

**Berks County Tax Collectors**  
**Agreed Upon Procedures Report**  
**For the Year Ended December 31, 2018**



## Report Distribution List

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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, 2018 for seventy tax collectors, 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. The Berks County Treasurer collects for the City of Reading, Adamstown, and New Morgan which are covered under a separate audit.

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 two instances where the 2018 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
Centerport	No Response
Windsor	I know this was discussed at the time of the audit. I had interpreted the rule wrong as I told you. I thought it was sitting three times in the last 2 full weeks. As we discussed when the audit was conducted, I am also in violation for this year. It will be corrected for 2020.

- 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.

**All tax collectors were in compliance with this section.**

- 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.

**All tax collectors were in compliance with this section.**

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. 2** We noted three instances in which late payments accepted by the tax collector were not supported by documented approvals.

District	Response / Status
Bally	No Response
Centerport	No Response
Marion	No Response

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

**Finding No. 3** We noted one instance where a related party form was not prepared.

District	Response / Status
Birdsboro	No Response

- 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, 2018 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.

**All tax collectors were in compliance with this section.**

- 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. 4** We noted four instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Birdsboro	No Response
Exeter	Payments to the County will be made on a timely basis, as per your recommendations. My biggest concern are bounced checks, so I will usually wait at least a week to ensure all checks clear the bank.
Hamburg	No Reponse
Longswamp	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. 5** We noted four instances where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
Birdsboro	No Response
Hamburg	No Response
Longswamp	No Response
Maxatawny	No Response

- 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.

**All tax collectors were in compliance with this section.**

- 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.

**All tax collectors were in compliance with this section.**

- 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. 6** We noted one instance where the tax collector did not consistently prepare effective monthly bank reconciliations.

District	Response / Status
Ontelaunee	Per your request, my written correction plan is to complete the reconciliations for each bank statement. I was informed during the audit on February 15th that I was not within compliance at that time. To ensure I was compliant, I had all bank statements reconciled by the end of February 2019

**Finding No. 7** We noted two instances where the tax collectors were not able to identify undisbursed funds at year end.

District	Response / Status
Exeter	I collect over \$50 million in tax dollars per year. There is always a balance due to unidentifiable funds to be returned, double payments which are a problem , and over and under payments. I will do my best to clear up the balance and disburse any excess back to the County, Township and School District.
Centerport	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.

**All tax collectors were in compliance with this section.**

- 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 October 1, 2018.

**All tax collectors were in compliance with this section.**



- 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

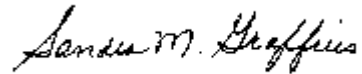
Retain 5 years after settlement then destroy: exonerations and abatements

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

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

**All tax collectors were in compliance with this section.**

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**  
**August 6, 2019**

**EXHIBIT A**

**List of Tax Collectors – 2018**

**Page 1 of 3**

<b>MUNICIPALITY</b>	<b>TAX COLLECTOR</b>
Albany	Tina Weidele
Alsace	Ruth Ann Moyer
Lower Alsace	Patrick Duggan
Amity	Dean Fronheiser
Bally	Beth Spaid
Bechtelsville	Janet Kehl
Bern	Jami Neuin
Upper Bern	Janet Savage
Bernville	Deborah Craig
Bethel	Darlene Orendo
Birdsboro	Judith Lumis
Boyertown	Sallie Ann Yerger
Brecknock	Susan Summers
Caenarvon	Dorothy Lynn
Centerport	Darlene Savage
Centre	Beth Showalter
Colebrookdale	Joan Herb
Cumru	Kathleen Sonnen
District	Mollie Prey
Douglass	Mary Heimbach
Earl	Dale Watkins
Exeter	Charles Diamond
Fleetwood	Marci Slusser
Greenwich	Kay Brendlinger
Hamburg	Rebecca Henne
Heidelberg	Carol Keppley
Lower Heidelberg	Sharon Boyer
North Heidelberg	Kloma Kalbach
South Heidelberg	Valerie Stricker
Hereford	Jackie Watkins
Jefferson	Nancy Schoener

