

CLEAN AND GREEN

Staff Analysis of the Pennsylvania Farmland and Forest Land Assessment Act of 1974

General Assembly of the Commonwealth of Pennsylvania
JOINT STATE GOVERNMENT COMMISSION
108 Finance Building
Harrisburg, Pennsylvania 17120
April 1997

The cover displays a representation of the graceful hemlock (*Tsuga Canadensis* Linnaeus), designated by the act of June 22, 1931 (P.L.661, No. 233) as the official state tree of Pennsylvania. For a brief period in the middle of the 19th century, Pennsylvania was the nation's leading producer of lumber and Williamsport was the center of lumber production and shipping. The virgin forests at that time consisted of vast stands of white pine and hemlock in the mountains surrounding the West Branch of the Susquehanna River. Hemlock trees supplied the raw materials for Pennsylvania's wood chemical factories and booming tannery operations during the latter part of the 19th century. The hemlock remains a boon to both man and beast.

The release of this report should not be construed as an indication that the members of the Executive Committee of the Joint State Government Commission endorse all of the report's findings, recommendations or conclusions.

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The Joint State Government Commission was created by act of July 1, 1937 (P.L.2460, No.459) as amended, as a continuing agency for the development of facts and recommendations on all phases of government for the use of the General Assembly.

JOINT STATE GOVERNMENT COMMISSION, 1997

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April 1997

TO THE MEMBERS OF THE GENERAL ASSEMBLY:

The Joint State Government Commission is pleased to present this report providing an analysis of Pennsylvania's preferential assessment program of agricultural and forest lands as provided by 1974 Act 319, referred to as the Clean and Green Act. This study was prepared pursuant to 1995 Senate Resolution No. 81, introduced by Senator Terry L. Punt and others, adopted in May 1996.

The Commission recognizes with gratitude the assistance of the many persons who assisted the staff in researching this report, including the Pennsylvania Department of Agriculture Bureau of Farmland Preservation, the United States Department of Agriculture, the State Tax Equalization Board, the Pennsylvania Bar Association, the Pennsylvania State University, the Joint Legislative Air and Water Pollution Control and Conservation Committee, the Pennsylvania Farm Bureau, the Assessors' Association of Pennsylvania and the Pennsylvania Federation of Sportsmen's Clubs. We also appreciate the assistance of many legislators who contacted the Commission.

Respectfully submitted,

Roger A. Madigan
Chairman



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EXECUTIVE SUMMARY

This report is a comprehensive analysis of the program established by the Pennsylvania Forest and Farm Land Assessment Act of 1974, prepared pursuant to 1995 Senate Resolution No. 81. Commonly referred to as the Clean and Green Act, this legislation encourages the owners of farmland and forest land to continue in such use by offering qualifying owners use assessments for real property taxation, subject to roll-back taxes upon a change to a non-conforming use. A more detailed account of the Act's provisions is supplied in the report.

Clean and Green legislation was enacted primarily to encourage landowners to keep land in open space uses in the face of development pressure and to provide such landowners with relief from the real property tax, which falls especially heavily upon them. Preferential assessment is one of several policies that encourage open space land preservation, but no policy has been conclusively demonstrated to retard the conversion of open space land. Since the enactment of Clean and Green, Pennsylvania has continued to lose farm acreage, although at a decreasing rate, and forest acreage has stabilized.

Despite the reservations of economists and other academic commentators, all of the states have adopted some form of farmland preservation legislation. Such programs retain broad public support and generate little opposition, perhaps because they alleviate perceived inequities of the real property tax as applied to open space landowners.

The Clean and Green program shifts a portion of the burden of real estate taxes from open space landowners to other taxpayers. The effect of the program throughout the state is to lower assessment values about 1.9 percent. However the impact on certain counties, municipalities and school districts is much greater; in some localities more than 20 percent of the property tax burden is shifted by the program. Some of the more heavily impacted local taxing authorities have moved from real property taxes to other taxes to minimize this effect.

The program is administered by the county assessors under regulatory direction from the Department of Agriculture. Frequent complaints by observers of the program are that administration is not uniform among the counties, that the Act assists owners who do not afford the public benefits contemplated and that the Act is unclear about eligibility, separations, split-offs and other key issues.

RECOMMENDATIONS

The staff of the Joint State Government Commission recommends that the General Assembly adopt the following measures to improve the Clean and Green Act:

1. Await the Department of Agriculture's regulations that are expected to be promulgated in connection with the Governor's regulatory review. After these regulations are issued, the General Assembly should examine them to determine what amendments to the Act are necessary. The department may wish to address the issues set forth in this report, particularly the lack of uniformity of administration by the counties.

2. Expand the regulatory authority of the department to permit it to issue binding interpretations of the Act.

3. Strengthen the department's ability to collect data from the county assessors or assign the duty of collecting the data to the State Tax Equalization Board.

4. Limit the amount county assessors may charge landowners to apply for the program.

5. Increase the income eligibility limit from \$2,000 to \$6,000 in order to reflect price inflation since 1974.

6. Make the two-acre maximum annual split-off acreage subject to applicable minimum lot size requirements under local zoning.

7. Forbid county assessors from excluding more than the actual curtilage of farm residences from the acreage assessed under the Act.

8. Consider establishing a subvention program to make up for tax revenues lost to counties and local governments that are heavily affected by preferential assessments.

INTRODUCTION

This report is presented pursuant to 1995 Senate Resolution No. 81 (Printer's No. 2003),¹ which directed the Joint State Government Commission to conduct a comprehensive study of the uniformity and fairness of the clean and green program as established and administered in Pennsylvania. The resolution identified specific areas of concern, including unfairly high assessments, the designation of property eligible for the program, calculation of roll-back taxes, the applicability of roll-back taxes upon conveyance or descent, and the distinctions regarding lands designated as agricultural reserve and lands designated as forest reserve. The Commission was directed to make a careful study of these issues and to do a comprehensive analysis of the clean and green program in order to determine the desirability and nature of administrative or legislative relief, and to report its findings and recommendations to the General Assembly.

¹This resolution was introduced by Senator Terry L. Punt, et al. on November 14, 1995, and adopted in its final form by the Senate on May 14, 1996, and by the House of Representatives on May 21, 1996.

THE CLEAN AND GREEN PROGRAM

The act of December 19, 1974 (P.L.973, No.319) 72 P.S. §5490.1 et seq., formally known as the Pennsylvania Farmland and Forest Land Assessment Act of 1974,² but more commonly known as the Clean and Green Act, establishes a program of use value assessment for three classes of land: agricultural use, agricultural reserve and forest reserve. For land to qualify under agricultural use, the land must be devoted to the purpose of producing an agricultural commodity for three years prior to enrollment or must qualify under a Federal soil conservation program; it must also be at least ten contiguous acres in area or have an anticipated yearly gross income of \$2,000.³ For land to qualify as agricultural reserve, it must consist of at least ten acres of non-commercial open space land that is used for outdoor recreation or the enjoyment of scenic or natural beauty and open to the public for such use free of charge.⁴ Forest reserve must be at least ten acres in area, stocked by forest trees of any size and capable of producing timber or other wood products; the Department of Agriculture (department) has interpreted the third requirement as mandating that the land be capable of producing at least 25 cubic feet per acre of annual growth.⁵ The contiguous tract of land for which application is made must be not less than the entire contiguous area used by the owner for agricultural or forest reserve purposes.⁶

The Act is administered by the county assessors under regulations promulgated by the department. The department claims only an advisory role in administering the act and disclaims the authority to administer its regulations.⁷ Application for admission into the program is made to the county assessors upon a uniform application form prescribed by the department. The application includes a promise by the landowner to give

²Cited hereinafter as “the Clean and Green Act” or “the Act.” Unless otherwise indicated, section references refer to sections of the Act.

³Act, §§ 2 and 3, 72 P.S. §§ 5490.2 and 5490.3.

⁴Act, § 2, 72 P.S. § 5490.2.

⁵Act, § 2, 72 P.S. § 5490.2; 7 Pa. Code §137.10(a).

⁶Act, § 3(a)(4), 72 P.S. § 5490.3(a)(4).

⁷7 Pa. Code §§137.2 and 137.3.

the county assessor 30 days notice of any proposed change in use, split-off or conveyance of the land. Preferential assessment is automatically renewed until a change in land use takes place. The landowner is permitted to change his use from one eligible use to another.⁸

The owner's incentive for entering the program is that the property is assessed based on use value rather than fair market value. Fair market value means the price a property will bring in the open market for its highest and best use, where there is a willing seller and a willing buyer, neither of whom is compelled to enter the transaction. Use value means the value land has when it is devoted to its present use, based on ability to produce an agricultural commodity.⁹ Under use value, any value the parcel may have as developable property is ignored, and the land is assessed solely in terms of its value for agricultural use, agricultural reserve or forest reserve, as applicable.

The county assessor has the duty of calculating the assessment, based on the available evidence of the capability of the soils for the particular use and of the capability of the parcel when it is devoted to the particular use. For determining the capability of the soil, the county assessor is directed to consider the soil surveys performed by the Pennsylvania State University, the National Cooperative Soil Survey and the United States Census of Agricultural Categories of Land Use Classes. The capability of the land is quantified by such factors as average annual net return discounted at an appropriate interest rate.¹⁰ Using these factors, the department's Bureau of Farmland Protection compiles a valuation by county and soil class for agricultural land. The bureau also determines statewide forest land assessments in three classes, each differentiated into two forest types—oak and northern hardwoods. For the use values by county and soil class applicable to farmland and forest land see Appendix Table 1.

If a property owner converts the use of the land to any use other than those prescribed by the Act, or conveys the land in such a way as to create a parcel that fails to qualify for the program, he is subject to roll-back taxes. These are calculated as the difference between the tax that would have been assessed at market value and the tax that was assessed at use value over the preceding seven years or the length of time the land was assessed

⁸7 Pa. Code § 137.11.

⁹7 Pa. Code § 137.61(b).

¹⁰7 Pa. Code § 137.62.

under the program, whichever is less. Simple interest is added at 6 percent per annum.¹¹ Roll-back taxes apply to the entire parcel that was assessed under the Act, regardless of the extent of the change of use. Thus, if the owner of a 50-acre parcel under clean and green conveys five acres and the grantee builds a residence or store on the property, the entire 50 acres will be assessed roll-back taxes. The owner who changes the land to an ineligible use is liable for the roll-back taxes, including those applicable to the land he does not own. In the example given, the owner of the five-acre tract may be liable for roll-back taxes on all 50 acres. Unpaid roll-back taxes are due on the date of the change of use and are a lien upon the property, collectible in the same manner as other real estate tax liens.¹²

A landowner may separate an enrolled tract into two or more parcels and retain the benefits of the program if each of the parcels separately qualifies for the program. An advantage of separation is that an owner may convert a parcel to an ineligible use and be subject to roll-back taxes on that parcel only, not on the entire tract; however, this provision only applies if the ineligible use commences seven years or more after the separation.¹³ Where separation occurs because of the death of the landowner and the descent of the land to Class A beneficiaries, and any of the latter changes to an ineligible use, roll-back taxes apply to those parcels only, not to those that remain in eligible uses.¹⁴

“Split-offs” constitute another exception to the general rules regarding roll-back taxes. Under this procedure, an owner may split-off land from his clean and green tract without incurring roll-back taxes. However, the split-off may not exceed two acres annually and may be used only for residential, agriculture or forest reserve use. The owner of the original tract may protect his preferential assessment against other uses of a split-off parcel by a transferee by filing an injunction. The total split-off from any parcel may not exceed ten acres or ten percent of the total acreage of the parcel, whichever

¹¹Act, §§ 2 and 8, 72 P.S. §§ 5490.2 and 5490.8; 7 Pa. Code §§ 137.53 and 137.54.

¹²Act, § 8(b), 72 P.S. § 5490.8(b).

¹³Act, § 6(c), 72 P.S. § 5490.6(c); 7 Pa. Code § 137.43.

¹⁴Act, § 6(d), 72 P.S. § 5490.6(d); 7 Pa. Code § 137.45. Class A beneficiaries are those exempt or eligible for reduced inheritance tax rates under § 2116(a)(1) and (1.1) of the Tax Reform Code of 1971, 72 P.S. § 9116(a)(1) and (1.1). They include the spouse and lineal ancestors and descendants of the deceased.

is less.¹⁵ If the split-off parcel is used for a residence, the person to whom the property is conveyed must occupy that residence.¹⁶

¹⁵Act § 6(a) and (b), 72 P. S. § 5490.6(a) and (b); 7 Pa. Code § 137.44.

¹⁶Act § 6(b), 72 P.S. § 5490.6(b); 7 Pa. Code §§ 137.44(2) and 137.55(3)(ii).

LEGISLATIVE HISTORY AND INTENT

In 1971 the Joint State Government Commission was directed to study the assessment laws as they relate to agricultural land, considering the use of the land, the earning power of the land and the December 1969 Report of the Governor's Committee for the Preservation of Agricultural Land.¹⁷ A legislative task force of 18 Senators and Representatives was appointed, chaired by Representative Paul J. Yahner. The experience of other states was researched, testimony was received and public hearings were held. In the meantime, House Bill 1115 (Printer's No. 1240) was introduced on June 2, 1971. The bill would have authorized preferential assessment for agricultural and agricultural reserve land with an area of at least five acres. Roll-back taxes plus compound interest of five percent annually would have been collected for separation, split-off or changing the use without following the withdrawal procedures. However, this bill died in committee because the required constitutional amendment, authorizing an exception to uniformity of taxation, had not yet been adopted.

That amendment is presently article VIII, § 2(b)(i), ratified by the electors on May 15, 1973, which permits the General Assembly to “[e]stablish standards and qualifications for private forest reserves, agricultural reserves, and land actively devoted to agricultural use, and make special provision for the taxation thereof”¹⁸ Two weeks after the amendment was ratified, 1973 House Bill 1056, sponsored by 21 members, was introduced in the House of Representatives. The eighth version of this bill became the Clean and Green Act, signed into law and effective immediately on December 19, 1974. The legislative history, the floor debate, amendments enacted since initial passage of the act, court

¹⁷1970 House Resolution No. 254, as modified by the executive committee of the commission on May 4, 1971.

¹⁸This constitutional amendment incorporated a provision permitting special provisions for taxation of forest reserves that was approved by the electorate on November 4, 1958, as an amendment to article IX, § 1 of the Pennsylvania Constitution of 1874.

decisions and regulations promulgated by the department shed light on the legislative intent of the Act.

Legislative History and Debate

House Bill 1056 was introduced on May 30, 1973. The first version of the bill, Printer's No. 1261, declared that preservation of prime agricultural land was necessary to conserve the State's economic resources and assure food supplies for future residents of the State and the nation. It required ten-year contracts between counties and landowners for the preferential assessment of agricultural or agricultural reserve use land.

The bill was completely revised by the Committee on Agriculture and Dairy Industries, which reported out the second version on March 25, 1974. This version (Printer's No. 2775) allowed the preferential assessment of land of at least five acres devoted to agricultural or agricultural reserve use and land of at least ten acres devoted to forest reserve use without a contract requirement. Separation or split-off of land for a non-preferred use subjected the separated land to roll-back taxes. The retained land was not subject to roll-back as long as it continued to qualify. Roll-back taxes were calculated for the last five years of preferential assessment, and interest was charged at a rate derived from averaging the maximum monthly lawful rates for residential mortgages.

Printer's No. 2888 deleted the five-acre requirement and provided new eligibility requirements: for agricultural use, the land was required to have been in agricultural use for the preceding three years and consist of at least ten acres or have a yearly gross income of \$1000; for agricultural reserve or forest reserve, the land was required to be at least ten acres in area. Retained land separated or split-off for non-preferred use was made subject to roll-back taxes. A provision was added allowing the transfer of up to two acres to a member of the owner's immediate family for the construction of a dwelling to be occupied by that family member. The roll-back period was increased from five years to ten years, and counties having Act 515 covenants¹⁹ were permitted to renegotiate the agreements to conform to this act.

¹⁹Act of January 13, 1966 (1965 P.L.1292, No.515), 16 P.S. § 11941 et seq. For a summary of this legislation, see pp. 18-19 of this report.

Printer's No. 2973 increased the yearly gross income amount for agricultural use land from \$1000 to \$2000, and gave the option of renegotiating Act 515 covenants to the landowner, rather than the county.

Printer's No. 3017 provided that roll-back taxes would not be assessed where a separation occurred through condemnation. It also allowed a split-off of up to ten acres annually without subjecting the remaining land to roll-back if it continued to meet the Act's requirements. The separated land was subject to roll-back taxes. The interest rate on roll-back taxes was set at six percent per year.

Printer's No. 3640 deleted the section allowing an annual split-off of ten acres and added a section directing the secretary of agriculture to promulgate rules and regulations.

Printer's No. 3849 deleted all references to agricultural reserve and amended language so that the annual two-acre transfer for a residence could be made to any person, not just a family member. A total limit for these transfers was set at ten percent of the entire tract. The roll-back period was reduced from ten years to five years.

The final version, Printer's No. 3860, restored the agricultural reserve provisions and set the total limitation on two-acre transfers at the lesser of ten acres or ten percent of the entire preferentially assessed tract.

The Legislative Journals of the House and Senate contain remarks by members regarding the purposes of the bill, including:

1. Protecting individuals who want to farm in land areas of high market value. (Representative A. Carville Foster, bill sponsor)²⁰
2. Preserving lands for the production of food and fiber. (Representative Galen E. Dreibelbis, bill sponsor)²¹
3. Preserving green open areas. (Representative Richard A. McClatchy)²²

²⁰*Legislative Journal—House*, 4341 (1974).

²¹*Ibid.*

²²*Ibid.*, 4345.

4. Preserving open spaces in agriculture, horticulture and forest land for all future generations of Pennsylvania by not evicting farmers with high real estate taxes. (Senator William J. Moore)²³

5. Encouraging and helping farmers to stay in the farming business by allowing them to pay taxes based on agricultural use. (Senator Joseph S. Ammerman)²⁴

6. Keeping our land clean and green, and stopping the flow of farmers off of farms. (Senator Michael O'Pake)²⁵

7. Inducing farmers to keep their land in agricultural uses and thwarting the development of rural areas where land is greatly needed for the production of food. (Senator W. Thomas Andrews)²⁶

Amendments to the Act

The Act has been amended six times since its enactment. The recorded legislative debate on these amendments does not specifically address legislative intent.

In 1976, the Act was amended to provide that the State Tax Equalization Board's certification of market value reflect the individual school district market value decrease as it relates to agricultural land, thereby allowing the public school aid ratio to reflect the assessment reductions due to the Act.²⁷

Several provisions of the Act were amended in 1980. First, definitions were added for "roll-back tax," "separation" and "split-off." Provisions were added clarifying the difference between split-offs, separations and transfers. Second, the county boards for assessment appeals were required to record approved applications for preferential assessment with the recorder of deeds. Finally, roll-back taxes were limited to tracts where a change in use

²³*Legislative Journal—Senate*, 2369 (1974).

²⁴*Ibid.*, 2378.

²⁵*Ibid.*

²⁶*Ibid.*, 2384.

²⁷Act of May 21, 1976 (P.L.143, No.68), amending § 5(c).

takes place where inherited land is separated among Class A beneficiaries, as these are defined by the inheritance tax statutes.²⁸

A provision was added to the Act in 1983 to allow a landowner to apply up to two acres of his preferentially assessed land to commercial sales of agriculturally related products and activities, provided the commercial activity is owned and operated by the landowner. Such action would subject only the land used for commercial activity to roll-back taxes.²⁹

In 1984 section 4(d) was amended to require that breaches of preferential assessments be recorded and that recording fees be charged for all documents recorded pursuant to the Act.³⁰

Language was added to the Act in 1994 to allow taxing bodies to forgo collections of roll-back taxes where use was abandoned for the purpose of donating land to certain donees, including school districts and municipalities. The amendment also allowed the transfer of land to a non-profit corporation for a cemetery, if at least ten acres are retained in preferential use, without subjecting any of the land to roll-back taxes.³¹

Most recently, the Act was amended to permit landowners to lease preferentially assessed land to be used for wireless or cellular telecommunication without triggering roll-back taxes.³²

Court Decisions

In *Boundary Drive Associates v. Shrewsbury Township Board of Supervisors*,³³ which upheld the constitutionality of a zoning ordinance designed to preserve agricultural land, the Pennsylvania Supreme Court mentioned the Act as one of “a variety of measures designed to protect

²⁸Act of March 24, 1980 (P.L. 45, No.15), amending §§ 2, 6 and 8. “Class A beneficiaries” is a term that was used in the former Inheritance and Estate Tax Act of 1961, act of June 15, 1961 (P.L.373, No.207). The term includes the grandmother, grandfather, father, mother, husband, wife, lineal descendants and the spouse of any child.

²⁹Act of May 13, 1983 (P.L. 9, No.4), adding § 8(d).

³⁰Act of May 9, 1984 (P.L. 234, No.51), amending § 4(d).

³¹Act of December 12, 1994 (P.L. 942, No.133), amending § 8(b) and adding § 8 (e).

³²Act of May 31, 1996 (P.L.334, No.51), amending § 6.

³³507 Pa. 481, 491 A.2d 86, 90 (1985).

farmland, in particular, and the agriculture industry, generally.” The Commonwealth Court has stated that the purpose of the Act is to “permit[] the qualifying land located in an area subject to developmental pressure to be assessed at its present *use* value and thus present[] an incentive to preserve such land in its current state.”³⁴ Citing *Boundary Drive Associates*, the Dauphin County Court of Common Pleas stated that preferential assessment under the Act “attempts to ensure that the real estate taxation system does not precipitate the development” of agricultural and forest reserve lands.³⁵

Regulations

The department declares the legislative intent of the Act as follows:

The intent of the act is to protect the landowner from being forced to go out of agriculture or sell part of the land, in order to pay unusually high taxes. In addition to the tax benefit, the landowner as well as his neighbors benefit by having the land kept in agricultural use rather than developed.³⁶

³⁴*Hess v. Montgomery County Board of Assessment Appeals*, 75 Pa.Comm. 69, 461 A.2d 333, 334 n.5 (1983) (upholding the constitutionality of the Act’s 10-acre requirement for forest reserve land); *McLoughlin v. Bradford County Board of Assessment*, 130 Pa.Comm. 409, 568 A.2d 721, 722 (1989) (holding that landowner’s use of two acres of his property for a riding school did not disqualify him from preferential assessment).

³⁵*Cassel v. Dauphin County Board of Assessment Appeals*, No.155-1986, slip op. at 6 (June 10, 1991) (holding that the county’s 1985 reassessment violated the Act).

³⁶7 Pa. Code § 137.5.

OTHER LAND USE PRESERVATION PROGRAMS

The clean and green program is only one of several programs adopted by Pennsylvania and other states to encourage farm owners and other open space landowners to retain open space uses. Differential assessment programs can be divided into two types, namely pure preferential assessment and deferred taxation. Pure preferential assessment simply grants a lower assessment to open space uses without any penalty for conversion to another land use. Because Pennsylvania's program requires roll-back taxes to be paid upon conversion, it is classified as a deferred taxation program. The purpose of roll-back taxes is twofold: to recapture some of the lost tax revenue resulting from the program and to deter owners from converting their land to ineligible uses.³⁷ All 50 states have some kind of differential assessment program; of these, 25 use deferred taxation.³⁸

Under a voluntary restrictive agreement program, as used in four states, the owner receives a use assessment in return for executing an agreement to restrict his use for a term of years. Roll-back taxes are charged upon withdrawal from the program. Unlike a deferred taxation program, withdrawal from the program is not at the election of the owner, but must be approved by the local government, the state government, or both.³⁹ On the basis of limited experience with the program of this type in California, it has been observed that only farmers who are certain they will continue in farming are willing to tie up their land by making such agreements; the

³⁷John C. Keene, "Differential Assessment and the Preservation of Open Space," 14 Urban Law Annual 11, 36 (1977).

³⁸National Conference of State Legislatures (NCSL), "State Policies Governing the Preferential Taxation of Agricultural Lands, 1991."

³⁹Richard W. Dunford, "A Survey of Property Tax Relief Programs for the Retention of Agricultural and Open Space Lands," 15 Gonzaga Law Review 675, 684-87 (1980).

program is therefore not very useful in areas where strong development pressure exists.⁴⁰

Agricultural Area Security programs permit farmers to create an agricultural area of a specified size and give this area protection from certain state and local government actions. This program is represented in Pennsylvania by the act of June 31, 1981 (P.L.128, No. 43), known as the Agricultural Area Security Law; 3 P.S. § 901 et seq. In return for creating an agricultural security area of at least 250 acres, farmers are afforded the benefit of a requirement that agencies amend regulations to facilitate farm operations of participating owners, a requirement that eminent domain proceedings against these areas be approved by a statewide Agricultural Lands Condemnation Board, and a county-administered development easement purchase program.⁴¹ One commentator observes that the procedures to create the agricultural security area can take from six months to a year to complete, in return for which the farmers are granted “only minimal substantive benefits.” The eminent domain protection is substantial, but is not in itself enough to encourage broad participation in the program. The easement purchase provisions are too expensive for the counties to implement without state aid.⁴²

Closely related to clean and green is a program that permits use assessment in return for the owner’s covenant with the county to restrict the use of his land. Under the act of January 13, 1966 (1965 P.L.1292, No.515); 16 P.S. § 11941 et seq., counties are authorized to enter into five year covenants with landowners, under which the owner agrees to maintain the property in an open space use, which may include farmland, forest land or water supply land; in return, the county must assess the land based on its uses as so restricted. The covenant extends for a period of five years and is automatically renewed unless the owner or the county terminates it. Only land designated as open space land under the county or municipality plan is eligible for the Act 515 program, and the only ground on which the county can terminate a covenant is that the land has been withdrawn from open

⁴⁰Keene, 36–37.

⁴¹Christopher P. Markley, “Agricultural Land Preservation: Can Pennsylvania Save the Family Farm?” note, 87 Dickinson Law Review 595, 611–615 (1983). The Agricultural Area Security Law also contains protections from adverse ordinances and from nuisance suits, but substantially similar protections were extended to all farmers by the act of June 10, 1982 (P.L.454, No.133), 3 P.S. §§ 953 and 954. Cf. Agricultural Area Security Law, § 11, 3 P.S. § 911.

⁴²Markley, 609–615.

space use under the plan. This program only goes into effect if the county adopts it, and only five counties have chosen to do so.⁴³ If the landowner breaches the covenant by converting the land to non-permitted uses, he is liable for the difference between the taxes he would have paid and the taxes paid under use assessment from the date of the breach or five years, whichever is shorter, with interest at five percent. Counties may renegotiate with landowners that are under an Act 515 covenant to conform the terms of the covenant with the clean and green program.⁴⁴

Some states have initiated programs to conserve open space by purchasing development rights from landowners. However, these programs have been largely unsuccessful, mainly because they are expensive. The Agricultural Area Security Law includes a development easement purchase program that enables counties to purchase such easements in the designated agricultural areas. Most recently, the primary easement purchase program has been the \$100,000,000 bond program established by the act of July 13, 1987 (P.L. 299, No. 54). This program is administered by the department's Bureau of Farmland Protection. To date, the bureau has purchased perpetual development easements on 91,600 acres in 37 counties, at an average cost of about \$2,000 per acre. The money from the bond issue has been expended or allocated, but the program continues to be funded by the transfer of the yield from 2¢ per pack of the cigarette tax to the Agriculture Conservation Easement Purchase Fund.⁴⁵ The county assessor of Bucks County has estimated the cost of development easements in that county at \$6,000 per acre.⁴⁶

The 1995-96 session of Pennsylvania's General Assembly saw an attempt to coordinate the preservation efforts of the Clean and Green Act with those of the Agricultural Area Security Law. Under 1995 House Bill 2240 (Printer's No. 3413), interest collected on roll-back taxes under clean and green would be designated for use in purchasing agricultural conservation easements under the Agricultural Area Security Law. Priority would be given to the purchase of conservation easements within the municipality where the land subject to the roll-back taxes was located. The

⁴³These counties are Bucks, Chester, Lehigh, Montgomery and Northampton. Bucks County is attempting to phase out this program and expand clean and green participation under section 10 of the Act.

⁴⁴Act, § 10, 72 P.S. § 5490.10.

⁴⁵Act of August 4, 1991 (P.L. 97, No.22), 72 P.S. § 8296. In fiscal year 1995-96, \$22,250,000 in cigarette tax revenues was transferred into the Fund.

⁴⁶Richard Brosius, meeting with staff, October 23, 1996.

bill also would have allowed for the transfer, without roll-back, of land to a non-profit corporation for use as a trail open to the public without charge.

