



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

May 2000

Berks County

COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 2000 RISE BY 2.4 PERCENT SINCE LAST YEAR AND BY 37.7 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levy for the year 2000 for Berks County, Reading City, and the county's boroughs and townships totals \$101,041,558, which is \$2,360,490 or 2.4 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.)

Berks County's real estate tax levy increased by \$1,171,992 or 1.8 percent between 1999 and 2000 to \$66,658,705. Real estate tax levies also rose in 45 of the county's 75 municipalities, they declined in 28, and in two (Brecknock and Earl townships) there were no real estate taxes in 1999 and 2000. The largest dollar increases in real estate tax levy since last year among the county's municipalities occurred in New Morgan Borough (\$283,308) and Cumru Township (\$279,681). Other significant dollar increases were recorded in the boroughs of Leesport (\$140,231) and Shillington (\$113,370) and in Maiden creek Township (\$159,632). The largest proportionate increases occurred in Leesport Borough (119.3 percent) and in the townships of Maiden creek (107.2 percent) and Tulpehocken (100.4 percent). The largest absolute decrease in real estate tax levy between 1999 and 2000 was recorded in Reading City (\$189,334); proportionately, the largest decrease was in Marion Township (14.5 percent). (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 Berks 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 Berks County for the year 2000.

For the five-year period beginning in 1995, the combined real estate tax levy of the county and its municipalities rose by \$28,160,663 or 37.7 percent. Berks County’s real estate tax levy increased by \$22,849,990 or 52.2 percent. Levies also rose in 62 of the county’s municipalities during this period, they decreased in 11, and in two (Brecknock and Earl townships) there were no real estate taxes in 1995 or 2000. The largest dollar increases in tax levy between 1995 and 2000 were recorded in the townships of Cumru (\$855,881) and Muhlenberg (\$795,173). (For comparative purposes the tax levy in the former Temple Borough, which merged into Muhlenberg Township on January 1, 1999, has been included with the township’s figures for all years; approximately \$97,000 of Muhlenberg’s increase in tax levy since 1995 is the result of the merger.) New Morgan Borough and Union Township, which had no real estate taxes in 1995, have year 2000 real estate tax levies of \$593,400 and \$138,126, respectively. The largest proportionate increases in the real estate tax levy during the five-year period occurred in the boroughs of Kutztown (229.1 percent) and Leesport (146.9 percent) and in the townships of Maiden creek (168.9 percent) and Robeson (143.4 percent). The decreases ranged from \$99 in Mt. Penn Borough to \$1,189,280 in Reading City and from 0.1 percent in Mt. Penn Borough to 21.5 percent in Ruscombmanor Township.

Real estate tax levies for the year 2000 in Berks County’s boroughs total \$8,181,608 and range from \$6,797 in Lenhartsville to \$1,681,356 in Wyomissing; the levies in the townships total \$10,963,865 and range from \$12,963 in North Heidelberg to \$2,224,763 in Cumru. The year 2000 tax levies in the boroughs rose by \$691,187 or 9.2 percent over 1999 and by \$2,210,097 or 37.0 percent over 1995. Levies in the townships during these two periods of time increased by \$686,645 or 6.7 percent and \$3,494,683 or 46.8 percent, respectively. Reading City’s year 2000 real estate tax levy is \$15,211,096—down by \$189,334 or 1.2 percent from 1999 and by \$1,189,280 or 7.2 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 three, and remained unchanged in 62. The largest millage increases were recorded in the boroughs of Leesport (2.00 mills) and New Morgan (12.03 mills). The largest proportionate increases occurred in the boroughs of Leesport (116.3 percent) and New Morgan (89.3 percent) and in the townships of Maiden creek and Tulpehocken (both of which doubled their millage). The decreases were recorded in the townships of Marion (0.10 mill or 12.5 percent), Ruscombmanor (0.01 mill or 7.7 percent) and Union (0.10 mill or 10.0 percent). (See Exhibit I.)

Berks County’s real estate millage remained unchanged for 2000 at 4.385 mills. Reading City’s real estate tax rate also remained unchanged from last year at 10.300 mills.

For the five-year period beginning in 1995, general purpose real estate tax millages rose in 39 municipalities, decreased in five, and were unchanged in the remaining 31. The increases ranged

from 0.100 mill in Amity, Bethel, and Greenwich townships to 25.500 mills in New Morgan Borough (which did not levy a real estate tax in 1995). The millage decreases between 1995 and 2000 were recorded in the City of Reading (0.300 mill or 2.8 percent); in the boroughs of Centerport (0.500 mill or 20.0 percent), Hamburg (0.050 mill or 2.0 percent); and in the townships of Caernarvon (0.498 or 20.9 percent) and Ruscombmanor (0.060 mill or 33.3 percent). Berks County's millage increased by 1.250 mills or 39.9 percent to 4.385 mills during the five-year period.