**EXHIBIT A**

**List of Tax Collectors - 2018**

**Page 2 of 3**

<b>MUNICIPALITY</b>	<b>TAX COLLECTOR</b>
Kenhorst	Denice Carroll
Kutztown	Brenda Bailey
Laureldale	Joanne Bowers
Leesport	Mary Lauser
Lenhartsville	Kay Brendlinger
Longswamp	Lorraine Meck
Lyons	Naomi DeTurk
Maidencreek	Barbara Hassler
Marion	Eileen Heydt
Maxatawny	Jerilyn Wehr
Mohnton	Jennifer Roy
Mount Penn	John Skrincosky Jr.
Muhlenberg	Pat Lupia
Oley	Janet Shirey
Ontelaunee	Brittney Hadden
Penn	Carmen Chiumento
Perry	Debora Heckman
Pike	Tina Stephens
Richmond	Norann Warmkessel
Robeson	Carrie Mountz
Robesonia	Marshall Reynolds
Rockland	Mollie Prey
Ruscombmanor	Rose Ellen Mull
Shillington	Carol Leiphart
Shoemakersville	Karen Hamm
Sinking Spring	Charmaine Beck
Spring	Lillian Cramsey
St. Lawrence	Susan Eggert
Tilden	Alison Epting
Topton	Nancy Heffner
Tulpehocken	Lori Deck

**EXHIBIT A**

**List of Tax Collectors - 2018**

**Page 3 of 3**

<b>MUNICIPALITY</b>	<b>TAX COLLECTOR</b>
Union	Margaret Kennedy
Upper Tulpehocken	Lisa White
Washington	Brenda Breidigan
Wernersville	Debra Pierce
West Reading	Janice Kaucher
Windsor	Beckie Reinhart
Womelsdorf	Sandra Barnhart
Wyomissing	Betsy Heckman

