

TABLE 5
TAX LEVY TRENDS

The following table shows the recent trend of tax rates levied by the School District.

Year	Real Estate (Mills)	Earned Income	LST	Per Capita	Per Capita Code	Real Estate Transfer
2011-12	22.200	0.50%	\$5.00	\$5.00	\$5.00	0.50%
2012-13	22.200	0.50%	\$5.00	\$5.00	\$5.00	0.50%
2013-14	18.758	0.50%	\$5.00	\$5.00	\$5.00	0.50%
2014-15	18.758	0.50%	\$5.00	\$5.00	\$5.00	0.50%
2015-16	18.758	0.50%	\$5.00	\$5.00	\$5.00	0.50%
2016-17	19.377	0.50%	\$5.00	\$5.00	\$5.00	0.50%

The District's 2017-18 preliminary budget expects the current Real Estate tax to increase to 20.243 mills from 19.377 mills

Source: School District Officials

TABLE 6
CURRENT TAX STRUCTURE

**Comparative Real Property Tax Rates
(Mills on Assessed Value)**

	2013	2014	2015	2016	2017
Plum Borough School District (1)	22.200	18.758	18.758	18.758	19.377
Plum Borough (2)	3.780	3.780	3.780	3.780	4.780
Allegheny County (2)	4.730	4.730	4.730	4.730	4.730

(1) Tax rate as of year ending June 30th.

(2) Tax rate as of year ending December 31st.

Source: School District Officials

Real Property Tax

The following tables summarize recent trends of assessed and market valuations of real property and real property tax collection data.

TABLE 7
PLUM BOROUGH SCHOOL DISTRICT
REALTY TAX COLLECTIONS

Year	Assessed Value	Millage (Mills)	Total Flat Billings (1)	Current Year	Current Year	Delinquent Collections (2)	Total	Total
				Collection July-June	Collection Percent		Current Plus Delinquent Collections	Collections as Percent of Total Adjusted Flat Billing
2009-10	1,149,886,385	22.200	25,143,950	24,615,648	97.90%	416,938	25,032,586	99.56%
2010-11	1,149,886,385	22.200	24,644,685	25,344,594	102.84%	204,205	25,548,799	103.67%
2011-12	1,186,012,021	22.200	25,551,783	25,593,134	100.16%	456,429	26,049,563	101.95%
2012-13	1,194,848,869	22.200	25,618,027	25,588,455	99.88%	629,958	26,247,985	102.46%
2013-14	1,437,019,208	18.758	26,371,413	25,343,995	96.10%	414,975	26,786,388	101.57%
2014-15	1,448,484,643	18.758	27,140,971	25,297,353	93.21%	873,356	28,014,327	103.22%
2015-16	1,457,519,794	18.758	26,881,638	25,530,493	94.97%	935,535	27,817,173	103.48%
2016-17 (3)	1,470,944,834	19.377	28,007,781	26,651,894	95.16%	784,166	28,791,947	102.80%
⁽¹⁾ Adjusted for exclusions								
⁽²⁾ Includes delinquent real estate collections only								
⁽³⁾ As of April 24, 2017								

Source: School District Officials

TABLE 8
PLUM BOROUGH SCHOOL DISTRICT
REAL PROPERTY ASSESSMENT DATA

Year	Market Value	Assessed Value	Ratio
2010 ⁽¹⁾	\$ 1,075,709,308	\$ 1,107,549,582	102.96%
2011	1,104,105,419	1,132,952,461	102.61%
2012	1,143,884,663	1,139,060,481	99.58%
2013	1,143,884,663	1,368,339,842	119.62%
2014	1,345,641,413	1,538,055,471	114.30%
2015	1,354,754,417	1,548,273,994	114.28%
2015-16 (1)		1,551,761,374	
2016-17 (2)		1,533,532,854	
⁽¹⁾ Based on the District's 2015-16 Budget			
⁽²⁾ Based on the District's 2016-17 Budget			

⁽¹⁾ Market values recertified on August 22, 2011

Source: Pennsylvania State Tax Equalization Board and District Budgets (2015-16 and 2016-17)

TABLE 9

**PLUM BOROUGH SCHOOL DISTRICT
REAL PROPERTY ASSESSMENT DATA BY MUNICIPALITY**

	2014		2015	
	Market Value	Assessed Value	Market Value	Assessed Value
Plum Borough School District	\$ 1,345,641,413	\$ 1,538,055,471	\$ 1,354,754,417	\$ 1,548,273,994
Plum Borough	1,345,641,413	1,538,055,471	1,354,641,413	1,548,273,994
Allegheny County	71,406,193,519	80,504,529,273	71,961,996,339	81,077,199,631

Source: Pennsylvania State Tax Equalization Board.

TABLE 10

**PLUM BOROUGH SCHOOL DISTRICT
ASSESSMENT BY LAND USE**

Land Type	2011	2012	2013	2014	2015
Residential	\$ 957,176,122	\$ 962,533,322	\$ 1,054,162,041	\$ 1,222,229,261	\$ 1,237,883,384
Trailers	9,284,100	9,232,200	7,576,300	10,407,200	10,210,000
Lots	19,257,450	18,515,770	18,115,560	17,333,960	16,845,860
Industrial	17,499,950	17,464,450	33,794,800	32,220,750	27,286,050
Commercial	117,007,399	118,749,799	239,381,841	239,788,300	240,181,100
Agriculture	9,453,840	9,396,440	11,808,800	12,517,100	12,430,500
Land	3,269,900	3,164,800	3,496,000	3,555,200	3,433,400
Mineral	3,700	3,700	3,700	3,700	3,700
Total	\$ 1,132,952,461	\$ 1,139,060,481	\$ 1,368,339,042	\$ 1,538,055,471	\$ 1,548,273,994

Source: Pennsylvania State Tax Equalization Board.

The largest real property taxpayers, together with 2016 assessed values, are shown in Table 11. The aggregate assessed value of these taxpayers' totals approximately 4.19 percent of total assessed value. Total estimated assessed value of the District for FY 2017-18 is \$1,565,418,594 (as of January 21, 2017).

TABLE 11

**PLUM BOROUGH SCHOOL DISTRICT
LARGEST REAL PROPERTY TAXPAYERS, 2017**

Company	Business/Product	Assessed Value	Percentage
Longwood at Oakmont	Senior Living	\$ 12,831,170	0.82%
Oakmont Country Club	Country Club/Golf Course	11,993,900	0.77%
Longwood at Oakmont	Senior Living	11,378,580	0.73%
Royal Wolf Properties	Apartments	8,115,000	0.52%
Golden Mile Properties	Shopping Center	5,450,600	0.35%
Clover Commons	Trailer Park	3,960,800	0.25%
Bearfield Properties	Apartments	3,245,300	0.21%
PennGlenn Oil Works	Industrial	2,968,600	0.19%
Siemens Energy	Manufacturing	2,900,000	0.19%
NB Penn LLC	Real Estate	2,700,000	0.17%
TOTAL		\$ 65,543,950	4.19%

Source: School District officials.