



Research Summary

Pennsylvania Economy league

CENTRAL DIVISION

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York County

SCHOOL REAL ESTATE TAX LEVIES FOR 1999 RISE BY 6.2 PERCENT SINCE LAST YEAR AND 36.6 PERCENT IN THE PAST FIVE YEARS

Real estate tax levies for 1999 (the potential tax yields based on millages and taxable valuations) for York County's 15 school districts total \$200,615,479, which is \$11,770,266 or 6.2 percent higher than in 1998.

Real estate tax levies rose in each of the county's districts between 1998 and 1999 because of increases in millage rates and/or assessed valuations. The largest absolute increases occurred in Dallastown Area (\$2,050,250) and Red Lion Area (\$1,628,188). The largest proportionate increases were recorded in Red Lion Area (11.6 percent) and South Eastern (11.5 percent).

For the five-year period beginning in 1994, the real estate tax levies of York's school districts rose by \$53,773,585 or 36.6 percent. Levies increased in each of the county's districts during this period. Dollar increases ranged from \$933,085 in Spring Grove Area to \$8,699,622 in Dallastown Area. The largest proportionate increases during the five-year period occurred in Dallastown Area (64.4 percent), Northern York County (62.7 percent), and Southern York County (50.0 percent). The smallest proportionate rise was in Spring Grove Area (8.5 percent).

School district real estate tax levies for 1999 range from \$9,486,803 in Eastern York County to \$22,206,607 in Dallastown Area; in 1994 the range was from \$5,937,535 in Northern York County to \$14,990,611 in York City. (See Table 1.)

Real estate tax millages increased in ten of the county's 15 school districts between 1998 and 1999; they remained unchanged in five-Hanover Public, Northeastern, South Western, Spring Grove Area, and York City. The largest millage increases were recorded in Dallastown Area (0.83 mill), South Eastern (1 .0 mill, which was also the largest proportionate increase at 7.7 percent), and West York Area (0.82 mill).

For the five-year period beginning in 1994, school millages were lower in all but two of the county's districts due largely to the 1998 countywide reassessment. (Given the higher assessed valuations which resulted from the reassessment, the lower millage rates did not necessarily result in reduced revenues to the jurisdictions.) Decreases during this period ranged from 0.09 mill or 0.7 percent in York Suburban to 5.78 mills or 32.9 percent in Spring Grove Area. The 1999 millage rates were higher than in 1994 in Dallastown Area (by 0.63 mill or 4.9 percent) and West York Area (by 0.13 mill or 1 .1 percent).

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Table 1

Change in School District Real Estate Tax Levies—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Tax Levy	\$	%	\$	%
Central York	\$ 17,480,285	\$ 1,350,046	8.4%	\$ 5,529,012	46.3%
Dallastown Area	22,206,607	2,050,250	10.2	8,699,622	64.4
Dover Area	12,237,844	728,712	6.3	3,926,541	47.2
Eastern York	9,486,803	430,783	4.8	2,333,210	32.6
Hanover Public	9,773,104	95,306	1.0	2,683,944	37.9
Northeastern	10,255,655	340,488	3.4	2,411,647	30.7
Northern York County	9,657,508	918,437	10.5	3,719,973	62.7
Red Lion Area	15,678,872	1,628,188	11.6	4,708,314	42.9
South Eastern	10,315,585	1,065,495	11.5	2,778,811	36.9
South Western	13,879,230	384,274	2.8	2,093,612	17.8
Southern York County	11,795,752	1,011,412	9.4	3,933,276	50.0
Spring Grove Area	11,942,033	188,858	1.6	933,085	8.5
West York Area	13,232,483	937,730	7.6	4,212,064	46.7
York City	16,592,113	129,322	0.8	1,601,502	10.7
York Suburban	<u>16,081,605</u>	<u>510,965</u>	3.3	<u>4,208,972</u>	35.5
Total	\$200,615,479	\$11,770,266	6.2%	\$53,773,585	36.6%

Millage rates in 1999 among York's districts range from 10.5 mills in Central York to 18.7 mills in York City; the range in 1994 was from 11.0 mills in Central York to 23.0 mills in York City. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Millage	Mills	%	Mills	%
Central York	10.50	0.40	4.0%	-0.50	-4.5%
Dallastown Area	13.52	0.83	6.5	0.63	4.9
Dover Area	14.55	0.50	3.6	-1.25	-7.9
Eastern York	13.58	0.26	2.0	-3.80	-21.9
Hanover Public	14.15	—	—	-1.23	-8.0
Northeastern	16.08	—	—	-5.32	-24.9
Northern York County	11.65	0.75	6.9	-1.35	-10.4
Red Lion Area	12.60	0.75	6.3	-2.65	-17.4
South Eastern	14.00	1.00	7.7	-5.00	-26.3
South Western	13.29	—	—	-5.54	-29.4
Southern York County	12.82	0.72	6.0	-1.83	-12.5
Spring Grove Area	11.77	—	—	-5.78	-32.9
West York Area	12.08	0.82	7.3	0.13	1.1
York City	18.70	—	—	-4.30	-18.7
York Suburban	12.40	0.30	2.5	-0.09	-0.7