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

----- 2018 -----

	<b>City of Reading</b>	<b>Adamstown Borough</b>	<b>Albany Township</b>	<b>Alsace Township</b>	<b>Lower Alsace Township</b>	<b>Amity Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 10,956,640	\$ 3,253	\$ 713,500	\$ 1,394,860	\$ 1,268,136	\$ 5,482,522
Interims/Changes Receivable	135,774	-	1,606	5,474	1,124	38,542
Reductions/exonerations	(294,950)	-	-	(51)	(815)	(2,368)
	<u>10,797,464</u>	<u>3,253</u>	<u>715,106</u>	<u>1,400,283</u>	<u>1,268,445</u>	<u>5,518,696</u>
<b>Real estate taxes collected:</b>						
Net Revenue Collected	9,596,588	3,188	698,326	1,346,070	1,221,309	5,360,814
Discounts	160,113	65	11,859	24,183	22,434	100,471
Penalties	(78,574)	-	(3,452)	(5,864)	(4,620)	(14,918)
	<u>9,678,127</u>	<u>3,253</u>	<u>706,733</u>	<u>1,364,389</u>	<u>1,239,123</u>	<u>5,446,367</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 1,119,337</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,373</u></u>	<u><u>\$ 35,894</u></u>	<u><u>\$ 29,322</u></u>	<u><u>\$ 72,329</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 13,380	\$ -	\$ -	\$ 1,049	\$ 94	\$ 8,179
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	1,105,957	-	8,373	34,845	29,228	64,150
	<u><u>\$ 1,119,337</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,373</u></u>	<u><u>\$ 35,894</u></u>	<u><u>\$ 29,322</u></u>	<u><u>\$ 72,329</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	<b>Bally Borough</b>	<b>Bechtelsville Borough</b>	<b>Bern Township</b>	<b>Upper Bern Township</b>	<b>Bernville Borough</b>	<b>Bethel Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 442,660	\$ 259,206	\$ 3,067,821	\$ 719,450	\$ 244,565	\$ 1,924,098
Interims/Changes Receivable	1,171	-	11,090	3,269	-	26,354
Reductions/exonerations	(723)	-	(1,820)	-	-	(5,410)
	<u>443,108</u>	<u>259,206</u>	<u>3,077,091</u>	<u>722,719</u>	<u>244,565</u>	<u>1,945,042</u>
<b>Real estate taxes collected:</b>						
Net Collected	430,845	251,577	2,987,431	682,177	234,825	1,881,724
Discounts Expensed	8,163	4,609	54,581	12,510	4,440	34,785
Penalties Income	(537)	(642)	(7,671)	(2,441)	(805)	(5,630)
	<u>438,471</u>	<u>255,544</u>	<u>3,034,341</u>	<u>692,246</u>	<u>238,460</u>	<u>1,910,879</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 4,637</u></u>	<u><u>\$ 3,662</u></u>	<u><u>\$ 42,750</u></u>	<u><u>\$ 30,473</u></u>	<u><u>\$ 6,105</u></u>	<u><u>\$ 34,163</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 423	\$ -	\$ 832	\$ 1,081	\$ -	\$ 7,902
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	4,214	3,662	41,918	29,392	6,105	26,261