Perhaps the most prevalent public strategy for preserving open space uses is through zoning. Agricultural zoning may be of two types. Exclusive zoning prohibits any other type of development on the property. More common are non-exclusive ordinances, which are designed to render other uses more or less impracticable. Non-exclusive ordinances are of three types: large minimum lot size, fixed area-based allocation and sliding scale area-based allocation. The minimum lot size regulations simply set a large minimum lot area, typically ten acres or more. Fixed area-based allocations require that a lot may contain one dwelling unit for a given area, e.g. one unit per 20 acres. Sliding scale allocations also restrict the number of dwellings based on the lot size, but the ratio of dwellings permitted to acreage decreases as the size of the lot increases.⁴⁷ This type of ordinance is common because it is accepted by owners and stands up well against legal challenges based on exclusionary zoning.⁴⁸ The advantages of zoning over other kinds of preservation measures are that zoning is mandatory; is less expensive to the local government than the purchase of development rights; has enjoyed public acceptance; and is integrated into a comprehensive plan, thereby reducing the harsh economic impact on particular farmers.⁴⁹ In most states, agricultural zoning is planned at the county level, but California, Hawaii, Oregon and Vermont have integrated farmland preservation with the statewide comprehensive plan.⁵⁰

An innovative plan to encourage farm preservation called circuit breaker tax rebates, has been adopted by Michigan and Wisconsin. Under this program, eligible landowners receive a rebate on their state income tax for real property taxes in excess of a stipulated percentage of household income. By its terms the program excludes speculators and non-farm owners, although high income farmers do not benefit. This program is easy to administer, and consistency of administration is assured because it is centrally performed by the state.⁵¹ A detailed study of Michigan's rebate program concluded that it was successful in attracting high quality farmland

⁴⁷Markley, 617–19; Rosadele Kauffman, "Agricultural Zoning in Pennsylvania: Will Growth Pressure Prevail?" note, 91 Dickinson Law Review 289, 296–99 (1986).

⁴⁸Kauffman, 325–26.

⁴⁹Markley, 626–27.

⁵⁰Myrl L. Duncan, "Agriculture as a Resource: Statewide Land Use Programs for the Preservation of Farming," 14 Ecology Law Quarterly 401, 405 (1987).

⁵¹Dunford, 684.

in areas where there was little pressure for development; however, measured in terms of farmland and open space actually protected from development, the benefit of Michigan's tax expenditure is likely low.⁵²

⁵²Sandra A. Hoffman, "Farmland and Open Space Preservation in Michigan: An Empirical Analysis," note, 19 *Journal of Law Reform* 1107, 1151-61 (1986).

PRESERVATION OF OPEN SPACE

Every state in the union has adopted a policy acknowledging the importance of preserving farmland and forest land.⁵³ In recognition of this policy, the federal government in 1981 enacted the Farmland Protection Policy Act,⁵⁴ designed to "minimize the extent to which Federal programs contribute to the unnecessary and irreversible conversion of farmland to non-agricultural uses"⁵⁵ This chapter presents some of the reasons analysts have given for preserving farmland and discusses the conversion process.

Necessity of Preserving Open Space

Probably the main reason for preserving farmland and forests is the essential role land plays in meeting the ever-increasing domestic demand for food, fiber and forest products.⁵⁶ Global demand for these products also continues to rise, and much of the world purchases agricultural produce from the United States.⁵⁷ In 1995, these products comprised about 7 percent of all of the country's exports,⁵⁸ and maintaining the ability to meet these export demands is favorable to the nation's balance of trade.⁵⁹ With population

⁵³See p. 17.

⁵⁴7 U.S.C.A. § 4201 to 4210 (West 1988 and Supp. 1996).

⁵⁵7 U.S.C.A. § 4201(b).

⁵⁶See, e.g., Myrl E. Duncan, "Toward a Theory of Broad-based Planning for the Preservation of Agricultural Land," 24 *Natural Resources Journal* 61, 64-65 (1984).

⁵⁷Robert E. Coughlin and John C. Keene, *The Protection of Farmland: A Reference Guidebook for State and Local Governments*, National Agricultural Lands Survey, [1981].

⁵⁸United States Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, January 1997, Vol.77, No.1, Table F.1, p.D-55.

⁵⁹Dunford, 676.

growth, demand may also increase for crops used by industries for such purposes as producing rubber, gasohol and industrial lubricants.⁶⁰

Average annual per-acre yield increases have declined from 2.7 percent for the period 1948 through 1972 to 1.8 percent for the period 1972 through 1994,⁶¹ possibly indicating that more land may be required to meet increasing demand.⁶² The reserve lands that might be activated are of poorer quality than those currently in production and would require the application of more chemicals to achieve the same yields.⁶³ Protecting currently productive farmland from the virtually irreversible process of conversion to non-agricultural uses helps keep agricultural products from becoming more expensive in the face of increasing demand.⁶⁴ The uncertain future cost and availability of the water and energy needed to improve poorer quality lands for farming may also require the preservation of existing productive lands.⁶⁵

Preservation of open space is important to sectors of society other than agriculture. Open spaces and scenic areas benefit the State's tourism industry, historic preservation interests and environmental interests.⁶⁶ General public welfare is enhanced by the aesthetic values of farmland, open space and forests and their ability to cleanse the air and absorb flood waters.⁶⁷

Refraining from developing farm and open space land may save local governments money. The cost of supplying public services for scattered, unplanned development is high compared to doing so for planned, orderly

⁶⁰Arthur C. Nelson, "Economic Critique of U.S. Prime Farmland Preservation Policies," 6 *Journal of Rural Studies*, 120 (1990).

⁶¹Council of Economic Advisors, *Economic Report of the President, 1997*, Tables B-97 and B-98.

⁶²In contrast to output per acre growth rates, the annual growth rate in farm output per unit of total factor input has increased from 1.6 percent during the 1948-72 period to 2.5 percent over the 1973-94 period.

⁶³Markley, 598.

⁶⁴*Ibid.*, 599.

⁶⁵Dunford, 676.

⁶⁶Vivian Quinn, "Preserving Farmland with Conservation Easements: Public Benefit or Burden?" 1992/1993 *Annual Survey of American Law* 235, 255 and 265 (1994).

⁶⁷Nelson, 121; Governor's Committee for the Preservation of Agricultural Land, "Final Report with Recommendations to Governor Raymond P. Shafer," 6 (1969).

development.⁶⁸ A study of three Pennsylvania townships, using 1990 data, indicates that property taxes paid on farm and open space land are generally greater than the costs of services provided to the landowner. The study concludes that developing farm and open land converts a net contributor to a net drain on local governments and school districts.⁶⁹

Factors Determining Conversion of Open Space Land

Conversion of open space land is caused by various factors on both the supply and demand sides of the land use market.⁷⁰ On the demand side, as more people seek residential building sites, demand for land rises. The characteristics that make land suitable for agricultural production also make it desirable for construction. Relatively large, level and open parcels with good drainage make up both prime farmland and prime building lots.⁷¹

The dispersion of population growth away from cities into more rural areas also contributes to the conversion of open land. Development scattered through agricultural areas tends to spawn more development. As new residents demand and receive public services, such as improved roads or a sewer system, even more people move to the area.⁷² With increased population, the demand for land for the business construction burgeons.⁷³

Various factors on the supply side affect whether farmland will be sold for conversion. One study revealed a change in ownership patterns of farms from local to non-local ownership, and from farmer-owners to tenant-farmers. Each change in this direction tends to increase the chance that the land will be sold for conversion.⁷⁴ Economic factors which effect the decision to sell farmland include the price offered and poor profitability of the farm. Profitability may be low due to low prices received for farm output, low yield, high labor costs or burdensome taxes.⁷⁵

⁶⁸Dunford, 676.

⁶⁹Timothy W. Kelsey, "Local Taxbases and Change: The Fiscal Impacts of Alternative Land Uses," Penn State College of Agricultural Sciences, Extension Circular No.413, 8-11 (1994).

⁷⁰Keene, 40.

⁷¹Julian Conrad Juergensmeyer, "Farmland Preservation: A Vital Agricultural Law Issue for the 1980's," 21 Washburn Law Journal 443, 443 (1982).

⁷²Coughlin and Keene, 34.

⁷³See Keene, 40.

⁷⁴Coughlin and Keene, 34.

⁷⁵Keene, 41.

The spillover effects of urban sprawl may lead farmers to sell their land for conversion. As demand for building sites increases, land prices increase, which may trigger a rise in property tax assessments. As population grows, public service expenditures increase, and taxes may rise to meet the demand for public services. Farmers may suffer damage or theft of crops or machinery, harassment of livestock and interference with farm equipment caused by increased traffic. New residents may complain about the dust, noise, odors and chemicals that are part of farming.⁷⁶ The power of eminent domain may be used to take farmland for public purposes.⁷⁷ As more farmland is converted, remaining farmers become convinced that development is inevitable.⁷⁸ They begin to sell a few tracts and forgo investments or improvements. Production may decrease, causing a drop in farm income.⁷⁹ Also, as farmland is developed, agricultural support industries may close down.⁸⁰ These factors, referred to in the literature as the “impermanence syndrome,” may induce farmers to sell their land for conversion.

Life cycle factors influence sale decisions. If a farmer is nearing retirement age and can find no one to continue the farming operation, he may sell his farm for development. When a farmer dies, his family may be forced to sell the farm to pay estate and inheritance taxes.⁸¹

Few data are available regarding the actual reasons for particular sales of farmland. In a study of 40 farmland sales in New Jersey from 1966 to 1970, more respondents listed high taxes than any other factor as the reason for the sale.⁸² A 1974 study of sales in Baltimore County, Maryland, revealed death or retirement to be the most important motivating factor, causing 42 percent of the sales.⁸³

Effectiveness of Preferential Assessment in Preserving Open Space

⁷⁶E.g., Coughlin and Keene, 34.

⁷⁷Nelson, 123.

⁷⁸Coughlin and Keene, 35.

⁷⁹Nelson, 123.

⁸⁰James B. Wadley, “Small Farms: The USDA, Rural Communities and Urban Pressures,” 21 Washburn Law Journal 478, 492 (1982).

⁸¹Keene, 41.

⁸²Ibid., 42.

⁸³Ibid., 43.

As discussed above, property taxation is merely one of many factors that influence decisions on selling farmland. Commentators have concluded that, even with roll-back provisions, preferential assessment alone is an ineffectual means of preserving open space.⁸⁴

Thirty-six states employ some type of use value assessment for timberland, while all states do so for farmland.⁸⁵ None of the states with deferred taxation plans, including Pennsylvania, requires that all tax savings be paid upon conversion.⁸⁶ Consequently, roll-back taxes plus interest generally are more than offset by the gain realized in the land sale.⁸⁷ This indicates that deferred taxation may actually induce urban sprawl, as it subsidizes holding costs, thereby subsidizing speculative behavior.⁸⁸

On the other hand, in high market value areas, preferential assessment also keeps holding costs down for farmers, enabling them to remain in farming. In areas where the primary occupation is agriculture and development pressures are low, use value and market value are nearly the same and property taxes are fairly steady, so preferential assessment may be unnecessary to prevent development.⁸⁹

Preferential assessment is also seen as an inefficient way to mitigate economic pressures on farmers, as it benefits all eligible landowners in return for a small number of sales that are merely postponed.⁹⁰ Allowing landowners to withdraw from the program at will, as Pennsylvania does, further undermines the program's effectiveness for preventing the conversion of land.⁹¹

Despite these weaknesses, preferential taxation is seen as a valuable component of comprehensive land preservation programs.⁹²

⁸⁴Dunford, 691.
⁸⁵NCSL, "State Policies, 1991."
⁸⁶Nelson, 127-128.
⁸⁷Dunford, 691.
⁸⁸Nelson, 128.
⁸⁹Coughlin and Keene, 61-62.
⁹⁰Ibid., 63.
⁹¹Markley, 605.
⁹²Juergensmeyer, 467.

OPEN SPACE LAND USE PATTERNS

Statewide

Analysis of historical land use patterns in Pennsylvania is hampered by the lack of well-defined and consistent classes over time. Table 1 shows the estimated acreage by various classification schemes over the period of 1965-1989. The data for 1965, 1978 and 1989 were estimated and reported by the United States Department of Agriculture Forest Service and were primarily collected by a random sample of all Pennsylvania counties. The county data are somewhat erratic in the acreage counts for particular counties, but the statewide totals are fairly accurate.

Since the primary purpose of the early data collection process was to estimate forest land, the category of non-forest land was reported in 1965 and 1978 without more detailed analysis. The estimated total land area of Pennsylvania is about 28.7 million acres, with inland water being treated slightly differently by each survey.

All of the estimates agree that Pennsylvania had about 16 or 17 million acres of total forest land during the 1965-1989 period. Forest land apparently declined somewhat between 1965 and 1978, but increased in the 1978-1989 period by 167,000 acres. Forest land in Pennsylvania has increased since 1978, which may be due to the conversion of previously-farmed land to forest land. There is no discernible trend in the forest land acreage in Pennsylvania since 1965.⁹³ The quality and quantity of the forest

⁹³It is probable that Pennsylvania had substantially fewer acres of forest land at the turn of the century when it is estimated that half the population of the country lived and worked on farms. This proportion has fallen steadily over the past century to the point where less than 2 percent of the nation's population is engaged in farming, although a substantially larger percentage is engaged in other economic activities related to foodstuffs. See Council of Economic Advisors, *Economic Report of the President, 1995*, 141-42.

Table 1
 LAND AREA AND LAND USE CLASSES IN PENNSYLVANIA
 1965, 1978, 1982-85 AND 1989

Land class	1965 acres	1978 acres	1982-85 ¹ acres	1989 acres	Change 1978-1989
Commercial forest land	16,718,000	15,923,700	n.d.	15,872,800	-50,900
Noncommercial forest land:					
Production reserved forest	194,000	532,000	n.d.	815,600	283,600
Urban	n.d.	72,000	n.d.	141,400	69,400
Other forest land	160,000	298,200	n.d.	77,300	-220,900
Christmas tree farms	n.d.	n.d.	n.d.	66,300	--
Reserved other forest land	n.d.	n.d.	n.d.	19,300	--
Total noncommercial	354,000	902,200	n.d.	1,119,900	217,700
Total forest land	17,072,000	16,825,900	15,894,000	16,992,700	166,800
Nonforest land:					
Cropland	n.d.	4,778,600	5,804,100	4,827,600	49,000
Pasture	n.d.	1,587,800	2,437,300	1,333,100	-254,700
Other and idle farm	n.d.	n.d.	1,335,200	1,002,200	--
Bogs/swamps & mining waste	n.d.	n.d.	n.d.	221,700	--
Rights of way	n.d.	n.d.	n.d.	1,010,400	--
Rural transport	n.d.	n.d.	677,800	n.d.	--
Recreation sites	n.d.	n.d.	n.d.	306,600	--
Commercial and industrial	n.d.	n.d.	n.d.	409,000	--
Single & multi residential	n.d.	n.d.	n.d.	2,072,700	--
Urban acreage	n.d.	n.d.	1,894,700	n.d.	--
Other & noncensus water	n.d.	n.d.	284,200	552,300	--
Total noncrop & pasture land	n.d.	5,585,900	4,191,900	5,574,900	-11,000
Total nonforest	11,732,000	11,952,300	12,433,300	11,735,600	-216,700
All land	28,804,000	28,778,200	28,327,300	28,728,300	-49,900

1. Data are totals of county data.
 n.d. No data.

SOURCE: Carol L. Alerich, *Forest Statistics for Pennsylvania--1978 and 1989* (U.S. Department of Agriculture, Forest Service, 1993). 1965 data supplied by Ms. Alerich. United States Department of Agriculture, SCS Resources Inventory, Land Cover or Use of Nonfederal Land and Small Water by Land Capability and Subclass.

has been damaged, primarily by an excess of white-tailed deer in some parts of the state. The Forestry Task Force has recommended that the Pennsylvania Game Commission adopt a regional or habitat-based deer management policy to replace the current county-based deer management practice.⁹⁴

The lower part of Table 1 shows the breakdown of all uses other than forest.⁹⁵ The data suggest that Pennsylvania had slightly more cropland in 1989 than in 1978, but about 255,000 acres less pasture land than was the case in 1978. In 1989 the Forest Service estimated that 3.5 million acres of land were devoted to residential, commercial, industrial and right-of-way uses. The average acreage per person devoted to residences, roadways, rights of way, business establishments and public services in Pennsylvania was about 0.3 acres in 1989.⁹⁶

The data in column 3, collected over the 1982-85 period, shows about 15.9 million acres of forest land; a combined 9.5 million acres of cropland, pasture land, idle farmland and other farmland; and 1.9 million acres of urban acreage.⁹⁷ Compare these data with the 1989 Forest Service estimates shown in column 4 of almost 17 million acres of forest land; 7.2 million acres of farmland; 2.5 million acres of commercial, industrial and residential land; and 1.8 million acres of water, swamps, mine waste and rights of way. These differences may be due to conceptual measures of and differences in definitions of land use or differences in the sampling techniques used by the different agencies. Be that as it may, it is difficult to believe that farmland, forest land or urban acreage changed that dramatically between 1982-85 and 1989.⁹⁸

⁹⁴Pennsylvania General Assembly, Joint Legislative Air and Water Pollution Control and Conservation Committee, "Forestry Issues for Pennsylvania: Report of the Forestry Task Force Pursuant to House Resolution 263," (1997).

⁹⁵No data on non-forest land was collected for 1965, and the data for 1978 is only partly complete. The 1989 estimates are quite complete, however.

⁹⁶This estimate is slightly higher than the estimates contained in William Fischel, "The Urbanization of Agricultural Land," 58 Land Economics 236 (1982).

⁹⁷The data for column 3 of Table 1 was collected by the United States Department of Agriculture for the Soil Conservation Service Resources inventory.

⁹⁸For example, it is highly implausible that Pennsylvania lost about a million acres of forest land between 1978 and 1982-85, then gained a million acres of forest between the latter period and 1989. A similar comparison between the cropland figures in Table 1 and Table 2 indicates that cropland did not fall by about one million acres between 1982 and 1989 or 1992, as would be expected from a corresponding increase in forest acreage.

Unfortunately, the Forest Service information is available for 1989 only, and it is not possible to get consistent data on the trends of non-forest land use. However, a second set of data lends some historical perspective. The 1992 Federal Census of Agriculture published a review of previous agricultural census data back to 1959. This data is presented in Table 2, which shows the historical highlights of the Census of Agriculture for the United States and for Pennsylvania. For the United States and for Pennsylvania as well, most of the change in farms, farmland, cropland and harvested acres took place during the 1959-74 period. In the United States, in the 1959-92 period, the number of farms fell by 1,786,000 and by 55,186 in Pennsylvania; in the United States, 78 percent of that reduction occurred by 1974, and in Pennsylvania, 85 percent of that reduction occurred by 1974. Of the farm acreage lost from 1959 through 1992, in the United States, 60 percent of that loss, and in Pennsylvania, 80 percent of that loss occurred by 1974. In Pennsylvania, 83 percent of all cropland lost since 1959 and 98 percent of all harvested land lost since 1959 was lost by 1974. The evidence indicates that the greatest absolute and percentage reduction in farms, farmland, cropland and harvested land occurred in the 1960s and early 1970s.

Since 1974, the rate of decline has slowed dramatically in the United States and in Pennsylvania. In Pennsylvania and most of the states that subsequently passed legislation protecting open space land, most of the reduction in farm usage of land had already taken place. In every statistic recorded in Table 2, the rate of decline has slowed by about half, and the rate of increase in farm size, market value, sales, and sales per farm has also slowed by half. In Pennsylvania, these numbers have stabilized, especially farmland, cropland and harvested acres. Disturbingly, Pennsylvania's rate of decline in the number of farms, and the acreage in farmland, cropland and harvested land exceeds the rate of decline in the United States during the 1959-92 period despite the fact that the United

Table 2

HISTORICAL HIGHLIGHTS OF UNITED STATES AND PENNSYLVANIA AGRICULTURE, 1992 AND EARLIER CENSUS YEARS

All farms	1992	1987	1982	1978	1974	1969	1964	1959	Change, 1959 to 1992	Percentage change 1959-92	Annual percentage change
HISTORICAL HIGHLIGHTS OF UNITED STATES AGRICULTURE : 1992 AND EARLIER CENSUS YEARS (FARMS, FARMLAND, CROPLAND AND HARVESTED ACRES IN THOUSANDS OF ACRES) (THE MARKET VALUE OF LAND AND BUILDINGS AND SALES ARE IN MILLIONS)											
Farms	1,925	2,088	2,241	2,258	2,314	2,730	3,159	3,711	-1,786	-48%	-1.5%
Farmland - acres	945,531	964,471	986,797	1,014,777	1,017,030	1,062,893	1,110,187	1,123,508	-177,977	-16	-0.5
Average size - acres	491	462	440	449	440	389	352	303	188	62	1.9
Per farm value of land and buildings	\$357,056	\$289,387	\$345,869	\$279,862	\$147,838	\$75,714	\$50,646	\$34,825	\$322,231	925	28.0
Cropland - acres	435,366	443,318	445,362	453,874	440,039	458,990	434,232	448,087	-12,721	-3	-0.1
Harvested acres	295,937	282,234	326,306	317,146	303,002	273,016	286,892	311,476	-15,539	-5	-0.2
Market value of sales	\$162,608	\$136,408	\$131,900	\$107,073	\$81,526	\$45,564	\$35,292	\$30,493	\$132,115	433	13.1
Sales per farm	\$84,459	\$65,165	\$58,858	\$47,424	\$35,231	\$16,689	\$11,176	\$8,218	\$76,241	928	28.1
HISTORICAL HIGHLIGHTS OF PENNSYLVANIA AGRICULTURE : 1992 AND EARLIER CENSUS YEARS											
Farms	44,870	51,549	55,535	56,202	53,171	62,824	83,086	100,052	-55,182	-55	-1.7
Farmland - acres	7,189,541	7,866,289	8,297,713	8,543,661	8,186,378	8,900,767	10,803,983	11,861,727	-4,672,186	-39	-1.2
Average size - acres	160	453	149	152	154	142	130	119	41	34	1.0
Per farm value of land and buildings	\$328,795	\$239,333	\$225,794	\$193,558	\$112,992	\$52,829	\$29,836	\$21,892	\$306,903	1402	42.5
Cropland - acres	5,021,773	5,398,072	5,545,787	5,687,734	5,283,094	5,597,790	6,042,837	6,595,256	-1,573,483	-24	-0.7
Harvested acres	3,861,435	4,080,153	4,363,153	4,263,952	3,885,384	3,687,091	4,534,073	4,853,664	-992,229	-20	-0.6
Market value of sales - (000's)	\$3,570,191	\$3,077,523	\$2,848,207	\$2,166,637	\$1,503,295	\$945,427	\$790,645	\$712,535	\$2,857,656	401	12.2
Sales per farm	\$79,567	\$59,701	\$51,287	\$38,551	\$28,273	\$15,048	\$9,516	\$7,122	\$72,445	1017	30.8

SOURCE: U. S. Bureau of Census, *Census of Agriculture, 1992*, Economic and Statistics Administration, 1994.

States experienced a 47 percent increase in population over the 1960 to 1995 period⁹⁹ while Pennsylvania experienced a 7 percent increase, most of which occurred by 1970. Since 1970, Pennsylvania's population increases have been less than 0.5 percent per decade, while the corresponding growth rate in the United States has been almost 11.8 percent, yet Pennsylvania's rate of decline in farm-related acreage was double in farmland, eight times larger in cropland and four times larger in harvested land.

Since 1974, Pennsylvania's rate of decline in the number of farms has fallen slightly below the national rate and the rate of decline in harvested cropland is almost zero as compared to a 0.13 percent rate nationally. However, the farmland and cropland acreage rates of decline still exceed the national rates. In several measures of the economic viability of farms, such as the market value of farmland and buildings and the market value of sales and sales per farm, Pennsylvania continues to grow as fast or faster than the United States as a whole. These data reflect the expected reaction when the demand for food increases less than the supply of food, due to rapid productivity gains. The market has signaled for fewer farms and farmers, less farmland, and less cropland and harvested land, and the inputs to farming have responded. In spite of these reductions, food output grew by 139 percent from 1948 to 1994,¹⁰⁰ while the United States population grew by about 79 percent. The growth in farm exports has offset this disparity somewhat, but it remains true that the United States has the cheapest and most abundant food supply in the world,¹⁰¹ with an abundant supply of farm-related inputs, including land.

A report recently issued by the American Farmland Trust identified the "major land resource areas (MLRA's)" in the United States where prime or unique farmland was most threatened by urban growth. These areas were scored in accordance with the market value of agricultural production, development pressure and land quality and ranked to determine the relative threat to prime farmland. Based on these criteria, the Northern Piedmont

⁹⁹U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1997*.

¹⁰⁰Council of Economic Advisors, *Economic Report of the President, 1997*, Table B-97.

¹⁰¹U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1995*, table 1378. The United States spends a smaller proportion of its private consumption expenditures on food than any other country.

area, which includes southeastern Pennsylvania, was identified as the second most threatened area of the country. The report further concluded that public efforts to preserve farmland have mostly failed. The report recommended that states with land in one of the top 20 MLRA's should take steps to identify prime and unique farmland and to provide "technical and financial assistance to local communities."¹⁰²

Land Use Patterns by County

Table 3 shows estimated farmland in 1970; farmland acreage estimates for 1994; population in 1970 and 1995; the absolute changes in population and farmland; and the percentage changes in those two measures.

In 1970 farmland acreage was estimated at 8.9 million acres or 30 percent of Pennsylvania's total area. Counties in 1970 with about half or more of their available acreage in farmland were: Adams, 61 percent; Berks, 49 percent; Bradford, 52 percent; Chester, 49 percent; Franklin, 52 percent; Greene, 52 percent; Lancaster, 70 percent; Lebanon, 49 percent; Lehigh, 51 percent; Montour, 59 percent; Susquehanna, 51 percent; and York, 56 percent. Counties with 10 percent or less in farmland as a percentage of total land include Allegheny, 9 percent; Cameron, 1 percent; Clearfield, 9 percent; Clinton, 8 percent; Delaware, 9 percent; Elk, 3 percent; Forest, 2 percent; McKean, 10 percent; Monroe, 9 percent; Philadelphia, 3 percent; and Pike, 3 percent. Surprisingly, of the eleven lowest-ranked counties, only three--Allegheny, Delaware and Philadelphia--may be described as densely populated and highly urbanized. The remaining eight counties are mostly mountainous, rural and sparsely populated. These eight counties were also the most heavily forested in 1989: Cameron, 94 percent; Clearfield, 74 percent; Clinton, 87 percent; Elk, 91 percent; Forest, 93 percent; McKean, 84 percent; Monroe, 76 percent; and Pike, 82 percent. By comparison, about 59 percent of Pennsylvania total area is forest land.¹⁰³

Table 3, column 2 shows the estimated farmland acreage by county for 1994; column 3 records the absolute change in farmland acreage over

¹⁰²A. Ann Sorenson, Richard P. Greene and Karen Russ, "Farming on the Edge," (DeKalb, Ill.: American Farmland Trust, 1997), 2-9.

¹⁰³See Appendix Table 1, for county statistics on farmland and forest land acreage.