Assessed valuations of taxable property in 1999 increased in each of the county's school districts ranging from \$3,507,890 in West York Area to \$67,735,610 in Central York. Other large dollar increases were recorded in Dallastown Area (\$54,135,140) and Red Lion Area (\$58,643,150) which recorded the largest proportionate increase (4.9 percent).

For the five-year period beginning in 1994, assessed valuations of taxable property increased in each of the county's 15 school districts ranging from \$229,745,080 in Hanover Public to \$594,635,102 in Dallastown Area. Proportionate increases during this period ranged from 36.1 percent in York City to 85.8 percent in South Eastern.

The 1999 school district assessed valuations range from \$637,789,460 in Northeastern to \$1,664,789,010 in Central York; in 1994 the valuations ranged from \$366,542,425 in Northeastern to \$1,086,479,384 in Central York. (See Table 3.)

Table 3

Change in School District Assessed Valuations—1999

School District	1999	Change 1998 to		Change 1994 to 1999	
	Assessed	1999			
	Value	\$	%	\$	%
Central York	\$1,664,789,010	\$67,735,610	4.2%	\$578,309,626	53.2%
Dallastown Area	1,642,500,530	54,135,140	3.4	594,635,102	56.7
Dover Area	841,088,950	21,933,650	2.7	315,057,141	59.9
Eastern York	698,586,370	18,705,000	2.8	286,987,253	69.7
Hanover Public	690,678,750	6,735,400	1.0	229,745,080	49.8
Northeastern	637,789,460	21,174,580	3.4	271,247,035	74.0
Northern York County	828,970,660	27,220,990	3.4	372,237,214	81.5
Red Lion Area	1,244,354,890	58,643,150	4.9	524,974,052	73.0
South Eastern	736,827,500	25,282,130	3.6	340,155,168	85.8
South Western	1,044,336,310	28,914,500	2.8	418,440,479	66.9
Southern York County	920,105,460	28,837,690	3.2	383,417,647	71.4
Spring Grove Area	1,014,616,200	16,045,670	1.6	387,325,689	61.7
West York Area	1,095,404,210	3,507,890	0.3	340,557,457	45.1
York City	887,278,750	6,915,580	0.8	235,513,049	36.1
York Suburban	1,296,903,620	10,073,830	0.8	346,332,556	36.4

The county's predetermined assessment ratio for 1994, 1998, and 1999 is 100 percent. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 72.4 percent in 1994 and 94.6 percent in 1998 (the most recent figure available).

Enrollments in York County's public school districts for the 1998-99 school year (the most recent readily available figures) were up by 1.8 percent over the prior year and by 10.9 percent from five years earlier—the 1993-94 school year. For the one-year period, enrollments

increased in 13 districts and decreased in two. West York Area rose the greatest (3.8 percent), followed by York City (3.7 percent) and Northeastern (3.1 percent). The smallest increase was in Spring Grove Area (0.5 percent). The decreases were recorded in Hanover Public (2.1 percent) and South Western (0.2 percent).

Fourteen of the county's school districts had higher enrollments in 1998-99 than in 1993-94. During the five-year period the largest increases occurred in Northeastern (20.0 percent), Central York (16.9 percent), and York Suburban (16.4 percent). The smallest increase during this period was recorded in Hanover Public (0.4 percent). The 1998-99 enrollment in Spring Grove Area was unchanged from the 1993-94 school year. (See Table 4.)

Table 4

Change in Total Enrollments by School District—1999

School District	1998-99 Enrollment	Change 1997-98 to 1998-99		Change 1993-94 to 1998-99	
		Pupils	%	Pupils	%
Central York	4,004	95	2.4%	578	16.9%
Dallastown Area	5,089	83	1.7	508	11.1
Dover Area	3,632	71	2.0	234	6.9
Eastern York	2,735	49	1.8	182	7.1
Hanover Public	1,658	-35	-2.1	6	0.4
Northeastern	3,054	92	3.1	510	20.0
Northern York County	3,186	66	2.1	319	11.1
Red Lion Area	5,182	67	1.3	526	11.3
South Eastern	3,026	19	0.6	376	14.2
South Western	4,045	-9	-0.2	409	11.2
Southern York County	3,384	40	1.2	267	8.6
Spring Grove Area	4,143	21	0.5	—	—
West York Area	2,916	106	3.8	370	14.5
York City	7,892	280	3.7	893	12.8
York Suburban	<u>2,477</u>	<u>42</u>	1.7	<u>349</u>	16.4
Total	56,423	987	1.8%	5,527	10.9%

