

Berks County Tax Collector
Agreed-Upon Procedures Report
December 31, 2016

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COUNTY OF BERKS, PENNSYLVANIA

Office of the Controller

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Independent Internal Auditor's Report On Tax Collector Compliance

To the County Commissioners
County of Berks
Berks County, Pennsylvania

We have performed the procedures enumerated below to assist in evaluating compliance for the year ended December 31, 2016 for seventy-one tax collectors (seventy-four districts), as identified in **Exhibit A**, with specific requirements of the Local Tax Collection Law - Act of May 25, 1945. P. L. 1050, No. 394, 72 P.S. § 5511.1 et seq., as amended, and the County of Berks Tax Collector Manual.

Tax collectors are responsible for the tax collection records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose of which this report has been requested or for any other purpose.

We applied procedures to the following sections of the Local Tax Collection Law and the County of Berks Tax Collector Manual, Part 2, Procedures. For many sections, all tax collectors were in compliance. For the sections without full compliance, we have noted Finding No. 1 through Finding No. 15.

The procedures and the associated findings are as follows for the Local Tax Collection Law:

- Section 6. Notices of Taxes: We tested to determine if property and other tax notices were mailed within 30 days of receipt of the tax duplicate. All are mailed by the County.

The County of Berks complied with this section of the statute.

- Section 13. Collectors Required to be in Attendance: We tested to determine if the tax notice contained a statement of the tax collector's residence or a designated place which would be the location at which the tax collector or an authorized representative would be in attendance for receiving and receipting taxes on at least three days of each week during the last two weeks of the discount period.

Finding No. 1 We noted one instance where the 2016 tax notice attendance statement indicated that the tax collector was not in attendance three times in each of the last two weeks of the discount period.

District	Response / Status
Marion	I am aware of the date requirements and will correct in the future. Unfortunately, this year's bills are also incorrect. I scheduled some dates too early. I have made a note to correct his for 2018.

- Section 14. Tax Receipts: We tested to determine if the tax collector used the tax receipt form as prescribed by the Department of Community and Economic Development. We also tested to determine that the form contained a numbered receipt, date of payment, name of taxpayer, name of taxpayer's district, amount of real and personal property and personal taxes paid, stated separately, and the parcel number, if applicable.

All tax collectors were in compliance with this section.

- Section 14. Tax Receipts: We tested to determine if a separate receipt was issued for each parcel of real property, a memorandum of the information was maintained by the tax collector and where payment was made by mail, a receipt was issued when the taxpayer enclosed a self-addressed stamped envelope.

All tax collectors were in compliance with this section.

- Section 15. Receiving County Taxes Not Assessed and Adding Names to Duplicates Prohibited: We tested to determine that all adjustments to the duplicate were generated by the Board of Assessment.

All tax collectors were in compliance with this section.

- Section 22. Deputy Tax Collectors: We tested that this position, if applicable, had been approved in writing by the tax-levying district.

Finding No. 2 We noted two instances in which this position was not approved in writing by the tax-levying district.

District	Response / Status
Birdsboro	Deputy approval January 2017
Lower Heidelberg	No Response

- Section 25. Collection and Payment Over of Taxes: For the tax collector’s bills we tested to determine that the discounts and penalties were calculated in accordance with the law of a 2% discount March 1 to April 30, flat amount May 1 to June 30, and 10% penalty added for July 1 to January 15. In addition to the tax collector’s payments, we also tested that payments from any related parties, as disclosed by the tax collector and as defined by the County of Berks, were paid at the appropriate amount based on the date of payment.

All tax collectors were in compliance with this section.

- Section 32. Compensation to Be Made by Warrant: We tested to determine that there were no expenses paid from the tax account and that bank fees deducted were resolved within two months.

Finding No. 3 We noted two instances in which expenses were paid from the tax account and that bank fees deducted were not resolved within two months.

District	Response / Status
Lower Heidelberg	No Response
North Heidelberg	No Response

The procedures and the associated findings are as follows for the County of Berks Tax Collector Manual, Part 2 Procedures:

- Section IV. Tax Collections: We tested to determine that acceptance of late payments were supported by documented approvals maintained by the tax collector.

Finding No. 4 We noted three instance in which late payments accepted by the tax collector were not supported by documented approvals.