Table 3

PENNSYLVANIA FARMLAND ACREAGE AND POPULATION, BY COUNTY, 1970-94 AND 1995

County	(1) 1970 Farmland acreage (000s)	(2) 1994 Farmland acreage	(3) Change in farmland 1970-94	(4) 1970 Population census	(5) 1995 Estimated population	(6) Change in population 1970-95	(7) Percentage change in farmland	(8) Percentage change in population
Adams	204,000	186,900	-17,100	56,937	83,998	27,061	-8%	48%
Allegheny 42,000	35,500	-6,500	1,605,016	1,309,821	-295,195	-15	-18	
Armstrong	139,000	129,200	-9,800	75,590	74,569	-1,021	-7	-1
Beaver	60,000	62,600	2,600	208,418	187,979	-20,439	4	-10
Bedford	247,000	216,000	-31,000	42,353	49,192	6,839	-13	16
Berks	269,000	241,100	-27,900	296,382	349,583	53,201	-10	18
Blair	85,000	83,000	-2,000	135,356	131,647	-3,709	-2	-3
Bradford	380,000	338,000	-42,000	57,962	62,260	4,298	-11	7
Bucks	131,000	83,400	-47,600	415,056	573,901	158,845	-36	38
Butler	162,000	140,800	-21,200	127,941	165,557	37,616	-13	29
Cambria	95,000	83,600	-11,400	186,785	160,531	-26,254	-12	-14
Cameron	3,000	2,600	-400	7,096	5,707	-1,389	-13	-20
Carbon	27,000	20,600	-6,400	50,573	58,832	8,259	-24	16
Centre	146,000	151,900	5,900	99,267	131,968	32,701	4	33
Chester	238,000	192,000	-46,000	278,311	404,945	126,634	-19	46
Clarion	112,000	102,900	-9,100	38,414	42,338	3,924	-8	10
Clearfield 69,000	59,700	-9,300	74,619	79,724	5,105	-13	7	
Clinton	47,000	43,000	-4,000	37,721	37,215	-506	-9	-1
Columbia 142,000	110,500	-31,500	55,114	64,492	9,378	-22	17	
Crawford	249,000	229,000	-20,000	81,342	89,173	7,831	-8	10
Cumberland	164,000	153,900	-10,100	158,177	205,959	47,782	-6	30
Dauphin	118,000	98,300	-19,700	223,834	246,338	22,504	-17	10
Delaware 11,000	5,500	-5,500	600,035	548,708	-51,327	-50	-9	
Elk	15,000	17,800	2,800	37,770	35,125	-2,645	19	-7
Erie	218,000	182,100	-35,900	263,654	280,460	16,806	-16	6
Fayette	125,000	115,500	-9,500	154,667	146,827	-7,840	-8	-5
Forest	6,000	5,100	-900	4,926	5,001	75	-15	2
Franklin	256,000	254,300	-1,700	100,833	126,444	25,611	-1	25
Fulton	117,000	96,500	-20,500	10,776	14,362	3,586	-18	33
Greene	193,000	136,700	-56,300	36,090	41,114	5,024	-29	14
Huntingdon	152,000	140,200	-11,800	39,108	44,933	5,825	-8	15
Indiana	177,000	155,600	-21,400	79,451	90,604	11,153	-12	14
Jefferson	100,000	86,100	-13,900	43,695	46,620	2,925	-14	7
Juniata	105,000	92,400	-12,600	16,712	21,701	4,989	-12	30
Lackawanna	54,000	40,100	-13,900	234,107	215,688	-18,419	-26	-8
Lancaster	426,000	421,000	-5,000	319,693	447,521	127,828	-1	40
Lawrence	95,000	93,800	-1,200	107,374	96,604	-10,770	-1	-10
Lebanon	115,000	113,500	-1,500	99,665	116,789	17,124	-1	17
Lehigh	114,000	90,200	-23,800	255,304	297,838	42,534	-21	17
Luzerne	76,000	54,100	-21,900	342,301	326,063	-16,238	-29	-5
Lycoming 163,000	144,000	-19,000	113,296	120,194	6,898	-12	6	
Mckean	62,000	43,000	-19,000	51,915	48,503	-3,412	-31	-7
Mercer	195,000	174,500	-20,500	127,173	122,254	-4,919	-11	-4
Mifflin	85,000	88,400	3,400	45,268	47,066	1,798	4	4
Monroe	34,000	23,000	-11,000	45,422	116,091	70,669	-32	156
Montgomery	79,000	48,500	-30,500	623,799	705,178	81,379	-39	13
Montour	50,000	44,600	-5,400	16,508	18,223	1,715	-11	10
Northampton	107,000	88,400	-18,600	214,368	256,796	42,428	-17	20
Northumberland	130,000	119,300	-10,700	99,190	96,260	-2,930	-8	-3
Perry	129,000	113,400	-15,600	28,615	43,531	14,916	-12	52
Philadelphia	3,000	0	-3,000	1,948,609	1,498,971	-449,638	-100	-23
Pike	9,000	6,100	-2,900	11,818	36,852	25,034	-32	212
Potter	122,000	97,700	-24,300	16,395	17,090	695	-20	4
Schuylkill	100,000	96,600	-3,400	160,089	153,616	-6,473	-3	-4
Snyder	98,000	94,500	-3,500	29,269	37,845	8,576	-4	29
Somerset 256,000	238,000	-18,000	76,037	80,113	4,076	-7	5	
Sullivan	44,000	32,900	-11,100	5,961	6,184	223	-25	4
Susquehanna	269,000	192,400	-76,600	34,344	41,800	7,456	-28	22
Tioga	257,000	230,000	-27,000	39,691	41,534	1,843	-11	5
Union	70,000	68,200	-1,800	28,603	40,928	12,325	-3	43
Venango	71,000	57,200	-13,800	62,353	59,057	-3,296	-19	-5
Warren	74,000	73,100	-900	47,682	44,928	-2,754	-1	-6
Washington	246,000	220,300	-25,700	210,876	208,017	-2,859	-10	-1
Wayne	173,000	132,400	-40,600	29,581	44,070	14,489	-23	49
Westmoreland	177,000	167,000	-10,000	376,935	376,501	-434	-6	-0
Wyoming	86,000	68,100	-17,900	19,082	29,316	10,234	-21	54
York	325,000	273,400	-51,600	272,603	362,793	90,190	-16	33
Totals	8,898,000	7,800,000	-1,098,000	11,793,907	12,071,842	277,935	-12	2

SOURCE: U.S. Bureau of Census, County and City Data Book, 1972; U.S. Bureau of Census, Census of Population, 1970 and 1995; Pennsylvania Department of Agriculture, Farmland Estimates by County, 1996.

the period 1970-1994. The counties with the largest drop in farmland acreage and the percentage change in acreage were Bradford, 42,000(-11 percent); Bucks, 47,600 (-36 percent); Chester, 46,000 (-19 percent); Greene, 56,300 (-29 percent); Susquehanna, 76,600 (-28 percent); Wayne, 40,600 (-23 percent); and York, 51,600 (-16 percent). All of these counties experienced a higher than average growth in their population during the 1970-1994 period. Eight counties recorded reductions in farmland of 6 percent or less: Blair, Cumberland, Franklin, Lancaster, Lawrence, Lebanon, Schuylkill and Union. Four counties actually recorded an increase in farmland acreage; Beaver, Centre, Elk and Mifflin Counties saw an increase of a total of 14,700 acres.

Twenty-two counties lost a total of about 1,091,000 residents over the 1970-1995 period. Three counties, Allegheny, Delaware and Philadelphia, account for 858,000 of these lost residents. Delaware County had only 11,000 acres of farmland in 1970, and half of that has since been converted even though the county lost 51,000 residents. Nineteen other counties lost population; of these only Beaver and Elk slightly increased their farmland acreage.

Seventeen counties lost both farmland acreage (178,100 acres) and population (113,223 residents). However, it is hardly likely that population decline caused a decrease of 1.6 acres of farmland per lost resident. As we have seen, the loss of farmland acreage is due to factors unrelated to population growth.¹⁰⁴

Pennsylvania's total population increased by 2 percent or 278,000 residents from 1970 to 1994. The small statewide population change coincided with a substantial change in the distribution of population within Pennsylvania. The greatest percentage of the population growth resulted from fairly large population increases due to migration into ten counties: Berks, Bucks, Chester, Cumberland, Lancaster, Lehigh, Monroe, Montgomery, Northampton and York. These counties accounted for 841,500 new residents and 272,000 fewer farmland acres, a loss of about 0.32 acres of farmland for every new resident. The remaining 35 growing counties gained a total of 368,850 new residents, and lost a total of 638,100 acres of farmland, for an average loss of 1.7 acres per new resident. This is nearly

¹⁰⁴See the discussion of farmland preservation policies and the discussion on why farmers discontinue farming operations in Jerome C. Rose, "Farmland Preservation Policy and Programs," 24 *Natural Resources Journal* 598-99 (1984).

the same as the 1.6 acres lost acreage per lost resident experienced by counties that were losing population.

It is tempting to conclude that the loss of farmland in counties with declining population is the result of economic and other influences leading to the decline of farm acreage absent any population pressure. Recalling that counties with fairly large population increases experience an average 0.32 acres per person loss in farmland, it may be that the latter is the typical trade-off ratio for large sustained population growth.

When the change in farmland acreage (Table 3, column 5) is compared to the change in population column (Table 3, column 4) and a regression is run between them, the result is that the absolute changes in population explains only about 8 percent of the variation in the change in farmland. In other words, 92 percent of variation in farmland losses was not associated with the variations in population changes.

The last two columns of Table 3 show the rates of change in farmland and population. A regression was run on the growth rate comparison; the rate of growth in population explains about 25 percent of the variation in growth rates in farmland, leaving about 75 percent of the generally negative growth rates unexplained by population growth rates.

The reduction in farmland is due to a large number of causes including the demand for additional acreage associated with population growth; but clearly, there are influences other than population growth associated with the loss of farmland in Pennsylvania, and the Act addresses only the property tax among all these influences. For this reason, the Act probably has little or no effect on the rate of land conversion in Pennsylvania.

The more recent overall trend in farms, farmland, cropland and harvested acres, shows a significant slowing in the rate of decline evident during the period 1974-92 as compared with the period 1959-74. It is not possible to determine how significant passage of the Clean and Green Act in 1974 has been in slowing the decline. However, most observers of Pennsylvania's and other states' efforts to preserve farms and farmland have concluded that the various preferential property tax assessment laws, including those with roll-back provisions, have not stopped the conversion

of farmland in counties where development pressures exist.¹⁰⁵ Most of the studies on preferential tax assessments similarly conclude that clean and green statutes alone fail to retard the pace of conversion. For instance Arthur C. Nelson, in a recent evaluation of farmland protection policies in the United States, concludes as follows: "Are property tax programs effective in preserving prime farmland? Are the recipients of preferential assessment policy the intended recipients? The general answer to these questions is 'no'."¹⁰⁶

¹⁰⁵John Kolesar & Jaye Scholl, "Misplaced Hopes, Misspent Millions: A Report on Farmland Assessment in New Jersey" (Center for the Analysis of Public Issues, 1972); Robert J. Gloudemans, "Use-Value Farmland Assessments, Theory, Practice and Impact," (International Association of Assessing Officers, Research and Technical Service Department, 1974), 53-55; Keene, 14 Urban Law Annual 11 50 (1977); Barry A. Currier, "An Analysis of Differential Taxation as a Method of Maintaining Agriculture and Open Space Land Uses," 30 University of Florida Law Review 821 (1978); Dunford, 15 Gonzaga Law Review 675, 695 (1980); Hoffman, 19 Journal of Law Reform 1107, 1162 (1986); Nelson, Journal of Rural Studies, Vol. 6, No.2, 119, 129-30 (1990).

¹⁰⁶Nelson, 129.

FISCAL IMPACT OF PREFERENTIAL ASSESSMENT

Property Tax Relief

An argument in favor of clean and green claims that the program redresses the burden of real property taxes that would otherwise fall too heavily on open space landowners. The real property tax does disproportionately affect those whose taxable assets consist mostly of land. This may be unfair because landowners presumably consume no more of the services funded by the real estate tax than other taxpayers.¹⁰⁷ For example, much of the real property tax funds school districts, but those who have more land than other taxpayers will not, for that reason, send more children to the public schools. For many landed taxpayers, especially farmers, land represents a factor of production, owned not for its own sake but in order to enable the owner to engage in economic production. To the farmer or forester, the real property tax is somewhat like a tax on the law library, measured by the number of volumes, would be to a lawyer, or a tax per tool would be to a construction worker. The state's tax system characteristically refrains from taxing stock-in-trade; for instance, the sales tax exempts items purchased for resale or for use in manufacturing.¹⁰⁸ It is felt that the landowner should not be "evicted from his own property" by rising real property taxes caused by the very commercial development the owner is resisting. Since this line of argument focuses on the factors affecting individual landowners, it does not depend on empirical proof that the program conserves open space land. However, it is fair to inquire into the cost of the program to counties, school districts and municipalities.

¹⁰⁷Hoffman, 1115

¹⁰⁸Act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Act of 1971, §§ 201 and 202; 72 P.S. §§ 7201 and 7202.

Statewide Effects

The tax strategy of the Act is to lower the real property tax burdens of participating landowners by permitting a preferentially lower assessment of participating land. The reductions in assessed value shrink the local taxing authority's tax base and generally result in a higher millage rate as the taxing authority attempts to maintain property tax receipts.¹⁰⁹ The millage rate adjustments increase the tax burdens of non-participating real property owners and affect participating land owners as well, particularly if the participating land owner's residence and other buildings are subjected to a higher millage rate.

The amount of tax relief owners receive from the program depends on three factors:

(1) The difference between fair market value and use value.

(2) The percentage of the assessed value of eligible land and associated improvements compared with the total assessed value in the taxing jurisdiction. This is because a reduction in assessment under clean and green constitutes a tax expenditure, and the rate of taxation must be set higher than it otherwise would be if the same tax revenues are to be collected. The smaller the proportion of eligible land in the jurisdiction, the greater the tax benefit to program participants after the rate is adjusted. If the jurisdiction consisted entirely of land enrolled in the program, the reduction in the assessment would be exactly offset by the increase in the tax rate or a reduction in public services, and no net benefit would result.

(3) The percentage of the assessed value of eligible land represented by improvements. Clean and green reduces only land assessments, not the assessments on improvements. Therefore the greater the proportion of the assessment is represented by the land itself, the larger the tax relief.¹¹⁰

Tax shifting due to the Clean and Green Act is proportionately quite small. In 1995, the assessed value of all real property on the tax rolls statewide was about \$101 billion, and the preferential reduction in assessed

¹⁰⁹Keene, 51.

¹¹⁰Keene, 28-29.

value of real property was \$1.88 billion. The resulting statewide reduction in the tax base was about 1.9 percent. However, because of the distribution of eligible land, the fiscal impact of the clean and green program is substantial in some townships and school districts.

Local Effects

Table 4 shows the participating acreage in the clean and green program; the reductions in assessed value due to the Act; the reduction in assessed value per acre of participating land; the market value of reductions per acre of participating acres due to the Act; the assessed value of all real property; and the reductions in assessments as a percentage of total assessed value prior to those reductions. The total area in the program is probably well over five million acres, considering that six counties did not report their acreage to the department. The State Tax Equalization Board collects the data on assessment reductions by municipality, school district and county, and the totals by county are shown in column 2.

Column 3 shows the county-wide average reduction in assessed value per acre. For the counties reporting, the reduction in assessed value ranged from \$16 per acre in Perry County to \$2,270 per acre in Lehigh County. The average reduction in assessed value per acre was \$378.¹¹¹ Because of the differences in the ratios of assessed to market values employed by the different county assessors, an estimate of the market value of the reductions per acre that is comparable from county to county is obtained by applying the county's common level ratio to the assessment reduction. These market value reductions, shown in column 4, range from \$99 per acre in Cameron County to \$11,688 per acre in Delaware County. The more highly urbanized counties, such as Allegheny, Berks, Chester, Dauphin, Delaware, Erie, Lehigh, Montgomery and York, have higher reductions in market values per acre than the more rural counties, with the exception of Monroe and Union. The statewide average reduction in market value per acre is \$977. The market value of assessment reductions reflects

¹¹¹According to statistics on Clean and Green Act participation, it appears that over 50 percent of all acres in the program are forest land. Forest land is assessed at very low values in most counties, and the forest land use values suggested by the department reflect this fact by suggesting use values that are less than one half of the values for cropland. See Appendix Table 2.

Table 4

PARTICIPATING ACREAGE, REDUCTIONS IN ASSESSED VALUE,
ASSESSED AND MARKET VALUE REDUCTIONS PER ACRE,
THE ASSESSED VALUE OF ALL REAL PROPERTY AND THE
PERCENTAGE REDUCTION IN ASSESSED VALUE, 1995

County	(1) Act 319 acreage in program	(2) Act 319 reductions assessed value (000s)	(3) Reductions in assessed value per acre	(4) Reductions in assessed value per acre	(5) Assessed value of all property (000s)	(6) Percentage Act 319 assessed value reductions
Adams	184,980	\$72,498	\$392	\$935	\$1,393,454	4.9%
Allegheny	11,549	3,981	345	1,626	8,778,974	0.0
Beaver	55,072	11,306	205	492	1,807,255	0.6
Berks	216,134	420,191	1,944	1,897	13,974,497	2.9
Bradford	475,412	94,878	200	455	781,500	10.8
Bucks	n.d.	17,391	n.d.	n.d.	1,590,625	1.1
Butler	848	27	32	224	816,849	0.0
Cambria	274	36	131	695	539,759	0.0
Cameron	66,353	2,851	43	99	63,916	4.3
Centre	299,668	113,374	378	758	2,204,010	4.9
Chester	19,077	3,190	167	2,654	1,613,840	0.2
Clearfield	n.d.	5,886	n.d.	n.d.	408,529	1.4
Clinton	135,229	15,989	118	328	339,487	4.5
Columbia	163,000	49,258	302	754	843,190	5.5
Cumberland	34,477	1,080	31	448	731,361	0.1
Dauphin	75,000	39,846	531	1,268	5,975,352	0.7
Delaware	140	54	386	11,688	755,858	0.0
Elk	59,809	1,600	27	64	173,463	0.9
Erie	10,611	1,197	113	1,200	734,571	0.2
Fayette	1,066	79	74	593	256,854	0.0
Fulton	179,664	16,838	94	473	72,578	18.8
Greene	48,165	2,586	54	168	338,607	0.8
Huntingdon	254,800	24,609	97	424	221,748	10.0
Juniata	16,107	469	29	176	122,484	0.4
Lancaster	24	3	125	753	3,283,419	0.0
Lehigh	45,838	104,043	2,270	4,283	6,872,239	1.5
Luzerne	n.d.	385	n.d.	n.d.	686,584	0.1
Lycoming	314,491	82,152	261	475	1,986,201	4.0
McKean	336,889	8,872	26	161	122,893	6.7
Monroe	89,035	29,690	333	1,495	1,478,487	2.0
Montgomery	52,852	13,519	256	4,737	2,442,544	0.6
Northhampton	n.d.	74,855	n.d.	n.d.	5,418,490	1.4
Perry	849	14	16	175	150,079	0.0
Pike	89,760	66,247	n.d.	n.d.	941,095	6.6
Potter	259,589	8,685	33	231	66,688	11.5
Snyder	1,554	11	7	111	77,802	0.0
Sullivan	99,323	9,401	95	273	127,986	6.8
Susquehanna	362,494	105,776	292	580	697,130	13.2
Tioga	170,927	13,866	81	210	419,078	3.2
Union	100,648	24,814	247	1,141	242,164	9.3
Warren	232,815	15,065	65	143	443,613	3.3
Washington	n.d.	56,560	n.d.	n.d.	1,073,547	5.0
Wayne	1,059	51	48	502	231,796	0.0
Westmoreland	6,652	784	118	383	3,109,659	0.0
Wyoming	121,966	9,343	77	618	118,558	7.3
York	391,740	361,314	922	1,272	10,588,027	3.3
Totals	4,985,940	1,884,664	378	977	85,116,840	2.2

NOTE: The acreage in Act 319 differs from that reported by the department because several counties that did not report acreage to the department responded to requests by staff for acreage data. Some counties were unable to respond, citing the difficulty of maintaining records.

SOURCE: Pennsylvania Department of Agriculture, "A Summary of Participation in Act 319, 1995"; State Tax Equalization Board, "1995 Lost Assessment Due to Act 319," and "County Assessment by Land Use, 1995." the higher value of land in urbanized counties than that of the forested acreage prevalent in the central and northern tier counties.

Column 5 shows the total assessed value of all taxable real property in the 46 participating counties. These counties account for \$85.1 billion in assessed value, almost 85 percent of Pennsylvania total assessed value of \$101 billion. Many of the participating counties have high assessed to market ratios due to recent reassessments.

Column 6 gives the percentage shift in the tax base engendered by participation in the program. For all participating counties, the total assessed value of property without assessment reductions under the Act would be \$87 billion, and the total assessment reduction of \$1.88 billion is 2.2 percent of that amount. However, the fiscal impact varies substantially among the counties. The highly populated, wealthier counties, such as Allegheny, Beaver, Bucks, Chester, Cumberland, Dauphin, Delaware, Erie, Lancaster, Luzerne, Montgomery and Westmoreland, have experienced little fiscal impact due to the clean and green program. All of these counties have fewer than the average of 108,700 acres per county in the program, and only Bucks County experiences as much as a one percent loss in its tax base.

The counties with the highest percentage reductions in the tax base are Fulton, 18.8 percent; Susquehanna, 13.2 percent; Potter, 11.5 percent; Bradford, 10.8 percent; Huntingdon, 10.0 percent; Union, 9.3 percent; Wyoming, 7.3 percent; Sullivan, 6.8 percent; McKean, 6.7 percent; and Pike 6.6 percent. All of these counties are rural, sparsely populated, and except for Pike and Sullivan counties, have lower per capita property values and per capita incomes than the state average.¹¹² The average number of participating acres per county in these ten counties is 228,000, more than double the average of all participating counties. The nonparticipating property owners of these ten counties bear the brunt of tax shifting under the Act. All ten of these counties have experienced substantially above-average population growth over the past 25 years. Perhaps the influx of new residents has driven the market value of unimproved land upward and increased the spread between the use value and the market value of eligible land.

Table 5 shows the estimated impact of preferential assessments on local government real property tax collections by county for 1994-95.

¹¹²See Appendix Table 3.

Table 5

ESTIMATED IMPACT OF ACT 319 ON LOCAL GOVERNMENT REAL PROPERTY TAX COLLECTIONS
1994 FISCAL YEAR AND 1994-95 SCHOOL YEAR

County	(1) Realty tax receipts	(2) County realty tax shifting	(3) Municipal realty tax shifting	(4) School realty tax shifting	(5) All local realty tax shifting	(6) Percentage realty taxes shifted	(7) Realty tax shifting per capita
Adams	\$39,324,000	\$297,172	\$89,430	\$1,563,922	\$1,950,524	5.0%	\$23
Allegheny	814,566,000	140,720	58,086	312,830	511,636	0.1	0
Beaver	104,332,000	187,331	65,107	404,492	656,930	0.6	3
Berks	208,510,000	1,192,294	199,220	5,268,672	6,660,186	3.2	19
Bradford	24,442,000	540,441	228,066	1,745,699	2,514,206	10.3	40
Bucks	498,340,000	927,511	336,284	3,953,150	5,216,945	1.0	9
Butler	46,384,000	502	164	2,106	2,772	0.0	0
Cambria	27,303,000	999	2,781	2,362	6,142	0.0	0
Cameron	3,029,000	30,958	7,645	92,735	131,338	4.3	23
Centre	58,194,000	376,073	199,274	1,827,176	2,402,523	4.1	18
Chester	86,800,000	88,752	30,875	547,897	667,524	0.8	2
Clearfield	33,093,000	69,283	24,420	312,583	406,286	1.2	5
Clinton	17,880,000	256,876	19,551	493,328	769,755	4.3	21
Columbia	26,852,000	203,060	56,787	1,072,434	1,332,281	5.0	21
Cumberland	116,323,000	24,282	14,353	446,518	485,153	0.4	2
Dauphin	124,986,000	254,556	64,286	644,353	963,195	0.8	4
Delaware	122,417,000	5,824	4,236	19,028	29,088	0.0	0
Elk	15,232,000	33,624	19,502	82,141	135,267	0.9	4
Erie	90,319,000	52,652	26,257	284,039	362,948	0.4	1
Fayette	35,438,000	2,180	790	8,766	11,736	0.0	0
Fulton	6,552,000	251,018	23,751	986,857	1,261,626	19.3	88
Greene	26,447,000	43,066	25,960	142,865	211,891	0.8	5
Huntingdon	14,257,000	337,434	38,095	871,984	1,247,513	8.8	28
Juniata	4,645,000	8,224	745	6,785	15,754	0.3	1
Lancaster	54,204,000	35	15	164	214	0.0	0
Lehigh	229,313,000	738,681	152,936	2,191,051	3,082,668	1.3	10
Luzerne	108,941,000	22,510	4,279	142,585	169,374	0.2	1
Lycoming	54,625,000	472,492	67,910	1,082,100	1,622,502	3.0	13
McKean	19,482,000	221,926	78,158	860,967	1,161,051	6.0	24
Monroe	114,054,000	339,170	132,627	2,009,616	2,481,413	2.2	21
Montgomery	569,153,000	428,683	193,185	2,462,327	3,084,195	0.5	4
Northhampton	189,517,000	409,026	185,883	1,648,386	2,243,295	1.2	9
Perry	12,986,000	422	216	5,896	6,534	0.1	0
Pike	31,552,000	703,808	208,256	2,420,644	3,332,708	10.6	90
Potter	9,114,000	191,046	68,260	660,295	919,601	10.1	54
Snyder	11,247,000	344	73	1,309	1,726	0.0	0
Sullivan	5,068,000	86,697	17,595	210,075	314,367	6.2	51
Susquehanna	20,893,000	561,614	174,073	1,566,105	2,301,792	11.0	55
Tioga	18,792,000	223,774	48,835	562,616	835,225	4.4	20
Union	20,253,000	296,027	92,490	1,064,688	1,453,205	7.2	36
Warren	18,589,000	168,065	59,591	330,263	557,919	3.0	12
Washington	111,755,000	789,062	429,490	3,745,680	4,964,232	4.4	24
Wayne	43,608,000	1,213	791	4,830	6,834	0.0	0
Westmoreland	162,315,000	11,615	6,699	34,791	53,105	0.0	0
Wyoming	15,377,000	235,874	42,622	667,626	946,122	6.2	32
York	169,865,000	1,035,400	190,110	4,547,901	5,773,411	3.4	16
Totals	4,536,368,000	12,262,317	3,689,759	47,312,637	63,264,713	1.4	7

SOURCE: Appendix Table 4.

Column 1 shows the real property tax receipts of the local tax jurisdictions that have preferential assessments on their tax rolls. Column 2 shows the estimated reduction in county real property tax receipts engendered by participation in the program. The total estimated shift is \$12.2 million, with Berks, Bucks, Lehigh and York counties having the greatest tax impact. None of these counties has experienced a significantly large percentage drop in real property taxes due to participation in the program, since they have relatively large populations, property tax bases and property tax collections.

Column 3 shows the estimated municipal tax shifting. The total shifted at the municipal level is only \$3.7 million. However, the property tax base of many municipalities was reduced by 25 percent or more by reason of having considerable property with preferential assessments. In general the cities, boroughs and first and second class townships in participating counties had little or no participating land on the tax rolls, but substantial participation occurred in many third class townships. For example, the real property tax base of Hamilton Township in Adams County was reduced by 33 percent; that of Union Township in Union County was reduced by 32 percent; Pike Township in Bradford County saw a reduction of 26 percent; and Union Township in Fulton County lost 28 percent. Other townships with real property tax base reductions exceeding 25 percent included Tell, West and Morris Townships in Huntingdon County; Shrewsbury and Cascade Townships in Lycoming County; and Susquehanna, Middletown and Great Bend Townships in Potter County.¹¹³

In some cases the real property tax collections of small rural townships represented a smaller than average fraction of the townships' total taxes. These townships relied heavily on Act 511 taxes, possibly in response to their relatively large loss in the real property tax base.¹¹⁴ Greater reliance on Act 511 taxes reduced the impact of the real property tax and spread the tax burden to other tax bases, such as occupations or earned income.

Column 4 shows the estimated impact of preferential assessments on the real property tax collections of school districts. The total estimated shift was \$47.3 million in the 1994-95 school year. The four counties with the largest amounts shifted were Berks, \$5.3 million; York, \$4.5 million; Bucks, \$3.95 million; and Washington, \$3.6 million. The smallest amounts were recorded for Lancaster, Snyder, Butler and Cambria counties, with a total shift of \$2,362 or less for each county.

¹¹³A complete list of the estimated tax shifts by municipality is in Appendix Table 4.

¹¹⁴"Act 511 taxes" are local taxes levied pursuant to the act of December 31, 1965 (P.L. 1257, No. 511), known as The Local Tax Enabling Act; 53 P.S. § 6901 et seq.

Column 5 presents the estimated total amount of real property tax shifting due to preferential assessments. Again Berks, Bucks, Washington and York counties had the highest dollar reductions, followed by Lehigh, Montgomery and Pike counties.

Columns 6 and 7 are included to lend perspective to the amounts of tax shifting because the counties differ substantially in the market value of taxable property and the number of potential taxpayers in the population. In particular, the total property tax collections in Bucks, Lehigh, Montgomery and Northampton counties dwarfed the tax shifts due to the Clean and Green Act. The tax shifts were large in absolute numbers in Berks, Centre, Monroe, Washington and York counties, but averaged only about 3.5 percent of the property taxes collected. In these counties the shift could be largely absorbed by the usual annual increase in taxable properties.

However, there are particular school districts with ten percent or more of the property tax shifted and a few districts with considerably greater tax shifting. These school districts also resort to Act 511 taxes as a supplement to real property taxes. The 28 school districts with at least a ten percent reduction in school property tax collections are listed in Table 6.

Column 6 and 7 indicate the shift in the property burden as a percentage of all real property tax collections and the property tax per capita in each county with participating land owners. Generally the higher the percentage of property taxes shifted, the higher the tax shifts per capita. The following counties have the highest tax shifting burdens in the state: Bradford, 10.3 percent and \$40 per capita; Fulton 19.3 percent and \$88; Huntingdon 8.8 percent and \$28; McKean 6.0 percent and \$24; Pike 10.6 percent and \$90; Potter 10.1 percent and \$54; Sullivan 6.2 percent and \$51; Susquehanna 11.0 percent and \$55; Union 7.2 percent and \$36; and Wyoming 6.2 percent and \$32. Among these counties the per capita tax shift varies between \$24 and \$90 per capita, or between \$96 and \$360 for a family of four; these numbers may be higher for families living in

Table 6

SCHOOL DISTRICTS WITH ESTIMATED REALTY TAX
SHIFTING THAT EXCEEDS TEN PERCENT OF
SCHOOL REALTY TAX COLLECTIONS IN 1995

County	School district	Tax shifting as a percentage of realty taxes
Berks	Kutztown Area	10.8%
Bradford	Canton Area	11.6
Bradford	Northeast Bradford	19.1
Bradford	Troy Area	14.8
Bradford	Wyalusing Area	16.1
Centre	Penns Valley	18.4
Columbia	Benton Area	13.7
Columbia	Millville Area	14.7
Fulton	Central Fulton	13.0
Fulton	Forbes Road	21.5
Fulton	Southern Fulton	23.6
Huntingdon	Juniata Valley	14.0
Huntingdon	Southern Huntingdon	12.2
Lehigh	Northwestern Lehigh	13.6
McKean	Port Allegany	12.0
McKean	Smethport	14.0
Potter	Austin Area	10.0
Potter	Northern Potter	14.2
Potter	Osqayo Valley	14.7
Susquehanna	Elk Lake	19.5
Susquehanna	Mountain View	13.1
Susquehanna	Susquehanna Community	12.8
Union	Mifflinburg Area	14.1
Washington	Avella Area	22.2
Washington	Bethlehem Center	11.4
Washington	Burgettstown Area	11.4
Washington	McGuffey	16.1
York	South Eastern	10.8

SOURCE: See Appendix Table 4.

municipalities and school districts with large reductions in the real property tax base.¹¹⁵

The ten highly impacted counties are relatively sparsely populated, have per capita personal incomes lower than the statewide average and have lower than average per capita market values of real property; however, Pike and Sullivan counties, which have substantial non-resident property ownership, have high per capita real property market values.