Combined county, municipal, and school district real estate tax millages were higher in 1999 than in 1998 in 59 of the county's 72 municipalities as a result of millage increases in ten school districts and 17 municipalities. The increases in total millage ranged from 0.01 mill in Penn Township to 1.75 mills in York City. Combined county, municipal, and school district real estate tax millages were lower in 1999 than in 1994 in 71 county municipalities, primarily because of the 1998 reassessment. The decreases in total millage during this period ranged from 0.02 mill in Springfield Township to 7.16 mills in Jefferson Borough. The sole increase between 1994 and 1999 was recorded in York Township (0.01 mill or 0.1 percent). (See Exhibit I.)

The combined 1999 real estate tax levy for the 15 school districts, York County, York City, and the 71 boroughs and townships is \$246,811,988, which is \$15,217,286 or 6.1 percent

higher than in 1998 and \$70,830,741 or 36.5 percent higher than in 1994. Of the overall increase in the real estate tax levy since last year, the school districts represent 77.3 percent; the county, 3.8 percent; the city, 10.6 percent, and the boroughs and townships, 8.3 percent. Of the increase since 1994, the school districts represent 75.9 percent; the county, 14.8 percent; the city, 2.5 percent; and the boroughs and townships, 6.8 percent.

In 1994 the school districts represented 75.7 percent of the total amount of real estate taxes levied in York County; the county government, 16.0 percent; the city, 3.5 percent; and the boroughs and townships, 4.8 percent. By 1999 the school districts' share of the total amount of real estate taxes levied in York County had increased slightly to 75.8 percent; the county government had decreased to 15.6 percent; the city's share had dropped to 3.3 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county had risen to 5.3 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough, and Township Real Estate Tax Levies—1999

	Real Estate Tax Levy				Change 1998 to 1999		Change 1994 to 1999	
	1999	% of Total			\$	% of	\$	% of
		1999	1998	1994		Total		Total
County	\$ 41,411,897	15.6%	16.3%	16.0%	\$ 571,993	3.8%	\$10,448,021	14.8%
School districts	200,615,479	75.8	75.7	75.7	11,770,266	77.3	53,773,585	75.9
City	8,633,222	3.3	2.8	3.5	1,607,924	10.6	1,776,647	2.5
Boros. & Twps.	<u>14,151,390</u>	<u>5.3</u>	<u>5.2</u>	<u>4.8</u>	<u>1,267,103</u>	<u>8.3</u>	<u>4,832,488</u>	<u>6.8</u>
Total	\$264,811,988	100.0%	100.0%	100.0%	\$15,217,286	100.0%	\$70,830,741	100.0%

The total county, school district, and municipal real estate tax levy for individual municipalities in 1999 ranges from \$114,401 in Yorkana Borough to \$27,461,277 in York City. Increases in the combined levy between 1998 and 1999 occurred in 69 county municipalities which are part of a York County school district; one decrease was experienced. On a proportionate basis, the increases ranged from less than 0.1 percent in Seven Valleys Borough to 18.1 percent in Franklintown Borough. The sole decrease during this period was recorded in Spring Grove Borough (2.4 percent). Between 1994 and 1999 increases in the combined levy were also recorded in 69 county municipalities which are part of a York County school district; one decrease occurred. The increases ranged from 1.9 percent in New Salem Borough to 91.5 percent in Franklintown Borough. The sole decrease during the five-year period occurred in Spring Grove Borough (5.2 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 report residential

garbage collection fees in 1999 ranging from \$2.20 on a per bag basis to between \$26 and \$180 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 63-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
Municipal, School, and County Real Estate Tax Rates—1999

