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# Pennsylvania Economy League

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## TRENDS IN ASSESSED VALUES AND REAL ESTATE TAX RATES IN DELAWARE COUNTY MUNICIPALITIES 1980-1983

The amount of real estate taxes payable by a taxpayer depends on two factors: the tax rate and the assessed value of the property. The tables in this report show the trends in real estate tax rates and assessed values of taxable real estate (upon which the taxes are based) in Delaware County, its 15 school districts and 49 municipalities for 1980-1983. This report also includes information on the ratio of assessed value to market value as determined by the Pennsylvania Tax Equalization Board (STEB).

This is the fourth report prepared by the PEL detailing these data for 1980-1983. The first three reports showed the trends in the school districts and municipalities in Bucks, Chester and Montgomery counties. The PEL has prepared these reports with the hope the data will be of use to public officials and interested citizens.

Real estate tax rate. The real estate tax rates are shown in table 1. The rates are expressed as "mills"; one mill equals \$1 of tax per \$1,000 of assessed value.

In the period 1980-1983, the real estate tax rates increased in 39 municipalities, decreased in four and remained the same in six. Among the 15 school districts, 14 increased taxes and one, Chester-Upland reduced taxes. The County real estate tax rate increased 6.60 mills, 13%, from 49.50 to 56.10 mills.

The City of Chester real estate tax rates shown in table 1 are based on the City's assessments.

If converted to the County assessments, the tax rate (City assessed value divided by the county assessed value and multiplied by the City real estate tax rate) would be considerably higher: 1980: 99.6 mills; 1981: 105.2 mills; 1982: 146.8 mills; 1983: 148.4 mills; an increase of 48.8 mills, 49% during the four year period.

Various non-property taxes, particularly those authorized under Act 511, are levied among the municipalities and school districts in Delaware County. These include the earned income, per capita, occupations taxes, occupational privilege, real estate transfer, amusement, mercantile and business privilege taxes. The county also levies a personal property tax. These taxes, other specialized taxes and any service fees collected by the municipalities, are not included in the tables. Some municipalities and school districts rely heavily on non-property taxes to finance their budgets, while others rely primarily on property (real estate) taxes. Thus, some municipalities and school districts may have relatively high real estate taxes because they rely more heavily on this source of revenue than others. The comparison of real estate taxes is quite valid with respect to this tax alone, but does not provide a valid measurement of comparative tax burdens in the various school districts and municipalities: the latter requires an evaluation of all tax sources as

well as non-tax sources (e.g., service charges).

Assessed values. As noted earlier, the total real estate tax levied is the function of two factors: the real estate tax rate and the assessed value of taxable real estate. Thus to determine the impact of tax changes on the total levy, it is necessary to examine the changes in the assessed values shown in Table 2.

Overall, the assessed value of taxable real estate in Delaware County increased 0.3%, about \$2.5 million, between 1980 and 1983. Among the 49 municipalities, changes range from a decrease of 18% in Trainer Borough to increase of almost 33% in Chester Township. Changes in assessed value may reflect new construction (or demolition), properties going on or off the tax rolls (tax exempt) and reassessment of existing properties.

As a city of the third class, the City of Chester is permitted, under state law, to set its own assessments. These assessments are used for city and school district purposes. However, the assessed values for the City of Chester shown in Table 2 are those set by Delaware County for county tax purposes. (The assessed values determined by the City are shown in a footnote to the table.)

Assessment ratios. In Delaware County, as elsewhere in Pennsylvania, the assessed values are much lower than estimates of market value. (As noted later, the assessed values are even lower in Delaware County than many other Pennsylvania counties.) The ratio of assessed value to market value is known as the "assessment ratio". Estimates of the assessment ratio are determined by examining data regarding the assessed value and selling price of bona fide (arms length) sales transactions, but different methods lead to different estimates of the assessment ratio.

