170	-6,438,160	-3.1	78,925,485	65.1
Warrington	182,919,780	-702,920	-0.4	72,606,487	65.8
Washington	109,509,370	-5,931,740	-5.1	44,005,006	67.2
West Manchester	1,010,706,130	43,253,790	4.5	337,037,892	50.0
West Manheim	212,162,750	1,600,080	0.8	85,747,921	67.8
Windsor	565,188,420	26,155,640	4.9	257,933,397	83.9
York ❖	1,245,003,808	39,931,698	3.3	451,301,420	56.9

❖ First Class Township

^{1/} Valuations 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 94.6 percent in 1998 (the most recent figure available).

SOURCE: York County Board of Assessment Appeals

PEL:CD May 2000