The overall tax shifting numbers for the Act statewide are nearly insignificant. Only 1.4 percent of the total property burden of the 46 participating counties is affected by the Act, and the estimated tax shifting is \$7 per capita. For the state as a whole the percentage of all property taxes shifted is 0.9 percent, and the per capita burden is only \$5.20 per capita. This would be a small price to pay for the benefits of open and undeveloped land if in fact the Clean and Green Act could be shown to contribute to the total acreage, but the evidence is certainly sparse for this claim.

Does tax shifting due to preferential tax assessment practices exist in the 21 counties without participants in the program? Does tax shifting take place in counties with few participants and very small reductions in assessed value? The answer is probably yes, but to an unknown extent. Prior to the passage of the Clean and Green Act, county assessment offices assessed farms, fields, wood lots and unimproved property at assessed to market value ratios lower than the ratios for residential, industrial and commercial property. The passage of the Act formalized an already existing practice that probably continues in the counties with few or no participants in the program.¹¹⁶

¹¹⁵These estimates utilize the county-wide estimates of population and is diluted where several municipalities and school districts within the county have no discernible tax base shifting, but their population is included in the divisor.

¹¹⁶Professor John C. Becker, Penn State University, Agricultural Economics Department, meeting with staff, August 30, 1996; Hays B. Gamble, Owen H. Sauerlander and Roger H. Downing, "The Effectiveness of Act 319, The Pennsylvania Farmland and Forest Land Assessment Act." (The Pennsylvania State University, Institute for Research on Land and Water Resources, 1977), 13.

Reassessments

Since 1988, the counties of Adams, Berks, Centre, Columbia, Fulton, Greene, Lycoming, Pike, Susquehanna and Tioga have experienced a county-wide reassessment or a rise in the county assessment ratio, resulting in significant increases in the assessed value of taxable real property. In every case, the participation acreage markedly increased during or shortly after the completion of the reassessment. Prior to the reassessment, the owners of eligible property apparently were generally content with the county's assessment practices; many could not lower their property taxes by participating in the Clean and Green Act because their taxes were already lower than they would have been under the applicable use values.

POLICY ISSUES

This chapter details the policy issues that were raised in the course of the discussions between staff and members of the public. The staff of the Commission held discussions with representatives of the Pennsylvania Department of Agriculture, Bureau of Farmland Preservation; the Joint Legislative Air and Water Pollution Control and Conservation Committee; the agricultural economics department of Pennsylvania State University; the Assessors' Association of Pennsylvania; the Pennsylvania Farm Bureau; the Agricultural Law Committee of the Pennsylvania Bar Association (PBA); the Pennsylvania Federation of Sportsmen's Clubs; and the Greenway Association. The staff received communications from the Sierra Club and Representatives Raymond Bunt Jr., Robert W. Godshall, Michael K. Hanna, David K. Levdansky, William R. Lloyd Jr., Stephen R. Maitland and Sheila Miller.

It should be emphasized that all of these groups and representatives supported the clean and green program and that their comments were aimed at improving the program within its present parameters, not at abolishing it or making fundamental changes. Whether or not the program succeeds in its conservation policy goals, it should operate fairly and efficiently.

The majority of the policy issues fall under three broad categories: eligibility for the program; administration of the Act; and the tax impact on landowners and other citizens.

Eligibility

Among the most strongly argued assertions was that the program benefits many landowners who do not provide the public benefits that were intended by the Act. This complaint, made especially by the department and the county assessors, focused on speculators awaiting a favorable opportunity to sell their land and prosperous suburban homeowners. The assessors suggested that the minimum lot size be raised from ten acres to

20 or even 50 acres, in order to ensure that the farmland under the program is agriculturally viable. On the other hand, the Farm Bureau pointed out that some kinds of farms can be productive at less than ten acres, particularly nurseries and fish farms. In this connection, it should be noted that the income eligibility threshold of \$2,000 has not been adjusted since 1974. The increase in the price level since 1975 is about 318 percent; the eligibility threshold could be adjusted to at least \$6,000 to be equivalent in purchasing power to \$2,000 in 1974.

Another reason land that fails to provide open space benefits may remain in the program is that landowners may fail to notify assessors of changes to ineligible uses. The Act requires landowners to provide 30 days notice to the county assessor of any change in use, conveyance or split-off.¹¹⁷ Since such a notice may trigger roll-back taxes, it is not surprising that landowners often fail to provide it, especially because the Act provides no penalty for such failure. The department suggests that such a penalty be added, but that the time requirement in case of conveyance also be extended to “at least ten days prior to the sale.”¹¹⁸ The PBA suggested that the notice of a change of use be given by 30 days after the event and that notice of a conveyance is unnecessary because it is provided to the assessor at the time of recording.

At the same time land that provides the benefits contemplated by the Act may be rendered ineligible because the landowner permits a temporary non-conforming use. For instance, a landowner’s preferential assessment was revoked on the grounds that she permitted the land to be used five days a year for a folk music festival.¹¹⁹ The Farm Bureau noted that some counties deny clean and green assessments to open space land on the ground that it is not being used at all. Similarly, the PBA asked for clarification of “abandonment” of agricultural use and suggested that the department adopt a rule that the land is considered agricultural if it is so used for three out of the past five years, similar to the standard used for the federal estate tax.¹²⁰

¹¹⁷Act § 4(c), 72 P.S. § 5490.4(c).

¹¹⁸Department of Agriculture, “Clean and Green Position Paper,” 1.

¹¹⁹*Godshall v. Montgomery County Board of Assessment Appeals*, 42 D. & C.3d 191 (1985).

¹²⁰See Internal Revenue Code, § 2032A.

Both the Farm Bureau and the PBA complained that assessors in several counties exclude one acre or more if the property includes the primary residence of the owner, thereby effectively imposing an eleven-acre minimum lot size. While the practice of excluding one acre or another arbitrary amount from the clean and green assessment is widespread, there is no clear warrant for doing so in the Act. It would be appropriate for the department to clarify the regulations to limit any such exclusion to the area that is not actually "used for the purpose of producing an agricultural commodity."¹²¹

Several other suggestions were made by the Farm Bureau to liberalize what were felt to be overly rigid eligibility standards:

--landowners should be able to choose which land will be under the program. Under present law this would contravene the rule that the eligible parcel must comprise "the entire contiguous area used by the owner for agricultural or forest reserve purposes."¹²²

--the roll-back tax for certain non-conforming uses that are closely related to agriculture, such as craft shops or fruit stands, should be confined to the parcel on which the activity takes place, not the entire tract.

--where assessors adopt more restrictive criteria, land that entered the program under the prior criteria should remain eligible.

Representative Robert W. Godshall has pointed out that there is no maximum application fee in the Act and that some assessors have charged up to \$300 to process an application, payable whether or not the application is accepted. Representative Godshall has sponsored legislation¹²³ that would cap the application fee at \$50 and exempt the owner from payment if the application is disapproved.

An issue on which the interested parties differed was whether forest reserve land should be made open to the public in order to qualify for clean and green, as is presently required for agricultural reserve land. It was noted that International Paper Company and other large landowners post enrolled property against trespassers, erect fences and gates, or lease the

¹²¹ Act, § 2, 72 P.S. § 5490.2.
¹²² Act § 3(a)(4), 72 P.S. § 5490.3(a)(4).
¹²³ 1997 House Bill 118 (Printer's No. 127).

property to hunting organizations, who then post the property. Representative David K. Levdansky, and the assessors, argued that this land use should not have a tax advantage.¹²⁴ Representative Levdansky maintains that forest reserve should be opened on the same basis as agricultural use.¹²⁵ On the other hand, Representative Godshall pointed out that landowners may be induced to sell the land to developers rather than open it to the general public for hunting. The Federation of Sportsmen's Clubs was also opposed to opening up the forest reserves.

In this connection, several interlocutors expressed concern as to whether the opening of forest reserve land would expose the landowners to greater tort liability to persons using that land for outdoor recreation. However, Pennsylvania statutory law provides a broad immunity to landowners against persons using the land for recreational purposes unless the owner charges for such use.¹²⁶ The statute appears to be fully applicable to land that is assessed under the clean and green program.

The department has discussed the issue of whether eligibility as forest reserve land should be contingent on the filing of a forest management plan.¹²⁷ The Bureau of Forestry has voiced support for such a requirement. The department takes the position that counties may require such a plan as proof that the land in question actually qualifies as forest reserve.¹²⁸ Alternatively, the department believes it has the power to promulgate such a requirement by regulation. Most of the others interviewed by the staff did not support such a requirement, and some of the PBA representatives believe such a mandate would go beyond what the program could reasonably be expected to do. However, the co-author of the PBA's report

¹²⁴1995 House Bill 1363 (Printer's No. 1579), sponsored by Representative Michael K. Hanna et al., would open forest reserve to the public on the same basis as the Act now does for agricultural reserve.

¹²⁵Letter from Representative David R. Levdansky to staff, March 3, 1997.

¹²⁶Act of February 2, 1966 (1965 P.L. 1860, No.586), referred to as the Recreational Use of Land and Water Act; 68 P.S. § 477-1 et seq.

¹²⁷Minutes, Forestry Task Force Meeting, The Penn State Scanticon Center, State College, Pennsylvania, March 28, 1996, 6,7.

¹²⁸7 Pa. Code § 137.10(c). The regulation is not entirely clear on this point, as it requires "documentation that the land in the application is capable of producing timber or other wood products." Cited examples of such documentation include photographs, sales invoices, affidavits and the like. A forest management plan is neither necessary nor sufficient to show that land is capable of such production.

on the administration of the Act believes that requiring a plan would properly serve to limit the program to those who are genuinely engaged in forestry.¹²⁹

Administration

A strong consensus emerged from the staff's discussions with the interested parties that the Act is not being consistently administered. This point was documented by a report written by the PBA Agricultural Law Committee, based upon a survey of the county assessors throughout the State, which showed wide variations in the manner in which the counties handled such issues as eligibility, deed requirements, separation and split-offs.¹³⁰ The PBA Committee argued that the department should be given authority to issue interpretive rulings and opinions that would have the force of law unless countermanded by a court of competent jurisdiction.¹³¹ The assessors said that the department does not give consistent and dependable advice, and as its regulations state, it does not assume administrative responsibility for enforcing its interpretations, but only an advisory role.¹³² The statute itself gives the department the authority to "promulgate rules and regulations necessary to promote the efficient, uniform, Statewide administration of the act."¹³³ The department claims that it lacks the power to give binding legal rulings and opinions, but that such authority should be afforded the department by amendment to the Act.¹³⁴ As part of the Governor's recent initiative to review all State regulations, the department has noted that the county assessors favor a revision of current regulations to comply with the mandate of section 11.¹³⁵

¹²⁹Charles L.E. Wage, telephone conversation with staff, March 6, 1997. The landowner need not file a forest management plan with the assessor, but could file a certificate from the district forester showing that an approved plan is on file.

¹³⁰Charles L. E. Wage and John C. Becker, "Clean & Green or Muddy & Gray?" *Pennsylvania Bar News* 5, no. 16 (1995): 4, 5.

¹³¹PBA Agricultural Law Committee, "Memorandum to the Board of Governors of the Pennsylvania Bar Association," 4. However, the corresponding formal recommendation to the PBA Board of Governors was withdrawn.

¹³²7 Pa. Code § 137.2.

¹³³Act, § 11; 72 P.S. § 5490.11. 1997 Senate Bill 552 (Printer's No. 583), sponsored by Senator Stewart J. Greenleaf, mandates that the department establish uniform assessment standards for land assessed under the Act and that the county assessors follow those standards.

¹³⁴Department Position Paper, 1.

¹³⁵*Pennsylvania Bulletin*, Vol. 27, no. 5, (1997): 631. The department further notes that the regulations have not been revised in 15 years.

The PBA identified the greatest single area of confusion as the designation of parcels for purposes of eligibility and liability for roll-back taxes where a non-conforming use occurs. The designated parcels are required to be “contiguous,” but the term is not further defined in the statute. The PBA notes that the term denotes “touching at the edge or boundary.”¹³⁶ Another pertinent definition is “touching or connected throughout in an unbroken sequence.”¹³⁷ The department has adopted the following official definition for purposes of the Act:

Contiguous land or contiguous areas—All portions of one operational unit as described in the deed, whether or not the portions are divided by streams, paved public roads, streets or bridges. It includes supportive lands, such as unpaved field access roads, drainage areas, border strips, hedgerows, submerged lands, marshes, ponds, and streams.¹³⁸

While useful in describing the kinds of features that will not break contiguity, the definition has confused owners and assessors by inserting the notion of operational unit and the issue of defining the parcel by the deed. Thus the counties are almost evenly split on the question of whether contiguous operational units must be under the same deed to qualify for preferential assessment. By placing a contiguous area under separate deeds, an owner may be able to develop part of his open space property without incurring roll-back taxes.¹³⁹ Conversely, an owner with contiguous acreage under multiple deeds may be obliged to file multiple applications.¹⁴⁰ A further source of confusion is the failure of the department’s definition to relate the tract designations to tax assessment parcels.

Separations under sections 6(c) and (d) have raised troublesome issues as well.¹⁴¹ It is unclear whether an owner may accomplish such a

¹³⁶PBA Memorandum, 1, citing *Funk and Wagnalls Standard College Dictionary* (1963).

¹³⁷*Merriam Webster’s Collegiate Dictionary*, 10th ed., s.v. “contiguous.”

¹³⁸7 Pa. Code § 137.12.

¹³⁹Department Position Paper, 3; PBA Memorandum, 2.

¹⁴⁰PBA Memorandum, 2.

¹⁴¹It will be recalled that an owner may separate a clean and green tract into parcels, thereby limiting the extent of roll-back taxes resulting from non-conforming uses that occur more than seven years after the separation. In the case of separations due to descent to Class A beneficiaries, roll-back taxes are limited to the parcels held by beneficiaries where the non-conforming uses take place.

separation without re-deeding the property. By separating the property, an owner can attenuate the requirement that no more than ten acres or ten percent of the land can be split-off, since a separation will allow an additional ten acres to be split-off.¹⁴² Counties also differ on whether separations require approval as subdivisions, which adds greatly to the landowner's time and expense.

Separations raise particularly nettlesome issues when they arise from inheritance. Section 6(d) protects "Class A" beneficiaries from roll-back taxes that would otherwise result from a change in use by another beneficiary. However, the Act does not deal with the situation where a division of the real property results in parcels that fall below the ten-acre minimum under section 3(a). Assessors differ in their treatment of this case, with the majority assessing roll-back taxes if the parcels fail to qualify and a large minority forgoing roll-back taxes, while denying eligibility for the program.¹⁴³ A second problem is that the term "Class A beneficiary" is no longer used in the statute levying the inheritance tax, so that a clarifying amendment to the Act would be desirable. Such an amendment would also put to rest questions as to whether the exception covers descendants of stepchildren and adopted children, who pay the reduced rate under the inheritance tax.¹⁴⁴

Administrative problems abound with respect to split-offs.¹⁴⁵ The department comments that many owners violate the split-off provisions, while continuing to receive preferential assessments.¹⁴⁶ The department also points out that, where the use of the split-off parcel complies with the residential use limitations of section 6(b), it is unclear whether roll-back taxes apply to the split-off parcel itself.¹⁴⁷ Several groups complained that the two-acre limit conflicts with minimum acreage requirements set in many

¹⁴²This point may perhaps be clarified by example. If an owner has a single 200-acre tract, the most he can split-off is ten acres. However, simply by separating the tract into two parcels, the owner gains another ten acres to split-off. The ten percent ceiling prevents the owner from continuing this ploy indefinitely.

¹⁴³"Clean or Muddy?" Question #12.

¹⁴⁴Ibid., Question #13.

¹⁴⁵Section 6(b) permits an owner to split-off up to two acres per year that can be used for residential purposes, subject to an overall limit of ten acres or ten percent of the original tract, whichever is less. Roll-back taxes then do not apply to the tract from which that parcel was split-off.

¹⁴⁶Department Position Paper, 2

¹⁴⁷Ibid.

municipalities. This issue can be remedied by making the maximum split-off acreage subject to applicable minimum lot size requirements as set by local zoning regulations. Another approach suggested by PBA representatives would be to eliminate the acreage requirement while retaining the ten percent requirement.

Nor is the Act entirely clear about which owner is liable for roll-back taxes where the transferee's use of split-off property violates section 6(b). This issue is especially controversial where the non-conforming use is contemplated by the parties at the time of the conveyance that causes the split-off. The provision permitting the transferor to sue for an injunction prohibiting the non-conforming use does not entirely solve the problem, because the Act is silent as to what tax consequences follow from failure to do so. Eighteen assessors polled by the PBA were equally divided on the question of whether the owner of a larger tract, who is not responsible for a use violation by a split-off owner but fails to injoin the use, is liable for roll-back taxes.¹⁴⁸

Interpretation of the split-off provision is undoubtedly made more difficult because the language of a key proviso in section 6(b) is badly garbled:

Provided, That the tract of land so split-off shall not exceed two acres annually and may only be used for residential, agricultural, or forest reserve use during such time as the land retained shall continue to receive preferential tax assessment and the construction of a residential dwelling to be occupied by the person to whom the land is transferred:

The assessors complained that this provision was being improperly used to justify split-off treatment for commercial apartments. In their view, the provision is intended to permit a residential split-off only to a dwelling that is occupied only by the grantee and his or her family.

A repeated comment staff encountered is that owners do not understand the concept of roll-back taxes very well, especially the fact that

¹⁴⁸“Clean or Muddy?” Question # 10.

they can be liable for taxes on land which they do not own.¹⁴⁹ For instance, if an owner violates section 6(b) by conveying three acres of a 100-acre tract, roll-back taxes will be assessed on all 100 acres, even though the original owner owns only 97. If an owner of 100 acres transfers one acre to a transferee who uses the small parcel for a commercial use that does not comply with section 6(b), the transferee may be surprised to receive a bill for roll-back taxes for 99 acres he does not own.

Another issue pointed out by the PBA can best be described by example.¹⁵⁰ On July 1, 1988, Blackacre Farms puts its 100-acre tract, called Blackacre, under clean and green. On July 1, 1995, it acquires Whiteacre, a 50-acre tract. Then on July 1, 1997, Blackacre Farms conveys both parcels, collectively known as Grayacre, to Acme Development Corporation to be converted into a strip mall. How are the roll-back taxes to be assessed? Of 22 county assessors who responded to a PBA survey that raised the issue illustrated here, 16 would assess roll-back taxes for Blackacre from July 1, 1990, and for Whiteacre from July 1, 1995; the other six would assess the tax on the entire parcel (Grayacre) from July 1, 1990.

The department's regulations require the county assessors to submit data annually to the department in order to ensure the fairness and consistency of the implementation of the program.¹⁵¹ Some county assessors fail to submit this information. Furthermore, the data compiled by the department contained some obvious anomalies, such as greater acreage listed under clean and green than the total land area of the county.¹⁵² A possible solution is to permit the department to collect missing data at the county's expense by a procedure similar to that employed by the Public Employee Retirement Commission.¹⁵³

¹⁴⁹Roll-back taxes require the non-complying owner to pay the amounts saved by the clean and green program over the last seven years or the length of time the property is held, whichever is less, plus six percent simple interest.

¹⁵⁰"Clean or Muddy?" Question # 8.

¹⁵¹7 Pa. Code § 137.67.

¹⁵²See Appendix Table 5.

¹⁵³The procedure is set forth in section 4 of the act of December 6, 1972 (P.L.1383, No.293), 53 P.S. § 730.4. The powers granted by that provision were assigned to the Public Employee Retirement Commission by section 6(a)(15) of the Public Employee Retirement Commission Act (July 9, 1981 (P.L.208, No.66)), 43 P.S. § 1406(a)(15). However, this procedure owes its effectiveness in part to the ability to hold up a funding stream that would otherwise go to the officials obligated to supply the information. In the case of clean and green data, the department could ultimately recover the costs only through a court action.

Tax Shifting

Five states with preferential assessment legislation have recognized that the legislation is an unfunded mandate by paying subventions to offset tax revenues lost to preferential property taxes.¹⁵⁴ This mandate requires no expenditure on the part of local governments, but it does force impacted taxing bodies to raise millage rates, levy alternative taxes or reduce the quantity and quality of public goods and services that they can produce.

The General Assembly may choose to ease the tax shifting burden of highly impacted local governments and school districts in recognition that the Act is an unfunded state mandate. The Clean and Green Act is a state program that presumably benefits all Pennsylvania residents. The benefits of cleaner air and water, scenic wooded and farmland vistas and a cheaper and more secure supply of food and fiber are quasi-public goods that are enjoyed by all Pennsylvanians in their capacity as citizens and taxpayers. If the benefits are widely available and enjoyed free of charge by most residents, perhaps the costs of the program should not be disproportionately paid for by a smaller subset of taxpayers. This argument is particularly telling if the Act has really not contributed to preservation farmland, forest land and open land, but has simply codified a long-standing informal preferential tax assessment arrangement.

¹⁵⁴NCSL, "State Policies, 1991." The states with local government subventions are California, Maine, Minnesota, New York and Vermont.

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APPENDIX TABLES

Appendix Table 1

PENNSYLVANIA ACREAGE, FARMLAND, FARM AND FOREST LAND, AND VARIOUS LAND PER CAPITA INDICIES BY COUNTY

County	(1) Total acreage	(2) Farmland acreage 1994	(3) Forestland acreage 1989	(4) Total farm and forest acres	(5) Percentage forestland 1989	(6) Percentage farmland 1994	(7) Total acreage per capita	(8) Farm and forestland per capita 1994	(9) Nonfarm and forestland per capita
Adams	333,300	186,900	109,700	296,600	33%	56%	3.97	3.5	0.44
Allegheny	465,200	35,500	166,400	201,900	36	8	0.36	0.2	0.20
Armstrong	413,600	129,200	227,300	356,500	55	31	5.55	4.8	0.77
Beaver	278,600	62,600	126,800	189,400	46	22	1.48	1.0	0.47
Bedford	650,600	216,000	464,500	680,500	71	33	13.23	13.8	0.00
Berks	550,900	241,100	192,300	433,400	35	44	1.58	1.2	0.34
Blair	337,400	83,000	216,500	299,500	64	25	2.56	2.3	0.29
Bradford	737,400	338,000	432,900	770,900	59	46	11.84	12.4	0.00
Bucks	391,800	83,400	114,000	197,400	29	21	0.68	0.3	0.34
Butler	504,800	140,800	254,500	395,300	50	28	3.05	2.4	0.66
Cambria	442,300	83,600	281,000	364,600	64	19	2.76	2.3	0.48
Cameron	255,000	2,600	238,700	241,300	94	1	44.68	42.3	2.40
Carbon	246,000	20,600	183,400	204,000	75	8	4.18	3.5	0.71
Centre	707,900	151,900	535,100	687,000	76	21	5.36	5.2	0.16
Chester	482,000	192,000	108,100	300,100	22	40	1.19	0.7	0.45
Clarion	388,500	102,900	236,500	339,400	61	26	9.18	8.0	1.16
Clearfield	735,800	59,700	543,300	603,000	74	8	9.23	7.6	1.67
Clinton	570,500	43,000	494,400	537,400	87	8	15.33	14.4	0.89
Columbia	311,000	110,500	164,300	274,800	53	36	4.82	4.3	0.56
Crawford	646,900	229,000	315,100	544,100	49	35	7.25	6.1	1.15
Cumberland	349,800	153,900	124,500	278,400	36	44	1.70	1.4	0.35
Dauphin	337,800	98,300	170,100	268,400	50	29	1.37	1.1	0.28
Delaware	117,000	5,500	24,500	30,000	21	5	0.21	0.1	0.16
Elk	531,100	17,800	481,700	499,500	91	3	15.12	14.2	0.90
Erie	514,400	182,100	238,200	420,300	46	35	1.83	1.5	0.34
Fayette	508,000	115,500	306,800	422,300	60	23	3.46	2.9	0.58
Forest	273,700	5,100	254,200	259,300	93	2	54.73	51.8	2.88
Franklin	495,100	254,300	214,400	468,700	43	51	3.92	3.7	0.21
Fulton	280,000	96,500	193,400	289,900	69	34	19.50	20.2	0.00
Greene	369,100	136,700	206,400	343,100	56	37	8.98	8.3	0.63
Huntingdon	561,400	140,200	420,200	560,400	75	25	12.49	12.5	0.02
Indiana	530,700	155,600	322,800	478,400	61	29	5.86	5.3	0.58
Jefferson	420,200	86,100	257,500	343,600	61	20	9.01	7.4	1.64
Juniata	250,600	92,400	165,700	258,100	66	37	11.55	11.9	0.00
Lackawanna	295,100	40,100	198,600	238,700	67	14	1.37	1.1	0.26
Lancaster	608,500	421,000	113,400	534,400	19	69	1.36	1.2	0.17
Lawrence	232,500	93,800	103,700	197,500	45	40	2.41	2.0	0.36
Lebanon	233,200	113,500	44,100	157,600	19	49	2.00	1.3	0.65
Lehigh	222,000	90,200	64,500	154,700	29	41	0.75	0.5	0.23
Luzerne	570,200	54,100	375,300	429,400	66	9	1.75	1.3	0.43
Lycoming	791,800	144,000	610,100	754,100	77	18	6.59	6.3	0.31
McKean	626,300	43,000	524,000	567,000	84	7	12.91	11.7	1.22
Mercer	429,900	174,500	167,800	342,300	39	41	3.52	2.8	0.72
Mifflin	264,100	88,400	189,500	277,900	72	33	5.61	5.9	0.00
Monroe	390,000	23,000	295,100	318,100	76	6	3.36	2.7	0.62
Montgomery	314,500	48,500	69,600	118,100	22	15	0.45	0.2	0.28
Montour	85,200	44,600	37,900	82,500	44	52	4.68	4.5	0.15
Northampton	240,000	88,400	69,500	157,900	29	37	0.93	0.6	0.32
Northumberland	293,600	119,300	130,700	250,000	45	41	3.05	2.6	0.45
Perry	356,200	113,400	226,600	340,000	64	32	8.18	7.8	0.37
Philadelphia	87,000	0	0	0	0	0	0.06	0.0	0.06
Pike	352,300	6,100	288,400	294,500	82	2	9.56	8.0	1.57
Potter	692,100	97,700	593,300	691,000	86	14	40.50	40.4	0.06
Schuylkill	500,200	96,600	351,800	448,400	70	19	3.26	2.9	0.34
Snyder	210,700	94,500	108,500	203,000	51	45	5.57	5.4	0.20
Somerset	686,900	238,000	446,200	684,200	65	35	8.57	8.5	0.03
Sullivan	288,600	32,900	247,500	280,400	86	11	46.67	45.3	1.33
Susquehanna	528,600	192,400	340,200	532,600	64	36	12.65	12.7	0.00
Tioga	724,000	230,000	491,300	721,300	68	32	17.43	17.4	0.07
Union	202,800	68,200	136,400	204,600	67	34	4.96	5.0	0.00
Venango	434,400	57,200	311,600	368,800	72	13	7.36	6.2	1.11
Warren	566,200	73,100	447,000	520,100	79	13	12.60	11.6	1.03
Washington	549,200	220,300	273,400	493,700	50	40	2.64	2.4	0.27
Wayne	468,000	132,400	306,700	439,100	66	28	10.62	10.0	0.66
Westmoreland	661,100	167,000	331,700	498,700	50	25	1.76	1.3	0.43
Wyoming	255,600	68,100	157,600	225,700	62	27	8.72	7.7	1.02
York	579,800	273,400	155,500	428,900	27	47	1.60	1.2	0.42
Total, average	28,729,000	7,800,000	16,992,700	24,792,700	57	27	2.38	2.1	0.33

SOURCE: U.S. Department of Agriculture, *Forest Statistics for Pennsylvania, 1978 and 1989*; Pennsylvania Department of Agriculture, *Farm Acreage Statistics for Pennsylvania, 1994*.

