



# Research Summary

## Pennsylvania Economy League

CENTRAL DIVISION

March 2001

### Berks County

#### **COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 2001 RISE BY 2.1 PERCENT SINCE LAST YEAR AND BY 11.6 PERCENT IN THE PAST FIVE YEARS**

**The gross real estate tax levy** for the year 2001 for Berks County, Reading City, and the county's boroughs and townships totals \$103,175,208, which is \$2,159,934 or 2.1 percent higher than in 2000. (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 gross real estate tax levy increased by \$1,171,502 or 1.8 percent between 2000 and 2001 to \$67,830,207. Real estate tax levies also rose in 65 of the county's 75 municipalities, they declined in seven, were unchanged in one, and in two (Brecknock and Earl townships) there were no real estate taxes in 2000 and 2001. The largest absolute and proportionate increases in real estate tax levy since last year among the county's municipalities occurred in the townships of Douglas (\$171,848 or 137.7 percent), Lower Alsace (\$207,510 or 56.8 percent), and Maxatawny (\$167,572 or 87.3 percent). The decreases in real estate tax levy between 2000 and 2001 occurred in Reading City (\$409,924 or 2.7 percent), Shillington Borough (\$175 or less than 0.1 percent), and in the townships of Alsace (\$8,941 or 5.2 percent), Bethel (\$499 or 0.6 percent), Oley (\$23 or less than 0.1 percent), Perry (\$119 or 0.4 percent), and Ruscombmanor (\$897 or 4.1 percent). The real estate tax levy in Strausstown Borough remained unchanged for 2001. (See Exhibit I.)

For the five-year period beginning in 1996, the combined gross real estate tax levy of the county and its municipalities rose by \$10,705,403 or 11.6 percent. Berks County's real estate tax levy increased by \$5,870,322 or 9.5 percent. Levies also rose in 70 of the county's municipalities during this period, they decreased in three, and in two (Brecknock and Earl townships) there were no real estate taxes in either 1996 or 2001. The largest dollar increases in tax levy between 1996 and 2001 were recorded in the townships of Cumru (\$857,268) and Muhlenberg (\$944,855). (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 \$102,000 of Muhlenberg's increase in tax levy since 1996 is the result of the merger.) New Morgan Borough, which had no real estate tax in 1996, has a year 2001 real estate tax levy of \$594,382. The largest proportionate increases in the real estate tax levy during the five-year period occurred in the boroughs of Kutztown (105.2 percent) and Leesport (138.6 percent) and in the townships of Douglas (144.1 percent), Maiden creek (159.6 percent), Robeson (195.9 percent), and Tulpehocken (110.7 percent). The decreases occurred in Reading City (\$1,357,054 or

8.4 percent) and in the townships of Ruscombmanor (\$4,562 or 18.0 percent) and Union (\$5,409 or 3.7 percent).

In addition to new construction, demolitions, and the natural appreciation and depreciation of properties which can influence the change in the assessed valuation of a county and its municipalities from year to year, assessed valuations in Berks County during the period 1996 to 2001 (and, in conjunction with the real estate tax millages, perhaps the gross tax levies as well), have been influenced by several significant events. These include the deregulation of public utilities in the Commonwealth (and the resulting shift in properties from tax-exempt to taxable status); changes in Pennsylvania's "Clean and Green" legislation (which expands the eligibility for preferential assessment to include farm property previously excluded from consideration for tax exemption); and the implementation of Pennsylvania's Keystone Opportunity Zone (KOZ) and Keystone Opportunity Expansion Zone (KOEZ) programs (which are designed to encourage businesses and individuals to remain in or to move into these designated areas by providing tax incentives including exemption from real estate taxation).

The deregulation of utilities has increased the certified assessed valuation and tax levy countywide and in some municipalities, but, as a byproduct of deregulation, all jurisdictions 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 implementation of the KOZ and KOEZ programs result in reduced assessed valuations for selected properties in some municipalities and the county as a whole. While the specific impacts of these factors differ from jurisdiction to jurisdiction, combined, they have had a noticeable effect on the total certified value of taxable property and tax levies in Berks County during the five-year period under review.