Real estate millage rates in Berks County's boroughs now range from 0.80 in Kutztown to 25.50 in New Morgan; millages in the townships range from 0.12 in Ruscombmanor to 2.70 in Cumru. (Brecknock and Earl townships did not levy real estate taxes in 2000.) Reading City's real estate tax rate for 2000 is 10.30 mills.

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, 17 Berks County municipalities report annual garbage collection fees in 2000 ranging from \$65 to \$205 per household. Also, various nonproperty taxes, particularly those levied under Act 511, are widely used by Berks 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 Berks County for the year 2000 totals \$15.2 billion and represents an increase of \$267.3 million or 1.8 percent over 1999. Assessed valuations rose in 47 of the county's 75 municipalities since last year; they decreased in 28. The increases ranged from \$89,700 in West Lawn Borough to \$103,585,400 in Cumru Township (which also recorded the largest proportionate increase—14.4 percent). The largest dollar decrease in assessed valuation between 1999 and 2000 was recorded in Reading City (\$20,864,200); proportionately, the largest decrease occurred in Albany Township (4.8 percent). (See Exhibit II.)

For the five-year period beginning in 1995, Berks County's assessed valuation rose by \$1.2 billion or 8.8 percent. Assessed valuations grew in 65 of the county's municipalities during this period; they declined in ten. The largest dollar increases occurred in the townships of Cumru (\$139,545,400) and Exeter (\$142,015,300). The largest proportionate increase was recorded in Lower Heidelberg Township (36.7 percent). The decreases ranged from \$49,600 or 0.1 percent in Mt. Penn Borough to \$71,294,200 or 4.5 percent in Reading City.

The 2000 assessed valuations in Berks County's 30 boroughs range from \$6,796,700 in Lenhartsville to \$862,233,900 in Wyomissing, while the range in the 44 townships is from \$60,643,000 in District to \$1,085,464,300 in Spring. Reading City's 2000 assessed valuation is \$1,497,765,500.

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 102.5 percent in 1995 and 96.3 percent in 1998 (the most recent figure available.) The county most recently reassessed in 1995.

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 Berks County and throughout Pennsylvania.