Municipalities	1999 Millage			Change 1998 to 1999						Change 1994 to 1999					
	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	18.70	30.95	1.75	21.9	—	—	1.75	6.0	-0.79	-7.5	-4.30	-18.7	-5.57	-15.3
BOROUGHES:															
Cross Roads	0.35	14.00	16.87	—	—	1.00	7.7	1.00	6.3	-0.18	-34.0	-5.00	-26.3	-5.66	-25.1
Dallastown	0.94	13.52	16.98	—	—	0.83	6.5	0.83	5.1	-0.38	-28.8	0.63	4.9	-0.23	-1.3
Delta	1.10	14.00	17.62	0.45	69.2	1.00	7.7	1.45	9.0	0.25	29.4	-5.00	-26.3	-5.23	-22.9
Dillsburg	1.60	11.65	15.77	—	—	0.75	6.9	0.75	5.0	-0.40	-20.0	-1.35	-10.4	-2.23	-12.4
Dover	1.80	14.55	18.87	—	—	0.50	3.6	0.50	2.7	0.30	20.0	-1.25	-7.9	-1.43	-7.0
East Prospect	1.00	13.58	17.10	—	—	0.26	2.0	0.26	1.5	—	—	-3.80	-21.9	-4.28	-20.0
Fawn Grove	0.40	14.00	16.92	—	—	1.00	7.7	1.00	6.3	-0.22	-36.0	-5.00	-26.3	-5.70	-25.2
Felton	0.32	12.60	15.44	—	—	0.75	6.3	0.75	5.1	-0.18	-36.0	-2.65	-17.4	-3.31	-17.7
Franklintown	1.21	11.65	15.38	—	—	0.75	6.9	0.75	5.1	-0.11	-8.3	-1.35	-10.4	-1.94	-11.2
Glen Rock	2.00	12.82	17.34	0.50	33.3	0.72	6.0	1.22	7.6	-0.50	-20.0	-1.83	-12.5	-2.81	-13.9
Goldsboro	0.72	10.60	13.84	—	—	0.50	5.0	0.50	3.7	-0.28	-27.5	0.20	1.9	-0.56	-3.9
Hallam	2.20	13.58	18.30	0.35	18.9	0.26	2.0	0.61	3.4	0.20	10.0	-3.80	-21.9	-4.08	-18.2
Hanover	2.60	14.15	19.27	—	—	—	—	—	—	-0.40	-13.3	-1.23	-8.0	-2.11	-9.9
Jacobus	1.10	13.52	17.14	—	—	0.83	6.5	0.83	5.1	-0.40	-26.7	0.63	4.9	-0.25	-1.4
Jefferson	1.10	11.77	15.39	0.40	57.1	—	—	0.40	2.7	-0.90	-45.0	-5.78	-32.9	-7.16	-31.8
Lewisberry	1.00	9.20	12.72	0.30	42.9	0.10	1.1	0.40	3.2	—	—	-4.40	-32.4	-4.88	-27.7
Loganville	0.56	13.52	16.60	—	—	0.83	6.5	0.83	5.3	-0.19	-25.7	0.63	4.9	-0.04	-0.3
Manchester	1.65	16.08	20.25	—	—	—	—	—	—	-0.60	-26.7	-5.32	-24.9	-6.40	-24.0
Mount Wolf	1.90	16.08	20.50	—	—	—	—	—	—	-0.60	-24.0	-5.32	-24.9	-6.40	-23.8
New Freedom	0.83	12.82	16.17	—	—	0.72	6.0	0.72	4.7	0.13	18.6	-1.83	-12.5	-2.18	-11.9