	<u><u>\$ 4,637</u></u>	<u><u>\$ 3,662</u></u>	<u><u>\$ 42,750</u></u>	<u><u>\$ 30,473</u></u>	<u><u>\$ 6,105</u></u>	<u><u>\$ 34,163</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	<b>Birdsboro Borough</b>	<b>Boyertown Borough</b>	<b>Brecknock Township</b>	<b>Caernarvon Township</b>	<b>Centre Township</b>	<b>Centerport Borough</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,333,289	\$ 1,264,026	\$ 2,075,308	\$ 2,572,492	\$ 1,468,615	\$ 94,039
Interims/Changes Receivable	5,646	252	5,343	22,917	14,439	-
Reductions/exonerations	(7,201)	-	-	-	(368)	(145)
	<u>1,331,734</u>	<u>1,264,278</u>	<u>2,080,651</u>	<u>2,595,409</u>	<u>1,482,686</u>	<u>93,894</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,280,612	1,215,409	2,001,891	2,508,532	1,424,645	91,026
Discounts Expensed	23,292	22,490	36,343	47,909	26,671	1,678
Penalties Income	(6,109)	(1,857)	(7,110)	(6,605)	(3,641)	(276)
	<u>1,297,795</u>	<u>1,236,042</u>	<u>2,031,124</u>	<u>2,549,836</u>	<u>1,447,675</u>	<u>92,428</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 33,939</u></u>	<u><u>\$ 28,236</u></u>	<u><u>\$ 49,527</u></u>	<u><u>\$ 45,573</u></u>	<u><u>\$ 35,011</u></u>	<u><u>\$ 1,466</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 321	\$ -	\$ 272	\$ 910	\$ 1,665	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	33,618	28,236	49,255	44,663	33,346	1,466
	<u><u>\$ 33,939</u></u>	<u><u>\$ 28,236</u></u>	<u><u>\$ 49,527</u></u>	<u><u>\$ 45,573</u></u>	<u><u>\$ 35,011</u></u>	<u><u>\$ 1,466</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	<b>Colebrookdale Township</b>	<b>Cumru Township</b>	<b>District Township</b>	<b>Douglass Township</b>	<b>Earl Township</b>	<b>Exeter Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 2,127,859	\$ 6,792,266	\$ 569,171	\$ 1,478,069	\$ 1,267,401	\$ 10,349,936
Interims/Changes Receivable	1,896	28,171	3,195	33,547	5,637	10,028
Reductions/exonerations	(134)	-	-	(19,454)	(2,067)	(1,668)
	<u>2,129,621</u>	<u>6,820,437</u>	<u>572,366</u>	<u>1,492,162</u>	<u>1,270,971</u>	<u>10,358,296</u>
<b>Real estate taxes collected:</b>						
Net Collected	2,049,288	6,609,746	554,392	1,443,232	1,226,108	9,970,553
Discounts Expensed	38,298	124,125	9,978	25,847	22,758	188,735
Penalties Income	(5,209)	(15,366)	(2,035)	(7,062)	(5,198)	(25,565)
	<u>2,082,377</u>	<u>6,718,505</u>	<u>562,335</u>	<u>1,462,017</u>	<u>1,243,668</u>	<u>10,133,723</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 47,244</u></u>	<u><u>\$ 101,932</u></u>	<u><u>\$ 10,031</u></u>	<u><u>\$ 30,145</u></u>	<u><u>\$ 27,303</u></u>	<u><u>\$ 224,573</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 408	\$ 572	\$ 59	\$ 898	\$ 510	\$ 3,738
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	46,836	101,360	9,972	29,247	26,793	220,835
	<u><u>\$ 47,244</u></u>	<u><u>\$ 101,932</u></u>	<u><u>\$ 10,031</u></u>	<u><u>\$ 30,145</u></u>	<u><u>\$ 27,303</u></u>	<u><u>\$ 224,573</u></u>