EXHIBIT I

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

	2000		Change 1999 to 2000				Change 1995 to 2000			
	Tax Millage	Gross Tax Levy ^{2/}	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
			Mills	%	\$	%	Mills	%	\$	%
COUNTY:										
Berks	4.385	\$66,658,705	—	—	1,171,992	1.8	1.250	39.9	22,849,990	52.2
CITY:										
Reading ^{HR/}	10.300	15,211,096	—	—	-189,334	-1.2	-0.300	-2.8	-1,189,280	-7.2
BOROUGHES:										
Bally	1.800	91,962	—	—	-1,419	-1.5	0.300	20.0	20,128	28.0
Bechtelsville	2.600	86,531	—	—	-352	-0.4	0.750	40.5	26,058	43.1
Bernville	1.900	56,056	—	—	503	0.9	0.600	46.2	18,591	49.6
Birdsboro	2.200	362,012	—	—	4,616	1.3	0.400	22.2	92,321	34.2
Boyertown	2.710	430,685	—	—	-2,182	-0.5	0.560	26.0	86,731	25.2
Centerport	2.000	16,041	—	—	465	3.0	-0.500	-20.0	-3,636	-18.5
Fleetwood	1.430	227,534	—	—	3,662	1.6	—	—	30,501	15.5
Hamburg	2.500	398,945	—	—	-334	-0.1	-0.050	-2.0	-3,537	-0.9
Kenhorst	2.000	228,092	—	—	774	0.3	—	—	2,989	1.3
Kutztown	0.800	127,922	—	—	-1,299	-1.0	0.550	220.0	89,049	229.1
Laureldale	2.000	272,190	—	—	4,964	1.9	—	—	8,118	3.1
Leesport	3.720	257,733	2.00	116.3	140,231	119.3	2.000	116.3	153,343	146.9
Lenhartsville	1.000	6,797	—	—	233	3.5	—	—	163	2.5
Lyons	1.350	20,854	—	—	1,866	9.8	—	—	-964	-4.4
Mohnton	2.020	227,782	—	—	10,864	5.0	0.500	32.9	82,012	56.3
Mt. Penn	2.000	182,915	—	—	1,220	0.7	—	—	-99	-0.1
New Morgan	25.500	593,400	12.03	89.3	283,308	91.4	25.500	NA	593,400	NA
Robesonia	2.650	199,671	—	—	1,928	1.0	1.110	72.1	87,413	77.9
St. Lawrence	2.360	173,300	—	—	1,587	0.9	0.840	55.3	70,358	68.3
Shillington	2.350	471,686	0.56	31.3	113,370	31.6	0.750	46.9	152,392	47.7
Shoemakersville	2.500	117,722	—	—	1,469	1.3	0.720	40.4	37,908	47.5
Sinking Spring	2.190	302,335	—	—	11,126	3.8	0.500	29.6	93,038	44.5
Strausstown	1.000	11,603	—	—	-30	-0.3	—	—	159	1.4
Topton	2.750	196,601	0.30	12.2	22,792	13.1	0.750	37.5	54,390	38.2
Wernersville	3.000	271,564	0.25	9.1	27,341	11.2	1.330	79.6	124,531	84.7
West Lawn	1.750	103,225	—	—	157	0.2	—	—	383	0.4
West Reading	2.550	439,488	0.30	13.3	51,241	13.2	0.850	50.0	156,425	55.3
Womelsdorf	2.500	218,053	—	—	4,368	2.0	0.800	47.1	93,240	74.7
Wyomissing	1.950	1,681,356	—	—	6,599	0.4	0.200	11.4	253,556	17.8
Wyomissing Hills	2.700	407,553	—	—	2,119	0.5	0.740	37.8	119,966	41.7
TOWNSHIPS:										
Albany	0.500	40,338	—	—	-2,016	-4.8	—	—	-216	-0.5
Alsace	1.100	171,140	0.30	37.5	46,154	36.9	0.230	26.4	44,695	35.3
Amity	0.550	225,053	—	—	13,398	6.3	0.100	22.2	86,629	62.6
Bern	1.845	619,128	—	—	15,546	2.6	0.440	31.3	208,645	50.8
Bethel	0.500	80,953	—	—	-514	-0.6	0.100	25.0	19,167	31.0
Brecknock	—	—	—	—	—	—	—	—	—	—
Caernarvon	1.882	310,369	—	—	14,392	4.9	-0.498	-20.9	-32,422	-9.5
Centre	0.310	43,143	—	—	875	2.1	—	—	5,864	15.7
Colebrookdale ❖	1.500	362,255	—	—	966	0.3	0.300	25.0	82,689	29.6
Cumru ❖	2.700	2,224,763	—	—	279,681	14.4	0.700	35.0	855,881	62.5
District	0.350	21,225	—	—	-920	-4.2	—	—	-356	-1.6
Douglass	0.850	124,756	—	—	-460	-0.4	—	—	3,771	3.1
Earl	—	—	—	—	—	—	—	—	—	—
Exeter	0.800	800,025	—	—	20,990	2.7	—	—	113,613	16.6
Greenwich	0.600	76,856	—	—	432	0.6	0.100	20.0	18,488	31.7
Heidelberg	0.520	52,904	0.01	2.0	1,570	3.1	0.120	30.0	14,307	37.1