Real estate tax levies for the year 2001 in Berks County's boroughs total \$8,554,155 and range from \$7,022 in Lenhartsville to \$1,691,014 in Wyomissing; the levies in the townships total \$11,989,674 and range from \$13,313 in North Heidelberg to \$2,245,356 in Cumru. The year 2001 tax levies in the boroughs rose by \$372,547 or 4.6 percent over 2000 and by \$2,217,336 or 35.0 percent over 1996. Levies in the townships during these two periods of time increased by \$1,025,809 or 9.4 percent and \$3,974,799 or 49.6 percent, respectively. Reading City's year 2001 real estate tax levy is \$14,801,172—down by \$409,924 or 2.7 percent from 2000 and by \$1,357,054 or 8.4 percent since 1996.

**Real estate tax millages** for general purposes (and for special purposes if levied throughout the jurisdiction) increased in 15 municipalities between 2000 and 2001, decreased in two, and remained unchanged in 58. The largest millage increases were recorded in the townships of Douglas (1.15 mills or 135.3 percent), Lower Alsace (1.28 mills or 56.1 percent), and Maxatawny (1.0 mill or 86.2 percent). The decreases were recorded in the townships of Alsace (0.10 mill or 9.1 percent) and Ruscombmanor (0.01 mill or 8.3 percent). (See Exhibit I.)

Berks County's real estate millage remained unchanged for 2001 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 1996, general purpose real estate tax millages rose in 38 municipalities, decreased in three, and were unchanged in the remaining 34. The increases ranged from 0.1 mill in Albany, Amity, Bethel, and Marion townships to 25.5 mills in New Morgan

Borough (which did not levy a real estate tax in 1996). The millage decreases between 1996 and 2001 were recorded in the City of Reading (0.30 mill or 2.8 percent) and in the townships of Ruscombmanor (0.05 or 31.3 percent) and Union (0.10 mill or 10.0 percent). Berks County's millage remained unchanged 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 0.11 in Ruscombmanor to 3.57 in Lower Alsace. (Brecknock and Earl townships did not levy real estate taxes in 2001.) Reading City's real estate tax rate for 2001 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, 16 Berks County municipalities report annual garbage collection fees in 2001 ranging from \$60 to \$195 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 2001 totals \$15.5 billion and represents an increase of \$267.2 million or 1.8 percent over 2000. Assessed valuations rose in 68 of the county's 75 municipalities since last year, they decreased in six, and were unchanged in one—Strausstown Borough. The increases ranged from \$2,400 in Bechtelsville Borough to \$40,196,900 in Amity Township; the largest proportionate increase occurred in Caernarvon Township (12.8 percent). The largest decrease in assessed valuation between 2000 and 2001 was recorded in Reading City (\$40,717,700 or 2.7 percent). (See Exhibit II.)

For the five-year period beginning in 1996, Berks County's assessed valuation rose by \$1.3 billion or 9.5 percent. Assessed valuations grew in 71 of the county's municipalities during this period; they declined in four. The largest dollar increases occurred in the townships of Amity (\$131,936,900), Cumru (\$137,569,400), Exeter (\$155,557,200), Muhlenberg (\$126,181,300), and Spring (\$164,465,300). The largest proportionate increases were recorded in the townships of Amity (41.6 percent), Caernarvon (26.2 percent), Lower Heidelberg (37.9 percent), and Maiden creek (29.8 percent). Decreases in assessed valuations for the five year period occurred in Reading City (75,289,800 or 4.9 percent), the boroughs of Bechtelsville (\$117,600 or 0.4 percent) and Boyertown (\$687,400 or 0.4 percent), and in Marion Township (\$196,300 or 0.3 percent).

The 2001 assessed valuations in Berks County's 30 boroughs range from \$7,021,500 in Lenhartsville to \$867,186,700 in Wyomissing, while the range in the 44 townships is from \$61,722,900 in District to \$1,122,951,000 in Spring. Reading City's 2001 assessed valuation is \$1,457,047,800.