State Law requires the STEB to annually certify, for school subsidy purposes, the market values and assessment ratios for every school district and municipality.\*

The assessment ratios shown in Table 3 have been determined by the STEB for school subsidy purposes. The STEB computed these ratios using a five year average of assessment-sales ratios weighted by types of property and applied an adjustment factor (15% reduction of the sales value) on the assumption that sales prices often are higher than the "real" value of property. In inflationary times, the market value calculated by the STEB based on averaging five years of sales tends to understate the current value of real estate.

Common level ratio. Act 267 of 1982 requires the STEB to establish a "common level ratio" for each county for the prior calendar year. The "common level ratio" is based on the average assessment-sales ratio for the past year only (rather than the five year average), excluding those sales which are unusually high or low.

\*State Law requires that in the odd numbered years, the STEB determines market values by certifying only those changes occurring from the addition or subtraction of properties from the assessment roles. In even numbered years, the STEB adjusts the market values for inflation.

The STEB's "common level ratio" for Delaware County was 6.8%. It is much less than the STEB's ratio of 10.9% for school subsidy purposes and much closer to the one year ratios also calculated by the STEB, as shown below for selected municipalities:\*

<u>Municipality</u>	<u>Actual 1981 ratio</u>	<u>Ratios certified for school subsidy purposes</u>
Haverford Twp.	5.8%	11.5%
Marcus Hook Boro.	8.4	14.9
Marple Twp.	6.5	11.4
Radnor Twp.	6.4	13.0
Ridley Twp.	6.3	11.7
Springfield Twp.	8.3	11.8
Upper Darby Twp.	7.3	14.3

The purpose of the "common level ratio" is to provide a basis for determining equitable assessments when hearing appeals. The "stated assessment ratio", in most counties, usually far exceeds the actual assessment ratio determined by comparing assessed value with actual selling price. The STEB certified ratios also generally far exceed the actual ratios as noted above. The "common level ratio" is that shown to exist by comparing the selling prices of properties to the values at which they are assessed and determining an average as the "common level ratio". As noted in the tabulation above, the STEB ratios for school subsidy purposes are nearly twice the actual (common level) ratios.

Under the 1982 law for adjudicating appeals, the first step is to determine an actual market value of the property (difficult in itself in some cases, but a key factor). The value at which the property is assessed for tax purposes is then compared to this market value and the result is expressed as the actual assessment ratio. If this actual assessment ratio falls within a deviation of 15% from the common level ratio, the property is not entitled to an adjustment. If the assessed value deviates by more than 15% from the common level ratio, the taxpayer is entitled to a revision of his assessment to the common level ratio. For example, if the property is found to have been assessed at 15% of market value and the common level ratio in the county is 10%, this is a deviation of 50% from the common level and the assessment should be reduced to the common level ratio (10%). However, if the actual ratio fell within a 15% deviation from the common level (8.5%-11.5%), no adjustment would be made.

\*Pennsylvania Economy League (Eastern Division), Industrial Tax Burdens in Philadelphia and 27 other Municipalities in Southeastern Pennsylvania, (Report No. 447, May 1983), page 6.

Note: The assessment ratios in Delaware County are much lower than in the other three suburban counties in Southeastern Pennsylvania shown in previous reports published by the PEL (reports B-86, C-121 and M-104, all published in 1983). For example, the common level ratio (as determined by the STEB) is 6.8% in Delaware County, compared to 10.9 in Bucks, 12.7% in Chester, and 11.4% in Montgomery.

With lower assessment ratios, Delaware County jurisdictions must set higher tax rates to receive revenues comparable to those received from lower rates in the other counties.

To compare real estate tax rates among jurisdictions with different assessment ratios, it is necessary to compute the "effective real estate tax rate." This is done by multiplying the stated tax rate by the assessment ratio. For comparisons of effective tax rates, see the Pennsylvania Economy League Report No. 447, cited above.