Appendix Table 2
TILLED LAND USE VALUES PER ACRE

County	Class I	Class II	Class III	Class V	Other
Adams	\$1,800	\$1,551	\$1,196	\$1,066	\$900
Allegheny	1,181	1,018	785	699	591
Armstrong	809	697	537	479	404
Beaver	972	838	646	576	486
Bedford	954	822	634	565	477
Berks	1,048	904	697	621	524
Blair	1,082	932	719	640	541
Bradford	800	690	532	474	400
Bucks	1,087	937	722	644	544
Butler	967	833	642	572	483
Cambria	1,160	1,000	771	687	580
Cameron	722	622	480	428	361
Carbon	839	723	557	497	419
Centre	953	822	634	565	477
Chester	1,149	990	764	680	575
Clarion	891	768	592	528	446
Clearfield	810	698	538	480	405
Clinton	996	858	662	589	498
Columbia	984	848	654	583	492
Crawford	833	718	554	493	417
Cumberland	954	822	634	565	477
Dauphin	889	766	591	526	444
Delaware	1,127	971	749	667	564
Elk	713	614	474	422	356
Erie	1,657	1,428	1,101	981	829
Fayette	806	695	536	477	403
Forest	852	735	566	505	426
Franklin	1,103	951	733	653	552
Fulton	753	649	500	446	376
Greene	716	617	476	424	358
Huntingdon	908	783	604	538	454
Indiana	922	795	613	546	461
Jefferson	844	727	561	500	422
Juniata	960	827	638	568	480
Lackawanna	1,435	1,237	954	850	718
Lancaster	1,544	1,331	1,026	914	772
Lawrence	960	827	638	568	480
Lebanon	1,041	897	692	616	520
Lehigh	1,187	1,023	789	703	594
Luzerne	1,405	1,211	407	832	702
Lycoming	904	779	600	535	452
McKean	802	691	533	475	401
Mercer	876	755	582	519	438
Mifflin	971	836	645	575	485
Monroe	812	699	539	481	406
Montgomery	903	778	600	535	451
Montour	853	735	567	505	426
Northampton	1,052	907	699	623	526
Northumberland	898	774	597	532	449
Perry	862	743	573	510	431
Philadelphia	--	--	--	--	--
Pike	922	794	612	546	461
Potter	977	842	649	579	489
Schuylkill	1,132	976	752	671	566
Snyder	935	806	622	554	468
Somerset	865	745	574	512	432
Sullivan	720	620	478	426	360
Susquehanna	792	682	526	469	396
Tioga	723	623	481	428	362
Union	925	797	615	548	463
Venango	796	686	529	471	398
Warren	893	770	593	529	447
Washington	878	757	583	520	439
Wayne	678	584	451	402	339
Westmoreland	884	762	587	523	442
Wyoming	929	801	617	550	465
York	941	811	625	557	470
Average	951	820	624	563	476

SOURCE: Pennsylvania Department of Agriculture, Bureau of Farmland Protection, July 1996.

Appendix Table 2A

FOREST LAND USE ASSESSMENT
USE VALUE PER ACRE FOR THE 1996 ASSESSMENT YEAR

Assessment Class	Oak Forest Type	Northern Hardwoods Forest Type
I	\$422	\$922
II	270	560
III	70	105

SOURCE: Pennsylvania Department of Agriculture, Bureau of Farmland Protection, July 1996.

Appendix Table 3

SELECTED ECONOMIC AND DEMOGRAPHIC DATA FOR PENNSYLVANIA COUNTIES

County	Market value of all real property (000s) 1995	Personal income of residents (000,000s) 1994	Ratio market value to income	Percentage estimated population growth 1970-95	Percentage estimated employment growth 1970-88	Market value per capita 1995	Per capita personal income 1994
Adams	\$3,349,199	\$1,578	2.1	48%	49%	\$39,872	\$18,786
Allegheny	40,912,531	33,638	1.2	-18	6	31,235	25,681
Armstrong	1,058,258	1,270	0.8	-1	7	14,192	17,031
Beaver	4,149,637	3,461	1.2	-10	-25	22,075	18,412
Bedford	1,109,224	741	1.5	16	18	22,549	15,063
Berks	12,954,109	7,810	1.7	18	26	37,056	22,341
Blair	4,319,138	2,379	1.8	-3	10	32,808	18,071
Bradford	1,700,483	1,048	1.6	7	32	27,313	16,833
Bucks	31,549,100	14,651	2.2	38	87	54,973	25,529
Butler	5,438,510	3,231	1.7	29	37	32,850	19,516
Cambria	2,714,200	2,827	1.0	-14	-4	16,908	17,610
Cameron	129,040	113	1.1	-20	-19	22,611	19,800
Carbon	2,085,640	1,029	2.0	16	6	35,451	17,490
Centre	4,484,786	2,292	2.0	33	64	33,984	17,368
Chester	25,754,905	12,654	2.0	46	69	63,601	31,249
Clarion	797,403	675	1.2	10	27	18,834	15,943
Clearfield	1,566,078	1,352	1.2	7	38	19,644	16,959
Clinton	1,413,355	614	2.3	-1	3	37,978	16,499
Columbia	2,020,259	1,122	1.8	17	19	31,326	17,398
Crawford	1,898,031	1,492	1.3	10	19	21,285	16,732
Cumberland	9,844,767	4,804	2.0	30	86	47,800	23,325
Dauphin	9,681,873	5,716	1.7	10	25	39,303	23,204
Delaware	24,025,258	14,391	1.7	-9	33	43,785	26,227
Elk	778,820	724	1.1	-7	10	22,173	20,612
Erie	7,518,722	5,397	1.4	6	19	26,809	19,243
Fayette	1,832,861	2,395	0.8	-5	3	12,483	16,312
Forest	141,391	70	2.0	2	17	28,273	13,997
Franklin	5,109,571	2,421	2.1	25	26	40,410	19,147
Fulton	356,400	221	1.6	33	46	24,815	15,388
Greene	1,062,357	626	1.7	14	15	25,839	15,226
Huntingdon	955,706	647	1.5	15	17	21,270	14,399
Indiana	1,614,554	1,467	1.1	14	41	17,820	16,191
Jefferson	772,968	809	1.0	7	19	16,580	17,353
Juniata	687,586	346	2.0	30	45	31,685	15,944
Lackawanna	5,482,456	4,362	1.3	-8	13	25,418	20,224
Lancaster	19,428,509	9,656	2.0	40	51	43,414	21,577
Lawrence	1,696,777	1,648	1.0	-10	2	17,564	17,059
Lebanon	4,427,083	2,321	1.9	17	16	37,907	19,873
Lehigh	12,631,210	6,906	1.8	17	41	42,410	23,187
Luzerne	8,593,090	6,495	1.3	-5	9	26,354	19,919
Lycoming	3,509,461	2,238	1.6	6	17	29,198	18,620
McKean	759,363	819	0.9	-7	-2	15,656	16,886
Mercer	2,338,254	2,144	1.1	-4	-2	19,126	17,537
Mifflin	1,193,444	740	1.6	4	5	25,357	15,723
Monroe	7,295,164	2,067	3.5	156	99	62,840	17,805
Montgomery	43,679,245	23,887	1.8	13	58	61,941	33,874
Montour	640,638	461	1.4	10	65	35,155	25,298
Northampton	10,520,966	5,419	1.9	20	1	40,970	21,102
Northumberland	2,046,079	1,717	1.2	-3	-4	21,256	17,837
Perry	1,396,762	749	1.9	52	37	32,087	17,206
Philadelphia	32,315,317	30,789	1.0	-23	-17	21,558	20,540
Pike	2,732,132	608	4.5	212	95	74,138	16,498
Potter	466,355	291	1.6	4	33	27,288	17,028
Schuylkill	3,369,727	2,765	1.2	-4	1	21,936	17,999
Snyder	1,146,735	790	1.5	29	56	30,301	20,875
Somerset	2,044,580	1,360	1.5	5	32	25,521	16,976
Sullivan	339,073	106	3.2	4	7	54,831	17,141
Susquehanna	1,356,681	694	2.0	22	20	32,456	16,603
Tioga	1,101,540	683	1.6	5	29	26,521	16,444
Union	1,066,109	716	1.5	43	85	26,048	17,494
Venango	926,651	1,222	0.8	-5	7	15,691	20,692
Warren	959,689	917	1.0	-6	9	21,361	20,410
Washington	4,720,362	4,241	1.1	-1	10	22,692	20,388
Wayne	2,264,554	755	3.0	49	53	51,385	17,132
Westmoreland	9,924,842	7,681	1.3	-0	19	26,361	20,401
Wyoming	893,169	507	1.8	54	47	30,467	17,294
York	14,255,928	7,757	1.8	33	30	39,295	21,381
Total, avg.	419,308,665	267,522	1.6	2	18	34,734	22,197

SOURCE: U. S. Department of Commerce, Bureau of Economic Analysis, "Survey of Current Business," v. 76, 1996; Department of Community Affairs, 1994 Local Government Financial Statistics; U.S. Census, "Revised Population Estimates, 1995."

Appendix Table 4

REDUCTIONS IN ASSESSED VALUES OF REAL PROPERTY DUE TO
ACT 319 PREFERENTIAL ASSESSMENTS AND THE PERCENTAGE REDUCTION IN THE TAX BASE,
REALTY TAX RECEIPTS AND TAX SHIFTS BY SCHOOL DISTRICTS AND MUNICIPALITIES

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Adams County					
East Berlin	\$22,586	\$18,056,450	0.1%	\$68,286	\$85
Hamilton, P	235,355	407,597	36.6	43,336	15,863
Huntingdon	4,331,867	30,724,466	12.4	5,991	740
Latimore	3,103,486	40,071,663	7.2	45,336	3,259
Reading	4,028,887	73,036,981	5.2	89,347	4,671
Bermudian Springs S.D.	11,722,181	168,175,768	6.5	3,293,034	214,575
Abbotstown	13,059	10,655,455	0.1	39,116	48
Berwick	823,676	28,946,984	2.8	8,945	247
Bonneauville	36,837	3,061,974	1.2	53,689	638
Conewago	922,145	91,618,660	1.0	239,013	2,382
Hamilton	2,259,867	27,663,033	7.6	43,336	3,273
Mt. Pleasant	3,906,050	37,193,854	9.5	39,163	3,722
Oxford	1,218,985	66,369,798	1.8	54,281	979
Straban	596,180	5,213,825	10.3	37,007	3,797
Tyrone	923,279	5,748,941	13.8	65,508	9,065
Conewago Valley S.D.	10,700,078	333,469,933	3.1	6,494,868	201,922
Carroll Valley	63,486	56,645,458	0.1	259,129	290
Fairfield	135,307	11,028,659	1.2	40,000	485
Hamiltonban	3,946,700	27,663,033	12.5	43,336	5,411
Liberty	1,875,820	21,523,832	8.0	26,884	2,155
Fairfield Area S.D.	6,021,313	128,965,765	4.5	3,018,174	134,630
Cumberland	4,070,413	121,375,423	3.2	20,840	676
Franklin	6,929,134	62,295,550	10.0	69,774	6,984
Freedom	2,517,148	17,033,104	12.9	11,783	1,517
Highland	1,875,708	16,659,695	10.1	15,737	1,593
Mt. Joy, P	2,219,969	42,234,774	5.0	11,096	554
Straban, P	5,673,224	76,005,015	6.9	37,007	2,570
Gettysburg Area S.D.	23,285,596	439,879,106	5.0	10,411,278	523,427
Bonneauville, P	22,095	13,142,090	0.2	53,689	90
Germany	1,605,470	29,300,442	5.2	5,034	262
Littlestown	46,622	49,301,861	0.1	261,293	247
Mt. Joy, P	2,253,567	14,338,982	13.6	11,096	1,507
Mt. Pleasant, P	1,753,203	22,569,269	7.2	39,163	2,823
Union	3,526,777	44,556,742	7.3	23,949	1,757
Littlestown Area S.D.	9,207,734	173,209,386	5.0	4,394,119	221,799
Arendtsville	153,970	10,683,726	1.4	59,596	847
Bendersville	52,163	6,178,311	0.8	24,936	209
Butler	4,256,921	38,468,171	10.0	31,417	3,130
Menallen	4,961,862	48,376,741	9.3	26,160	2,434
Tyrone	2,136,419	25,194,574	7.8	65,508	5,121
Upper Adams S.D.	11,561,335	149,754,272	7.2	3,733,406	267,570
Total tax shift, Adams				33,314,660	1,653,353
Allegheny County					
Allegheny Valley S.D.	64,250	86,139,770	0.1	6,202,484	4,623
Harmar Twp.	64,250	45,710,290	0.1	608,856	855
Avonworth S.D.	20,200	54,034,045	0.0	4,319,518	1,614
Ohio Twp.	20,200	22,249,530	0.1	268,474	244

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 ACT 319 PREFERENTIAL ASSESSMENTS AND THE PERCENTAGE REDUCTION IN THE TAX BASE,
 REALTY TAX RECEIPTS AND TAX SHIFTS BY SCHOOL DISTRICTS AND MUNICIPALITIES

2.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Allegheny County--(Continued)					
Baldwin-Whitehall S.D.	\$35,100	\$231,545,404	\$22,516,005	\$3,413	
Baldwin	35,100	114,059,252	0.0	447,593	138
Carlynton S.D.	65,500	80,866,345	0.1	8,323,016	6,736
Crafton	65,500	31,101,135	0.2	910,979	1,915
Chartiers Valley S.D.	127,970	198,860,555	0.1	18,250,136	11,737
Collier	127,970	52,707,175	0.2	1,288,565	3,121
Deer Lakes S.D.	239,100	69,001,190	0.3	6,843,003	23,630
Frazier	10,550	6,071,170	0.2	68,115	118
West Deer	228,550	54,825,800	0.4	660,979	2,744
Elizabeth Forward S.D.	44,575	89,397,595	0.0	9,055,075	4,513
Elizabeth	43,050	67,478,255	0.1	1,083,603	691
Forward	1,525	17,021,570	0.0	200,640	18
Fox Chapel S.D.	454,499	375,701,325	0.1	28,247,392	34,131
Indiana	436,799	48,858,470	0.9	740,293	6,560
O'Hara	17,700	134,506,100	0.0	1,478,688	195
Gateway S.D.	11,000	327,756,370	0.0	24,185,154	812
Monroeville	11,000	317,257,695	0.0	4,120,456	143
Hampton Twp. S.D.	403,222	148,701,145	0.3	13,162,837	35,596
Hampton Twp.	403,222	148,701,145	0.3	1,445,261	3,908
Highlands S.D.	74,450	97,253,665	0.1	9,664,397	7,393
Fawn Twp.	74,450	10,855,280	0.7	163,739	1,115
McKeesport S.D.	22,500	123,748,600	0.0	10,806,899	1,965
White Oak	22,500	44,601,870	0.1	917,175	462
Montour S.D.	22,750	244,968,590	0.0	17,451,981	1,621
Robinson	22,750	160,126,490	0.0	2,928,579	416
Moon Area S.D.	25,800	231,285,132	0.0	16,330,864	1,822
Moon	25,800	220,553,602	0.0	2,299,236	269
North Allegheny S.D.	136,697	524,784,906	0.0	42,290,893	11,013
Franklin Park	73,650	142,411,737	0.1	617,428	319
Marshall	58,347	80,938,195	0.1	703,661	507
McCandless	4,700	287,755,524	0.0	2,859,687	47
North Hills S.D.	1,750	343,326,012	0.0	27,730,489	141
Ross	1,750	304,242,502	0.0	3,649,091	21
Penn Hills Twp. S.D. & Muni.	1,700	243,693,040	0.0	3,646,522	193
Pine Richland S.D.	336,710	151,606,385	0.2	12,821,371	28,413
Pine	243,905	77,873,085	0.3	610,993	1,908
Richland	92,805	73,733,300	0.1	956,107	1,202
Plum Boro S.D. & Muni.	252,500	143,832,240	0.2	1,869,699	23,216
Quaker Valley S.D.	1,025,424	182,858,348	0.6	11,299,034	63,009
Aleppo	35,000	14,670,023	0.2	321,536	765
Bell Acres	363,000	16,067,645	2.2	263,053	5,812
Edgeworth	20,300	34,981,790	0.1	1,088,311	631
Leet	39,500	12,482,805	0.3	346,473	1,093
Sewickley Heights	464,124	34,611,550	1.3	700,477	9,269
Sewickley Hills	103,500	7,937,530	1.3	16,030	206
Shaler Area S.D.	6,500	252,110,627	0.0	24,241,959	625
Reserve	6,500	17,791,549	0.0	264,587	97
South Allegheny S.D.	8,000	43,400,010	0.0	3,570,356	658

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REALTY TAX RECEIPTS AND TAX SHIFTS BY SCHOOL DISTRICTS AND MUNICIPALITIES

3.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Allegheny County--(Continued)					
Lincoln	\$8,000	\$4,428,200	\$122,291	\$220	
South Fayette S.D. & Muni.	55,960	80,909,260	0.1	1,688,957	1,597
South Park S.D. & Muni.	61,300	75,662,735	0.1	1,143,204	7,071
Upper St. Clair S.D. & Muni.	291,930	260,107,760	0.1	3,458,558	29,971
West Allegheny S.D.	61,975	159,388,045	0.0	11,590,542	4,505
Findlay	41,125	66,754,290	0.1	671,769	414
North Fayette	20,850	84,859,985	0.0	996,528	245
West Jefferson Hills S.D.	117,890	140,546,715	0.1	13,355,421	11,193
Jefferson	117,890	68,203,700	0.2	1,655,935	2,857
West Mifflin Area S.D.	8,500	179,796,570	0.0	13,366,707	632
West Mifflin	8,500	175,299,920	0.0	4,577,730	222
Woodland Hills S.D.	2,800	290,870,615	0.0	28,382,811	273
Wilkins	2,800	53,561,040	0.0	1,329,060	69
Total tax shift, Allegheny				430,994,768	370,927
Beaver County					
Alquippa S.D. & Muni.	18,270	81,542,819	0.0	1,728,071	688
Ambridge Area S.D.	363,840	246,540,748	0.1	9,381,459	13,825
Baden	11,525	35,111,469	0.0	766,949	252
Economy	335,200	108,944,004	0.3	893,436	2,741
Harmony	17,115	38,751,842	0.0	459,338	203
Beaver Area S.D.	415,390	171,224,287	0.2	5,757,956	13,935
Brighton	415,390	91,168,312	0.5	357,128	1,620
Big Beaver Falls Area S.D.	402,420	116,876,614	0.3	4,840,255	16,608
Big Beaver	399,405	24,896,145	1.6	223,071	3,522
New Galilee	3,015	2,732,223	0.1	18,618	21
Black Hawk S.D.	3,054,385	197,620,648	1.5	7,609,589	115,822
Chippewa	689,320	92,266,214	0.7	632,781	4,692
Darlington	971,125	22,397,413	4.2	67,735	2,815
Patterson	13,395	7,415,267	0.2	220,277	397
South Beaver	1,367,685	30,170,016	4.3	180,554	7,830
West Mayfield	12,860	10,903,455	0.1	116,241	137
Center Area S.D.	253,160	174,190,405	0.1	6,570,281	9,535
Center	192,420	148,457,673	0.1	838,896	1,086
Potter	60,740	22,839,082	0.3	157,027	417
Freedom Area S.D.	1,182,295	92,660,927	1.3	2,835,302	35,721
New Sewickley	1,812,295	61,550,669	2.9	595,006	17,018
Hopewell Area S.D.	1,551,772	205,143,040	0.8	8,331,989	62,553
Hopewell	131,415	149,717,283	0.1	1,478,964	1,297
Independence	895,012	25,733,727	3.4	141,401	4,753
Racoon	525,345	29,692,030	1.7	90,145	1,567
New Brighton Area S.D.	286,759	91,268,893	0.3	3,170,796	9,931
Daugherty	286,759	34,476,762	0.8	221,597	1,828
Riverside Beaver S.D.	1,175,915	106,341,495	1.1	4,138,227	45,260
Franklin	387,220	40,061,900	1.0	173,924	1,665
Marion	439,335	11,958,822	3.5	28,880	1,023
North Sewickley	349,360	54,139,473	0.6	156,995	1,007

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4.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Beaver County--(Continued)					
Rochester Area S.D.	\$37,710	\$67,439,604	0.1%	\$2,524,627	\$1,411
East Rochester	1,130	6,522,823	0.0	90,770	16
Rochester	36,580	30,966,338	0.1	201,509	238
South Side Area S.D.	1,679,871	122,026,939	1.4	3,641,958	49,456
Frankfort Springs	38,690	964,390	3.9	1,865	72
Greene	746,320	23,094,890	3.1	62,052	1,942
Hanover	865,976	32,966,642	2.6	122,242	3,129
Hookstown	3,725	1,203,840	0.3	3,170	10
Shippingport	25,160	62,490,872	0.0	24,144	10
Western Beaver S.D.	884,210	56,898,923	1.5	1,943,981	29,747
Industry	82,110	21,953,808	0.4	213,660	796
Ohioville	802,100	34,676,286	2.3	115,789	2,618
Total tax shift, Beaver				71,128,655	469,211
Berks County					
Antietam S.D.	572,400	249,987,800	0.2	4,104,193	9,376
Lower Alsace	572,400	158,480,900	0.4	352,161	1,267
Boyertown Area S.D.	25,719,706	927,000,691	2.7	20,389,086	550,425
Bally	328,400	47,889,200	0.7	62,681	427
Bethelsville	197,400	32,688,100	0.6	57,741	347
Colebrookdale	3,968,700	232,971,400	1.7	333,705	5,589
Douglass	6,164,900	142,334,900	4.2	118,508	4,920
Earl	4,918,300	123,382,600	3.8	0	0
Washington	8,447,400	139,718,200	5.7	23,008	1,312
Douglas (Montgomery)	574,600	22,787,366	2.5	178,759	4,397
New Hanover (Montgomery)	721,866	17,710,380	3.9	454,796	17,811
Upper Frederick (Montgomery)	398,140	7,539,745	5.0	18,740	940
Brandywine Heights S.D.	34,372,100	470,019,200	6.8	6,590,627	449,123
District	9,593,300	61,659,300	13.5	21,375	2,878
Longswamp	14,300,700	192,621,400	6.9	43,718	3,021
Rockland	10,478,100	144,633,200	6.8	41,472	2,802
Conrad Wieser S.D.	26,439,300	672,322,410	3.8	8,534,875	322,937
Heidelberg	7,416,100	96,493,000	7.1	40,436	2,886
N. Heidelberg	6,496,500	65,880,100	9.0	12,811	1,150
S. Heidelberg	3,599,400	208,494,400	1.7	154,220	2,617
Marion	8,927,300	66,847,100	11.8	26,980	3,179
Daniel Boone Area S.D.	18,328,200	601,802,600	3.0	7,391,815	218,468
Amity	10,917,800	307,609,900	3.4	79,188	2,714
Union	7,410,400	144,364,600	4.9	0	0
Exeter Twp. S.D.	9,500,800	925,740,700	1.0	12,103,631	122,957
Exeter	9,353,500	858,015,500	1.1	668,309	7,207
St. Lawrence	147,300	67,725,200	0.2	102,471	222
Fleetwood Area S.D.	27,514,600	539,650,000	4.9	7,880,191	382,288
Fleetwood	80,200	137,785,600	0.1	188,240	110
Maidencreek	5,422,500	229,568,400	2.3	108,072	2,494
Richmond	22,011,900	172,296,000	11.3	32,845	3,721
Governor Mifflin S.D.	15,223,800	1,283,030,500	1.2	16,598,484	194,640
Brecknock	8,236,000	190,578,000	4.1	0	0
Cumru	6,987,800	684,440,900	1.0	1,327,643	13,418

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5.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Berks County--(Continued)					
Hamburg Area S.D.	\$39,723,600	\$650,233,400	5.8%	\$7,238,866	\$416,771
Upper Bern	6,586,800	67,045,100	8.9	21,747	1,945
Hamburg	141,200	157,836,200	0.1	412,035	368
Perry	9,815,400	115,243,800	7.8	31,245	2,452
Shoemakersville	159,200	44,839,200	0.4	78,450	278
Tilden	6,210,600	111,961,100	5.3	42,498	2,234
Upper Tupelhocken	9,456,200	58,826,700	13.8	18,026	2,496
Windsor	7,354,200	83,036,900	8.1	26,070	2,121
Kutztown Area S.D.	62,667,100	539,456,000	10.4	6,648,171	691,921
Albany	14,065,400	81,107,200	14.8	40,682	6,012
Greenwich	16,500,800	116,736,100	12.4	53,448	6,619
Kutztown	333,600	155,490,300	0.2	38,689	83
Lenhartsville	80,500	6,634,300	1.2	6,711	80
Lyons	706,500	16,161,400	4.2	21,546	902
Maxatawney	30,980,300	163,326,700	15.9	194,218	30,966
Muhlenberg Twp.S.D.	1,036,800	1,034,917,400	0.1	12,304,073	12,314
Muhlenberg	1,036,800	851,459,100	0.1	1,012,378	1,231
Oley Valley S.D.	50,746,800	546,939,600	8.5	6,404,729	543,796
Alsace	5,525,800	145,339,600	3.7	90,072	3,299
Oley	29,911,600	160,993,000	15.7	50,894	7,974
Pike	10,167,400	86,805,200	10.5	52,219	5,475
Rushcombmanor	5,142,000	153,801,800	3.2	26,674	863
Schuylkill Valley S.D.	23,592,900	606,161,800	3.7	8,978,927	336,383
Bern	5,538,900	292,220,900	1.9	150,340	2,797
Centre	14,719,000	120,254,200	10.9	38,466	4,195
Centerport	413,700	7,870,600	5.0	8,201	410
Ontelaunee	2,921,300	125,124,200	2.3	100,885	2,302
Tupelhocken Area S.D.	38,239,400	441,026,100	8.0	4,171,549	332,837
Bernville	73,600	28,819,200	0.3	36,645	93
Bethel	13,491,200	154,464,100	8.0	47,261	3,796
Jefferson	8,397,000	74,133,700	10.2	15,069	1,533
Penn	6,725,800	80,666,000	7.7	29,776	2,292
Tupelhocken	9,551,800	102,943,100	8.5	32,209	2,735
Twin Valley S.D.	25,137,400	481,911,690	5.0	11,884,709	589,195
Caernarvon	3,746,400	144,029,900	2.5	169,540	4,298
Robeson	21,391,000	289,743,800	6.9	101,903	7,006
Wilson S.D.	8,733,800	1,641,666,100	0.5	17,997,433	95,241
Lower Heidelberg	3,968,400	156,181,000	2.5	119,718	2,967
Sinking Spring	342,900	123,844,100	0.3	206,338	570
Spring	4,422,500	934,229,800	0.5	722,220	3,403
Total tax shift, Berks				167,665,411	5,467,895
Bradford County					
Athens S.D.	19,564,550	181,835,925	9.7	3,932,577	382,020
Athens Boro.	83,100	38,419,825	0.2	448,983	969
Athens Twp.	4,511,350	75,626,225	5.6	278,129	15,657
Ridgebury	4,007,000	21,353,325	15.8	67,936	10,734
Sheshequin	4,200,400	14,408,050	22.6	46,050	10,395

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6.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Bradford County--(Continued)					
Smithfield	\$4,911,700	\$18,612,000	\$8,961	\$14,232	
Ulster	1,851,000	13,416,500	12.1	53,697	6,510
Canton Area S.D.	9,134,520	69,722,360	11.6	1,510,056	174,920
Canton Boro.	6,800	15,819,150	0.0	177,928	76
Canton Twp.	3,469,150	22,476,150	13.4	47,407	6,339
Leroy	2,295,050	7,608,350	23.2	14,856	3,443
McIntyre (Lycoming)	2,200,410	7,758,580	22.1	8,932	1,973
McNett (Lycoming)	1,163,110	5,008,730	18.8	6,191	1,167
North East Bradford S.D.	14,581,350	61,601,100	19.1	1,034,281	197,962
Leraysville	205,950	2,879,400	6.7	17,444	1,164
Orwell	2,800,450	12,435,800	18.4	35,070	6,446
Pike	2,806,850	8,038,150	25.9	22,418	5,802
Rome Boro.	126,400	2,978,400	4.1	11,853	483
Rome Twp.	2,859,300	12,534,400	18.6	24,427	4,537
Warren	3,155,250	12,845,050	19.7	33,900	6,685
Windham	2,627,150	9,889,900	21.0	24,847	5,215
Sayre Area S.D.	3,407,350	105,197,250	3.1	2,108,143	66,141
Litchfield	3,393,200	14,349,500	19.1	23,896	4,570
South Waverley	14,150	13,618,025	0.1	89,804	93
Towanda Area S.D.	11,017,700	167,517,925	6.2	3,844,804	237,269
Asylum	2,135,450	11,069,400	16.2	16,148	2,611
Franklin	143,400	7,967,075	1.8	20,427	361
Monroe Twp.	2,154,900	10,311,975	17.3	46,318	8,006
Monroe Boro.	14,800	5,748,850	0.3	32,583	84
North Towanda	913,450	31,359,400	2.8	108,130	3,061
Standing Stone	1,332,500	5,633,400	19.1	9,046	1,730
Towanda Twp.	1,717,950	12,945,700	11.7	303,265	35,530
Wysox	2,605,250	45,833,600	5.4	45,375	2,440
Troy Area S.D.	20,320,850	117,128,700	14.8	2,431,224	359,438
Alba	26,250	936,450	2.7	2,586	71
Armenia	841,050	2,900,600	22.5	12,437	2,796
Burlington Boro.	40,600	1,227,900	3.2	1,509	48
Burlington Twp.	2,701,650	9,470,850	22.2	15,570	3,456
Columbia	4,010,600	12,229,500	24.7	44,533	10,998
Granville	2,328,150	9,092,525	20.4	9,375	1,911
South Creek	2,176,050	11,841,550	15.5	21,033	3,265
Spingfield	3,608,750	13,442,950	21.2	27,753	5,874
Sylvania	130,450	2,036,200	6.0	4,193	252
Troy Twp.	3,250	21,455,675	0.0	38,571	6
Wells	2,167,750	10,404,425	17.2	34,694	5,982
West Burlington	2,286,300	5,515,150	29.3	0	0
Wyalusing Area S.D.	20,514,670	107,012,410	16.1	2,038,662	327,950
Albany	2,822,350	11,281,525	20.0	27,327	5,468
Herrick Twp.	1,929,050	8,533,825	18.4	6,623	1,221
New Albany	23,800	2,360,200	1.0	8,546	85
Overton	2,018,050	5,984,600	25.2	5,373	1,355
Stevens	1,331,450	5,625,575	19.1	3,385	648
Terry	2,953,600	11,294,500	20.7	31,287	6,486
Tuscarora	2,662,550	13,265,600	16.7	16,460	2,751