The county's predetermined assessment ratio for 1996, 2000, and 2001 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 100.2 percent in 1996 and 96.1 percent in 1999 (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 was incorporated in 1936 as a statewide, nonprofit, nonpartisan, citizen-supported research organization. It provides critical information, perspective, and policy analysis to the business, civic, and governmental leadership of our communities and our state to support their efforts to make Pennsylvania a better place to live, work, and do business. PEL serves as a catalyst for moving ideas into action by working in partnership with governmental, business, and civic groups to develop consensus and action on public policies, programs, and solutions that will increase the effectiveness and efficiency of state government, improve the economic climate and competitiveness, and raise the quality of life in the state. At the local level PEL engages in a variety of research projects and related activities designed to bring about the sound financing and most cost-effective delivery of necessary public services. PEL's program of professional and unbiased research is made possible by the voluntary tax-deductible memberships of more than 1,000 individuals, businesses, institutions, and associations in Berks County and throughout Pennsylvania.

EXHIBIT I

**Berks County**  
County and Municipal Real Estate Tax Rates and Gross Tax Levies<sup>1/</sup>  
 2001

	2001		Change 2000 to 2001				Change 1996 to 2001			
	Tax Millage	Gross Tax Levy <sup>2/</sup>	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
			Mills	%	\$	%	Mills	%	\$	%
<b>COUNTY:</b>										
Berks	4.385	\$67,830,207	—	—	1,171,502	1.8	—	—	5,870,322	9.5
<b>CITY:</b>										
Reading <sup>HR/</sup>	10.300	14,801,172	—	—	-409,924	-2.7	-0.300	-2.8	-1,357,054	-8.4
<b>BOROUGHES:</b>										
Bally	1.800	92,586	—	—	624	0.7	0.200	12.5	15,888	20.7
Bechtelsville	3.150	104,843	0.55	21.2	18,312	21.2	1.300	70.3	43,051	69.7
Bernville	1.900	57,234	—	—	1,178	2.1	0.600	46.2	19,622	52.2
Birdsboro	1.800	303,637	—	—	9,100	2.5	—	—	36,831	11.0
Boyetown	2.870	456,372	0.16	5.9	25,687	6.0	0.720	33.5	113,012	32.9
Centerport	2.000	17,782	—	—	1,741	10.9	—	—	1,919	12.1
Fleetwood	1.930	308,648	0.50	35.0	81,114	35.6	0.500	35.0	101,416	48.9
Hamburg	3.000	481,885	0.50	20.0	82,940	20.8	1.000	50.0	166,476	52.8
Kenhorst	2.000	228,787	—	—	695	0.3	—	—	3,875	1.7
Kutztown	0.800	129,039	—	—	1,117	0.9	0.400	100.0	66,169	105.2
Laureldale	2.000	272,388	—	—	198	0.1	—	—	7,924	3.0
Leesport	3.720	269,190	—	—	11,457	4.4	2.000	116.3	156,361	138.6
Lenhartsville	1.000	7,022	—	—	225	3.3	—	—	477	7.3
Lyons	1.350	21,923	—	—	1,069	5.1	—	—	935	4.5
Mohnton	2.020	234,426	—	—	6,644	2.9	0.500	32.9	82,916	54.7
Mt. Penn	2.000	182,989	—	—	74	<0.1	—	—	262	0.1
New Morgan	25.500	594,382	—	—	982	0.2	25.500	NA	594,382	NA
Robesonia	2.650	201,785	—	—	2,114	1.1	—	—	8,088	4.2
St. Lawrence	2.360	174,021	—	—	721	0.4	0.840	55.3	70,920	68.8
Shillington	2.350	471,511	—	—	-175	<-0.1	0.750	46.9	152,345	47.7
Shoemakersville	2.500	118,608	—	—	886	0.8	—	—	5,865	5.2
Sinking Spring	2.190	308,745	—	—	6,410	2.1	0.500	29.6	98,759	47.0
Strausstown	1.000	11,603	—	—	—	—	—	—	75	0.7
Topton	2.750	199,216	—	—	2,615	1.3	0.750	37.5	56,498	39.6
Wernersville	3.700	337,101	0.70	23.3	65,537	24.1	1.700	85.0	160,280	90.6
West Lawn	1.750	103,356	—	—	131	0.1	—	—	492	0.5
West Reading	2.800	479,595	0.25	9.8	40,107	9.1	0.300	12.0	68,834	16.8
Womelsdorf	2.500	219,397	—	—	1,344	0.6	0.800	47.1	88,323	67.4
Wyomissing	1.950	1,691,014	—	—	9,658	0.6	0.150	8.3	219,265	14.9
Wyomissing Hills	2.700	407,595	—	—	42	<0.1	0.660	32.4	104,769	34.6
<b>TOWNSHIPS:</b>										
Albany	0.600	48,575	0.10	20.0	8,237	20.4	0.100	20.0	8,215	20.4
Alsace	1.000	162,199	-0.10	-9.1	-8,941	-5.2	—	—	15,045	10.2
Amity	0.550	247,161	—	—	22,108	9.8	0.100	22.2	104,310	73.0
Bern	1.845	629,304	—	—	10,176	1.6	0.440	31.3	206,846	49.0
Bethel	0.500	80,454	—	—	-499	-0.6	0.100	25.0	18,042	28.9
Brecknock	—	—	—	—	—	—	—	—	—	—
Caernarvon	1.882	349,962	—	—	39,593	12.8	—	—	72,630	26.2
Centre	0.310	44,400	—	—	1,257	2.9	—	—	6,391	16.8
Colebrookdale ❖	1.500	367,646	—	—	5,391	1.5	0.300	25.0	87,671	31.3
Cumru ❖	2.700	2,245,356	—	—	20,593	0.9	0.700	35.0	857,268	61.8
District	0.350	21,603	—	—	378	1.8	—	—	50	0.2
Douglass	2.000	296,604	1.15	135.3	171,848	137.7	1.150	135.3	175,095	144.1
Earl	—	—	—	—	—	—	—	—	—	—
Exeter	0.800	831,074	—	—	31,049	3.9	—	—	124,445	17.6
Greenwich	0.600	79,624	—	—	2,768	3.6	—	—	8,694	12.3
Heidelberg	0.600	61,847	0.08	15.4	8,943	16.9	0.160	36.4	20,171	48.4