Table 1. School district, municipal, and county real estate tax rates (mills) in Delaware County: 1980-1983

School district and municipality	Mills				Change: 1980-1983	
	1980	1981	1982	1983	Mills	Percent
<u>Chester-Upland School District (a)</u>						
City of Chester	83.00	83.00	91.00	79.50	( 3.50)	( 4.2)
Chester Twp.	83.00	83.00	71.00	68.50	(14.50)	(17.5)
Upland Boro.	83.00	83.00	87.00	78.00	( 5.00)	( 6.0)
<u>Municipal tax rates</u>						
City of Chester (a)	62.00	62.00	82.00	82.00	20.00	32.3
Chester Twp.	25.00	14.00	14.00	36.00	11.00	44.0
Upland Boro.	24.00	24.00	33.00	33.00	9.00	37.5
<u>Chichester School District</u>	200.00	235.00	243.00	262.99	62.99	31.5
Lower Chichester Twp.	35.00	35.00	35.00	43.00	8.00	22.9
Marcus Hook Boro.	44.00	46.00	46.00	46.00	2.00	4.5
Trainer Boro.	30.00	30.00	30.00	30.00	-	-
Upper Chichester Twp.	40.00	40.00	55.00	65.00	25.00	62.5
<u>Garnet Valley School District</u>	206.60	201.60	210.80	241.50	34.90	16.9
Bethel Twp.	12.00	12.00	12.00	12.00	-	-
Chester Heights Boro.	7.00	7.00	7.00	7.00	-	-
Concord Twp.	17.25	15.00	15.00	16.50	( 0.75)	( 4.3)
<u>Haverford Township School Dist.</u>	182.70	194.70	210.60	229.20	46.50	25.5
Haverford Twp.	51.94	51.94	67.20	68.20	16.26	31.3
<u>Interboro School District</u>	204.00	238.80	251.70	271.40	67.40	33.0
Glenolden Boro.	62.25	65.25	74.50	77.50	15.25	24.5
Norwood Boro.	79.25	99.00	99.00	99.00	19.75	24.9
Prospect Park Boro.	60.50	75.50	75.50	83.50	23.00	38.0
Tinicum Twp.	44.60	46.75	49.50	48.35	3.75	8.4
<u>Marple-Newtown School District</u>	159.00	174.00	178.00	182.00	23.00	14.5
Marple Twp.	38.90	38.90	43.60	47.60	8.70	22.4
Newtown Twp.	23.75	27.50	27.50	30.00	6.25	26.3
<u>Penn Delco Union School Dist.</u>	224.00	238.00	250.00	250.00	26.00	11.6
Aston Twp.	46.61	49.11	56.92	56.92	10.31	22.1
Brookhaven Boro.	25.20	25.20	25.20	34.60	9.40	37.3
Parkside Boro.	43.00	41.50	41.50	41.50	( 1.50)	( 3.5)
<u>Radnor Township School Dist.</u>	163.50	169.00	169.00	185.00	21.50	13.1
Radnor Twp.	46.00	50.95	53.22	53.32	7.32	15.9
<u>Ridley School District</u>	191.00	219.00	232.00	237.00	46.00	24.1
Eddystone Boro.	32.00	32.00	32.00	36.00	4.00	12.5
Ridley Park Boro.	55.29	67.72	72.40	72.40	17.11	30.9
Ridley Twp.	43.70	50.20	63.55	63.55	19.85	45.4
<u>Rose Tree-Media School Dist.</u>	174.70	174.70	174.70	199.70	25.00	14.3
Edgemont Twp.	15.00	15.00	15.00	15.00	-	-
Media Boro.	21.00	21.00	21.00	20.50	( 0.50)	( 2.4)
Middletown Twp.	10.50	13.50	13.50	13.50	3.00	28.6)
Upper Providence Twp.	25.00	32.00	38.00	44.00	19.00	76.0

Note: To determine the total real estate tax rate in a municipality, the normal procedure is to add the municipal, school and county rates. When the school district and/or the municipal tax are on a different assessment base than the county assessed values, this technique is not valid and it is necessary to determine the assessed values to which the tax rates apply.