District	Response / Status
Birdsboro	No Reponse
Lower Heidelberg	No Response
Longswamp	No Response

- Related Party Transactions: We tested to determine whether related party transactions for taxes paid by tax collector were properly handled.

All tax collectors were in compliance with this section.

- Section IV. Tax Collections: We tested to determine that partial or installment payments have not been processed for County taxes.

All tax collectors were in compliance with this section.

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We tested to determine that a separate account for depositing tax monies had been established, preferably a Federally Insured Bank Account.

All tax collectors were in compliance with this section.

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We requested a December 31, 2016 bank statement for the tax collector's bank account and compared the collector's reported reconciled bank balance to the financial institution balance.

All tax collectors were in compliance with this section.

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We inquired on the Employer Identification Number (EIN) from the tax collector for the tax collector's bank account. Only the County EIN or the taxing district EIN is to be used, not the Social Security Number of the tax collector.

All tax collectors were in compliance with this section.

- Security of payments: We inquired to the tax collector to determine whether security of payments are properly secured til deposit at bank.

Finding No. 5 We noted one instance in which payments were not properly secured in a lockbox or safe.

District	Response / Status
Centerport	No Response

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We tested to determine that any interest earned was remitted timely to the taxing authorities. Not all tax collectors had interest-bearing bank accounts.

All tax collectors were in compliance with this section.

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We tested to determine that deposits with and remittances to the County were made timely per Ordinance No. 4-02 as follows:

March through June: every Tuesday, or sooner, when the aggregate amount collected exceeds \$5,000.00;

July through January: once per month, or sooner, when the amount collected exceeds \$5,000.00;

All remittances to the County shall be accompanied by Form BCF-5 Daily Remittance Form.

Finding No. 6 We noted five instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Birdsboro	No Reponse
Lower Heidelberg	No Response
North Heidelberg	No Response
Longswamp	No Response
Richmond	No Response

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We tested to determine that sufficient documentation was maintained to support that all refunds were sent in a timely manner.

Finding No. 7 We noted seven instances where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
Centerport	No Response
District	I have already done my refunds and intend to strive to get these refunds done within 60 days as requested in the future.
Hamburg	I intend to issue refunds on a monthly basis, when I close and issue payments during my month-end closing
Lower Heidelberg	No Response
Leesport	No Response
Longswamp	No Response
Rockland	I have already done my refunds for Rockland and intend to strive to get these refunds done within 60 days as requested in the future.

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We tested to determine that sufficient documentation was maintained to support the refund checks issued for overpayment or duplicate payment of taxes.

Finding No. 8 We noted three instances where the tax collectors did not maintain sufficient documentation to support refunds of overpayments or duplicate payments.

District	Response / Status
Centerport	No Response
Lower Heidelberg	No Response
Leesport	No Response

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We tested to determine that Form BCF-8 – Report of Abandoned and Unclaimed Property had been filed to escheat funds to the County for refunds due taxpayers who could not be located by the tax collector.

Finding No. 9 We noted three instances in which the tax collector did not properly report abandoned property.

District	Response / Status
Centerport	No Response
Longswamp	No Response
Richmond	No Response

- Section VIII. Escrow and Fiduciary Funds: We tested to determine that monthly bank reconciliations were prepared and that sound practices were followed to maintain accurate records.

Finding No. 10 We noted five instances where the tax collectors did not consistently prepare effective monthly bank reconciliations.

District	Response / Status
Centerport	No Response
Lower Heidelberg	No Response
North Heidelberg	No Response
Leesport	No Response
Sinking Spring	For the tax year 2017, a formal bank reconciliation sheet has been prepared and monthly reconciliations performed.

Finding No. 11 We noted four instances where the tax collectors were not able to identify undisbursed funds at year end.

District	Response / Status
Centerport	No Response
Lower Heidelberg	No Response
North Heidelberg	No Response
Leesport	No Response

Finding No. 12 We noted one instance where the tax collectors were not able to identify undisbursed funds greater than \$15,000.

District	Response / Status
Lower Heidelberg	No Response

- Section VIII. Escrow and Fiduciary Funds: We tested to determine that an accounting was made for all checks issued, including “Voids”, since the last check that cleared from the prior year audit.

Finding No. 13 We noted one instance where the tax collectors did not maintain proper accounting for all checks issued including “voids”.