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**Berks County**  
County and Municipal Real Estate Tax Rates and Gross Tax Levies <sup>1/</sup>  
 2001

	2001		Change 2000 to 2001				Change 1996 to 2001			
	Tax Millage	Gross Tax Levy <sup>2/</sup>	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
			Mills	%	\$	%	Mills	%	\$	%
<b>TOWNSHIPS</b>										
Hereford	0.800	\$ 89,118	—	—	799	0.9	—	—	2,542	2.9
Jefferson	0.180	14,323	—	—	489	3.5	—	—	778	5.7
Longswamp	0.230	45,553	—	—	301	0.7	—	—	1,267	2.9
Lower Alsace	3.570	573,003	1.28	56.1	207,510	56.8	1.284	56.1	209,975	57.8
Lower Heidelberg	0.680	154,313	—	—	9,118	6.3	—	—	42,451	37.9
Maidencreek	1.000	322,328	—	—	13,720	4.4	0.500	100.0	198,171	159.6
Marion	0.700	46,032	—	—	35	0.1	0.100	16.7	6,459	16.3
Maxatawny	2.160	359,574	1.00	86.2	167,572	87.3	1.000	86.2	169,846	89.5
Muhlenberg <sup>3/</sup>	2.000	1,983,595	0.10	5.3	104,964	5.6	0.800	66.7	944,855	91.0
North Heidelberg	0.200	13,313	—	—	350	2.7	—	—	317	2.4
Oley	0.320	51,862	—	—	-23	<-0.1	—	—	173	0.3
Ontelaunee	1.800	248,250	—	—	16,362	7.1	0.500	38.5	85,738	52.8
Penn	0.600	53,556	—	—	1,604	3.1	—	—	4,380	8.9
Perry	0.250	30,323	—	—	-119	-0.4	—	—	783	2.7
Pike	0.870	76,431	—	—	2,085	2.8	0.250	40.3	22,049	40.5
Richmond	0.500	84,232	—	—	754	0.9	—	—	1,826	2.2
Robeson	0.970	303,812	0.17	21.2	56,944	23.1	0.620	177.1	201,141	195.9
Rockland	0.300	50,652	—	—	459	0.9	—	—	5,236	11.5
Ruscombmanor	0.110	20,834	-0.01	-8.3	-897	-4.1	-0.050	-31.3	-4,562	-18.0
South Heidelberg	1.250	327,588	0.25	25.0	78,190	31.4	0.250	25.0	111,759	51.8
Spring	1.000	1,122,951	—	—	37,487	3.5	—	—	164,465	17.2
Tilden	0.420	59,353	—	—	409	0.7	—	—	10,175	20.7
Tulpehocken	1.000	108,911	—	—	2,214	2.1	0.500	100.0	57,227	110.7
Union	0.900	140,745	—	—	2,619	1.9	-0.100	-10.0	-5,409	-3.7
Upper Bern	0.500	35,812	0.02	4.2	2,316	6.9	0.170	51.5	13,418	59.9
Upper Tulpehocken	0.311	19,217	—	—	148	0.8	—	—	800	4.3
Washington	0.990	159,883	—	—	6,775	4.4	—	—	20,659	14.8
Windsor	0.300	28,301	—	—	723	2.6	—	—	3,407	13.7