Table 1. Real estate tax rates (mills) in Delaware County (continued)

School district and municipality	Mills				Change: 1980-1983	
	1980	1981	1982	1983	Mills	Percent
<u>Southeast Delco. School Dist.</u>	204.00	232.00	260.60	282.00	78.00	38.2
Collingdale Boro.	62.00	66.00	75.00	83.00	21.00	33.9
Darby Twp.	54.00	52.00	64.00	84.00	30.00	55.6
Folcroft Boro.	51.50	51.50	51.50	60.00	8.50	16.5
Sharon Hill Boro.	72.75	82.15	93.15	93.15	20.40	28.0
<u>Springfield School District</u>	182.70	199.20	211.00	219.70	37.00	20.3
Morton Boro.	42.00	74.00	74.00	74.00	32.00	76.2
Springfield Twp.	47.31	55.21	64.71	64.71	17.40	36.8
<u>Upper Darby School District</u>	171.61	182.18	190.16	201.83	30.22	17.6
Clifton Heights Boro.	68.60	68.60	75.60	89.00	20.40	29.7
Millbourne Boro.	47.00	47.00	53.00	47.00	-	-
Upper Darby Twp.	67.20	75.17	83.09	87.69	20.49	30.5
<u>Wallingford-Swarthmore S. D.</u>	215.60	234.70	248.20	248.20	32.60	15.1
Nether Providence Twp.	32.00	35.00	35.00	38.50	6.50	20.3
Rose Vally Boro.	11.00	17.00	17.00	17.00	6.00	54.5
Rutledge Boro.	36.00	44.00	59.00	62.00	26.00	72.2
Swarthmore Boro.	48.23	49.80	55.00	55.00	6.77	14.0
<u>William Penn School District(b)</u>	184.51	209.91	237.80	261.40	76.89	41.7
Aldan Boro.	46.75	69.00	66.50	73.50	26.75	57.2
Colwyn Boro.	61.00	69.00	156.00	179.00	118.00	193.4
Darby Boro.	90.00	90.00	103.00	103.00	13.00	14.4
East Lansdowne Boro.	53.40	58.90	63.30	63.30	9.90	18.5
Lansdowne Boro.	51.53	59.31	72.42	76.25	24.72	48.0
Yeadon Boro.	57.42	56.10	71.95	112.00	54.58	95.1
<u>Delaware County municipalities which are part of school dis- tricts in other counties:</u>						
<u>School tax rates (c)</u>						
Birmingham Twp.	180.00	185.00	170.00	170.00	(10.00)	( 5.6)
Thornbury Twp.	166.70	180.50	190.40	200.00	33.30	20.0
<u>Municipal tax rates</u>						
Birmingham Twp.	9.00	7.00	7.00	7.00	( 2.00)	(22.2)
Thornbury Twp.	-0-	-0-	-0-	-0-	-	-
<u>Delaware County</u>	49.50	49.50	52.50	56.10	6.60	13.3

Source: Commonwealth Land Title Insurance Company, Statistical Information-  
Delaware County Boroughs and Townships, annual reports 1980-1983.

(a) The City of Chester sets its own assessments as allowed under the Third Class City Code. The school district uses the City assessment, and adjusts the assessments of the other two municipalities by using the STEB data to equalize the tax burden throughout the district.

(b) In 1983, the name of the William Penn School District was changed to the Pennwood School District. The older name is retained in this report to conform with the data sources.

(c) Birmingham and Thornbury townships are in Chester County school districts, and are taxed, for school purposes, on a different basis than the other Delaware County municipalities.