New Salem	0.35	11.77	14.65	—	—	—	—	—	—	0.35	NA	-5.78	-32.9	-5.91	-28.7
North York	2.61	10.50	15.63	—	—	0.40	4.0	0.40	2.6	0.81	45.0	-0.50	-4.5	-0.17	-1.1
Railroad	0.60	12.82	15.94	—	—	0.72	6.0	0.72	4.7	-0.40	-40.0	-1.83	-12.5	-2.71	-14.5
Red Lion	1.66	12.60	16.78	—	—	0.75	6.3	0.75	4.7	-0.34	-17.0	-2.65	-17.4	-3.47	-17.1
Seven Valleys	0.42	11.77	14.72	—	—	—	—	—	—	-0.17	-29.2	-5.78	-32.9	-6.44	-30.4
Shrewsbury	1.07	12.82	16.41	0.43	67.2	0.72	6.0	1.15	7.5	0.17	18.9	-1.83	-12.5	-2.14	-11.5
Spring Grove	1.59	11.77	15.88	—	—	—	—	—	—	-0.58	-26.7	-5.78	-32.9	-6.84	-30.1
Stewartstown	1.51	14.00	18.03	0.60	65.9	1.00	7.7	1.60	9.7	0.31	25.7	-5.00	-26.3	-5.17	-22.3
Wellsville	0.50	11.65	14.67	—	—	0.75	6.9	0.75	5.4	—	—	-1.35	-10.4	-1.83	-11.1
West York	2.19	12.08	16.79	—	—	0.82	7.3	0.82	5.1	-0.16	-6.8	0.13	1.1	-0.51	-2.9
Windsor	1.11	12.60	16.23	—	—	0.75	6.3	0.75	4.8	-0.54	-32.9	-2.65	-17.4	-3.67	-18.5
Winterstown	0.36	12.60	15.48	—	—	0.75	6.3	0.75	5.1	-0.21	-36.8	-2.65	-17.4	-3.34	-17.7
Wrightsville	0.87	13.58	16.97	—	—	0.26	2.0	0.26	1.6	-0.43	-33.1	-3.80	-21.9	-4.71	-21.7
Yoe	1.28	13.52	17.32	—	—	0.83	6.5	0.83	5.0	-0.25	-16.2	0.63	4.9	-0.10	-0.6
York Haven	2.60	16.08	21.20	1.35	107.7	—	—	1.35	6.8	1.10	73.3	-5.32	-24.9	-4.70	-18.1
Yorkana	0.25	13.58	16.35	—	—	0.26	2.0	0.26	1.6	—	—	-3.80	-21.9	-4.28	-20.7
TOWNSHIPS:															
Carroll	0.43	11.65	14.60	—	—	0.75	6.9	0.75	5.4	-0.23	-34.8	-1.35	-10.4	-2.06	-12.4
Chanceford	0.24	12.60	15.36	—	—	0.75	6.3	0.75	5.1	-0.12	-33.3	-2.65	-17.4	-3.25	-17.5
Codorus	0.34	12.82	15.68	—	—	0.72	6.0	0.72	4.8	-0.16	-33.0	-1.83	-12.5	-2.47	-13.6
Conewago	1.15	16.08	19.75	—	—	—	—	—	—	-0.35	-23.3	-5.32	-24.9	-6.15	-23.7
Dover	1.00	14.55	18.07	0.25	33.3	0.50	3.6	0.75	4.3	0.60	152.5	-1.25	-7.9	-1.13	-5.9
East Hopewell	0.39	14.00	16.91	—	—	1.00	7.7	1.00	6.3	-0.19	-32.8	-5.00	-26.3	-5.67	-25.1