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7.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Bradford County--(Continued)					
Wilmon	\$3,870,850	\$14,518,950	21.0%	\$22,497	\$4,735
Wyalusing Boro.	54,950	8,816,475	0.6	59,722	370
Wyalusing Twp.	2,360,200	20,633,700	10.3	23,784	2,441
Braintrim (Wyoming)	158,350	1,966,610	7.5	6,795	506
Windham (Wyoming)	329,470	1,592,630	17.1	18,670	3,200
Total tax shift, Bradford				19,425,691	1,969,939
Bucks County					
Bensalem Twp. S.D. & Muni.	524,420	141,432,960	0.4	8,644,089	173,290
Centennial S.D.	62,650	122,490,890	0.1	26,718,686	13,659
Ivyland	1,700	1,936,810	0.1	16,907	15
Upper Southampton	20,750	47,465,410	0.0	1,644,519	719
Warminster	40,200	73,088,670	0.1	1,614,626	888
Central Bucks S.D.	4,183,640	272,721,055	1.5	58,244,743	879,996
Buckingham	1,748,040	50,116,860	3.4	654,434	22,057
Chalfont Boro.	17,340	10,820,930	0.2	173,868	278
Doylestown Twp.	301,340	24,301,965	1.2	589,763	7,223
New Britain Twp.	541,930	32,153,120	1.7	134,090	2,223
Plumstead	823,150	29,257,190	2.7	336,410	9,206
Warrington	366,120	39,074,850	0.9	723,227	6,714
Warwick	385,720	25,192,760	1.5	504,212	7,603
Council Rock S.D.	2,808,830	234,546,950	1.2	62,072,787	734,559
Newtown Twp.	378,120	57,694,660	0.7	809,285	5,269
Northampton	1,125,690	120,681,350	0.9	3,626,636	33,516
Upper Makefield	905,950	34,754,860	2.5	1,015,726	25,804
Wrightstown	399,070	12,226,740	3.2	72,127	2,280
Morrisville Boro. S.D. & Muni.	840	15,531,050	0.0	1,084,208	406
Neshaminy S.D.	911,080	178,954,315	0.5	60,231,959	305,096
Lower Southampton	18,890	49,736,780	0.0	2,570,100	976
Middletown	892,190	116,652,235	0.8	3,005,879	22,815
New Hope-Solebury S.D.	2,230,680	52,295,765	4.1	6,779,307	277,342
Solebury	2,230,680	42,003,315	5.0	940,042	47,405
Palisades S.D.	2,227,510	53,236,650	4.0	12,049,579	483,926
Bridgeton	23,480	3,829,810	0.6	46,678	284
Durham	290,090	4,880,670	5.6	14,661	823
Nockamixon	490,340	10,621,160	4.4	44,002	1,942
Springfield	481,040	17,052,150	2.7	154,551	4,240
Tinicum	942,560	16,755,170	5.3	141,730	7,548
Pennridge S.D.	1,584,440	114,677,380	1.4	23,460,108	319,719
Bedminster	734,970	16,269,110	4.3	49,111	2,123
East Rockhill	141,180	13,793,690	1.0	69,289	702
Hilltown	552,810	34,734,490	1.6	609,458	9,548
Perkasie	19,350	18,691,160	0.1	279,857	289
Silverdale	1,020	2,288,040	0.0	23,050	10
West Rockhill	135,110	15,603,350	0.9	109,958	944
Pennsbury S.D.	1,426,620	203,552,090	0.7	62,947,463	438,105
Falls Twp.	408,100	83,337,255	0.5	3,705,354	18,057
Lower Makefield	1,018,520	102,217,995	1.0	3,408,482	33,628

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8.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Bucks County--(Continued)					
Quakertown Comm. S.D.	\$1,450,190	\$74,507,795	1.9%	\$18,345,990	\$350,262
Haycock	148,740	6,075,890	2.4	27,417	655
Milford	996,900	21,139,395	4.5	63,135	2,843
Richland Twp.	292,520	23,589,660	1.2	144,582	1,771
Trumbauersville	12,030	1,651,640	0.7	21,297	154
Total tax shift, Bucks				367,923,382	4,256,911
Butler County					
Mars Area S.D.	2,362	65,019,095	0.0	5,893,761	214
Middlesex	2,362	30,534,371	0.0	278,842	22
Seneca Valley S.D.	20,950	234,111,319	0.0	18,207,585	1,629
Cranberry	5,941	142,043,715	0.0	1,502,371	63
Forward	9,690	13,897,842	0.1	50,351	35
Jackson	5,319	21,318,049	0.0	151,624	38
Slippery Rock Area S.D.	3,599	70,034,150	0.0	5,109,107	263
Muddycreek	3,599	9,335,789	0.0	17,802	7
Total tax shift, Butler				31,211,443	2,270
Cambria County					
Forest Hills S.D.	8,620	39,049,015	0.0	3,459,779	764
Adams	8,620	20,273,430	0.0	198,366	84
Cambria Heights S.D.	1,490	30,481,550	0.0	2,183,696	107
Carrolltown	1,490	3,093,090	0.0	79,782	38
Richland S.D.	26,070	96,579,920	0.0	5,524,740	1,491
Richland Twp.	26,070	86,443,420	0.0	884,167	267
Total tax shift, Cambria				12,330,530	2,751
Cameron County					
Cameron County S.D.	2,850,680	63,916,455	4.3	2,171,984	92,735
Driftwood	48,250	1,091,420	4.2	4,906	208
Gibson	283,575	5,327,900	5.1	14,150	715
Grove	196,430	4,121,275	4.5	10,125	461
Lumber	512,850	4,048,650	11.2	6,377	717
Portage	128,200	1,936,780	6.2	3,652	227
Shippen	1,681,375	27,742,830	5.7	93,067	5,318
Total tax shift, Cameron				2,304,261	100,380
Centre County					
Bald Eagle Area S.D.	17,754,575	175,349,175	9.2	3,163,082	290,824
Boggs	3,846,490	41,458,750	8.5	34,764	2,952
Burnside	1,405,040	7,413,435	15.9	13,046	2,079
Howard	636,795	12,162,365	5.0	7,275	362
Huston	2,153,770	17,973,275	10.7	17,754	1,900
Port Matilda	34,475	5,955,615	0.6	14,764	85
Snow Shoe Boro.	18,735	7,694,860	0.2	28,074	68

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9.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Centre County--(Continued)					
Snow Shoe Twp.	\$4,212,780	\$28,738,210	12.8%	\$17,261	\$2,207
Unon	3,106,940	16,342,890	16.0	19,609	3,132
Unionville	23,510	3,239,495	0.7	4,013	29
Worth	2,316,040	13,077,275	15.0	11,752	1,768
Bellefonte Area S.D.	19,936,200	306,348,830	6.1	5,928,849	362,256
Bellefonte	117,335	91,119,115	0.1	427,760	550
Benner	4,054,030	50,566,215	7.4	60,708	4,506
Marion	3,956,950	14,468,470	21.5	14,300	3,071
Spring	4,680,065	103,354,820	4.3	115,641	5,010
Walker	7,127,820	46,840,210	13.2	14,755	1,949
Penns Valley S.D.	42,283,915	187,341,180	18.4	3,613,909	665,477
Centre Hall	13,025	19,599,960	0.1	4,171	3
Gregg	9,352,135	31,696,420	22.8	35,910	8,181
Haines	7,188,995	23,183,825	23.7	24,561	5,813
Miles	8,186,865	23,088,270	26.2	15,579	4,078
Millheim	395,490	12,356,085	3.1	20,231	627
Penn	4,632,345	16,524,985	21.9	12,932	2,831
Potter	12,515,060	60,891,635	17.0	34,975	5,963
State College Area S.D.	25,992,220	1,413,872,175	1.8	26,260,090	474,043
Benner	251,245	5,850,040	4.1	60,708	2,500
College	1,856,295	268,700,900	0.7	725,808	4,980
Ferguson	11,236,115	298,105,435	3.6	271,064	9,846
Half Moon	4,458,690	38,945,795	10.3	12,266	1,260
Harris	4,336,425	121,672,340	3.4	280,135	9,640
Patton	3,853,450	217,576,430	1.7	923,185	16,066
Tyrone Area S.D. (Blair)	2,318,450	52,284,948	4.2	2,303,780	97,818
Taylor Twp. (Centre)	2,318,450	12,481,430	15.7	6,559	1,027
Philipsburg-Osceola Area	1,012,860	111,600,302	0.9	3,240,339	29,144
Philipsburg Boro. (Clearfield)	1,290	32,483,785	0.0	173,240	7
Rush (Clearfield)	1,009,050	45,477,550	2.2	202,309	4,391
South Philipsburg (Clearfield)	2,520	4,277,170	0.1	10,504	6
Total tax shift, Centre				48,125,662	2,026,450
Chester County					
Avon-Grove S.D.	123,040	60,902,960	0.2	14,902,023	30,045
Franklin	61,940	10,971,050	0.6	165,560	929
London-Britain	28,590	11,402,370	0.3	125,424	314
London Grove	16,490	13,568,900	0.1	183,691	223
New London	10,530	11,612,880	0.1	114,623	104
Penn	5,490	6,825,130	0.1	56,873	46
Coatesville Area S.D.	146,560	119,123,230	0.1	26,686,028	32,792
Caln	39,770	33,524,030	0.1	91,159	108
E. Fallowfield	47,580	13,533,960	0.4	154,000	540
Sadsbury	620	5,937,000	0.0	70,714	7
S. Coatesville	3,340	3,607,100	0.1	166,550	154
Valley	2,300	12,522,840	0.0	178,630	33
W. Brandywine	51,510	16,703,020	0.3	167,102	514
W. Caln	1,440	16,416,020	0.0	57,133	5

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10.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Chester County--(Continued)					
Downingtown Area S.D.	\$282,970	\$204,310,620	0.1%	\$39,023,093	\$53,972
E. Brandywine	2,850	20,286,830	0.0	138,108	19
Upper Uwchlan	8,940	12,824,950	0.1	210,228	146
Uwchlan	22,030	68,401,270	0.0	341,937	110
Wallace	50,740	11,131,260	0.5	75,340	342
W. Bradford	121,290	31,380,460	0.4	0	0
W. Pikeland	77,120	17,298,240	0.4	30,968	137
Great Valley S.D.	866,950	154,280,430	0.6	23,413,585	130,833
Charlestown	237,650	18,498,880	1.3	210,856	2,674
E. Whiteland	19,910	68,694,760	0.0	1,612,184	467
Willistown	609,390	57,070,810	1.1	283,914	3,000
Kennett Consolidated S.D.	182,150	76,898,470	0.2	15,608,218	36,884
E. Marlborough	72,430	6,376,630	1.1	308,505	3,465
Kennett Twp.	70,260	33,847,450	0.2	281,196	582
New Garden	39,460	25,271,300	0.2	346,277	540
Octorara Area S.D.	59,880	57,047,530	0.1	8,840,209	9,269
Atglen	3,610	1,803,740	0.2	62,404	125
Highland	17,450	4,446,500	0.4		0
Londonderry	14,180	4,530,380	0.3	48,026	150
W. Fallowfield	16,030	7,210,500	0.2	35,313	78
W. Sadsbury	8,610	8,026,590	0.1	73,101	78
Owen J. Roberts S.D.	502,240	95,125,060	0.5	19,751,215	103,735
E. Coventry	43,730	15,327,870	0.3	168,549	479
E. Nantmeal	58,760	6,969,860	0.8	26,768	224
E. Vincent	80,920	16,293,140	0.5	227,632	1,125
N. Coventry	49,260	26,365,210	0.2	252,543	471
S. Coventry	39,620	6,922,260	0.6	13,503	77
Warwick	105,480	9,271,650	1.1	0	0
W. Vincent	124,470	13,975,070	0.9	94,662	836
Oxford Area S.D.	67,470	41,496,580	0.2	9,074,952	14,731
E. Nottingham	14,420	10,608,320	0.1	55,083	75
Elk	9,930	3,867,440	0.3	15,138	39
Lower Oxford	13,770	7,307,330	0.2	20,449	38
Oxford	3,250	7,862,680	0.0	443,236	183
Upper Oxford	16,240	5,634,190	0.3	45,399	130
W. Nottingham	9,860	6,216,620	0.2	36,506	58
Pheonixville Area S.D.	113,160	85,681,560	0.1	16,452,989	21,701
E. Pikeland	71,340	25,834,140	0.3	125,896	347
Schuylkill	41,820	27,760,090	0.2	134,000	202
Tredyffrin-Easttown S.D.	265,200	257,979,610	0.1	39,343,862	40,403
Easttown	184,680	60,487,290	0.3	1,505,088	4,581
Tredyffrin	80,520	197,492,320	0.0	5,059,647	2,062
Unionville-Chadds Ford S.D.	316,320	94,113,604	0.3	20,030,917	67,099
Birmingham	50,340	21,967,550	0.2	285,212	652
E. Marlborough	72,430	19,574,040	0.4	308,505	1,137
Newlin	89,570	5,291,060	1.7	63,043	1,049
Pennsbury	62,200	20,355,710	0.3	149,610	456
Pocopson	21,270	11,854,200	0.2	157,883	283
W. Marlborough	20,510	4,951,300	0.4	73,828	305

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11.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Chester County--(Continued)					
W. Chester Area S.D.	\$44,067	\$375,441,550	0.0%	\$54,802,858	\$6,432
E. Bradford	71,340	36,394,820	0.2	35,601	70
E. Goshen	51,710	80,909,190	0.1	0	0
Thornbury	15,470	8,879,930	0.2	123,390	215
W. Goshen	16,980	86,729,570	0.0	677,849	133
Westtown	35,960	44,258,710	0.1	112,357	91
W. Whiteland	72,940	78,524,660	0.1	718,448	667
Total tax shift, Chester				304,449,590	578,772
Clearfield County					
Clearfield Area S.D.	1,149,501	106,679,220	1.1	5,229,194	55,745
Bradford	174,688	14,199,075	1.2	37,462	455
Covington	79,432	2,947,517	2.6	11,314	297
Girard	10,562	3,304,232	0.3	14,879	47
Goshen	148,692	2,402,396	5.8	8,073	471
Knox	179,008	3,030,273	5.6	5,866	327
Lawrence	547,791	47,085,304	1.2	575,411	6,617
Pine	9,328	628,797	1.5	1,478	22
Curwensville Area S.D.	1,159,703	35,392,826	3.2	1,728,438	54,838
Curwensville Boro.	7,398	13,579,821	0.1	303,282	165
Ferguson	311,561	2,341,592	11.7	5,833	685
Greenwood	154,790	2,171,655	6.7	6,469	430
Lumber City	29,684	437,275	6.4	1,349	86
Penn	299,628	5,603,370	5.1	24,516	1,244
Pike	356,642	10,017,243	3.4	27,947	961
Dubois Area S.D.	1,073,570	176,084,123	0.6	9,566,908	57,975
Bloom	190,668	2,370,415	7.4	4,388	327
Brady	421,673	8,797,804	4.6	35,462	1,622
Huston	89,079	7,212,101	1.2	52,816	644
Sandy	193,951	81,488,047	0.2	690,220	1,639
Troutville	27,040	727,991	3.6	1,915	69
Union	151,159	4,504,779	3.2	15,149	492
Glendale S.D.	142,949	20,008,255	0.7	1,253,482	8,892
Beccaria	142,286	7,035,682	2.0	22,602	448
Coalport	663	1,842,279	0.0	45,800	16
Harmony S.D.	786,297	10,205,701	7.2	535,510	38,307
Burnside	580,542	5,591,526	9.4	4,040	380
Chest	204,711	2,770,869	6.9	13,621	937
Westover	1,044	1,345,916	0.1	9,963	8
Moshannon Valley S.D.	427,976	28,025,511	1.5	1,494,081	22,473
Bigler	97,822	5,578,869	1.7	19,135	330
Glen Hope	19,703	772,334	2.5	2,933	73
Gulich	77,426	5,210,596	1.5	9,206	135
Jordan	143,600	2,544,925	5.3	5,625	300
Woodward	89,425	6,932,490	1.3	17,301	220
Philipsburg-Osceola Area S.D.	211,327	111,600,302	0.2	3,240,339	6,124
Boggs	72,257	6,695,995	1.1	13,678	146
Decatur	137,879	13,708,748	1.0	97,860	974
Wallacetown	1,191	833,934	0.1	10,764	15
West Branch Area S.D.	847,027	30,880,963	2.7	1,175,455	31,381
Cooper	347,459	10,816,019	3.1	35,048	1,091
Graham	183,843	5,779,979	3.1	18,556	572

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12.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Clearfield County--(Continued)					
Karhaus	\$24,467	\$2,864,112	0.8%	\$4,780	\$40
Morris	23,058	9,946,253	0.2	0	0
W. Keating (Clinton)	268,200	1,474,600	15.4	1,749	269
Purchase Line S.D.	355,622	16,745,437	2.1	1,771,906	36,847
Bell (Indiana)	323,933	5,013,425	6.1	25,601	1,554
Burnside (Indiana)	1,457	895,692	0.2	19,428	32
Mahaffey (Indiana)	10,393	1,084,438	0.9	16,360	155
New Washington (Indiana)	19,839	306,722	6.1	2,034	124
Total tax shift, Clearfield				28,215,226	337,003
Clinton County					
Keystone Central S.D.	14,724,800	332,437,697	4.2	11,631,059	493,328
Allison	51,660	2,031,930	2.5	1,930	48
Bald Eagle	1,128,200	21,891,170	4.9	20,188	989
Beech Creek Boro.	34,710	5,467,620	0.6	7,597	48
Beech Creek Twp.	1,566,360	14,795,240	9.6	14,193	1,359
Castenea	95,560	13,077,622	0.7	38,905	282
Chapman	509,240	10,284,780	4.7	49,800	2,349
Colebrook	109,970	1,753,750	5.9	0	0
Dunnstable	526,380	8,909,500	5.6	13,428	749
Gallagher	869,140	6,271,130	12.2	13,823	1,683
Green	1,956,990	12,927,380	13.1	25,664	3,374
Grugan	434,820	3,658,600	10.6	5,211	554
E. Keating	176,110	1,102,560	13.8	8,815	1,214
Lamar	1,939,250	22,958,880	7.8	17,924	1,396
Leidy	714,715	7,028,470	9.2	17,089	1,577
Logan	1,332,020	6,277,150	17.5	3,548	621
Loganton	106,670	3,037,350	3.4	0	0
Mill Hall	11,530	12,296,880	0.1	81,610	76
Noyes	234,185	4,268,880	5.2	4,066	211
Pine Creek	237,530	17,622,690	1.3	73,109	972
Porter	1,808,960	15,040,350	10.7	11,180	1,200
Renovo	2,460	6,300,080	0.0	93,208	36
Wayne	234,450	12,010,900	1.9	5,889	113
Woodward	625,320	25,154,400	2.4	20,944	508
Stewardson (Potter)	18,570	982,760	1.9	10,238	190
Toal Tax Shift, Clinton				12,169,418	512,879
Columbia County					
Benton Area S.D.	11,644,419	73,430,196	13.7	1,487,477	203,595
Benton Boro.	34,575	8,180,151	0.4	53,875	227
Benton Twp.	2,887,520	16,991,791	14.5	40,409	5,870
Fishingcreek	3,501,752	20,446,920	14.6	12,147	1,776
Jackson	2,355,350	9,173,796	20.4	12,446	2,543
Stillwater	399,988	2,560,631	13.5	1,886	255
Sugarloaf	2,465,234	16,076,907	13.3	19,842	2,638
Berwick Area S.D.	2,052,169	188,214,457	1.1	5,628,572	60,708
Berwick	21,678	120,381,072	0.0	1,032,771	186

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13.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Columbia County--(Continued)					
Briar Creek Boro.	\$123,011	\$6,918,680	1.7%	\$0	
Briar Creek Twp.	1,900,860	42,539,545	4.3	44,290	1,894
Nescopeck (Luzerne)	6,620	2,402,590	0.3	21,909	60
Bloomsburg Area S.D.	5,883,109	211,085,874	2.7	4,166,181	112,966
Beaver	2,029,845	13,728,440	12.9	10,716	1,380
Bloomsburg	60,620	118,909,777	0.1	769,345	392
Hemlock	1,629,123	43,169,180	3.6	84,506	3,073
Main	1,420,013	15,076,489	8.6	3,454	297
Montour	743,508	20,201,988	3.5	5,045	179
Central Columbia S.D.	8,115,197	227,037,995	3.5	4,647,860	160,399
Mifflin	2,274,583	30,483,167	6.9	24,928	1,731
Mt. Pleasant	2,103,410	18,373,635	10.3	20,614	2,117
North Centre	1,568,653	23,357,740	6.3	17,379	1,094
Orange	1,593,837	19,453,957	7.6	9,108	690
Orangeville	40,220	5,165,496	0.8	21,198	164
Scott	275,165	88,512,919	0.3	153,978	477
South Centre	259,329	41,691,081	0.6	115,787	716
Millville Area S.D.	11,677,996	67,564,318	14.7	2,013,417	296,719
Greenwood	4,207,447	21,305,291	16.5	20,100	3,315
Madison	3,882,436	21,499,846	15.3	11,128	1,702
Millville	106,764	11,811,281	0.9	40,928	367
Pine	3,481,349	12,947,900	21.2	53,661	11,371
Southern Columbia Area S.D.	9,958,934	95,681,441	9.4	2,525,101	238,046
Catawissa Twp.	1,034,156	14,508,862	6.7	16,725	1,113
Cleveland	2,579,817	18,721,987	12.1	15,074	1,826
Franklin	1,628,715	9,848,882	14.2	14,375	2,040
Locust	2,376,491	18,325,906	11.5	46,971	5,392
Roaring Creek	2,339,755	8,926,438	20.8	9,167	1,904
Total tax shift, Columbia				23,172,370	1,129,221
Cumberland County					
Big Spring S.D.	376,700	50,211,600	0.7	5,426,046	40,404
Lower Frankford	6,580	4,274,320	0.2	11,891	18
Lower Mifflin	21,550	3,706,260	0.6	3,839	22
North Newton	91,570	6,288,410	1.4	13,717	197
Penn	100,460	7,151,410	1.4	7,736	107
South Newton	2,090	3,309,790	0.1	6,469	4
Upper Frankford	10,100	3,915,180	0.3	11,828	30
Upper Mifflin	19,880	2,982,040	0.7	8,730	58
West Pennsboro	124,470	14,675,100	0.8	49,428	416
Carlisle Area S.D.	160,100	97,425,920	0.2	12,059,607	19,785
Dickinson	122,800	14,136,210	0.9	6,870	59
North Middleton	37,300	26,269,040	0.1	242,495	344
Cumberland Valley S.D.	238,100	210,232,580	0.1	22,741,843	25,727
Hampden	7,700	112,901,760	0.0	347,324	24
Middlesex	28,110	25,903,740	0.1	197,144	214
Monroe	85,700	20,500,560	0.4	63,929	266
Siver Spring	116,590	50,926,520	0.2	340,918	779

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14.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Cumberland County--(Continued)					
East Pennsboro S.D.	\$2,470	\$64,817,030	\$8,486,074	\$323	
East Pennsboro	2,470	62,991,620	0.0	853,990	33
Mechanicsburg Area S.D.	37,150	85,620,030	0.0	10,399,353	4,510
Upper Allen	37,150	50,611,360	0.1	244,519	179
Shippensburg Area S.D.	173,130	52,922,330	0.3	6,670,820	21,752
Hopewell	52,080	5,814,350	0.9	20,409	181
Shippensburg Twp.	4,390	4,550,230	0.1	0	0
Southampton	116,660	12,589,810	0.9	24,538	225
S. Middleton S.D. & Twp.	91,870	46,681,830	0.2	127,911	11,736
W. Shore S.D.	11,425,154	837,259,387	1.3	23,958,322	322,532
Lower Allen	500	62,542,470	0.0	1,232,132	10
Fairview (York)	11,335,421	440,316,443	2.5	432,561	10,856
Goldsboro (York)	89,233	19,078,840	0.5	16,849	78
Total tax shift, Cumberland				94,007,962	460,871
Dauphin County					
Central Dauphin S.D.	15,070,000	2,239,574,100	0.7	35,005,563	233,977
Lower Paxton	6,155,700	1,236,191,600	0.5	2,350,704	11,647
Middle Paxton	991,200	114,340,400	0.9	0	0
Swatara	2,872,500	647,458,600	0.4	1,953,253	8,627
West Hanover	5,050,600	157,888,800	3.1	373,819	11,587
Derry Twp. S.D. & Twp.	7,907,800	857,853,300	0.9	1,321,695	107,156
Halifax Area S.D.	2,510,900	126,717,900	1.9	2,687,604	52,220
Halifax	1,598,700	65,876,300	2.4	31,917	756
Jackson	586,500	30,601,700	1.9	13,713	258
Wayne	325,700	21,857,500	1.5	21,478	315
Lower Dauphin S.D.	7,888,600	486,615,900	1.6	10,093,213	161,012
Conewago	924,700	67,214,400	1.4	0	0
East Hanover	4,269,300	138,510,800	3.0	40,984	1,225
Londonderry	790,900	101,549,100	0.8	149,087	1,152
South Hanover	1,903,700	116,311,700	1.6	100,940	1,626
Middletown Area S.D.	1,946,600	359,376,100	0.5	6,348,476	34,202
Lower Swatara	1,946,600	224,942,800	0.9	827,673	7,101
Millersburg Area S.D.	527,900	105,787,000	0.5	2,151,964	10,685
Upper Paxton	527,900	67,584,200	0.8	30,651	238
Susquehanna S.D. & Muni	2,035,000	597,487,500	0.3	1,859,180	34,497
Upper Dauphin S.D.	1,756,240	143,057,500	1.2	2,159,205	26,186
Gratz	51,900	10,474,800	0.5	5,347	26
Jefferson	157,400	6,959,800	2.2	7,861	174
Lykens Boro.	3,840	19,745,100	0.0	60,488	12
Lykens Twp.	509,700	22,821,600	2.2	11,072	242
Mifflin	509,900	14,793,200	3.3	9,294	310
Pillow	15,100	3,828,900	0.4	4,448	17
Washington	508,400	42,944,800	1.2	105,048	1,229
Williams Valley S.D.(Schuylkill)	104,000	52,884,420	0.2	1,479,927	2,905
Rush	18,400	3,844,500	0.5	1,712	8
Wiconisco	5,000	11,922,000	0.0	25,171	11
Williams Twp.	71,900	14,783,800	0.5	39,349	190
Williamstown Boro.	8,700	11,772,300	0.1	63,844	47
Total tax shift, Dauphin				69,334,680	709,639

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15.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Delaware County					
Garnet Valley S.D.	\$8,660	\$28,535,492	\$13,737,033	\$4,168	
Concord Twp.	8,660	17,312,212	0.0	460,361	230
Marple Newton S.D.	45,800	71,140,990	0.1	23,097,686	14,861
Marple	45,800	41,087,262	0.1	3,597,235	4,005
Total tax shift, Delaware				40,892,915	23,264
Elk County					
Johnsonburg Area S.D.	263,250	25,987,745	1.0	1,477,068	14,812
Johnsonburg	3,000	13,352,530	0.0	487,387	109
Jones	151,020	9,659,055	1.5	149,484	2,301
Ridgway	109,230	2,976,160	3.5	80,698	2,857
Ridgway Area S.D.	303,530	36,824,205	0.8	2,611,589	21,350
Horton	161,360	2,680,870	5.7	41,230	2,341
Ridgway Twp.	42,770	11,710,290	0.4	80,698	294
Spring Creek	99,400	2,317,145	4.1	16,753	689
St. Mary's Area S.D.	926,290	101,664,712	0.9	5,092,272	45,978
Benezette	109,060	3,185,352	3.3	7,519	249
Fox	281,210	16,360,300	1.7	100,701	1,702
Jay	220,210	9,773,665	2.2	130,579	2,877
St. Mary's City	315,810	72,345,395	0.4	1,276,482	5,548
Millstone (Forest)	28,070	1,511,365	1.8	6,069	111
Horton (Jefferson)	39,690	3,813,070	1.0	41,230	425
Total tax shift, Elk				11,552,460	101,643
Erie County					
Corry Area S.D.	2,248,380	62,694,379	3.5	4,382,347	151,721
Columbus (Warren)	1,000,242	16,069,701	5.9	79,517	4,659
Spring Creek (Warren)	1,248,138	9,150,786	12.0	41,494	4,980
Fairview S.D.	28,200	45,531,092	0.1	6,003,003	3,716
Fairview Twp.	28,200	39,987,324	0.1	230,400	162
Fort LeBoeuf S.D.	1,800	37,466,588	0.0	4,652,964	224
Summit	1,800	22,316,376	0.0	186,407	15
General McLane S.D.	3,708	42,164,424	0.0	4,614,786	406
McKean Twp.	3,708	3,829,296	0.1	143,340	139
Girard S.D.	49,897	27,015,832	0.2	3,473,069	6,403
Girard Boro.	1,749	7,954,948	0.0	116,689	26
Girard Twp.	48,148	12,752,420	0.4	153,874	579
Harborcreek S.D. & Twp.	260,842	43,404,956	0.6	565,625	30,161
Millcreek S.D. & Twp.	2,952	195,320,028	0.0	2,723,707	377
North East S.D.	848,694	31,159,896	2.7	3,648,927	96,750
North East Twp.	848,694	20,179,328	4.0	247,252	9,979
Total tax shift, Erie				31,263,401	310,296