Table 2. Assessed value of taxable real estate in the school districts and municipalities in Delaware County: 1980-1983

School district and municipality	Millions of dollars				Change: 1980-1983	
	1980	1981	1982	1983	Amount	Percent
<u>Chester-Upland School Dist.</u>	\$48.9	\$46.1	\$44.0	\$42.7	(\$6.2)	(12.7%)
Chester City (a)	42.7	39.9	37.1	35.3	(7.4)	(17.3)
Chester Twp.	4.0	4.0	4.8	5.3	1.3	32.5
Upland Boro.	2.2	2.2	2.1	2.1	(0.1)	(4.5)
<u>Chichester School District</u>	30.9	30.4	30.3	30.3	(0.6)	(1.9)
Lower Chichester Twp.	4.1	4.2	4.2	4.1	-	-
Marcus Hook Boro.	9.3	9.0	8.9	8.9	(0.4)	(4.3)
Trainer Boro.	4.5	3.9	3.7	3.7	(0.8)	(17.8)
Upper Chichester Twp.	13.0	13.3	13.5	13.6	0.6	4.6
<u>Garnet Valley School District</u>	17.1	17.6	18.0	18.2	1.1	6.4
Bethel Twp.	3.3	3.4	3.4	3.4	0.1	3.0
Chester Heights Boro.	1.8	1.8	1.8	1.9	0.1	5.6
Concord Twp.	12.0	12.3	12.7	12.9	0.9	7.5
<u>Haverford Township School Dist.</u>	68.5	68.9	69.3	69.4	0.9	1.3
Haverford Twp.	68.5	68.9	69.3	69.4	0.9	1.3
<u>Interboro School District</u>	30.9	29.3	29.6	29.6	(1.3)	(4.2)
Glenolden Boro.	7.1	7.0	7.3	7.3	0.2	2.8
Norwood Boro.	5.3	5.2	5.2	5.2	(0.1)	(1.9)
Prospect Park Boro.	6.5	6.4	6.4	6.3	(0.2)	(3.1)
Tinicum Twp.	12.0	10.7	10.7	10.8	(1.2)	(10.0)
<u>Marple-Newtown School District</u>	59.1	59.7	62.3	62.7	3.6	6.1
Marple Twp.	36.6	36.6	37.1	37.4	0.8	2.2
Newtown Twp.	22.5	23.1	25.2	25.3	2.8	12.4
<u>Penn-Delco. School District</u>	24.4	25.2	26.0	26.5	2.1	8.6
Aston Twp.	13.6	14.0	14.5	14.9	1.3	9.6
Brookhaven Boro.	8.6	9.0	9.3	9.4	0.8	9.3
Parkside Boro.	2.2	2.2	2.2	2.2	-	-
<u>Radnor Township School District</u>	61.7	62.7	63.6	64.5	2.8	4.5
Radnor Twp.	61.7	62.7	63.6	64.5	2.8	4.5
<u>Ridley School District</u>	51.8	51.2	51.0	51.6	(0.2)	0.4
Eddystone Boro.	5.7	5.4	5.3	5.2	(0.5)	(8.8)
Ridley Park Boro.	8.0	8.0	7.9	7.9	(0.1)	(1.3)
Ridley Twp.	38.1	37.8	37.7	38.5	0.4	1.0
<u>Rose Tree-Media School District</u>	50.1	51.3	52.1	52.2	2.1	4.2
Edgemont Twp.	3.0	3.3	3.4	3.5	0.5	16.7
Media Boro.	11.1	11.2	11.3	11.1	-	-
Middletown Twp.	21.1	21.7	22.0	22.1	1.0	4.7
Upper Providence Twp.	14.9	15.1	15.4	15.5	0.6	4.0

Note: The assessed values of the school districts are the sum of their municipal assessments.

(a) Data shown are the County assessed values; the City assessments for the same period were: 1980: \$68.6; 1981: \$67.7; 1982: \$66.4 and 1983: \$63.9, a decrease of \$4.7 million, 6.9% over the four year period.