**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	<b>Fleetwood Borough</b>	<b>Greenwich Township</b>	<b>Hamburg Borough</b>	<b>Heidelberg Township</b>	<b>Lower Heidelberg Township</b>	<b>North Heidelberg Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,214,947	\$ 1,249,338	\$ 1,294,548	\$ 931,001	\$ 3,109,615	\$ 568,930
Interims/Changes Receivable	776	6,551	258	1,116	46,344	1,268
Reductions/exonerations	(422)	(5,102)	-	-	-	-
	<u>1,215,301</u>	<u>1,250,787</u>	<u>1,294,806</u>	<u>932,117</u>	<u>3,155,959</u>	<u>570,198</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,176,767	1,194,420	1,234,434	909,028	3,056,022	554,494
Discounts Expensed	22,199	20,595	22,813	16,497	55,410	10,319
Penalties Income	(2,534)	(6,350)	(2,648)	(3,082)	(8,380)	(1,185)
	<u>1,196,432</u>	<u>1,208,665</u>	<u>1,254,599</u>	<u>922,443</u>	<u>3,103,052</u>	<u>563,628</u>
<b>Real estate taxes outstanding</b>	<u>\$ 18,869</u>	<u>\$ 42,122</u>	<u>\$ 40,207</u>	<u>\$ 9,674</u>	<u>\$ 52,907</u>	<u>\$ 6,570</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 28	\$ 909	\$ 257	\$ 116	\$ 8,068	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	18,841	41,213	39,950	9,558	44,839	6,570
	<u>\$ 18,869</u>	<u>\$ 42,122</u>	<u>\$ 40,207</u>	<u>\$ 9,674</u>	<u>\$ 52,907</u>	<u>\$ 6,570</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	<b>South Heidelberg Township</b>	<b>Hereford Township</b>	<b>Jefferson Township</b>	<b>Kenhorst Borough</b>	<b>Kutztown Borough</b>	<b>New Morgan Borough</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 3,041,652	\$ 1,033,730	\$ 981,957	\$ 880,481	\$ 1,483,464	\$ 281,087
Interims/Changes Receivable	17,127	10,971	2,254	134	6,836	-
Reductions/exonerations	(3,927)	(2,670)	-	-	-	-
	<u>3,054,852</u>	<u>1,042,031</u>	<u>984,211</u>	<u>880,615</u>	<u>1,490,300</u>	<u>281,087</u>
<b>Real estate taxes collected:</b>						
Net Collected	2,970,623	992,958	949,426	844,339	1,437,260	275,465
Discounts Expensed	55,210	17,717	17,616	15,936	25,853	5,622
Penalties Income	(7,886)	(5,371)	(2,150)	(1,931)	(4,061)	-
	<u>3,017,947</u>	<u>1,005,304</u>	<u>964,892</u>	<u>858,344</u>	<u>1,459,052</u>	<u>281,087</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 36,905</u></u>	<u><u>\$ 36,727</u></u>	<u><u>\$ 19,319</u></u>	<u><u>\$ 22,271</u></u>	<u><u>\$ 31,248</u></u>	<u><u>\$ -</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 9,681	\$ 673	\$ -	\$ 127	\$ 2,170	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	27,224	36,054	19,319	22,144	29,078	-
	<u><u>\$ 36,905</u></u>	<u><u>\$ 36,727</u></u>	<u><u>\$ 19,319</u></u>	<u><u>\$ 22,271</u></u>	<u><u>\$ 31,248</u></u>	<u><u>\$ -</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	<b>Laureldale Borough</b>	<b>Lenhartsville Borough</b>	<b>Longswamp Township</b>	<b>Lyons Borough</b>	<b>Maidencreek Township</b>	<b>Marion Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,047,959	\$ 58,540	\$ 1,880,143	\$ 246,599	\$ 3,765,640	\$ 827,256
Interims/Changes Receivable	735	13	3,550	79	9,089	14,855
Reductions/exonerations	(286)	-	(1,789)	-	(3,468)	-
	<u>1,048,408</u>	<u>58,553</u>	<u>1,881,904</u>	<u>246,678</u>	<u>3,771,261</u>	<u>842,111</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,007,886	53,871	1,807,217	239,476	3,654,198	808,764
Discounts Expensed	18,983	1,046	32,855	4,546	68,974	14,993
Penalties Income	(2,082)	(165)	(6,278)	(244)	(8,920)	(2,709)
	<u>1,024,787</u>	<u>54,752</u>	<u>1,833,794</u>	<u>243,778</u>	<u>3,714,252</u>	<u>821,048</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 23,621</u></u>	<u><u>\$ 3,801</u></u>	<u><u>\$ 48,110</u></u>	<u><u>\$ 2,900</u></u>	<u><u>\$ 57,009</u></u>	<u><u>\$ 21,063</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 21	\$ 14	\$ 4	\$ 42	\$ 1,481	\$ 2,515
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	23,600	3,787	48,106	2,858	55,528	18,548