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16.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Fayette County					
Albert Gallatin Area S.D.	\$4,890	\$33,123,230	0.0%	\$4,053,313	\$598
Georges	2,650	8,100,400	0.0	103,075	34
German	2,240	7,209,540	0.0	126,627	39
Brownsville Area S.D.	12,080	21,344,331	0.1	1,802,513	1,020
Luzerne	12,080	7,518,590	0.2	123,883	199
Connellsville Area S.D.	20,000	60,909,150	0.0	6,578,464	2,159
Bullskin	5,360	14,530,340	0.0	100,715	37
Saltlick	14,640	6,902,210	0.2	26,506	56
Frazier S.D.	5,820	14,065,500	0.0	1,696,212	702
Lower Tyrone	2,500	2,267,190	0.1	17,318	19
Perry	3,320	4,101,960	0.1	64,557	52
Laurel Highlands S.D.	15,690	62,919,250	0.0	6,830,356	1,703
North Union	15,690	24,782,450	0.1	145,129	92
Uniontown Area S.D.	20,920	51,895,410	0.0	6,414,577	2,585
Franklin	4,100	3,786,480	0.1	38,911	42
Henry Clay	11,680	4,354,050	0.3	62,516	167
Menallen	2,950	7,796,660	0.0	110,789	42
Wharton	2,190	10,495,060	0.0	52,905	11
Total tax shift, Fayette				28,348,366	9,557
Fulton County					
Central Fulton S.D.	4,767,663	31,984,466	13.0	1,879,337	243,797
Ayr	1,994,907	12,012,996	14.2	15,145	2,157
Licking Creek	1,890,220	6,995,312	21.3	19,262	4,098
Todd	882,536	7,284,868	10.8	7,065	763
Forbes Road S.D.	3,738,689	13,648,603	21.5	916,779	197,130
Dublin	1,275,562	5,763,716	18.1	0	0
Taylor	1,712,991	5,308,838	24.4	26,387	6,437
Wells	750,136	2,576,049	22.6	3,194	720
Southern Fulton S.D.	8,331,671	26,945,357	23.6	2,311,519	545,931
Belfast	2,185,885	6,502,154	25.2	15,145	3,810
Bethel	1,741,236	7,045,413	19.8	8,443	1,673
Brush Creek	1,530,570	4,875,327	23.9	6,165	1,473
Thompson	1,585,245	4,967,000	24.2	5,356	1,296
Union	1,288,735	3,278,507	28.2	4,691	1,324
Total tax shift, Fulton				5,218,488	1,010,609
Greene County					
Carmichaels Area S.D.	264,395	32,619,045	0.8	2,099,860	16,884
Cumberland	264,395	29,782,485	0.9	232,187	2,043
Central Greene S.D.	820,670	133,366,795	0.6	7,843,812	47,972
Franklin	117,665	46,950,225	0.2	346,197	865
Perry	110,805	20,165,920	0.5	159,576	872
Washington	222,560	8,383,060	2.6	47,119	1,219
Wayne	202,430	23,167,225	0.9	227,320	1,969
Whiteley	167,210	18,968,285	0.9	14,817	129
Jefferson Morgan S.D.	363,970	34,437,085	1.0	2,269,574	23,737

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17.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Greene County--(Continued)					
Jefferson	\$103,135	\$1,299,145	\$173.4%	\$12,756	
Morgan	260,835	19,800,545	1.3	82,575	1,074
Southeastern Greene S.D.	213,310	27,052,960	0.8	1,895,614	14,830
Dunkard	21,200	12,876,665	0.2	96,495	159
Greene	119,105	4,516,535	2.6	18,788	483
Monongahela	73,005	8,606,840	0.8	39,917	336
West Greene S.D.	924,370	111,131,307	0.8	4,781,431	39,443
Alleppo	29,005	7,054,440	0.4	19,313	79
Center	278,580	19,547,605	1.4	131,199	1,843
Freeport	31,475	3,390,940	0.9	9,017	83
Gilmore	39,455	8,321,405	0.5	17,100	81
Gray	62,305	6,200,010	1.0	18,005	179
Jackson	76,955	10,703,325	0.7	45,527	325
Morris	204,170	15,872,011	1.3	38,690	491
Richhill	150,440	35,653,531	0.4	115,583	486
Springhill	51,985	4,388,040	1.2	41,711	488
Total tax shift, Greene				20,764,862	168,824
Huntingdon County					
Huntingdon Area S.D.	7,557,890	96,552,760	7.3	5,276,315	383,033
Brady	1,131,920	5,665,320	16.7	968	161
Henderson	906,710	5,887,040	13.3	31,686	4,229
Huntingdon Boro.	17,120	28,707,800	0.1	716,747	427
Jackson	1,594,120	6,442,480	19.8	5,129	1,017
Juniata	307,760	3,889,720	7.3	13,486	989
Lincoln	305,480	3,528,360	8.0	6,732	536
Markelsburg	27,600	1,345,880	2.0	3,397	68
Miller	859,480	2,872,960	23.0	3,080	709
Oneida	798,320	7,234,520	9.9	30,088	2,990
Penn	760,780	7,691,160	9.0	30,960	2,787
Smithfield	104,080	12,982,640	0.8	40,200	320
Walker	744,520	9,564,920	7.2	0	0
Juniata Valley S.D.	4,378,260	26,940,320	14.0	1,301,541	181,952
Barree	400,840	2,296,360	14.9	1,145	170
Logan	731,840	3,408,200	17.7	3,813	674
Morris	627,960	1,845,560	25.4	415	105
Porter	1,026,400	12,003,400	7.9	3,453	272
Spuce Creek	495,180	1,849,640	21.1	9,611	2,030
West	1,096,040	2,873,280	27.6	18,208	5,028
Mount Union Area S.D.	2,221,560	36,200,815	5.8	1,320,850	76,371
Shirley	1,434,820	12,465,360	10.3	39,315	4,058
Shirleysburg	880	321,520	0.3	4,109	11
Union	785,860	6,210,120	11.2	23,955	2,691
Southern Huntingdon S.D.	5,646,900	40,696,460	12.2	1,892,733	230,628
Cass	723,810	5,697,880	11.3	17,742	2,000
Cassville	20,280	597,440	3.3	4,663	153
Clay	677,200	5,051,200	11.8	3,369	398
Cromwell	1,001,450	8,877,200	10.1	9,808	994

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18.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Huntingdon County--(Continued)					
Dublin	\$1,174,280	\$6,926,980	14.5%	\$15,150	\$2,196
Salttillo	3,400	954,400	0.4	19,416	69
Springfield	695,760	4,097,520	14.5	12,872	1,868
Tell	1,315,280	3,716,920	26.1	3,251	850
Three Springs	35,440	1,792,760	1.9	15,111	293
Total tax shift, Huntingdon				10,879,318	910,079
Juniata County					
Juniata County S.D.	354,360	119,698,870	0.3	2,298,768	6,785
Beale	14,900	3,968,960	0.4	7,950	30
Delaware	20,250	10,187,670	0.2	9,625	19
Fayette	110,210	18,446,020	0.6	48,247	287
Fermanagh	30,820	17,577,380	0.2	31,328	55
Milford	27,160	9,300,810	0.3	4,515	13
Monroe	46,760	9,242,740	0.5	22,012	111
Spruce Hill	3,810	3,761,070	0.1	6,288	6
Susquehanna	35,450	5,304,640	0.7	15,620	104
Turbett	12,390	4,380,110	0.3	21,313	60
Tuscarora	8,810	6,332,970	0.1	3,031	4
Walker	43,800	15,256,750	0.3	19,675	56
Total tax shift, Juniata				2,488,372	7,530
Lancaster County					
Pequea Valley S.D.	1,800	115,120,040	0.0	7,634,042	119
Paradise	1,800	27,288,470	0.0	160,811	11
Solanco S.D.	1,000	173,387,210	0.0	7,799,547	45
Colerain	40	22,270,420	0.0	64,544	0
Eden	960	10,342,690	0.0	41,690	4
Total tax shift, Lancaster				15,700,634	179
Lehigh County					
Allentown City S.D. & Muni.	119,900	1,623,996,400	0.0	20,605,635	5,053
Catasauqua Area S.D.	342,050	278,695,750	0.1	5,898,726	7,231
Hanover	342,050	134,702,150	0.3	66,919	169
East Penn S.D.	13,150,800	1,065,543,750	1.2	21,237,096	258,910
Emmaus	94,450	249,247,750	0.0	1,860,009	705
Lower Macungie	7,106,500	539,473,750	1.3	258,573	3,362
Milford	5,949,850	181,253,550	3.2	0	0
Northern Lehigh S.D.	6,567,900	210,677,800	3.0	5,732,474	173,308
Slatington	34,850	53,199,450	0.1	542,691	355
Washington	6,533,050	120,751,150	5.1	84,703	4,348
Northwestern Lehigh S.D.	43,846,600	279,269,850	13.6	7,405,303	1,004,893
Heidelberg	12,455,750	63,189,200	16.5	86,304	14,211
Lowhill	4,718,500	51,167,800	8.4	103,181	8,712
Lynn	12,392,950	75,298,900	14.1	102,289	14,456
Weisenburg	14,279,400	89,613,950	13.7	186,794	25,674

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County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Lehigh County--(Continued)					
Parkland S.D.	\$23,511,950	\$1,526,581,650	1.5%	\$26,802,320	\$406,540
North Whitehall	13,667,700	309,730,200	4.2	146,341	6,185
South Whitehall	3,683,850	637,219,150	0.6	2,989,012	17,181
Upper Macungie	6,160,400	579,632,300	1.1	146,341	1,539
Salisbury S.D. & Muni.	540,750	392,706,050	0.1	1,543,792	14,472
Southern Lehigh S.D.	13,952,900	454,694,750	3.0	9,574,794	285,067
Coopersburg	143,750	55,588,250	0.3	326,617	842
Lower Milford	7,908,300	94,314,700	7.7	193,430	14,964
Upper Saucon	5,900,850	304,791,800	1.9	1,240,081	23,552
Whitehall-Coplay S.D.	2,010,400	619,745,800	0.3	12,130,675	39,224
Whitehall	2,010,400	567,091,400	0.4	3,690,817	13,038
Total tax shift, Lehigh				122,954,917	2,343,989
Luzerne County					
Crestwood Area S.D.	86,000	51,179,260	0.2	5,468,413	9,174
Dennison	18,480	1,990,260	0.9	8,077	74
Rice	67,520	5,605,740	1.2	38,453	458
Hazleton Area S.D.	42,130	175,840,515	0.0	24,251,315	5,809
Foster	42,130	7,881,180	0.5	77,884	414
Lake-Lehman S.D.	376,350	34,554,205	1.1	5,587,518	60,201
Lehman	2,790	7,382,950	0.0	112,368	42
Ross	1,700	5,428,140	0.0	42,364	13
Noxen (Wyoming)	371,860	2,464,780	13.1	12,613	1,653
Northwest Area S.D.	6,100	15,772,150	0.0	2,709,790	1,048
Fairmont	4,930	2,403,290	0.2	28,148	58
Huntington	1,170	4,017,270	0.0	32,017	9
Wilkes Barre Area S.D.	384,820	141,277,709	0.3	24,357,020	66,165
Bear Creek Twp.	229,860	7,617,880	2.9	37,738	1,105
Buck	154,960	1,250,075	11.0	3,790	418
Wyoming Area S.D.	1,320	41,135,086	0.0	5,878,168	189
Exeter (Wyoming)	1,320	5,057,330	0.0	129,132	34
Total tax shift, Luzerne				68,774,808	146,864
Lycoming County					
East Lycoming Area S.D.	15,793,210	162,076,370	8.9	2,662,462	236,403
Franklin	2,601,740	15,619,850	14.3	11,763	1,680
Jordan	1,604,120	14,903,440	9.7	4,200	408
Mill Creek	1,013,390	9,327,890	9.8	3,878	380
Moreland	2,482,040	18,293,870	11.9	10,864	1,298
Penn	3,597,800	15,053,010	19.3	9,382	1,810
Picture Rocks	53,660	9,822,980	0.5	7,728	42
Shrewsbury	2,575,110	7,954,310	24.5	27,606	6,751
Wolf	1,865,350	41,408,500	4.3	49,542	2,136
Jersey Shore Area S.D.	16,623,250	244,831,380	6.4	4,887,073	310,719
Anthony	1,039,560	12,688,010	7.6	3,744	284
Bastress	692,300	9,003,950	7.1	1,384	99
Brown	1,145,430	7,795,020	12.8	32,729	4,193

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County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Lycoming County--(Continued)					
Cummings	\$2,539,700	\$12,388,850	17.0%	\$10,215	\$1,738
Limestone	2,997,570	32,652,560	8.4	10,276	864
McHenry	1,176,430	10,065,250	10.5	16,905	1,769
Mifflin	1,989,640	15,709,120	11.2	3,195	359
Nippenose	1,122,480	9,803,560	10.3	4,862	499
Piatt	639,390	17,253,230	3.6	9,870	353
Porter	876,590	27,653,390	3.1	58,033	1,783
Salladasburg	28,550	2,936,480	1.0	2,801	27
Watson	1,361,370	11,498,460	10.6	7,759	821
Crawford (Clinton)	419,650	6,670,170	5.9	3,868	229
Pine Creek (Clinton)	594,590	15,672,040	3.7	73,109	2,672
Loyalsock A. S.D. & Muni.	1,632,090	265,946,940	0.6	548,944	30,451
Montgomery Area S.D.	4,648,960	94,115,790	4.7	1,537,873	72,389
Brady	248,380	7,570,060	3.2	4,457	142
Clinton	2,037,320	46,047,820	4.2	103,962	4,405
Montgomery	2,740	15,082,460	0.0	97,069	18
Washington	2,360,520	25,415,450	8.5	37,721	3,206
Montoursville Area S.D.	11,814,700	264,379,780	4.3	3,949,615	168,952
Cascade	2,826,530	8,268,450	25.5	8,660	2,206
Eldred	1,255,130	38,089,360	3.2	56,222	1,794
Fairfield	1,263,860	57,369,250	2.2	0	0
Gamble	2,283,060	15,577,870	12.8	15,796	2,019
Montoursville	25,660	97,254,500	0.0	425,779	112
Plunkett's Creek	2,259,640	16,292,660	12.2	43,384	5,284
Upper Fairfield	1,900,820	31,527,690	5.7	4,068	231
Muncy S.D.	5,054,250	155,247,560	3.2	3,257,462	102,706
Muncy Boro.	9,330	41,276,220	0.0	131,649	30
Muncy Creek	2,500,720	64,401,710	3.7	31,695	1,185
Muncy Twp.	2,544,200	49,569,630	4.9	48,747	2,380
So. Williamsport Area S.D.	1,645,420	140,650,080	1.2	2,443,872	28,259
Armstrong	806,570	12,894,270	5.9	7,475	440
Susquehanna	838,850	16,803,000	4.8	40,468	1,924
Williamsport Area S.D.	6,728,150	639,824,140	1.0	13,027,618	135,568
Hepburn	1,679,350	48,317,210	3.4	24,382	819
Lewis	2,493,890	15,185,930	14.1	30,133	4,251
Lycoming	1,104,880	24,453,440	4.3	24,492	1,059
Old Lycoming	342,560	98,457,350	0.3	471,122	1,633
Williamsport City	74,920	420,818,220	0.0	3,982,617	709
Woodward	1,032,550	32,591,990	3.1	16,987	522
Total tax shift, Lycoming				38,285,517	1,150,010
McKean County					
Bradford Area S.D.	1,701,580	60,326,579	2.7	6,773,011	185,800
Bradford City	20,420	23,566,805	0.1	1,041,552	902
Bradford Twp.	492,585	17,231,480	2.8	208,395	5,792
Corydon	125,665	1,579,330	7.4	5,997	442
Foster	545,165	12,996,554	4.0	172,377	6,940
Lafayette	502,690	3,483,830	12.6	17,243	2,174

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County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
McKean County--(Continued)					
Lewis Run	\$15,055	\$1,468,580	\$18,051	\$185	
Kane Area S.D.	988,605	22,534,663	4.2	1,736,680	72,987
Hamilton	532,040	2,334,380	18.6	23,624	4,385
Kane	2,630	8,641,420	0.0	370,222	113
Mt. Jewett	21,595	2,173,595	1.0	87,807	864
Highland (Elk)	28,530	3,161,775	0.9	11,093	99
Jones (Elk)	10,340	500,280	2.0	149,484	3,027
Wetmore	393,470	5,723,213	6.4	48,395	3,113
Otto-Eldred S.D.	1,063,324	9,782,562	9.8	1,020,778	100,076
Ceres	169,560	558,355	23.3	5,997	1,397
Eldred Boro.	2,110	1,795,705	0.1	52,353	61
Eldred Twp.	428,944	4,090,160	9.5	43,944	4,171
Otto	462,710	3,338,342	12.2	60,015	7,306
Port Allegany S.D.	2,308,395	16,903,400	12.0	1,984,667	238,468
Annin	628,320	1,868,393	25.2	17,610	4,432
Liberty	995,100	4,646,977	17.6	38,649	6,817
Port Allegany Boro.	12,025	6,416,880	0.2	216,996	406
Pleasant Valley (Potter)	186,780	504,165	27.0	4,591	1,241
Roulette (Potter)	486,170	3,466,985	12.3	34,149	4,200
Smethport Area S.D.	3,056,175	18,833,145	14.0	1,888,247	263,636
Hamlin	536,040	2,708,055	16.5	35,764	5,909
Keating	1,165,050	7,252,020	13.8	71,183	9,853
Norwich	669,000	2,220,255	23.2	10,419	2,412
Sergeant	681,625	2,421,785	22.0	8,599	1,889
Smethport	4,460	4,231,030	0.1	27,871	29
Total tax shift, McKean				16,185,963	939,125
Monroe County					
East Stroudsburg Area S.D.	13,414,054	483,185,334	2.7	24,966,832	674,400
Middle Smithfield	2,045,040	136,881,600	1.5	849,821	12,510
Price	1,482,010	24,276,520	5.8	34,662	1,994
Smithfield	1,407,970	73,295,960	1.9	237,849	4,483
Lehman (Pike)	3,688,725	173,047,584	2.1	555,304	11,590
Porter (Pike)	4,790,309	14,016,380	25.5	6,727	1,713
Pleasant Valley S.D.	6,721,750	219,932,630	3.0	12,556,389	372,377
Chestnuthill	2,324,490	114,900,060	2.0	64,547	1,280
Eldred	1,537,710	20,441,280	7.0	70,212	4,912
Polk	1,390,160	49,622,730	2.7	64,022	1,745
Ross	1,469,390	34,968,560	4.0	51,653	2,083
Pocono Mountain S.D.	12,132,000	679,013,180	1.8	34,741,589	609,836
Barrett	3,418,460	57,375,890	5.6	273,820	15,397
Coolbaugh	674,500	187,296,700	0.4	1,261,634	4,527
Jackson	1,093,910	55,073,780	1.9	76,781	1,495
Mt. Pocono	135,770	31,865,470	0.4	356,389	1,512
Paradise	1,423,410	41,124,120	3.3	191,008	6,390
Pocono	1,974,180	113,485,010	1.7	383,069	6,550
Tobyhanna	3,182,240	141,352,150	2.2	1,702,490	37,484

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County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Monroe County--(Continued)					
Tunkhannock	\$229,530	\$51,440,060	0.4%	\$249,909	\$1,110
Stroudsburg Area S.D.	5,901,740	283,420,230	2.0	17,305,372	353,004
Hamilton	3,197,440	67,207,950	4.5	66,366	3,014
Stroud	2,704,300	157,201,740	1.7	759,064	12,837
Total tax shift, Monroe				96,825,509	2,142,243
Montgomery County					
Bryn Athyn S.D. & Boro.	407,100	5,077,910	7.4	435,498	38,058
Colonial S.D.	1,288,000	148,644,550	0.9	31,569,884	271,202
Plymouth	271,900	66,157,952	0.4	2,133,447	8,732
Whitemarsh	1,016,100	67,195,073	1.5	2,167,546	32,289
Hatboro-Horsham S.D.	422,200	104,855,796	0.4	26,498,500	106,268
Horsham	422,200	85,532,406	0.5	1,143,615	5,617
Lower Merion S.D.	111,000	334,097,161	0.0	48,515,102	16,113
Lower Merion Twp.	111,000	321,462,561	0.0	17,952,032	6,197
Methacton S.D.	1,993,980	82,617,702	2.4	20,131,584	474,426
Lower Providence	300,500	56,612,166	0.5	957,685	5,057
Worcester	1,693,480	26,005,536	6.1	24,742	1,513
Norristown Area S.D.	26,200	136,459,050	0.0	38,412,221	7,374
East Norriton	8,700	42,500,710	0.0	843,713	173
West Norriton	17,500	47,955,240	0.0	1,068,914	390
North Penn S.D.	833,600	291,249,326	0.3	70,706,318	201,795
Hatfield Boro.	58,400	5,655,600	1.0	134,354	1,373
Hatfield Twp.	288,200	50,738,740	0.6	1,558,226	8,801
Montgomery	121,200	81,803,146	0.1	1,554,686	2,300
Towamencin	286,200	45,812,870	0.6	1,102,182	6,843
Upper Gwynedd	79,600	58,979,690	0.1	1,543,616	2,080
Perkiomen Valley S.D.	879,315	62,760,628	1.4	14,179,441	195,918
Collegeville	6,800	11,993,738	0.1	341,521	194
Lower Frederick	188,200	11,191,590	1.7	114,099	1,887
Perkiomen	154,740	13,277,650	1.2	131,356	1,513
Schwenksville	175	2,636,325	0.0	47,629	3
Skippack	396,600	16,070,350	2.4	104,853	2,525
Trappe	132,800	7,590,975	1.7	67,358	1,158
Pottsgrove S.D.	404,200	43,566,625	0.9	12,541,237	115,285
Lower Pottsgrove	132,800	26,948,565	0.5	430,904	2,113
Upper Pottsgrove	134,900	8,469,760	1.6	181,834	2,851
West Pottsgrove	136,500	8,148,300	1.6	0	0
Souderton Area S.D.	1,821,690	101,165,720	1.8	26,273,141	464,732
Franconia	744,000	27,712,165	2.6	296,210	7,745
Lower Salford	593,500	33,766,725	1.7	670,138	11,575
Salford	222,490	6,734,010	3.2	112,972	3,613
Souderton	200	14,423,450	0.0	515,997	7
Telford	17,700	5,560,700	0.3	382,610	1,214
Upper Salford	243,800	8,025,080	2.9	0	0
Springfield Twp. S.D. & Muni.	80,700	61,890,490	0.1	3,182,223	22,082
Spring Ford Area S.D.	1,613,716	87,434,174	1.8	18,321,932	332,028
Limerick	887,216	27,349,834	3.1	256,501	8,059

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Montgomery County--(Continued)					
Upper Providence	\$726,500	\$45,894,440	1.6%	\$176,902	\$2,757
Upper Dublin S.D. & Muni.	252,000	110,033,465	0.2	3,836,440	65,673
Upper Merion Area S.D.	108,200	174,562,564	0.1	28,070,101	17,388
Upper Merion Twp.	108,200	157,242,549	0.1	5,112,755	3,516
Upper Moreland S.D.& Muni.	92,800	76,464,086	0.1	3,098,545	24,320
Upper Perkiomen S.D.	876,300	148,159,360	0.6	11,672,826	68,634
East Greenville	3,500	5,284,500	0.1	144,825	96
Marlborough	184,500	8,092,600	2.2	145,602	3,246
Red Hill	5,800	4,264,200	0.1	115,518	157
Upper Hanover	682,500	16,372,235	4.0	0	0
Wishahickon S.D.	391,500	146,181,077	0.3	33,702,380	90,020
Lower Gwynedd	172,900	53,793,340	0.3	1,611,225	5,162
Whitpain	218,600	79,619,802	0.3	1,256,863	3,441
Total tax shift, Montgomery				435,549,803	2,655,511
Northampton County					
Bangor Area S.D.	20,589,000	408,682,700	4.8	9,391,789	450,455
Bangor	111,800	83,470,400	0.1	702,876	940
East Bangor	100	14,334,500	0.0	83,898	1
Lower Mt. Bethel	4,057,700	46,565,200	8.0	153,894	12,335
Roseto	95,700	28,003,700	0.3	112,519	383
Upper Mt. Bethel	10,078,600	133,455,400	7.0	485,454	34,087
Washington	6,245,100	92,308,400	6.3	181,625	11,509
Bethlehem Area S.D.	1,435,900	2,183,158,200	0.1	46,024,508	30,251
Bethlehem City	375,600	849,170,200	0.0	13,276,144	5,870
Bethlehem Twp.	700,000	484,097,200	0.1	2,329,849	3,364
Hanover	360,300	305,194,800	0.1	1,026,652	1,211
Easton Area S.D.	4,703,600	999,086,320	0.5	23,359,042	109,457
Easton City	243,800	343,135,900	0.1	4,127,573	2,931
Forks	3,510,800	218,026,700	1.6	855,780	13,562
Lower Mt. Bethel	395,400	23,793,800	1.6	153,894	2,516
Palmer	553,600	412,027,600	0.1	1,385,403	1,859
Nazareth Area S.D.	8,782,400	549,711,200	1.6	12,897,760	202,819
Bushkill	5,507,800	157,135,900	3.4	343,234	11,623
Lower Nazareth	2,135,800	161,893,600	1.3	200,197	2,607
Nazareth	7,600	112,935,800	0.0	678,798	46
Tatamy	109,100	18,336,100	0.6	71,903	425
Upper Nazareth	1,022,100	75,555,000	1.3	157,948	2,108
Northampton Area S.D.	22,428,800	781,660,700	2.8	16,139,182	450,177
Allen	3,033,800	59,235,700	4.9	116,821	5,692
Bath	77,000	39,717,800	0.2	252,447	488
Chapman Quarries	500	3,524,700	0.0	1,274	0
East Allen	3,501,200	126,224,500	2.7	144,207	3,892
Lehigh	5,653,000	206,847,200	2.7	381,942	10,161
Moore	10,162,300	181,031,600	5.3	152,636	8,113
Northampton	1,000	165,079,200	0.0	759,407	5
Pen Argyl Area S.D.	5,940,700	251,242,200	2.3	5,905,145	136,404
Penn Argyl	1,300	60,146,400	0.0	286,819	6

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Northampton County--(Continued)					
Plainfield	\$5,939,400	\$139,517,500	\$232,882	\$9,489	
Saucon Valley S.D.	6,293,800	393,121,000	1.6	8,520,961	134,269
Lower Saucon	6,293,800	271,708,200	2.3	926,249	20,970
Wilson Area S.D.	5,680,800	283,257,800	2.0	695,089	13,666
Glendon	367,400	8,850,300	4.0	45,149	1,800
Williams	5,313,400	114,754,700	4.4	95,494	4,226
Total tax shift, Northampton				152,655,944	1,699,715
Perry County					
Susquenita S.D.	70,810	52,446,920	0.1	3,969,663	5,352
Marysville	3,390	7,084,320	0.0	104,430	50
Wheatfield	2,720	11,068,575	0.0	26,488	7
Reed (Dauphin)	64,700	6,808,300	0.9	14,203	134
West Perry S.D.	7,920	62,742,305	0.0	4,305,918	543
Jackson	4,350	2,929,600	0.1	10,503	16
Saville	2,300	7,417,750	0.0	17,996	6
Southwest Madison	1,270	3,404,560	0.0	13,306	5
Total tax shift, Perry				8,462,507	6,112
Pike County					
Delaware Valley S.D.	29,522,023	356,409,150	7.6	18,455,273	1,411,747
Delaware	5,844,309	96,267,090	5.7	480,663	27,511
Dingman	6,218,043	119,165,700	5.0	460,034	22,814
Matamoras	322,757	21,127,280	1.5	410,457	6,176
Milford Boro.	82,140	20,168,540	0.4	286,428	1,162
Milford Twp.	2,375,775	23,479,760	9.2	130,350	11,977
Shohola	10,445,360	42,347,560	19.8	200,105	39,592
Westfall	4,233,639	33,853,220	11.1	426,868	47,450
Wallenpaupack Area S.D.	28,245,698	448,718,369	5.9	17,036,505	1,008,898
Blooming Grove (Wayne)	3,214,756	106,463,920	2.9	60,035	1,760
Greene (Wayne)	11,273,560	61,349,570	15.5	164,733	25,572
Lackawaxen (Wayne)	10,097,384	118,797,060	7.8	237,017	18,568
Palmyra (Wayne)	3,659,998	111,011,529	3.2	177,810	5,675
Total tax shift, Pike				38,526,278	2,628,900
Potter County					
Austin Area S.D.	717,230	6,484,655	10.0	704,089	70,120
Austin	46,180	1,112,880	4.0	39,847	1,588
East Fork	5,180	310,905	1.6	1,413	23
Keating	340,130	1,859,680	15.5	7,351	1,137
Portage	49,490	808,060	5.8	8,292	479
Sylvania	113,650	842,995	11.9	1,804	214
Wharton	162,600	1,550,135	9.5	8,298	788
Coudersport Area S.D.	1,958,290	21,151,760	8.5	2,111,135	178,892
Allegheny	160,070	853,655	15.8	28,480	4,497
Coudersport	42,820	7,118,825	0.6	292,138	1,747