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 2000

	2000		Change 1999 to 2000				Change 1995 to 2000			
	Tax Millage	Gross Tax Levy ^{2/}	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
			Mills	%	\$	%	Mills	%	\$	%
TOWNSHIPS										
Hereford	0.800	\$ 88,319	—	—	-1,721	-1.9	0.400	100.0	45,300	105.3
Jefferson	0.180	13,834	—	—	-219	-1.6	—	—	490	3.7
Longswamp	0.230	45,252	—	—	-374	-0.8	—	—	949	2.1
Lower Alsace	2.286	365,493	—	—	338	0.1	—	—	3,174	0.9
Lower Heidelberg	0.680	145,195	—	—	9,688	7.1	—	—	38,992	36.7
Maidencreek	1.000	308,608	0.50	100.0	159,632	107.2	0.500	100.0	193,824	168.9
Marion	0.700	45,997	-0.10	-12.5	-7,790	-14.5	0.300	75.0	19,258	72.0
Maxatawny	1.160	192,002	—	—	-4,306	-2.2	—	—	2,543	1.3
Muhlenberg ^{3/}	1.900	1,878,631	—	—	53,359	2.9	0.700	58.3	795,173	73.4
North Heidelberg	0.200	12,963	—	—	-469	-3.5	—	—	-213	-1.6
Oley	0.320	51,885	—	—	-1,073	-2.0	—	—	367	0.7
Ontelaunee	1.800	231,888	—	—	1,886	0.8	—	—	6,664	3.0
Penn	0.600	51,952	—	—	648	1.3	—	—	3,552	7.3
Pery	0.250	30,442	—	—	-253	-0.8	—	—	1,631	5.7
Pike	0.870	74,346	—	—	-3,668	-4.7	0.250	40.3	20,527	38.1
Richmond	0.500	83,478	—	—	-1,507	-1.8	—	—	-2,670	-3.1
Robeson	0.800	246,868	—	—	-1,956	-0.8	0.450	128.6	145,458	143.4
Rockland	0.300	50,193	—	—	-336	-0.7	—	—	6,803	15.7
Ruscombmanor	0.120	21,731	-0.01	-7.7	-1,233	-5.4	-0.060	-33.3	-5,953	-21.5
South Heidelberg	1.000	249,398	—	—	10,868	4.6	0.250	33.3	93,027	59.5
Spring	1.000	1,085,464	—	—	45,125	4.3	0.275	37.9	408,455	60.3
Tilden	0.420	58,944	—	—	867	1.5	—	—	11,920	25.3
Tulpehocken	1.000	106,697	0.50	100.0	53,454	100.4	0.500	100.0	55,225	107.3
Union	0.900	138,126	-0.10	-10.0	-14,779	-9.7	0.900	NA	138,126	NA
Upper Bern	0.480	33,496	—	—	-230	-0.7	0.150	45.5	11,371	51.4
Upper Tulpehocken	0.311	19,069	—	—	-703	-3.6	—	—	774	4.2
Washington	0.990	153,108	—	—	1,629	1.1	—	—	14,787	10.7
Windsor	0.300	27,578	—	—	-326	-1.2	—	—	2,667	10.7

[❖] First Class Township.

NA = Not Applicable

HR/Home Rule Charter municipality.

^{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 price as determined by the State Tax Equalization Board (STEB) was 102.5 percent in 1995 and 96.3 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.

^{3/} On January 1, 1999, Temple Borough merged into Muhlenberg Township. For purposes of comparison, the tax levy of the former borough has been included with Muhlenberg's figures for all years.

EXHIBIT II

Berks County
County and Municipal Assessed Valuations^{1/}
2000

	Assessed Valuation	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
COUNTY					
Berks	\$15,201,529,200	267,273,100	1.8	1,227,457,400	8.8
CITY:					
Reading ^{HE/}	1,497,765,500	-20,864,200	-1.4	-71,294,200	-4.5
BOROUGHES:					
Bally	51,089,900	-788,700	-1.5	3,200,700	6.7
Bechtelsville	33,281,100	-135,500	-0.4	593,000	1.8
Bernville	29,503,300	265,000	0.9	684,100	2.4
Birdsboro	164,551,000	2,098,100	1.3	14,722,900	9.8
Boyetown	158,924,200	-805,400	-0.5	-1,054,600	-0.7
Centerport	8,020,300	232,400	3.0	149,700	1.9
Fleetwood	159,114,800	2,560,800	1.6	21,329,200	15.5
Hamburg	159,578,100	-133,500	-0.1	1,741,900	1.1
Kenhorst	114,046,200	387,000	0.3	1,494,700	1.3
Kutztown	159,902,600	-1,623,300	-1.0	4,412,300	2.8
Laureldale	136,095,000	2,482,100	1.9	4,059,200	3.1
Leesport	69,283,000	967,900	1.4	8,591,100	14.2
Lenhartsville	6,796,700	232,300	3.5	162,400	2.4
Lyons	15,447,400	1,382,500	9.8	-714,000	-4.4
Mohnton	112,763,500	5,378,400	5.0	16,862,400	17.6
Mt. Penn	91,457,300	610,000	0.7	-49,600	-0.1
New Morgan	23,270,600	249,700	1.1	1,297,800	5.9
Robesonia	75,347,700	727,800	1.0	2,453,000	3.4
St. Lawrence	73,432,300	672,700	0.9	5,707,100	8.4
Shillington	200,717,500	540,900	0.3	1,158,500	0.6
Shoemakersville	47,088,900	587,700	1.3	2,249,700	5.0
Sinking Spring	138,052,700	5,080,400	3.8	14,208,600	11.5
Strausstown	11,602,700	-30,600	-0.3	158,300	1.4
Topton	71,491,400	548,900	0.8	386,100	0.5
Wernersville	90,521,300	1,713,000	1.9	2,477,400	2.8
West Lawn	58,985,500	89,700	0.2	218,700	0.4
West Reading	172,348,300	-205,900	-0.1	5,840,600	3.5
Womelsdorf	87,221,300	1,747,400	2.0	13,801,800	18.8
Wyomissing	862,233,900	3,384,100	0.4	46,348,300	5.7
Wyomissing Hills	150,945,500	784,800	0.5	4,217,600	2.9
TOWNSHIPS:					
Albany	80,676,800	-4,031,900	-4.8	-430,400	-0.5
Alsace	155,582,100	-650,000	-0.4	10,242,500	7.0
Amity	409,187,100	24,360,100	6.3	101,577,200	33.0
Bern	335,571,000	8,426,500	2.6	43,350,100	14.8
Bethel	161,905,200	-1,028,000	-0.6	7,441,100	4.8
Brecknock	216,528,700	2,879,700	1.3	25,950,700	13.6
Caernarvon	164,940,600	7,648,000	4.9	20,910,700	14.5
Centre	139,170,900	2,823,600	2.1	18,916,700	15.7
Colebrookdale ❖	241,503,600	644,000	0.3	8,532,200	3.7
Cumru ❖	823,986,300	103,585,400	14.4	139,545,400	20.4
District	60,643,000	-2,629,800	-4.2	-1,016,300	-1.6
Douglass	146,771,600	-541,000	-0.4	4,436,700	3.1
Earl	131,327,000	560,800	0.4	7,944,400	6.4
Exeter	1,000,030,800	26,237,000	2.7	142,015,300	16.6
Greenwich	128,093,500	719,700	0.6	11,357,400	9.7
Heidelberg	101,738,700	1,084,400	1.1	5,245,700	5.4
Hereford	110,398,500	-2,151,300	-1.9	2,852,000	2.7
Jefferson	76,854,600	-1,218,700	-1.6	2,720,900	3.7
Longswamp	196,747,200	-1,624,700	-0.8	4,125,800	2.1