Table 2. Assessed value of taxable real estate in the school districts and municipalities of Delaware County: 1980-1983 (continued)

School districts and municipalities	Millions of dollars				Change: 1980-1983	
	1980	1981	1982	1983	Amount	Percent
<u>Southeast Delco. School Dist.</u>	31.3	31.2	31.4	31.3	-	-
Collingdale Boro.	7.4	7.5	7.6	7.5	0.1	1.4
Darby Twp.	9.1	9.0	9.0	9.0	(0.1)	(1.1)
Folcroft Boro.	7.7	7.7	7.9	7.9	0.2	2.6
Sharon Hill Boro.	7.1	7.0	6.9	6.9	(0.2)	(2.8)
<u>Springfield School District</u>	47.3	46.7	46.3	46.6	(0.7)	(1.5)
Morton Boro.	3.1	3.1	3.2	3.3	0.2	6.5
Springfield Twp.	44.2	43.6	43.1	43.3	(0.9)	(2.0)
<u>Upper Darby School District</u>	107.3	106.5	105.4	105.1	(2.2)	(2.1)
Clifton Heights Boro.	6.8	6.9	7.0	6.9	0.1	1.5
Millbourne Boro.	2.0	1.9	1.9	1.9	(0.1)	(5.0)
Upper Darby Twp.	98.5	97.7	96.5	96.3	(2.2)	(2.2)
<u>Wallingford-Swarthmore S.D.</u>	34.9	35.3	35.9	35.9	1.0	2.9
Nether Providence Twp.	22.2	22.6	22.6	22.7	0.5	2.3
Rose Valley Boro.	2.6	2.6	2.6	2.6	-	-
Rutledge Boro.	0.9	0.9	0.9	0.9	-	-
Swarthmore Boro.	9.2	9.2	9.8	9.7	0.5	5.4
<u>William Penn School District</u>	46.2	45.1	45.0	44.7	(1.5)	(3.2)
Aldan Boro.	5.3	5.1	5.1	5.1	(0.2)	(3.8)
Colwyn Boro.	2.1	2.0	2.0	2.0	(0.1)	(4.8)
Darby Boro.	8.0	7.9	7.8	7.7	(0.3)	(3.8)
East Lansdowne Boro.	2.6	2.6	2.6	2.6	-	-
Lansdowne Boro.	14.4	14.1	14.1	14.0	(0.4)	(2.8)
Yeadon Boro.	13.9	13.3	13.4	13.3	(0.6)	(4.3)
Total Delaware County school districts	710.5	707.0	710.1	711.9	1.4	0.2
Delaware County municipalities which are part of school districts in other counties:						
Birmingham Twp. (b)	5.2	5.5	5.7	6.0	0.8	15.4
Thornbury Twp. (b)	3.6	3.7	3.9	3.9	0.3	8.3
Sub-total	8.8	9.2	9.6	9.9	1.1	12.5
Delaware County municipalities	719.3	716.2	719.7	721.8	2.5	0.3

Source: 1980-1982: Pennsylvania State Tax Equalization Board (STEB), School District Market Values by Municipalities, 1983: Delaware County Board of Assessments.

(b) Birmingham and Thornbury township children attend schools in Chester County. However, the assessed values shown are those set by Delaware County.

Note: The 1983 data are those of January, 1983 as reported by the Delaware County Board of Assessments, but they may differ from the assessed values used in the 1983 budgets.

Table 3. Delaware County: Pennsylvania State Tax Equalization Board ratios of assessed values to market values for school subsidy purposes.\*