District	Response / Status
Leesport	No Response

- Section X. Delinquent Taxes: We tested to determine that reminder notices were sent to each taxpayer who had not made payment of his or her taxes by November 15.

Finding No. 14 We noted two instances where the tax collectors did not provide evidence of the date of mailing indicating that they were in compliance with this section.

District	Response / Status
Birdsboro	No Reponse
St. Lawrence	I will be sure to have some form of proof for future audits.

- Section XI. Accounts, Records, and Reports: We tested to determine that the following real estate tax records were being maintained:

Retain permanently: tax sale execution records

Retain 10 years then destroy: tax collector's settlement sheets

Retain 7 years then destroy: tax duplicate/tax collector's copy; tax bills and paid receipts; general and special tax ledgers

Retain 5 years after settlement then destroy: exonerations and abatements

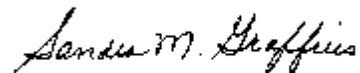
Retain 3 years then destroy, bank statements: checks and deposit slips

Retain 2 years after settlement then destroy: records of delinquent receipts

Finding No. 15 We noted one instance where the tax collector was not aware of the records retention requirements or did not maintain the required records.

District	Response / Status
Leesport	No Response

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended for the information of the County of Berks Commissioners and Tax Collectors. However, this report is a matter of public record and its distribution is not limited.



Sandra M. Graffius, Controller
June 26, 2017

EXHIBIT A**List of Tax Collectors – 2016**

Page 1 of 3

MUNICIPALITY	TAX COLLECTOR
City of Reading	A. Dennis Adams
Adamstown	A. Dennis Adams
Albany	Tina Weidele
Alsace	Ruth Ann Moyer
Lower Alsace	Patrick Duggan
Amity	Dean E. Fronheiser
Bally	Beth Spaid
Bechtelsville	Janet C. Kehl
Bern	Jami Neuin
Upper Bern	Christine Burke
Bernville	Deborah Craig
Bethel	Darlene Orendo
Birdsboro	Judith Lumis
Boyertown	Glenn Werstler
Brecknock	Helen D. Heath
Caenarvon	Deanna Vivola
Centerport	Darlene Savage
Centre	Beth Showalter
Colebrookdale	Joan L. Herb
Cumru	Kathleen Sonnen
District	Mollie Prey
Douglass	Mary K. Heimbach
Earl	Dale A. Watkins
Exeter	Charles Diamond
Fleetwood	Marci Slusser
Greenwich	Kay Brendlinger
Hamburg	Rebecca Henne
Heidelberg	Carol Keppley
Lower Heidelberg	Sandra Davis
North Heidelberg	John Kuhn
South Heidelberg	Ann Marie Girard
Hereford	Sharon Hilgar
Jefferson	Nancy Schoener

EXHIBIT A**List of Tax Collectors - 2016**

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MUNICIPALITY	TAX COLLECTOR
Kenhorst	Denice Carroll
Kutztown	Brenda Bailey
Laureldale	Joanne Bowers
Leesport	Clarence Davis
Lenhartsville	Kay Brendlinger
Longswamp	Lorraine Meck
Lyons	Naomi DeTurk
Maidencreek	Barbara Hassler
Marion	Eileen P. Heydt
Maxatawny	Jerilyn Wehr
Mohnton	Michelle Wood
Mount Penn	John Skrincosky Jr.
Muhlenberg	Pat Lupia
New Morgan	A. Dennis Adams
Oley	Janet Shirey
Ontelaunee	Donna Lee Lash
Penn	Christine Heist
Perry	Debora Heckman
Pike	Tina Stephens
Richmond	Norann Warmkessel
Robeson	John Chernesky
Robesonia	Marshall Reynolds
Rockland	Mollie Prey
Ruscombmanor	Rose Ellen Mull
Shillington	Carol Leiphart
Shoemakersville	Karen Hamm
Sinking Spring	Harvey Glantz
Spring	Lillian Cramsey
St. Lawrence	Susan D. Eggert
Strausstown	Cindy Reed
Tilden	Dorothy McLaughlin
Topton	Nancy Heffner
Tulpehocken	Lori A. Deck