EXHIBIT II

Berks County
County and Municipal Assessed Valuations^{1/}
 2000

	Assessed Valuation	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
TOWNSHIPS (cont'd):					
Lower Alsace	\$ 159,869,000	147,600	0.1	1,388,100	0.9
Lower Heidelberg	213,521,700	14,246,000	7.1	57,340,700	36.7
Maidencreek	308,607,800	10,655,000	3.6	79,039,400	34.4
Marion	65,710,000	-1,523,800	-2.3	-1,137,100	-1.7
Maxatawny	165,518,700	-3,712,000	-2.2	2,192,000	1.3
Muhlenberg ❖ ^{2/}	988,753,100	28,083,700	2.9	85,871,500	9.5
North Heidelberg	64,812,900	-2,347,500	-3.5	-1,067,200	-1.6
Oley	162,139,800	-3,355,000	-2.0	1,146,800	0.7
Ontelaunee	128,826,500	1,047,700	0.8	3,702,300	3.0
Penn	86,587,300	1,080,200	1.3	5,921,300	7.3
Perry	121,766,400	-1,012,100	-0.8	6,522,600	5.7
Pike	85,454,800	-4,216,900	-4.7	-1,350,400	-1.6
Richmond	166,955,100	-3,015,000	-1.8	-5,340,900	-3.1
Robeson	308,585,200	-2,444,700	-0.8	18,841,400	6.5
Rockland	167,310,900	-1,118,700	-0.7	22,677,700	15.7
Ruscombmanor	181,090,500	4,447,700	2.5	27,288,700	17.7
South Heidelberg	249,398,300	10,868,700	4.6	40,903,900	19.6
Spring	1,085,464,300	45,125,300	4.3	151,659,400	16.2
Tilden	140,342,200	2,063,200	1.5	28,381,100	25.3
Tulpehocken	106,696,800	211,300	0.2	3,753,700	3.6
Union	153,473,800	568,800	0.4	9,109,200	6.3
Upper Bern	69,783,400	-479,400	-0.7	2,738,300	4.1
Upper Tulpehocken	61,316,500	-2,260,600	-3.6	2,489,800	4.2
Washington	154,654,800	1,645,400	1.1	14,936,600	10.7
Windsor	91,927,700	-1,087,000	-1.2	8,890,800	10.7

❖ First Class Township.

HR/ Home Rule Charter municipality.

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 102.5 percent in 1995 and 96.3 percent in 1998 (the most recent figure available).

2/ On January 1, 1999, Temple Borough merged into Muhlenberg Township. For purposes of comparison, the assessed valuation of the former borough has been included with Muhlenberg's figures for all years.