	<u><u>\$ 23,621</u></u>	<u><u>\$ 3,801</u></u>	<u><u>\$ 48,110</u></u>	<u><u>\$ 2,900</u></u>	<u><u>\$ 57,009</u></u>	<u><u>\$ 21,063</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	<b>Maxatawny Township</b>	<b>Mt. Penn Borough</b>	<b>Mohnton Borough</b>	<b>Muhlenberg Township</b>	<b>Oley Township</b>	<b>Ontelaunee Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,616,980	\$ 693,720	\$ 955,511	\$ 8,546,776	\$ 1,606,069	\$ 1,822,932
Interims/Changes Receivable	10,457	39	99	45,519	23,636	66,578
Reductions/exonerations	(492)	(511)	-	(2,129)	(1,175)	(858)
	<u>1,626,945</u>	<u>693,248</u>	<u>955,610</u>	<u>8,590,166</u>	<u>1,628,530</u>	<u>1,888,652</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,551,513	663,481	922,458	8,300,980	1,580,158	1,798,360
Discounts Expensed	28,567	12,069	16,986	157,103	28,626	34,299
Penalties Income	(4,716)	(2,790)	(3,731)	(19,611)	(4,835)	(2,150)
	<u>1,575,364</u>	<u>672,760</u>	<u>935,713</u>	<u>8,438,472</u>	<u>1,603,949</u>	<u>1,830,509</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 51,581</u></u>	<u><u>\$ 20,488</u></u>	<u><u>\$ 19,897</u></u>	<u><u>\$ 151,694</u></u>	<u><u>\$ 24,581</u></u>	<u><u>\$ 58,143</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 3,375	\$ 9	\$ -	\$ 3,229	\$ 3,114	\$ 2,265
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	48,206	20,479	19,897	148,465	21,467	55,878
	<u><u>\$ 51,581</u></u>	<u><u>\$ 20,488</u></u>	<u><u>\$ 19,897</u></u>	<u><u>\$ 151,694</u></u>	<u><u>\$ 24,581</u></u>	<u><u>\$ 58,143</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 876,365	\$ 1,081,567	\$ 823,753	\$ 1,613,403	\$ 3,084,291	\$ 608,810
Interims/Changes Receivable	1,396	6,935	420	12,254	36,947	-
Reductions/exonerations	-	(232)	(4)	(598)	(2,555)	-
	<u>877,761</u>	<u>1,088,270</u>	<u>824,169</u>	<u>1,625,059</u>	<u>3,118,683</u>	<u>608,810</u>
<b>Real estate taxes collected:</b>						
Net Collected	855,283	1,040,302	799,497	1,574,601	3,020,421	585,202
Discounts Expensed	15,419	19,229	14,556	29,098	54,582	10,614
Penalties Income	(2,798)	(2,488)	(2,715)	(3,676)	(11,781)	(1,971)
	<u>867,904</u>	<u>1,057,043</u>	<u>811,338</u>	<u>1,600,023</u>	<u>3,063,222</u>	<u>593,845</u>
<b>Real estate taxes outstanding</b>	<u>\$ 9,857</u>	<u>\$ 31,227</u>	<u>\$ 12,831</u>	<u>\$ 25,036</u>	<u>\$ 55,461</u>	<u>\$ 14,965</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 129	\$ 2,151	\$ 56	\$ 3,179	\$ 5,304	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	9,728	29,076	12,775	21,857	50,157	14,965
	<u>\$ 9,857</u>	<u>\$ 31,227</u>	<u>\$ 12,831</u>	<u>\$ 25,036</u>	<u>\$ 55,461</u>	<u>\$ 14,965</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	<b>Rockland Township</b>	<b>Ruscombmanor Township</b>	<b>Shillington Borough</b>	<b>Shoemakersville Borough</b>	<b>Sinking Spring Borough</b>	<b>Spring Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,518,670	\$ 1,833,019	\$ 1,575,836	\$ 362,521	\$ 1,635,379	\$ 12,169,064
Interims/Changes Receivable	5,225	6,706	2,534	8	-	17,638
Reductions/exonerations	(2,521)	(111)	(737)	(3)	-	(2,162)
	<u>1,521,374</u>	<u>1,839,614</u>	<u>1,577,633</u>	<u>362,526</u>	<u>1,635,379</u>	<u>12,184,540</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,466,283	1,791,634	1,511,634	351,709	1,589,569	11,855,654
Discounts Expensed	26,820	32,562	27,512	6,500	28,617	221,570
Penalties Income	(4,783)	(6,501)	(5,573)	(1,519)	(6,699)	(30,009)
	<u>1,488,320</u>	<u>1,817,695</u>	<u>1,533,573</u>	<u>356,690</u>	<u>1,611,487</u>	<u>12,047,215</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 33,054</u></u>	<u><u>\$ 21,919</u></u>	<u><u>\$ 44,060</u></u>	<u><u>\$ 5,836</u></u>	<u><u>\$ 23,892</u></u>	<u><u>\$ 137,325</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 501	\$ 109	\$ 1,166	\$ 8	\$ -	\$ 10,190