EXHIBIT A

List of Tax Collectors - 2016

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MUNICIPALITY	TAX COLLECTOR
Union	Margaret Kennedy
Upper Tulpehocken	Lisa White
Washington	Brenda Breidigan
Wernersville	Debra Pierce
West Reading	Janice E. Kaucher
Windsor	Beckie Reinhart
Womelsdorf	Sandra Barnhart
Wyomissing	Barbara Reeser

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	----- 2016 -----					
	City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township
Real estate taxes levied:						
Duplicate Receivable	\$ 10,375,704	\$ 3,132	\$ 690,588	\$ 1,315,558	\$ 1,222,822	\$ 5,177,875
Interims/Changes Receivable	244,772	-	5,775	15,384	1,924	22,041
Reductions/exonerations	<u>(272,721)</u>	<u>-</u>	<u>(4,114)</u>	<u>(106)</u>	<u>-</u>	<u>(422)</u>
	10,347,755	3,132	692,249	1,330,836	1,224,746	5,199,494
Real estate taxes collected:						
Net Revenue Collected	9,143,706	3,137	670,469	1,272,840	1,180,350	5,030,095
Discounts	154,533	51	11,800	22,345	21,520	93,830
Penalties	<u>(59,305)</u>	<u>(56)</u>	<u>(2,628)</u>	<u>(3,937)</u>	<u>(4,350)</u>	<u>(11,795)</u>
	9,238,934	3,132	679,641	1,291,248	1,197,520	5,112,130
Real estate taxes outstanding	<u>\$ 1,108,821</u>	<u>\$ -</u>	<u>\$ 12,608</u>	<u>\$ 39,588</u>	<u>\$ 27,226</u>	<u>\$ 87,364</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 2,129	\$ -	\$ 232	\$ 3,617	\$ 217	\$ 10,051
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>1,106,692</u>	<u>-</u>	<u>12,376</u>	<u>35,971</u>	<u>27,009</u>	<u>77,313</u>
	<u>\$ 1,108,821</u>	<u>\$ -</u>	<u>\$ 12,608</u>	<u>\$ 39,588</u>	<u>\$ 27,226</u>	<u>\$ 87,364</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	----- 2016 -----					
	Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township
Real estate taxes levied:						
Duplicate Receivable	\$ 409,896	\$ 248,698	\$ 2,910,465	\$ 662,749	\$ 236,441	\$ 1,634,954
Interims/Changes Receivable	851	291	67,324	3,864	22	32,545
Reductions/exonerations Expensed	(273)	-	(45,459)	(44)	-	(1,008)
	<u>410,474</u>	<u>248,989</u>	<u>2,932,330</u>	<u>666,569</u>	<u>236,463</u>	<u>1,666,491</u>
Real estate taxes collected:						
Net Collected	398,945	239,944	2,841,962	632,156	224,076	1,601,789
Discounts Expensed	7,248	4,486	51,745	11,037	4,162	28,800
Penalties Income	(1,266)	(515)	(5,974)	(2,012)	(611)	(3,822)
	<u>404,927</u>	<u>243,915</u>	<u>2,887,733</u>	<u>641,181</u>	<u>227,627</u>	<u>1,626,767</u>
Real estate taxes outstanding	<u>\$ 5,547</u>	<u>\$ 5,074</u>	<u>\$ 44,597</u>	<u>\$ 25,388</u>	<u>\$ 8,836</u>	<u>\$ 39,724</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 17	\$ 248	\$ 1,045	\$ 191	\$ -	\$ 2,056
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	5,530	4,826	43,552	25,197	8,836	37,668
	<u>\$ 5,547</u>	<u>\$ 5,074</u>	<u>\$ 44,597</u>	<u>\$ 25,388</u>	<u>\$ 8,836</u>	<u>\$ 39,724</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	----- 2016 -----					
	Birdsboro Borough	Boyertown Borough	Brecknock Township	Caernarvon Township	Centre Township	Centerport Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 1,279,865	\$ 1,236,006	\$ 1,986,665	\$ 2,459,241	\$ 1,398,931	\$ 89,738
Interims/Changes Receivable	1,182	5,574	4,802	19,784	3,320	5