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Municipalities	1999 Millage			Change 1998 to 1999						Change 1994 to 1999					
	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	0.85	16.08	19.45	0.07	9.0	—	—	0.07	0.4	-0.40	-32.0	-5.32	-24.9	-6.20	-24.2
Fairview	1.04	10.10	13.66	0.37	56.5	—	—	0.37	2.8	0.09	9.1	-4.30	-29.9	-4.69	-25.6
Fawn	0.36	14.00	16.88	—	—	1.00	7.7	1.00	6.3	-0.25	-41.3	-5.00	-26.3	-5.73	-25.4
Franklin	0.23	11.65	14.40	—	—	0.75	6.9	0.75	5.5	-0.07	-25.0	-1.35	-10.4	-1.91	-11.7
Heidelberg	1.20	11.77	15.49	—	—	—	—	—	—	0.70	140.0	-5.78	-32.9	-5.56	-26.4
Hellam	1.65	13.58	17.75	—	—	0.26	2.0	0.26	1.5	0.75	83.3	-3.80	-21.9	-3.53	-16.6
Hopewell	0.29	14.00	16.81	—	—	1.00	7.7	1.00	6.3	-0.14	-32.6	-5.00	-26.3	-5.62	-25.1
Jackson	0.35	11.77	14.64	—	—	—	—	—	—	-0.05	-12.5	-5.78	-32.9	-6.31	-30.1
Lower Chanceford	0.45	12.60	15.57	0.03	7.1	0.75	6.3	0.78	5.3	—	—	-2.65	-17.4	-3.13	-16.7
Lower Windsor	—	13.58	16.10	—	—	0.26	2.0	0.26	1.6	—	—	-3.80	-21.9	-4.28	-21.0
Manchester	1.24	10.50	14.26	0.35	39.3	0.40	4.0	0.75	5.6	0.10	8.8	-0.50	-4.5	-0.88	-5.8
Manheim	1.00	13.29	16.81	—	—	—	—	—	—	0.25	33.3	-5.54	-29.4	-5.77	-25.6
Monaghan	0.90	11.65	15.07	—	—	0.75	6.9	0.75	5.2	-0.10	-10.0	-1.35	-10.4	-1.93	-11.4
Newberry ^{4/}	0.45	16.08	19.05	—	—	—	—	—	—	-0.15	-25.0	-5.32	-24.9	-5.95	-23.8
Newberry ^{5/}	0.45	10.00	12.97	—	—	0.10	1.0	0.10	0.8	-0.15	-25.0	-2.70	-21.3	-3.33	-20.4
North Codorus	0.17	11.77	14.47	—	—	—	—	—	—	0.17	—	-5.78	-32.9	-6.09	-29.6
North Hopewell	0.34	12.60	15.46	—	—	0.75	6.3	0.75	5.1	-0.19	-35.6	-2.65	-17.4	-3.31	-17.7
Paradise	0.60	11.77	14.89	—	—	—	—	—	—	0.10	20.0	-5.78	-32.9	-6.16	-29.3
Peach Bottom	0.50	14.00	17.02	0.43	614.3	1.00	7.7	1.43	9.2	0.39	354.5	-5.00	-26.3	-5.09	-23.0
Penn ♦	1.79	13.29	17.60	0.01	0.6	—	—	0.01	0.1	-0.31	-14.8	-5.54	-29.4	-6.33	-26.5
Shrewsbury	0.09	12.82	15.43	—	—	0.72	6.0	0.72	4.9	-0.04	-30.8	-1.83	-12.5	-2.35	-13.2
Spring Garden ♦	2.05	12.40	16.97	—	—	0.30	2.5	0.30	1.8	0.25	13.9	-0.09	-0.7	-0.32	-1.9
Springettsbury ^{6/}	0.63	12.40	15.55	-0.06	-8.1	0.30	2.5	0.25	1.6	-0.03	-5.1	-0.09	-0.7	-0.60	-3.7
Springettsbury ^{7/}	0.63	10.50	13.65	-0.06	-8.1	0.40	4.0	0.35	2.6	-0.03	-5.1	-0.50	-4.5	-1.01	-6.9
Springfield	0.33	13.52	16.37	—	—	0.83	6.5	0.83	5.3	-0.17	-34.0	0.63	4.9	-0.02	-0.1
Warrington	0.28	11.65	14.45	—	—	0.75	6.9	0.75	5.5	-0.16	-36.4	-1.35	-10.4	-1.99	-12.1
Washington	0.40	14.55	17.47	0.08	25.0	0.50	3.6	0.58	3.4	-0.05	-11.1	-1.25	-7.9	-1.78	-9.2
West Manchester	0.36	12.08	14.96	—	—	0.82	7.3	0.82	5.8	-0.09	-19.2	0.13	1.1	-0.43	-2.8
West Manheim	1.70	13.29	17.51	—	—	—	—	—	—	0.20	13.3	-5.54	-29.4	-5.82	-24.9
Windsor	0.32	12.60	15.44	—	—	0.75	6.3	0.75	5.1	-0.13	-28.9	-2.65	-17.4	-3.26	-17.4
York ♦	0.42	13.52	16.46	—	—	0.83	6.5	0.83	5.3	-0.14	-25.0	0.63	4.9	0.01	0.1