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County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Potter County--(Continued)					
Eulalia	\$321,910	\$3,806,455	\$7.3%	\$576	
Hebron	663,560	2,756,015	19.4	8,211	1,593
Homer	240,900	1,679,640	12.5	4,255	534
Summit	261,220	1,347,980	16.2	8,082	1,312
Sweden	267,810	3,589,190	6.9	34,364	2,386
Galeton Area S.D.	1,567,470	24,462,110	6.0	1,342,119	80,821
Abbott	296,390	2,214,235	11.8	19,498	2,302
Galeton	7,110	2,702,540	0.3	130,319	342
Hector	260,320	1,340,325	16.3	14,060	2,287
Pike	251,890	1,829,435	12.1	8,568	1,037
West Branch	751,760	3,040,975	19.8	23,655	4,689
Northern Potter S.D.	2,552,320	15,455,035	14.2	1,388,554	196,810
Allegany	325,750	1,443,410	18.4	28,480	5,244
Bingham	427,560	2,343,710	15.4	23,270	3,590
Genesee	454,070	2,745,700	14.2	25,432	3,609
Harrison	393,340	3,255,910	10.8	31,355	3,380
Hector	279,940	821,890	25.4	14,060	3,572
Ulysses Boro.	32,910	1,396,675	2.3	42,203	972
Ulysses Twp.	638,750	3,447,740	15.6	43,521	6,803
Oswayo Valley S.D.	1,664,440	9,660,741	14.7	909,396	133,652
Clara	267,410	861,920	23.7	11,137	2,637
Oswayo Boro.	19,850	270,120	6.8	4,019	275
Oswayo Twp.	514,850	1,377,030	27.2	13,833	3,764
Sharon	382,400	2,933,335	11.5	26,225	3,024
Shinglehouse	13,990	2,072,940	0.7	72,052	483
Ceres (McKean)	465,940	2,145,396	17.8	18,928	3,377
Total tax shift, Potter				7,455,836	728,555
Snyder County					
Midd-West S.D.	1,390	31,317,630	0.0	3,262,296	145
West Beaver	1,390	1,985,960	0.1	5,678	4
Selinsgrove Area S.D.	9,990	46,484,570	0.0	5,416,463	1,164
Monroe	9,040	14,921,840	0.1	89,459	54
Washington	950	2,667,060	0.0	42,975	15
Total tax shift, Snyder				8,816,871	1,382
Sullivan County					
Sullivan County S.D.	8,401,123	127,986,142	6.2	3,410,451	210,075
Cherry	2,061,777	24,111,268	7.9	74,695	5,884
Colley	942,274	11,471,801	7.6	38,716	2,939
Davidson	1,050,145	10,631,325	9.0	14,838	1,334
Dushore	6,990	6,469,570	0.1	59,311	64
Eagles Mere	6,540	17,988,585	0.0	74,649	27
Elkland	644,890	11,201,390	5.4	22,305	1,214
Forks	1,284,065	7,628,745	14.4	16,041	2,311
Forksville	85,950	1,587,855	5.1	7,684	395
Fox	788,708	7,895,067	9.1	14,350	1,303

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County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Sullivan County--(Continued)					
Hillsgrove	\$439,865	\$4,963,915	8.8%	\$489	
Laporte Boro.	2,070	6,145,650	0.0	37,251	13
Laporte Twp.	561,050	10,520,480	5.1	6,186	313
Shrewsbury	526,799	7,070,491	6.9	18,880	1,309
Total tax shift, Sullivan				3,801,369	227,671
Susquehanna County					
Blue Ridge S.D.	12,197,538	113,757,769	9.7	2,405,241	232,924
Great Bend Twp.	2,968,610	7,573,808	28.2	35,732	10,062
Jackson	3,918,342	17,280,107	18.5	36,639	6,772
New Milford Boro.	41,268	11,347,219	0.4	94,111	341
New Milford Twp.	5,269,318	36,979,684	12.5	81,351	10,146
Elk Lake S.D.	24,944,156	102,882,955	19.5	1,973,836	385,174
Auburn	7,037,749	28,601,627	19.7	69,308	13,686
Dimock	3,927,959	19,945,182	16.5	16,717	2,751
Middletown	3,984,404	9,056,163	30.6	35,421	10,823
Rush	5,429,396	18,554,088	22.6	18,733	4,241
Springville	4,139,978	21,778,285	16.0	65,267	10,425
Meshoppen Twp. (Wyoming)	424,670	3,598,250	10.6	17,108	1,806
Forest City Regional S.D.	2,959,635	66,169,122	4.3	1,999,663	85,612
Forest City Boro.	23,809	22,523,632	0.1	189,965	201
Herrick	2,739,513	27,518,412	9.1	40,674	3,683
Uniondale	196,313	4,421,328	4.3	6,456	274
Montrose Area S.D.	16,835,327	207,285,995	7.5	4,105,964	308,428
Franklin	3,440,283	14,848,965	18.8	52,310	9,840
Friendsville	876,098	1,421,572	38.1	2,329	888
Jessup	3,537,602	9,100,782	28.0	23,845	6,674
Liberty	3,978,329	16,084,166	19.8	49,309	9,778
Little Meadows	263,753	4,287,978	5.8	22,210	1,287
Montrose Boro.	31,932	29,088,736	0.1	258,880	284
Silver Lake	4,707,330	40,182,309	10.5	136,666	14,331
Mountain View S.D.	22,690,169	150,041,638	13.1	2,423,484	318,351
Brooklyn	3,266,085	13,352,892	19.7	26,253	5,159
Clifford	4,131,967	46,733,257	8.1	52,233	4,243
Gibson	3,880,602	19,311,726	16.7	45,656	7,639
Harford	4,544,758	24,246,447	15.8	68,492	10,812
Hop Bottom	37,045	3,154,348	1.2	16,940	197
Lathrop	2,328,889	12,493,576	15.7	20,712	3,254
Lenox	4,500,823	30,749,392	12.8	29,085	3,714
Susquehanna Community S.D.	10,894,990	74,431,921	12.8	1,845,294	235,617
Ararat	2,593,973	14,065,714	15.6	29,538	4,599
Harmony	3,290,644	10,165,026	24.5	22,376	5,472
Lanesboro	317,525	5,885,578	5.1	26,878	1,376
Oakland Boro.	27,426	4,868,296	0.6	36,897	207
Oakland Twp.	1,728,812	8,186,729	17.4	19,803	3,453
Susquehanna Boro.	7,386	15,145,625	0.0	187,013	91
Thompson Boro.	106,414	3,501,135	2.9	15,954	471
Thompson Twp.	2,822,810	11,827,978	19.3	26,441	5,094
Total tax shift, Susquehanna				16,630,784	1,740,179

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County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Tioga County					
Northern Tioga S.D.	\$5,088,600	\$128,822,000	3.8%	\$3,419,725	\$129,949
Brookfield	653,500	6,276,500	9.4	8,472	799
Chatham	783,000	8,576,200	8.4	11,218	939
Clymer	546,300	9,015,000	5.7	19,784	1,130
Deerfield	609,800	7,408,200	7.6	20,670	1,572
Elkland	29,700	11,789,400	0.3	120,283	302
Farmington	412,300	6,681,200	5.8	55,371	3,218
Jackson	798,000	17,247,500	4.4	70,125	3,101
Knoxville	24,000	3,318,900	0.7	46,234	332
Lawrence Twp.	243,000	14,001,600	1.7	81,395	1,389
Nelson	155,300	4,347,400	3.4	17,556	606
Osceola	123,100	5,484,600	2.2	19,797	435
Tioga Twp.	189,500	9,554,300	1.9	34,762	676
Westfield Boro.	510,900	7,953,300	6.0	111,935	6,756
Westfield Twp.	10,200	9,130,200	0.1	20,614	23
Southern Tioga S.D.	15,319,940	156,833,000	8.9	3,180,693	283,051
Bloss	49,000	2,709,200	1.8	10,507	187
Blossburg	62,100	11,711,900	0.5	167,518	884
Covington	393,500	10,723,600	3.5	35,921	1,271
Hamilton	232,800	3,874,000	5.7	31,343	1,777
Liberty Twp.	1,207,500	12,074,900	9.1	15,532	1,412
Liberty Boro.	3,600	1,551,600	0.2	5,085	12
Morris	496,800	9,690,700	4.9	10,610	517
Putnam	4,400	2,808,300	0.2	8,403	13
Richmond	481,400	27,612,800	1.7	114,806	1,967
Rutland	373,200	8,533,000	4.2	53,868	2,257
Sullivan	591,700	13,958,500	4.1	50,318	2,046
Ward	318,500	3,323,900	8.7	6,848	599
Cogan House (Lycoming)	6,945,470	18,560,030	27.2	5,562	1,515
Jackson (Lycoming)	4,159,970	8,526,070	32.8	6,708	2,200
Wellsboro Area S.D.	7,441,860	148,334,360	4.8	3,131,827	149,616
Charleston	702,900	33,398,500	2.1	101,597	2,094
Delmar	1,700,400	35,685,700	4.5	98,395	4,475
Duncan	50,900	1,941,800	2.6	3,591	92
Middlebury	223,600	12,934,800	1.7	50,302	855
Shippen	164,900	6,698,500	2.4	11,648	280
Wellsboro	46,000	45,463,300	0.1	637,496	644
Pine (Lycoming)	4,553,160	12,211,760	27.2	9,061	2,461
Total tax shift, Tioga				11,805,580	611,451
Union County					
Lewisburg Area S.D.	4,818,588	114,150,485	4.1	6,235,126	252,540
E. Buffalo	1,731,044	52,058,365	3.2	281,726	9,066
Kelly	2,404,659	25,268,981	8.7	75,716	6,579
Union	682,885	10,968,587	5.9	47,189	2,766
Mifflinburg Area S.D.	15,636,278	95,178,024	14.1	3,379,396	476,844
Buffalo	4,226,605	20,465,193	17.1	98,408	16,845
Hartleton	188,870	1,372,473	12.1	9,588	1,160

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County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Union County--(Continued)					
Hartley	\$2,692,203	\$11,230,694	24.5	\$3,568	
Lewis	2,405,768	7,412,628	24.5	26,487	6,490
Limestone	2,965,482	9,655,085	23.5	50,100	11,772
Mifflinburg	87,689	24,978,605	0.3	0	0
Union	429,662	924,407	31.7	47,189	14,974
West Buffalo	2,639,999	14,382,315	15.5	63,326	9,821
Milton Area S.D.	3,330,284	52,826,529	5.9	4,330,295	256,801
White Deer	3,330,284	27,233,104	10.9	48,252	5,258
Warrior Run S.D.	1,028,038	29,485,312	3.4	2,330,052	78,503
Gregg	1,028,038	5,602,307	15.5	27,030	4,191
Total tax shift, Union				17,068,333	1,157,178
Warren County					
Warren County S.D.	11,687,366	411,071,566	2.8	11,946,377	330,263
Bear Lake	17,144	1,005,755	1.7	3,991	67
Brokenstraw	602,327	17,781,054	3.3	82,709	2,710
Cherry Grove	96,507	2,591,166	3.6	2,636	95
Clarendon	10,724	3,313,058	0.3	28,942	93
Conewango	525,495	44,237,221	1.2	282,843	3,320
Deerfield	629,889	6,520,123	8.8	22,339	1,968
Eldred	1,063,099	8,047,623	11.7	26,315	3,071
Elk	909,030	7,228,610	11.2	25,492	2,848
Farmington	1,075,910	9,725,671	10.0	65,842	6,558
Freehold	1,023,967	9,337,666	9.9	36,216	3,579
Glade	750,291	26,111,301	2.8	162,658	4,543
Limestone	86,085	6,205,000	1.4	3,144	43
Mead	636,177	15,451,673	4.0	0	0
Pine Grove	996,093	28,819,807	3.3	104,581	3,494
Pittsfield	1,205,416	12,856,685	8.6	53,222	4,562
Pleasant	190,981	38,666,061	0.5	95,497	469
Sheffield	278,829	17,217,501	1.6	112,021	1,785
Sugar Grove Boro.	10,846	4,883,098	0.2	18,431	41
Sugar Grove Twp.	821,715	11,995,460	6.4	82,964	5,319
Tidioute	7,216	4,800,599	0.2	60,812	91
Triumph	620,176	5,146,700	10.8	10,361	1,114
Watson	126,318	3,808,738	3.2	3,075	99
Youngsville	3,131	14,808,931	0.0	90,832	19
Columbus (Corry Area S.D.)	1,000,242	16,069,701	5.9	79,517	4,659
Spring Creek (Corry Area)	1,248,138	9,150,786	12.0	41,494	4,980
Southwest (Titusville Area)	1,128,923	7,320,463	13.4	30,404	4,062
Total tax shift, Warren				13,472,715	389,854
Washington County					
Avella Area S.D.	6,429,126	22,518,287	22.2	1,717,254	381,397
Cross Creek	2,320,730	8,364,049	21.7	73,554	15,976
Hopewell	1,789,883	5,473,477	24.6	48,906	12,052
Independence	2,296,898	8,107,428	22.1	72,660	16,041

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County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Washington County--(Continued)					
West Middletown	\$21,615	\$573,333	3.6%	\$4,410	\$160
Bentworth S.D.	4,496,526	38,611,215	10.4	2,367,300	246,931
Bentleyville	89,009	9,376,612	0.9	174,211	1,638
Cokeburg	4,470	1,740,284	0.3	25,909	66
Ellsworth	15,282	2,881,903	0.5	44,131	233
North Bethlehem	1,973,413	7,807,969	20.2	112,902	22,778
Somerset	2,414,352	16,804,447	12.6	147,793	18,566
Bethlehem-Center S.D.	4,012,568	31,146,246	11.4	2,276,095	259,764
Beallsville	129,847	1,564,004	7.7	27,433	2,103
Centerville	705,240	13,411,688	5.0	341,272	17,049
Deemston	871,611	2,663,254	24.7	28,579	7,047
East Bethlehem	187,630	7,178,958	2.5	0	0
Marianna	14,461	1,404,535	1.0	32,171	328
West Bethlehem	2,103,779	4,923,807	29.9	86,917	26,019
Burgettstown Area S.D.	5,658,918	43,888,450	11.4	3,612,054	412,541
Burgettstown	4,906	6,190,395	0.1	128,934	102
Hanover	2,181,238	13,262,029	14.1	48,889	6,905
Jefferson	1,530,712	6,206,048	19.8	29,424	5,822
Smith	1,942,062	18,229,978	9.6	203,346	19,577
California Area S.D.	2,122,143	31,574,913	6.3	2,112,220	133,021
Allenport	91,198	2,746,836	3.2	42,852	1,377
California	603,147	14,306,061	4.0	404,651	16,370
Elco	8,422	852,285	1.0	7,407	72
Long Branch	235,925	1,855,898	11.3	17,355	1,957
West Brownsville	29,051	1,910,918	1.5	58,027	869
West Pike Run	1,154,400	6,776,762	14.6	71,015	10,336
Canon-McMillan S.D.	3,072,356	163,195,692	1.8	13,014,841	240,493
Canonsburg	16,657	36,713,441	0.0	992,223	450
Cecil	1,587,720	52,704,542	2.9	711,244	20,800
North Srathbane	1,467,979	73,777,709	2.0	774,037	15,101
Charleroi Area S.D.	1,179,974	55,103,398	2.1	4,277,121	89,669
Dunlevy	20,938	1,379,531	1.5	7,582	113
Fallowfield	1,082,639	19,844,889	5.2	269,913	13,963
North Charleroi	1,050	4,349,339	0.0	64,762	16
Speers	8,879	8,818,177	0.1	154,207	155
Stockdale	5,959	1,587,797	0.4	10,952	41
Twilight	60,509	1,016,302	5.6	4,513	254
Chartiers-Houston S.D.	1,679,002	45,027,075	3.6	3,797,366	136,509
Chartiers	1,675,575	39,800,794	4.0	418,115	16,891
Houston	3,427	5,226,281	0.1	110,157	72
Fort Cherry S.D.	3,964,703	38,769,483	9.3	3,472,863	322,198
Mt. Pleasant	3,144,284	18,482,405	14.5	145,784	21,195
Robinson	820,419	9,266,363	8.1	91,267	7,423
McGuffey S.D.	15,120,006	78,620,462	16.1	5,296,796	854,354
Blaine	611,408	4,301,086	12.4	32,964	4,103
Buffalo	1,547,555	11,448,112	11.9	77,120	9,184
Claysville	7,629	2,400,025	0.3	51,712	164
Donegal	2,895,944	13,044,219	18.2	79,648	14,470
East Finley	2,867,549	10,260,928	21.8	69,083	15,089

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30.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Washington County--(Continued)					
Greenhill	\$46,515	\$420,539	10.0%	\$0	
Morris	2,261,934	7,875,533	22.3	54,378	12,133
S. Franklin	1,408,854	17,180,265	7.6	129,173	9,790
West Finley	3,472,618	10,718,514	24.5	41,249	10,094
Peters Twp. S.D. &Muni.	572,940	179,375,898	0.3	2,093,376	48,854
Ringgold S.D.	2,101,157	117,040,344	1.8	8,846,424	156,014
Carroll	396,188	29,338,951	1.3	103,741	1,382
Donora	4,043	17,354,890	0.0	466,774	109
Monongahela City	14,176	17,129,073	0.1	714,020	590
New Eagle	3,650	7,529,124	0.0	208,008	101
Nottingham	1,111,968	16,200,490	6.4	143,105	9,192
Union	571,132	27,385,659	2.0	183,911	3,757
Trinity Area S.D.	6,141,467	157,584,903	3.8	12,530,056	470,009
Amwell	3,899,614	19,808,729	16.4	9,923	1,632
Canton	963,429	41,293,037	2.3	179,170	4,085
North Franklin	286,349	28,957,111	1.0	311,013	3,045
South Strabane	992,075	67,526,026	1.4	388,951	5,632
Washington S.D.	7,863	71,389,293	0.0	5,362,864	591
Washington City	7,863	60,455,995	0.0	2,730,293	355
Total tax shift, Washington				82,738,370	4,157,170
Wayne County					
Wallenpaupack Area S.D.	17,840	448,718,369	0.0	17,036,505	677
Dreher	17,840	5,968,220	0.3	99,110	295
Wayne Highlands S.D.	5,870	82,639,140	0.0	10,101,530	717
Damascus	3,390	14,845,050	0.0	257,812	59
Preston	2,480	8,205,090	0.0	97,268	29
Western Wayne S.D.	26,990	76,383,400	0.0	9,724,884	3,435
Canaan	2,220	2,497,500	0.1	22,896	20
Sterling	24,770	7,276,280	0.3	114,124	387
Total tax shift, Wayne				37,454,129	5,621
Westmoreland County					
Belle Vernon S.D.	19,230	127,810,240	0.0	5,753,718	866
Rostraver	19,230	104,907,580	0.0	785,318	144
Derry Area S.D.	52,600	124,033,750	0.0	6,409,601	2,717
Derry Twp.	52,600	105,255,590	0.0	187,914	94
Franklin Regional S.D.	152,890	260,351,450	0.1	13,521,892	7,936
Murrysville	152,890	242,703,630	0.1	2,271,278	1,430
Greater Latrobe S.D.	107,170	274,161,410	0.0	10,526,791	4,113
Unity	107,170	205,137,670	0.1	437,303	228
Greensburg-Salem S.D.	24,680	219,341,610	0.0	10,554,227	1,187
Salem	24,680	56,947,830	0.0	344,947	149
Hempfield Area S.D.	41,780	498,634,340	0.0	21,382,562	1,791
Hempfield	41,780	426,397,320	0.0	1,265,193	124
Kiski Area S.D.	9,470	194,797,270	0.0	9,124,760	444
Bell	7,770	15,841,560	0.0	53,707	26

REDUCTIONS IN ASSESSED VALUES OF REAL PROPERTY DUE TO
ACT 319 PREFERENTIAL ASSESSMENTS AND THE PERCENTAGE REDUCTION IN THE TAX BASE,
REALTY TAX RECEIPTS AND TAX SHIFTS BY SCHOOL DISTRICTS AND MUNICIPALITIES

31.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
Westmoreland County--(Continued)					
Washington	\$1,700	\$61,771,660	0.0%	\$299,922	\$8
Ligonier Valley S.D.	124,940	163,171,830	0.1	7,935,201	6,071
Cook	12,130	22,314,940	0.1	40,458	22
Fairfield	5,470	18,369,000	0.0	38,291	11
Ligonier	107,340	85,795,720	0.1	168,307	210
Mount Pleasant Area S.D.	77,760	138,323,810	0.1	4,993,882	2,806
Donegal	48,970	1,085,550	4.3	68,085	2,939
Mt. Pleasant Twp.	28,790	80,056,780	0.0	207,888	75
Penn-Trafford S.D.	111,580	207,441,685	0.1	8,340,259	4,484
Penn Twp.	111,580	167,205,810	0.1	1,538,687	1,026
Southmoreland S.D.	22,430	92,835,950	0.0	4,058,621	980
E. Huntington	22,430	59,215,600	0.0	178,889	68
Yough S.D.	29,810	115,912,050	0.0	5,425,999	1,395
Sewickley	27,680	47,591,000	0.1	199,314	116
S. Huntington	2,130	41,252,710	0.0	85,962	4
Loyalhanna (Indiana)	9,720	14,345,390	0.1	35,129	24
Total tax shift, Westmoreland				116,234,105	41,490
Wyoming County					
Lackawanna Trail S.D.	1,182,850	39,912,405	2.9	3,429,493	98,712
Clinton	527,620	5,184,840	9.2	18,629	1,721
Factoryville	12,710	2,460,220	0.5	59,278	305
Nicholson Boro.	2,670	2,499,290	0.1	34,482	37
Nicholson Twp.	639,850	4,848,170	11.7	25,828	3,011
Tunkanhannock Area S.D.	6,858,370	88,503,440	7.2	7,910,437	568,914
Eaton	1,149,020	8,335,300	12.1	45,788	5,547
Falls	440,240	6,888,150	6.0	55,245	3,319
Forkston	781,700	2,463,800	24.1	15,636	3,766
Lemon	540,550	4,982,150	9.8	32,112	3,143
Mehoopany	694,870	3,158,620	18.0	20,052	3,616
Monroe	447,090	5,788,820	7.2	39,042	2,799
N. Branch	291,720	1,206,260	19.5	6,115	1,191
Northmoreland	421,840	5,473,040	7.2	21,400	1,531
Overfield	253,580	7,909,680	3.1	46,773	1,453
Tunkhannock Boro.	13,240	8,262,530	0.2	184,901	296
Tunkhannock Twp.	908,650	21,341,880	4.1	143,631	5,865
Washington	660,910	11,232,540	5.6	40,446	2,248
Windham	254,960	1,460,670	14.9	18,670	2,775
Total tax shift, Wyoming				12,147,958	710,248
York County					
Central York S.D.	7,639,895	1,131,687,673	0.7	12,138,920	81,399
Manchester	5,126,259	515,715,098	1.0	93,815	923
Springgettsbury	2,513,636	576,174,625	0.4	668,377	2,903
Dallastown Area S.D.	22,992,769	1,072,677,371	2.1	13,315,034	279,418
Dallastown	84,987	80,024,068	0.1	103,452	110
Jacobus	306,362	38,315,705	0.8	54,831	435

REDUCTIONS IN ASSESSED VALUES OF REAL PROPERTY DUE TO
ACT 319 PREFERENTIAL ASSESSMENTS AND THE PERCENTAGE REDUCTION IN THE TAX BASE,
REALTY TAX RECEIPTS AND TAX SHIFTS BY SCHOOL DISTRICTS AND MUNICIPALITIES

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
York County					
Loganville	\$346,603	\$23,606,725	1.4%	\$17,079	\$247
Springfield Twp.	11,494,460	121,175,685	8.7	59,636	5,167
York Twp.	10,760,357	793,702,388	1.3	429,993	5,752
Dover Area S.D.	35,287,245	535,900,972	6.2	8,033,728	496,313
Dover Twp.	18,267,475	433,838,608	4.0	167,207	6,756
Washington	17,019,770	65,504,364	20.6	28,965	5,974
Eastern York S.D.	20,852,879	424,312,879	4.7	7,010,965	328,414
East Prospect	30,688	11,181,969	0.3	10,160	28
Hallam Boro.	34,104	31,794,248	0.1	61,347	66
Hellam Twp.	11,566,314	175,852,547	6.2	157,075	9,694
Lower Windsor	9,171,005	154,824,420	5.6	0	0
Yorkana	50,768	5,045,073	1.0	1,434	14
Northeastern York Co. S.D.	27,885,677	378,754,440	6.9	7,449,089	510,827
Conewago	9,550,249	115,969,452	7.6	164,772	12,537
East Manchester Twp.	6,572,316	120,564,390	5.2	151,205	7,817
Mt. Wolf	134,497	30,948,424	0.4	75,647	327
Newberry	11,575,560	57,819,969	16.7	194,966	32,521
York Haven	53,055	10,975,405	0.5	17,024	82
Northern York Co. S.D.	27,864,188	476,752,229	5.5	5,865,905	323,907
Carroll	5,020,919	133,202,733	3.6	84,602	3,073
Dillsburg	22,170	51,091,460	0.0	99,132	43
Franklin	6,224,574	103,795,539	5.7	30,311	1,715
Monaghan	4,479,061	64,941,996	6.5	61,265	3,953
Warrington	12,005,619	110,313,293	9.8	53,595	5,260
Wellsville	111,845	6,534,559	1.7	3,968	67
Red Lion Area S.D.	62,258,210	743,677,582	7.7	10,908,116	842,647
Chanceford	23,092,797	123,244,004	15.8	43,598	6,880
Felton	322,217	8,824,532	3.5	4,866	171
Lower Chanceford	19,532,473	62,354,365	23.9	27,859	6,645
North Hopewell	8,217,231	63,878,470	11.4	33,818	3,854
Windsor Boro.	210,010	21,109,262	1.0	37,038	365
Windsor Twp.	10,192,916	307,255,023	3.2	135,239	4,342
Winterstown	690,566	14,808,926	4.5	8,311	370
South Eastern S.D.	50,451,030	417,800,739	10.8	7,530,002	811,308
Cross Roads	753,625	10,635,440	6.6	5,656	374
Delta	46,804	13,406,368	0.3	10,957	38
East Hopewell	11,360,239	59,873,449	15.9	33,509	5,344
Fawn Grove Boro.	961,672	11,287,068	7.9	7,257	570
Fawn Twp.	13,174,061	58,122,118	18.5	36,422	6,730
Hopewell	11,432,713	127,276,482	8.2	51,222	4,222
Peach Bottom	12,488,319	96,455,083	11.5	10,676	1,224
Stewartstown	233,597	40,744,731	0.6	47,524	271
South Western S.D.	22,243,736	646,668,421	3.3	11,847,488	393,972
Manheim	9,721,450	80,212,893	10.8	59,670	6,450
Penn	5,349,853	440,040,699	1.2	880,756	10,579
West Manheim	7,172,433	126,414,829	5.4	186,415	10,009
Southern York Co. S.D.	30,690,931	547,338,683	5.3	7,797,594	414,019
Codorus	15,092,407	98,888,027	13.2	49,389	6,540
Glen Rock	115,645	36,700,377	0.3	88,592	278

REDUCTIONS IN ASSESSED VALUES OF REAL PROPERTY DUE TO
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 REALTY TAX RECEIPTS AND TAX SHIFTS BY SCHOOL DISTRICTS AND MUNICIPALITIES

33.

County	Act 319 Reduction in assessed value, 1995	Assessed value, 1995	Percentage reduction in tax base	School and municipal realty tax receipts	School and municipal realty tax shifts
York County--(Continued)					
New Freedom	\$402,878	\$105,413,706	0.4%	\$72,018	\$274
Railroad	317,098	5,832,362	5.2	5,493	283
Shrewsbury Boro.	603,666	111,853,081	0.5	97,971	526
Shrewsbury Twp.	14,159,237	188,651,130	7.0	25,024	1,747
West York Area S.D.	3,779,126	770,124,838	0.5	8,819,290	43,066
West Manchester	3,779,126	673,668,238	0.6	294,629	1,644
York City S.D. & Muni.	194,054	652,051,146	0.0	6,766,605	5,977
York Suburban S.D.	1,525,907	960,509,986	0.2	11,755,990	18,646
Spring Garden	1,525,907	462,493,051	0.3	882,587	2,902
Total tax shift, York				125,165,080	4,738,011
Total municipal and school district realty taxes and tax shifting				3,313,894,901	50,811,731
Percentage of tax shifted			1.53		

SOURCE: State Tax Equalization Board, 1995 Lost Assessment Due to Act 319 Preferential Assessment; Department of Community Affairs, Local Government Financial Statistics, 1994; Department of Education, Tax Collections by School Districts, 1994-95.