School district and municipality	Percent of assessed value to market value		
	1980	1981**	1982
<u>Chester-Upland School District</u>	18.7%	18.6%	15.6%
Chester City (a)	20.4	20.4	16.8
Chester Twp.	11.7	11.7	11.4
Uplnad Boro.	12.4	12.5	11.2
<u>Chichester School District</u>	12.2	12.2	10.7
Lower Chichester Twp.	12.9	12.8	11.5
Marcus Hook Boro.	14.8	14.9	13.2
Trainer Boro.	12.1	12.9	10.3
Upper Chichester Twp.	10.7	10.6	9.4
<u>Garnet Valley School District</u>	11.1	10.9	9.4
Bethel Twp.	11.1	10.9	9.4
Chester Heights Boro.	11.9	11.9	9.9
Concord Twp.	10.9	10.8	9.3
<u>Haverford Township School District</u>	11.5	11.5	9.9
Haverford Twp.	11.5	11.5	9.9
<u>Interboro School District</u>	11.3	11.4	9.9
Glenolden Boro.	12.6	12.6	11.2
Norwood Boro.	11.9	11.9	10.2
Prospect Park Boro.	13.2	13.2	11.3
Tinicum Twp.	9.8	9.7	8.4
<u>Marple-Newtown School District</u>	11.7	11.7	10.0
Marple Twp.	11.4	11.4	9.9
Newtown Twp.	12.3	12.2	10.2
<u>Penn-Delco. Union School District</u>	10.6	10.4	9.1
Aston Twp.	10.2	10.0	8.7
Brookhaven Boro.	10.8	10.6	9.5
Parkside Boro.	12.7	12.7	11.0
<u>Radnor Township School District</u>	13.1	13.0	11.0
Radnor Twp.	13.1	13.0	11.0
<u>Ridley School District</u>	12.2	12.1	10.8
Eddystone Boro.	16.3	16.4	15.2
Ridley Park Boro.	12.4	12.3	10.7
Ridley Twp.	11.7	11.7	10.3
<u>Rose Tree-Media School District</u>	11.3	11.2	9.7
Edgemont Twp.	9.6	9.4	8.1
Media Boro.	13.7	13.7	11.9
Middletown Twp.	10.7	10.6	9.3
Upper Providence Twp.	11.2	11.1	9.7

Table 3: Delaware County assessment ratios (continued) \*

School district and municipality	Percent of assessed value to market value		
	1980	1981 **	1982
<u>Southeast Delco. School District</u>	12.6	12.6	11.3
Collingdale Boro.	12.2	12.1	10.8
Darby Twp.	11.5	11.5	10.2
Folcroft Boro.	12.2	12.2	11.0
Sharon Hill Boro.	15.6	15.5	14.2
<u>Springfield Township School District</u>	12.0	11.9	10.8
Morton Boro.	13.6	13.5	12.1
Springfield Twp.	11.9	11.8	10.7
<u>Upper Darby School District</u>	14.2	14.2	12.3
Clifton Heights Boro.	11.9	12.0	10.6
Millbourne Boro.	21.0	21.2	20.1
Upper Darby Twp.	14.3	14.3	12.3
<u>Wallingford-Swarthmore School District</u>	12.7	12.7	10.9
Nether Providence Twp.	12.7	12.6	11.0
Rose Valley Boro.	12.5	12.5	10.7
Rutledge Boro.	12.3	12.3	10.6
Swarthmore Boro.	12.9	12.9	10.5
<u>William Penn School District</u>	14.3	14.3	12.5
Aldan Boro.	11.9	11.8	10.3
Colwyn Boro.	14.8	14.7	13.1
Darby Boro.	15.3	15.3	14.0
East Lansdowne Boro.	15.1	15.1	13.6
Lansdowne Boro.	14.5	14.4	12.6
Yeadon Boro.	14.3	14.4	12.4
Delaware County municipalities which are part of school districts in other counties			
Birmingham Twp.	11.6	11.5	10.1
Thornbury Twp.	9.7	9.6	9.1
Delaware County	12.7	12.6	10.9

Source: Pennsylvania State Tax Equalization Board (STEB), School District Market Values by Municipalities, annual reports issued 1980-1982. The ratios are certified as of June 30th of the following year (e.g., the 1982 relationship of assessed value to market value is certified in June of 1983.)

\*These ratios are far different from the "actual" sales assessment ratios for the years shown and from the "common level ratio" for the County. (See text for a discussion of how the STEB determines ratios for school aid purposes and for the "common level".)

\*\*The ratios, in odd numbered years, reflect the requirement that the STEB may only adjust market values to reflect new construction or demolition activities.

Note: Although the townships of Birmingham and Thornbury are part of Chester County school districts, the assessment ratios shown represent the relationship between the assessments set by Delaware County and the market value.

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