Reductions/exonerations Expensed	-	(1,788)	(295)	-	(228)	-
	<u>1,281,047</u>	<u>1,239,792</u>	<u>1,991,172</u>	<u>2,479,025</u>	<u>1,402,023</u>	<u>89,743</u>
Real estate taxes collected:						
Net Collected	1,210,469	1,191,278	1,926,399	2,391,041	1,347,901	87,620
Discounts Expensed	22,403	21,357	34,517	45,171	25,085	1,628
Penalties Income	(2,948)	(3,152)	(7,336)	(4,528)	(3,473)	(312)
	<u>1,229,924</u>	<u>1,209,483</u>	<u>1,953,580</u>	<u>2,431,684</u>	<u>1,369,513</u>	<u>88,936</u>
Real estate taxes outstanding	<u>\$ 51,123</u>	<u>\$ 30,309</u>	<u>\$ 37,592</u>	<u>\$ 47,341</u>	<u>\$ 32,510</u>	<u>\$ 807</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 241	\$ 26	\$ 826	\$ 2,242	\$ 1,907	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	50,882	30,283	36,766	45,099	30,603	807
	<u>\$ 51,123</u>	<u>\$ 30,309</u>	<u>\$ 37,592</u>	<u>\$ 47,341</u>	<u>\$ 32,510</u>	<u>\$ 807</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	-----2016-----					
	Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township
Real estate taxes levied:						
Duplicate Receivable	\$ 2,048,741	\$ 6,530,901	\$ 544,525	\$ 1,385,618	\$ 1,216,587	\$ 9,741,483
Interims/Changes Receivable	882	20,260	3,870	17,584	8,373	54,432
Reductions/exonerations Expensed	-	(1,193)	(10)	(1,025)	(1,746)	(2,548)
	<u>2,049,623</u>	<u>6,549,968</u>	<u>548,385</u>	<u>1,402,177</u>	<u>1,223,214</u>	<u>9,793,367</u>
Real estate taxes collected:						
Net Collected	1,958,824	6,356,573	531,559	1,355,861	1,184,913	9,423,642
Discounts Expensed	36,268	118,600	9,763	24,055	21,746	177,231
Penalties Income	(6,515)	(11,647)	(2,021)	(6,165)	(3,929)	(19,988)
	<u>1,988,577</u>	<u>6,463,526</u>	<u>539,301</u>	<u>1,373,751</u>	<u>1,202,730</u>	<u>9,580,885</u>
Real estate taxes outstanding	<u>\$ 61,046</u>	<u>\$ 86,442</u>	<u>\$ 9,084</u>	<u>\$ 28,426</u>	<u>\$ 20,484</u>	<u>\$ 212,482</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 248	\$ 2,631	\$ 85	\$ 1,544	\$ 1,154	\$ 7,971
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	60,798	83,811	8,999	26,882	19,330	204,511
	<u>\$ 61,046</u>	<u>\$ 86,442</u>	<u>\$ 9,084</u>	<u>\$ 28,426</u>	<u>\$ 20,484</u>	<u>\$ 212,482</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	-----2016-----					
	Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,170,174	\$ 1,184,530	\$ 1,241,007	\$ 890,091	\$ 2,844,565	\$ 544,258
Interims/Changes Receivable	618	12,212	541	3,652	44,975	364
Reductions/exonerations Expensed	(837)	(4,081)	(1,241)	-	-	-
	<u>1,169,955</u>	<u>1,192,661</u>	<u>1,240,307</u>	<u>893,743</u>	<u>2,889,540</u>	<u>544,622</u>
Real estate taxes collected:						
Net Collected	1,130,121	1,136,801	1,193,129	869,184	2,796,740	529,966
Discounts Expensed	21,059	20,057	21,692	15,388	49,914	9,868
Penalties Income	(2,333)	(4,070)	(2,367)	(2,781)	(10,558)	(1,548)
	<u>1,148,847</u>	<u>1,152,788</u>	<u>1,212,454</u>	<u>881,791</u>	<u>2,836,096</u>	<u>538,286</u>
Real estate taxes outstanding	<u>\$ 21,108</u>	<u>\$ 39,873</u>	<u>\$ 27,853</u>	<u>\$ 11,952</u>	<u>\$ 53,444</u>	<u>\$ 6,336</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 434	\$ 125	\$ 16	\$ 314	\$ 11,168	\$ 219
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	20,674	39,748	27,837	11,638	42,276	6,117