<sup>❖</sup> First Class Township.

NA = Not Applicable

HR/Home Rule Charter municipality.

- <sup>1/</sup> Tax rates and levies for 1996, 2000, and 2001 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 100.2 percent in 1996 and 96.1 percent in 1999 (the most recent figure available).
- <sup>2/</sup> 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.
- <sup>3/</sup> 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

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**Berks County**  
County and Municipal Assessed Valuations<sup>1/</sup>  
 2001

	2001 Assessed Valuation	Change 2000 to 2001		Change 1996 to 2001	
		\$	%	\$	%
<b>COUNTY</b>					
Berks	\$15,468,690,200	267,161,100	1.8	1,338,727,900	9.5
<b>CITY:</b>					
Reading <sup>HR/</sup>	1,457,047,800	-40,717,700	-2.7	-75,289,800	-4.9
<b>BOROUGHES:</b>					
Bally	51,436,800	346,900	0.7	3,500,700	7.3
Bechtelsville	33,283,500	2,400	<0.1	-117,600	-0.4
Bernville	30,123,300	620,000	2.1	1,190,700	4.1
Birdsboro	168,687,400	4,136,400	2.5	16,741,300	11.0
Boyetown	159,014,700	90,500	0.1	-687,400	-0.4
Centerport	8,890,900	870,600	10.9	959,500	12.1
Fleetwood	159,921,300	806,500	0.5	15,004,100	10.4
Hamburg	160,628,200	1,050,100	0.7	2,923,500	1.9
Kenhorst	114,393,300	347,100	0.3	1,937,500	1.7
Kutztown	161,299,100	1,396,500	0.9	4,123,800	2.6
Laureldale	136,193,900	98,900	0.1	3,962,100	3.0
Leesport	72,362,900	3,079,900	4.4	6,764,900	10.3
Lenhartsville	7,021,500	224,800	3.3	476,300	7.3
Lyons	16,239,300	791,900	5.1	692,300	4.5
Mohnton	116,052,600	3,289,100	2.9	16,375,200	16.4
Mt. Penn	91,494,600	37,300	<0.1	130,900	0.1
New Morgan	23,309,100	38,500	0.2	808,900	3.6
Robesonia	76,145,100	797,400	1.1	3,051,900	4.2
St. Lawrence	73,737,700	305,400	0.4	5,908,200	8.7
Shillington	200,643,000	-74,500	<-0.1	1,164,400	0.6
Shoemakersville	47,443,200	354,300	0.8	2,346,200	5.2
Sinking Spring	140,979,300	2,926,600	2.1	16,727,200	13.5
Strausstown	11,602,700	—	—	74,800	0.6
Topton	72,442,300	950,900	1.3	1,083,200	1.5
Wernersville	91,108,400	587,100	0.6	2,698,100	3.1
West Lawn	59,060,800	75,300	0.1	281,600	0.5
West Reading	171,283,900	-1,064,400	-0.6	6,979,400	4.2
Womelsdorf	87,758,700	537,400	0.6	10,656,300	13.8
Wyomissing	867,186,700	4,952,800	0.6	49,548,400	6.1
Wyomissing Hills	150,961,100	15,600	<0.1	2,517,000	1.7
<b>TOWNSHIPS:</b>					
Albany	80,958,300	281,500	0.3	238,600	0.3
Alsace	162,199,400	6,617,300	4.3	15,045,500	10.2
Amity	449,384,000	40,196,900	9.8	131,936,900	41.6
Bern	341,086,000	5,515,000	1.6	40,404,500	13.4
Bethel	160,907,000	-998,200	-0.6	4,877,700	3.1
Brecknock	223,167,400	6,638,700	3.1	27,461,700	14.0
Caernarvon	185,981,900	21,041,300	12.8	38,598,000	26.2
Centre	143,224,700	4,053,800	2.9	20,613,600	16.8
Colebrookdale ❖	245,097,600	3,594,000	1.5	11,785,500	5.1
Cumru ❖	831,613,500	7,627,200	0.9	137,569,400	19.8
District	61,722,900	1,079,900	1.8	142,600	0.2
Douglass	148,302,000	1,530,400	1.0	5,350,000	3.7
Earl	134,101,000	2,774,000	2.1	8,588,000	6.8
Exeter	1,038,843,000	38,812,200	3.9	155,557,200	17.6
Greenwich	132,707,300	4,613,800	3.6	14,489,900	12.3
Heidelberg	103,078,800	1,340,100	1.3	8,361,700	8.8
Hereford	111,397,800	999,300	0.9	3,178,100	2.9
Jefferson	79,572,600	2,718,000	3.5	4,321,000	5.7
Longswamp	198,056,700	1,309,500	0.7	5,509,700	2.9