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	32,553	21,810	42,894	5,828	23,892	127,135
	<u><u>\$ 33,054</u></u>	<u><u>\$ 21,919</u></u>	<u><u>\$ 44,060</u></u>	<u><u>\$ 5,836</u></u>	<u><u>\$ 23,892</u></u>	<u><u>\$ 137,325</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	<b>St. Lawrence Borough</b>	<b>Tilden Township</b>	<b>Topton Borough</b>	<b>Tulpehocken Township</b>	<b>Upper Tulpehocken Township</b>	<b>Union Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 589,067	\$ 1,658,218	\$ 598,674	\$ 1,074,367	\$ 656,073	\$ 1,503,133
Interims/Changes Receivable	678	15,526	1,028	19,738	923	40,840
Reductions/exonerations	-	(1,750)	-	(1,348)	-	-
	<u>589,745</u>	<u>1,671,994</u>	<u>599,702</u>	<u>1,092,757</u>	<u>656,996</u>	<u>1,543,973</u>
<b>Real estate taxes collected:</b>						
Net Collected	573,823	1,606,040	577,727	1,042,026	632,456	1,495,786
Discounts Expensed	10,899	29,757	10,881	18,310	11,046	27,335
Penalties Income	(1,063)	(3,907)	(811)	(3,010)	(3,158)	(4,976)
	<u>583,659</u>	<u>1,631,890</u>	<u>587,797</u>	<u>1,057,326</u>	<u>640,344</u>	<u>1,518,145</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 6,086</u></u>	<u><u>\$ 40,104</u></u>	<u><u>\$ 11,905</u></u>	<u><u>\$ 35,431</u></u>	<u><u>\$ 16,652</u></u>	<u><u>\$ 25,828</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ -	\$ 327	\$ -	\$ 6,680	\$ -	\$ 5,163
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	6,086	39,777	11,905	28,751	16,652	20,665
	<u><u>\$ 6,086</u></u>	<u><u>\$ 40,104</u></u>	<u><u>\$ 11,905</u></u>	<u><u>\$ 35,431</u></u>	<u><u>\$ 16,652</u></u>	<u><u>\$ 25,828</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----					
	<b>Washington Township</b>	<b>Wernersville Borough</b>	<b>Leesport Borough</b>	<b>West Reading Borough</b>	<b>Windsor Township</b>	<b>Womelsdorf Borough</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,863,087	\$ 902,251	\$ 689,332	\$ 1,293,335	\$ 962,411	\$ 774,427
Interims/Changes Receivable	47,629	36	3,967	318	3,321	832
Reductions/exonerations	(21,816)	-	-	-	-	-
	<u>1,888,900</u>	<u>902,287</u>	<u>693,299</u>	<u>1,293,653</u>	<u>965,732</u>	<u>775,259</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,840,270	874,212	660,645	1,253,406	937,263	749,668
Discounts Expensed	34,078	16,266	11,412	21,187	17,246	14,156
Penalties Income	(4,692)	(1,180)	(1,023)	(4,225)	(3,530)	(1,414)
	<u>1,869,656</u>	<u>889,298</u>	<u>671,034</u>	<u>1,270,368</u>	<u>950,979</u>	<u>762,410</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 19,244</u></u>	<u><u>\$ 12,989</u></u>	<u><u>\$ 22,265</u></u>	<u><u>\$ 23,285</u></u>	<u><u>\$ 14,753</u></u>	<u><u>\$ 12,849</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 4,630	\$ -	\$ -	\$ 51	\$ 1,232	\$ 13
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	14,614	12,989	22,265	23,234	13,521	12,836
	<u><u>\$ 19,244</u></u>	<u><u>\$ 12,989</u></u>	<u><u>\$ 22,265</u></u>	<u><u>\$ 23,285</u></u>	<u><u>\$ 14,753</u></u>	<u><u>\$ 12,849</u></u>



**Office of the Treasurer  
County of Berks, Pennsylvania  
2018 Real Estate Tax Collection Summary, by Municipality**

	----- 2018 -----	
	<b>Wyomissing Borough</b>	<b>2018 Totals</b>
<b>Real estate taxes levied:</b>		
Duplicate Receivable	\$ 7,836,528	\$ 144,591,638
Interims/Changes Receivable	4,371	853,029
Reductions/exonerations	-	(393,840)
	7,840,899	145,050,827
<b>Real estate taxes collected:</b>		
Net Collected	7,632,457	139,371,474
Discounts Expensed	143,428	2,564,251
Penalties Income	(18,116)	(446,614)
	7,757,769	141,489,111
<b>Real estate taxes outstanding</b>	\$ 83,130	\$ 3,561,716
<b>Real estate taxes outstanding at January 15 comprised of:</b>		
Interims/Changes outstanding	\$ 1,747	\$ 123,027
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2015	81,383	3,438,689
	\$ 83,130	\$ 3,561,716