	<u>\$ 21,108</u>	<u>\$ 39,873</u>	<u>\$ 27,853</u>	<u>\$ 11,952</u>	<u>\$ 53,444</u>	<u>\$ 6,336</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	-----2016-----					
	South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 2,932,095	\$ 989,047	\$ 936,288	\$ 845,651	\$ 1,413,202	\$ 298,483
Interims/Changes Receivable	7,731	4,438	4,201	397	2,161	169
Reductions/exonerations Expensed	<u>(2,956)</u>	<u>(537)</u>	<u>(927)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	2,936,870	992,948	939,562	846,048	1,415,363	298,652
Real estate taxes collected:						
Net Collected	2,860,032	945,914	906,495	814,545	1,370,893	292,682
Discounts Expensed	51,890	16,844	16,306	14,946	24,461	5,970
Penalties Income	<u>(7,912)</u>	<u>(4,200)</u>	<u>(2,371)</u>	<u>(2,197)</u>	<u>(4,186)</u>	<u>-</u>
	<u>2,904,010</u>	<u>958,558</u>	<u>920,430</u>	<u>827,294</u>	<u>1,391,168</u>	<u>298,652</u>
Real estate taxes outstanding	<u>\$ 32,860</u>	<u>\$ 34,390</u>	<u>\$ 19,132</u>	<u>\$ 18,754</u>	<u>\$ 24,195</u>	<u>\$ -</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 2,293	\$ 942	\$ 1,005	\$ 246	\$ 374	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>30,567</u>	<u>33,448</u>	<u>18,127</u>	<u>18,508</u>	<u>23,821</u>	<u>-</u>
	<u>\$ 32,860</u>	<u>\$ 34,390</u>	<u>\$ 19,132</u>	<u>\$ 18,754</u>	<u>\$ 24,195</u>	<u>\$ -</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	----- 2016 -----					
	Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,021,710	\$ 56,360	\$ 1,806,796	\$ 132,075	\$ 3,562,623	\$ 758,702
Interims/Changes Receivable	1,986	38	6,135	2	13,013	17,733
Reductions/exonerations Expensed	-	-	(2,558)	-	-	-
	<u>1,023,696</u>	<u>56,398</u>	<u>1,810,373</u>	<u>132,077</u>	<u>3,575,636</u>	<u>776,435</u>
Real estate taxes collected:						
Net Collected	983,958	51,885	1,729,489	125,770	3,465,931	748,433
Discounts Expensed	18,302	998	31,542	2,292	65,255	13,419
Penalties Income	(2,133)	(132)	(5,392)	(314)	(8,842)	(2,480)
	<u>1,000,127</u>	<u>52,751</u>	<u>1,755,639</u>	<u>127,748</u>	<u>3,522,344</u>	<u>759,372</u>
Real estate taxes outstanding	<u>\$ 23,569</u>	<u>\$ 3,647</u>	<u>\$ 54,734</u>	<u>\$ 4,329</u>	<u>\$ 53,292</u>	<u>\$ 17,063</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 30	\$ -	\$ 3,181	\$ -	\$ 892	\$ 2,124
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	23,539	3,647	51,553	4,329	52,400	14,939
	<u>\$ 23,569</u>	<u>\$ 3,647</u>	<u>\$ 54,734</u>	<u>\$ 4,329</u>	<u>\$ 53,292</u>	<u>\$ 17,063</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	----- 2016 -----					
	Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,545,033	\$ 672,197	\$ 922,634	\$ 8,212,732	\$ 1,510,688	\$ 1,699,300
Interims/Changes Receivable	5,244	62	213	23,275	22,036	27,244
Reductions/exonerations Expensed	(1,059)	-	-	(1,072)	(449)	-
	<u>1,549,218</u>	<u>672,259</u>	<u>922,847</u>	<u>8,234,935</u>	<u>1,532,275</u>	<u>1,726,544</u>
Real estate taxes collected:						
Net Collected	1,479,223	640,008	882,799	7,954,919	1,485,804	1,664,555
Discounts Expensed	26,676	11,465	16,479	147,845	26,735	30,515
Penalties Income	(3,970)	(2,306)	(2,790)	(19,170)	(4,460)	(3,211)