EXHIBIT II

**Berks County**  
County and Municipal Assessed Valuations<sup>1/</sup>  
 2001

	2001 Assessed Valuation	Change 2000 to 2001		Change 1996 to 2001	
		\$	%	\$	%
TOWNSHIPS (cont'd):					
Lower Alsace	\$160,509,600	640,600	0.4	1,718,700	1.1
Lower Heidelberg	226,930,800	13,409,100	6.3	62,427,400	37.9
Maidencreek	322,327,700	13,719,900	4.4	74,013,300	29.8
Marion	65,759,300	49,300	0.1	-196,300	-0.3
Maxatawny	166,469,600	950,900	0.6	2,910,600	1.8
Muhlenberg ❖ <sup>2/</sup>	991,797,600	3,044,500	0.3	126,181,300	14.6
North Heidelberg	66,564,900	1,752,000	2.7	1,583,600	2.4
Oley	162,068,100	-71,700	<-0.1	538,700	0.3
Ontelaunee	137,916,500	9,090,000	7.1	12,907,400	10.3
Penn	89,259,700	2,672,400	3.1	7,299,500	8.9
Perry	121,290,200	-476,200	-0.4	3,128,600	2.6
Pike	87,851,300	2,396,500	2.8	138,200	0.2
Richmond	168,463,900	1,508,800	0.9	3,652,600	2.2
Robeson	313,208,100	4,622,900	1.5	19,862,100	6.8
Rockland	168,839,200	1,528,300	0.9	17,452,400	11.5
Ruscombmanor	189,397,300	8,306,800	4.6	30,672,700	19.3
South Heidelberg	262,070,300	12,672,000	5.1	46,241,300	21.4
Spring	1,122,951,000	37,486,700	3.5	164,465,300	17.2
Tilden	141,316,600	974,400	0.7	24,225,800	20.7
Tulpehocken	108,910,900	2,214,100	2.1	5,543,800	5.4
Union	156,383,000	2,909,200	1.9	10,229,300	7.0
Upper Bern	71,624,300	1,840,900	2.6	3,765,000	5.5
Upper Tulpehocken	61,792,400	475,900	0.8	2,572,700	4.3
Washington	161,497,900	6,843,100	4.4	20,868,100	14.8
Windsor	94,335,000	2,407,300	2.6	11,354,200	13.7

❖ First Class Township.

HR/ Home Rule Charter municipality.

<sup>1/</sup> Valuations for 1995, 2000, 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 100.2 percent in 1996 and 96.1 percent in 1999 (the most recent figure available).

<sup>2/</sup> 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.