♦ First Class Township

NA = Not Applicable

^{1/} Includes the county's real estate tax rate of 2.52 mills.^{2/} Reflects no change in the county real estate tax rate.^{3/} Reflects a decrease in the county real estate tax rate of 0.48 mill or 16.0 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 1999

York County
County, Municipal, and School District Real Estate Tax Levies—1999

Municipalities Arranged by School District ^{1/}	1999 Real Estate Tax Levies				Percentage Change 1998 to 1999				Percentage Change 1994 to 1999			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
Central York												
Manchester Township	2,000,068	984,161	8,333,617	11,317,846	6.7	48.6	10.9	12.6	37.8	78.5	56.6	54.5
North York Borough	133,962	138,747	558,176	830,885	1.0	1.0	5.0	3.7	11.7	92.9	27.0	31.6
Springettsbury Township ^{2/}	2,061,238	512,856	8,588,492	11,162,586	2.2	-6.1	6.2	4.8	22.1	37.9	38.7	35.3
Dallastown Area												
Dallastown Borough	293,451	109,578	1,574,389	1,977,418	0.1	0.1	6.7	5.3	22.0	3.4	52.3	43.2
Jacobus Borough	141,522	61,775	759,276	962,573	0.4	0.4	7.0	5.5	23.5	7.8	54.2	44.9
Loganville Borough	89,347	19,749	479,354	588,450	-0.2	-0.2	6.3	5.0	29.4	14.4	61.5	53.6
Springfield Township	520,479	68,158	2,792,412	3,381,049	4.8	4.8	11.7	10.4	46.6	15.2	83.0	74.3
Yoe Borough	57,520	29,262	308,601	395,383	6.5	6.4	13.4	11.8	21.4	21.1	51.6	43.7
York Township ♦	3,036,782	506,130	16,292,575	19,835,487	3.7	3.7	10.5	9.2	31.1	17.0	63.7	56.1
Dover Area												
Dover Borough	137,974	98,553	796,634	1,033,161	1.9	1.9	5.5	4.7	27.2	81.8	39.5	40.8
Dover Township	1,690,659	670,896	9,761,542	12,123,097	2.7	37.0	6.4	7.2	32.4	298.0	45.1	48.4
Washington Township	290,912	46,176	1,679,668	2,016,756	2.7	28.4	6.4	6.2	51.1	59.9	65.6	63.2
Eastern York												
East Prospect Borough	48,474	19,236	261,223	328,933	9.4	9.4	11.5	11.1	47.4	75.5	37.1	40.4
Hallam Borough	125,314	109,401	675,303	910,018	2.7	22.1	4.7	6.2	32.7	73.8	23.4	29.2
Hellam Township	734,217	480,737	3,956,615	5,171,569	2.6	2.6	4.6	4.2	44.5	215.4	34.4	43.5
Lower Windsor Township	656,996	—	3,540,478	4,197,474	3.2	—	5.2	4.9	46.6	—	36.4	37.9
Wrightsville Borough	177,804	61,385	958,164	1,197,353	0.2	0.2	2.1	1.8	30.5	4.0	21.4	21.6
Yorkana Borough	17,632	1,749	95,020	114,401	0.7	0.6	2.6	2.3	16.9	39.1	8.7	10.3
Hanover Public												
Hanover Borough	1,740,510	1,795,765	9,773,104	13,309,379	1.0	1.0	1.0	1.0	25.9	29.9	37.9	35.1
Northeastern												
Conewago Township	466,011	212,664	2,973,593	3,652,268	0.9	0.9	0.9	0.9	37.1	25.1	22.6	24.4
East Manchester Township	575,374	194,075	3,671,433	4,440,882	5.8	15.3	5.8	6.2	65.5	34.0	48.1	49.4
Manchester Borough	166,604	109,086	1,063,091	1,338,781	5.3	5.3	5.3	5.3	36.1	18.8	21.7	23.1
Mount Wolf Borough	112,559	84,866	718,232	915,657	0.5	0.5	0.5	0.5	21.8	10.2	9.0	10.5
Newberry Township ^{2/}	251,025	44,826	1,601,778	1,897,629	3.4	3.4	3.4	3.4	52.5	36.2	36.4	38.4
York Haven Borough	35,657	36,789	227,527	299,973	0.2	108.1	0.2	7.0	9.2	125.4	-2.3	6.4
Northern York County												
Carroll Township	613,669	104,713	2,837,001	3,555,383	5.3	5.3	12.6	11.1	66.6	29.2	77.7	73.8
Dillsburg Borough	200,694	127,425	927,812	1,255,931	2.2	2.2	9.2	7.3	34.8	28.3	43.8	40.6
Franklin Township	456,224	40,734	2,109,132	2,606,090	3.8	3.8	10.9	9.5	51.6	35.4	61.8	59.4
Franklintown Borough	35,232	16,917	162,877	215,026	12.3	12.3	20.0	18.1	81.1	97.7	93.2	91.5
Monaghan Township	291,297	104,035	1,346,673	1,742,005	1.3	1.3	8.2	6.6	53.4	64.4	63.7	61.9
Warrington Township	462,729	51,414	2,139,204	2,653,347	2.0	2.0	9.0	7.6	43.3	8.5	52.8	49.9
Wellsville Borough	29,161	5,786	134,809	169,756	0.3	0.3	7.2	5.7	48.1	76.3	58.0	56.8
Red Lion Area												
Chanceford Township	546,501	52,048	2,732,503	3,331,052	4.0	4.0	10.5	9.3	53.9	22.1	51.3	51.2
Felton Borough	41,056	5,213	205,279	251,548	5.4	5.4	12.1	10.8	59.3	21.3	56.7	56.1
Lower Chanceford Township	283,460	50,618	1,417,301	1,751,379	2.2	9.5	8.7	7.6	54.3	83.7	51.8	53.0
North Hopewell Township	282,645	37,574	1,413,226	1,733,445	4.4	4.4	11.0	9.7	53.5	17.7	50.9	50.4
Red Lion Borough	484,085	318,882	2,420,427	3,223,394	0.7	0.7	7.1	5.4	14.2	12.8	12.3	12.7
Windsor Borough	85,040	37,323	425,202	547,565	0.6	0.6	6.9	5.4	36.4	9.0	34.2	32.5
Windsor Township	1,358,363	172,490	6,791,813	8,322,666	8.3	8.3	15.2	13.8	54.4	30.7	51.9	51.8
Winterstown Borough	54,624	7,803	273,120	335,547	-2.4	-2.4	3.8	2.6	25.8	-5.5	23.7	23.1