	<u>1,501,929</u>	<u>649,167</u>	<u>896,488</u>	<u>8,083,594</u>	<u>1,508,079</u>	<u>1,691,859</u>
Real estate taxes outstanding	<u>\$ 47,289</u>	<u>\$ 23,092</u>	<u>\$ 26,359</u>	<u>\$ 151,341</u>	<u>\$ 24,196</u>	<u>\$ 34,685</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 4,412	\$ 46	\$ 34	\$ 2,857	\$ 795	\$ 6,365
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	42,877	23,046	26,325	148,484	23,401	28,320
	<u>\$ 47,289</u>	<u>\$ 23,092</u>	<u>\$ 26,359</u>	<u>\$ 151,341</u>	<u>\$ 24,196</u>	<u>\$ 34,685</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	-----2016-----					
	Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 832,311	\$ 993,021	\$ 786,297	\$ 1,537,929	\$ 2,957,996	\$ 585,964
Interims/Changes Receivable	11,685	3,741	3,829	6,502	17,554	16,688
Reductions/exonerations Expensed	-	(3)	-	(248)	(3,601)	(16,485)
	<u>843,996</u>	<u>996,759</u>	<u>790,126</u>	<u>1,544,183</u>	<u>2,971,949</u>	<u>586,167</u>
Real estate taxes collected:						
Net Collected	820,699	962,134	766,843	1,486,349	2,876,132	557,857
Discounts Expensed	14,275	17,573	13,824	27,488	51,240	10,086
Penalties Income	(4,314)	(2,762)	(2,999)	(1,568)	(9,830)	(1,845)
	<u>830,660</u>	<u>976,945</u>	<u>777,668</u>	<u>1,512,269</u>	<u>2,917,542</u>	<u>566,098</u>
Real estate taxes outstanding	<u>\$ 13,336</u>	<u>\$ 19,814</u>	<u>\$ 12,458</u>	<u>\$ 31,914</u>	<u>\$ 54,407</u>	<u>\$ 20,069</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 747	\$ 1,105	\$ 445	\$ 606	\$ 5,024	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	12,589	18,709	12,013	31,308	49,383	20,069
	<u>\$ 13,336</u>	<u>\$ 19,814</u>	<u>\$ 12,458</u>	<u>\$ 31,914</u>	<u>\$ 54,407</u>	<u>\$ 20,069</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	----- 2016 -----					
	Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,458,992	\$ 1,756,565	\$ 1,515,843	\$ 350,500	\$ 1,568,479	\$ 11,686,177
Interims/Changes Receivable	3,789	11,694	2,669	1,113	19,716	73,276
Reductions/exonerations Expensed	<u>(58)</u>	<u>(1,569)</u>	<u>-</u>	<u>(568)</u>	<u>(4,690)</u>	<u>(2,579)</u>
	1,462,723	1,766,690	1,518,512	351,045	1,583,505	11,756,874
Real estate taxes collected:						
Net Collected	1,407,979	1,713,993	1,456,891	337,970	1,543,198	11,465,041
Discounts Expensed	25,421	30,421	26,470	6,331	27,235	211,153
Penalties Income	<u>(4,772)</u>	<u>(5,797)</u>	<u>(4,743)</u>	<u>(467)</u>	<u>(9,816)</u>	<u>(34,841)</u>
	<u>1,428,628</u>	<u>1,738,617</u>	<u>1,478,618</u>	<u>343,834</u>	<u>1,560,617</u>	<u>11,641,353</u>
Real estate taxes outstanding	<u>\$ 34,095</u>	<u>\$ 28,073</u>	<u>\$ 39,894</u>	<u>\$ 7,211</u>	<u>\$ 22,888</u>	<u>\$ 115,521</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 184	\$ 1,824	\$ 2,310	\$ 201	\$ 891	\$ 1,164
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>33,911</u>	<u>26,249</u>	<u>37,584</u>	<u>7,010</u>	<u>\$ 21,997</u>	<u>114,357</u>
	<u>\$ 34,095</u>	<u>\$ 28,073</u>	<u>\$ 39,894</u>	<u>\$ 7,211</u>	<u>\$ 22,888</u>	<u>\$ 115,521</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	-----2016-----					
	St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township
Real estate taxes levied:						
Duplicate Receivable	\$ 569,171	\$ 84,171	\$ 1,607,807	\$ 577,323	\$ 999,219	\$ 545,493
Interims/Changes Receivable	4,675	8	1,323	-	11,816	344
Reductions/exonerations Expensed	-	-	(617)	-	(102)	-
	<u>573,846</u>	<u>84,179</u>	<u>1,608,513</u>	<u>577,323</u>	<u>1,010,933</u>	<u>545,837</u>
Real estate taxes collected:						
Net Collected	558,599	81,450	1,552,457	554,885	964,606	522,922
Discounts Expensed	10,456	1,488	28,900	10,406	17,325	8,995
Penalties Income	(1,382)	(287)	(3,420)	(946)	(2,455)	(1,879)
	<u>567,673</u>	<u>82,651</u>	<u>1,577,937</u>	<u>564,345</u>	<u>979,476</u>	<u>530,038</u>
Real estate taxes outstanding	<u>\$ 6,173</u>	<u>\$ 1,528</u>	<u>\$ 30,576</u>	<u>\$ 12,978</u>	<u>\$ 31,457</u>	<u>\$ 15,799</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ -	\$ 8	\$ 287	\$ -	\$ 1,226	\$ 34
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	6,173	1,520	30,289	12,978	30,231	15,765
	<u>\$ 6,173</u>	<u>\$ 1,528</u>	<u>\$ 30,576</u>	<u>\$ 12,978</u>	<u>\$ 31,457</u>	<u>\$ 15,799</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	----- 2016 -----					
	Union Township	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,388,373	\$ 1,718,792	\$ 870,012	\$ 661,718	\$ 1,258,288	\$ 921,437
Interims/Changes Receivable	28,737	13,213	1,906	1,627	619	2,536
Reductions/exonerations Expensed	<u>(723)</u>	<u>(3,099)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(175)</u>
	1,416,387	1,728,906	871,918	663,345	1,258,907	923,798
Real estate taxes collected:						
Net Collected	1,367,591	1,686,408	845,017	627,035	1,220,144	892,695
Discounts Expensed	24,120	30,945	15,544	11,788	21,927	16,224
Penalties Income	<u>(6,483)</u>	<u>(4,999)</u>	<u>(2,736)</u>	<u>(1,075)</u>	<u>(3,815)</u>	<u>(2,787)</u>
	1,385,228	1,712,354	857,825	637,748	1,238,256	906,132
Real estate taxes outstanding	<u>\$ 31,159</u>	<u>\$ 16,552</u>	<u>\$ 14,093</u>	<u>\$ 25,597</u>	<u>\$ 20,651</u>	<u>\$ 17,666</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 7,430	\$ 2,170	\$ -	\$ 675	\$ 134	\$ 38
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>23,729</u>	<u>14,382</u>	<u>14,093</u>	<u>24,922</u>	<u>20,517</u>	<u>17,628</u>
	<u>\$ 31,159</u>	<u>\$ 16,552</u>	<u>\$ 14,093</u>	<u>\$ 25,597</u>	<u>\$ 20,651</u>	<u>\$ 17,666</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2016 Real Estate Tax Collection Summary, by Municipality**

	----- 2016 -----		
	Womelsdorf Borough	Wyomissing Borough	2016 Totals
Real estate taxes levied:			
Duplicate Receivable	\$ 743,663	\$ 7,580,387	\$ 137,553,352
Interims/Changes Receivable	1,345	25,532	999,238
Reductions/exonerations Expensed	<u>(66)</u>	<u>(5,901)</u>	<u>(389,181)</u>
	744,942	7,600,018	138,163,409
Real estate taxes collected:			
Net Collected	713,959	7,384,835	132,632,514
Discounts Expensed	13,157	136,044	2,418,135
Penalties Income	<u>(2,330)</u>	<u>(16,392)</u>	<u>(402,748)</u>
	<u>724,786</u>	<u>7,504,487</u>	<u>134,647,901</u>
Real estate taxes outstanding	<u>\$ 20,156</u>	<u>\$ 95,531</u>	<u>\$ 3,515,508</u>
Real estate taxes outstanding at January 15 comprised of:			
Interims/Changes outstanding	\$ 102	\$ 921	\$ 104,076
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2015	<u>20,054</u>	<u>94,610</u>	<u>3,411,432</u>
	<u>\$ 20,156</u>	<u>\$ 95,531</u>	<u>\$ 3,515,508</u>