York County
County, Municipal, and School District Real Estate Tax Levies—1999

Municipalities Arranged by School District ^{1/}	1999 Real Estate Tax Levies				Percentage Change 1998 to 1999				Percentage Change 1994 to 1999			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>South Eastern</u>												
Cross Roads Borough	46,627	6,476	259,037	312,140	6.3	6.3	14.5	13.0	58.3	24.4	38.8	41.1
Delta Borough	51,807	22,614	287,816	362,237	0.9	70.7	8.6	9.9	29.0	98.7	13.1	18.4
East Hopewell Township	245,378	37,975	1,363,210	1,646,563	2.0	2.0	9.8	8.4	43.0	14.4	25.4	27.5
Fawn Grove Borough	44,323	7,035	246,237	297,595	-2.2	-2.2	5.3	3.9	31.1	-0.1	15.0	16.7
Fawn Township	295,068	42,153	1,639,265	1,976,486	3.8	3.8	11.8	10.3	76.9	23.6	55.1	57.2
Hopewell Township	583,403	67,138	3,241,130	3,891,671	4.2	4.2	12.2	10.8	66.8	34.0	46.4	48.9
Peach Bottom Township	413,336	82,011	2,296,310	2,791,657	3.2	636.9	11.1	12.6	45.8	688.9	27.9	33.6
Stewartstown Borough	176,864	105,838	982,579	1,265,281	5.9	75.7	14.0	16.2	53.9	130.3	35.0	42.4
<u>South Western</u>												
Manheim Township	367,475	145,823	1,937,994	2,451,292	2.9	2.9	2.9	2.9	59.4	153.1	34.0	41.3
Penn Township ♦	1,733,634	1,231,431	9,142,857	12,107,922	3.1	3.7	3.1	3.1	35.7	37.7	14.0	18.8
West Manheim Township	530,618	357,957	2,798,378	3,686,953	2.0	2.0	2.0	2.0	43.6	93.7	20.6	28.3
<u>Southern York County</u>												
Codorus Township	433,359	57,609	2,204,629	2,695,597	1.8	1.8	7.9	6.7	50.7	20.2	57.0	54.9
Glen Rock Borough	161,791	128,406	823,081	1,113,278	1.5	35.3	7.5	9.1	48.6	41.5	54.8	52.2
New Freedom Borough	443,942	146,219	2,258,469	2,848,630	5.7	5.7	12.0	10.6	45.5	105.4	51.6	52.6
Railroad Borough	25,185	5,997	128,126	159,308	0.9	0.9	6.9	5.7	41.8	1.3	47.7	44.3
Shrewsbury Borough	428,809	182,074	2,181,480	2,792,363	0.5	68.0	6.5	8.0	29.7	83.6	35.1	36.6
Shrewsbury Township	825,579	29,485	4,199,968	5,055,032	4.6	4.6	10.9	9.8	47.4	21.5	53.6	52.3
<u>Spring Grove Area</u>												
Heidelberg Township	344,827	164,204	1,610,563	2,119,594	1.9	1.9	1.9	1.9	41.6	304.6	13.1	24.1
Jackson Township	623,839	86,644	2,913,723	3,624,206	1.5	1.5	1.5	1.5	29.1	34.5	3.1	7.4
Jefferson Borough	62,294	27,192	290,954	380,440	-0.1	57.0	-0.1	2.6	36.3	-10.7	8.9	10.8
New Salem Borough	72,046	10,149	336,502	418,697	0.5	0.5	0.5	0.5	20.1	NA	-4.1	1.9
North Codorus Township	839,042	58,267	3,918,858	4,816,167	2.7	2.7	2.7	2.7	41.0	NA	12.6	18.1
Paradise Township	361,206	86,002	1,687,064	2,134,272	2.1	2.1	2.1	2.1	51.4	116.3	20.9	27.5
Seven Valleys Borough	43,658	7,363	203,913	254,934	<0.1	<0.1	<0.1	<0.1	38.5	16.8	10.6	14.7
Spring Grove Borough	209,919	132,449	980,455	1,322,823	-2.4	-2.4	-2.4	-2.4	13.9	-0.6	-9.0	-5.2
<u>West York Area</u>												
West Manchester Township	2,437,980	346,348	11,686,824	14,471,152	0.4	0.4	7.7	6.2	23.4	18.7	48.5	42.8
West York Borough	322,439	280,215	1,545,659	2,148,313	-0.3	-0.3	7.0	4.9	11.5	23.7	34.1	28.8
<u>York City</u>												
York City	2,235,942	8,633,222	16,592,113	27,461,277	0.8	22.9	0.8	6.8	14.4	25.9	10.7	15.4
<u>York Suburban</u>												
Springettsbury Township ^{2/}	1,548,407	385,258	7,619,145	9,552,810	0.7	-7.4	3.2	2.3	13.0	27.6	33.5	29.5
Spring Garden Township ♦	1,719,790	1,399,036	8,462,459	11,581,285	0.8	0.8	3.3	2.6	16.1	57.4	37.2	35.7

♦ First Class Township.

NA = Not Applicable.

^{1/} Includes York County municipalities and school districts only.^{2/} Portions of the municipality are part of another school district.