

Berks County Tax Collectors
Agreed Upon Procedures Report
For the Year Ended December 31, 2022



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COUNTY OF BERKS, PENNSYLVANIA
Office of the Controller

Services Center, 12th Floor
633 Court Street
Reading, PA 19601-4311

Phone: 610.478.6150
Fax: 610.478.6890

Sandra M. Graffius, Controller
Tony Distasio, Esq., Solicitor

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, 2022 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. 10.

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 tax collectors did not properly indicate on the tax notice that 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.

District	Response / Status
Sinking Spring	Time designated in conjunction with time utilization of shifting to help home-bound taxpayers. Has had conversation with Treasurer's office.
Topton	Working to clean up current issues

- 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 one instance where the tax collector did not properly have an approved deputy tax collector.

District	Response / Status
Topton	Working to clean up current issues

- 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.

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. 3 We noted one instance where the tax collector did not properly maintain documentation of approval the for acceptance of late payments.

District	Response / Status
South Heidelberg	1 st year collections and will be better prepared

- 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, 2022 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 until deposit at the 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 eight instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Birdsboro	1 st year collections and will be better prepared
Centerport	No response
District	Making progress to improve process and will conform to recommendations
Earl	1 st year collections and will be better prepared
Kutztown	No response
Longswamp	No response
Pike	Deviation noted based on vacation
Topton	1 st year collections and will be better prepared

- 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 nine instances where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
Albany	Making progress to improve process
District	Making progress to improve process and will conform to recommendations
Hamburg	No response
Longswamp	No response
Maidencreek	No response
Pike	Deviation noted based on vacation

Richmond	No response
Rockland	No response
Tulpehocken	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.

Finding No. 6 We noted two instances where the tax collector did not maintain sufficient documentation to support refund checks issued for overpayment / duplicate payment of taxes, or other checks payable to parties that are not taxing districts.

District	Response / Status
District	Making progress to improve process and will conform to recommendations
Wyomissing	Collabortive efforts continue to review issues

- 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. 7 We noted seven instances where the tax collector did not consistently prepare effective monthly bank reconciliations.

District	Response / Status
Bernville	No response
Centerport	No response
District	Making progress to improve process
Laureldale	Collabortive efforts continue to review issues

Mount Penn	Making progress to improve process
South Heidelberg	Has converted to Excel
Wyomissing	Collabortive efforts continue to review issues

Finding No. 8 We noted eight instances where the tax collectors were not able to identify undisbursed funds at year end.

District	Response / Status
Bernville	No response
Bethel	No response
Centerport	No response
Kutztown	No response
Longswamp	No response
Maidencreek	No response
Richmond	No response
Tulpehocken	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. 9 We noted two instances where the tax collectors were not able to account for all checks issued, including “Voids”.

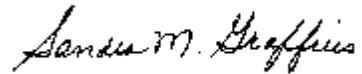
District	Response / Status
Centerport	No response
Exeter	Making progress to improve process

- 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, 2022.

Finding No. 10 We noted two instances where the tax collectors were not able to provide documentation for mailing reminder notices or mailed reminder notices to taxpayers late.

District	Response / Status
Topton	No Response
Washington	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
October 3, 2023

EXHIBIT A

List of Tax Collectors – 2022

Page 1 of 3

DISTRICT	MUNICIPALITY	TAX COLLECTOR
01-19	Reading	County Treasurer A Dennis Adams
20	Adamstown	County Treasurer A Dennis Adams
21	Albany	Tina Weidele
22	Alsace	Ruth Ann Moyer
23	Lower Alsace	Patrick Duggan
24	Amity	Lisa Bingaman
25	Bally	Beth Spaid
26	Bechtelsville	Kira Weller
27	Bern	Jami Jamison
28	Upper Bern	Janet Savage
29	Bernville	Deborah Craig
30	Bethel	Darlene Orendo
31	Birdsboro	Gary M. Buck
33	Boyertown	Sallie Ann Yerger
34	Brecknock	Helen Heath
35	Caernarvon	Dorothy Lynn
36	Centre	Beth Showalter
37	Centerport	Darlene Savage
38	Colebrookdale	Joan Herb
39	Cumru	Betsy Z. Diebolt
40	District	Angela Tyson
41	Douglass	Mary K. Heimbach
42	Earl	Kim Lord
43	Exeter	Kristi J. Piersol
44	Fleetwood	Marci Mayer
45	Greenwich	Kay Brendlinger
46	Hamburg	Rebecca Henne

EXHIBIT A

List of Tax Collectors - 2022

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DISTRICT	MUNICIPALITY	TAX COLLECTOR
48	Heidelberg	Janet M. Thumm
49	Lower Heidelberg	Sharon Boyer
50	North Heidelberg	Kloma Kalbach
51	South Heidelberg	Jan Miller
52	Hereford	Jackie Watkins
53	Jefferson	Lori Nye
54	Kenhorst	Denice Carroll
55	Kutztown	Jerilyn Wehr
56	New Morgan	County Treasurer A Dennis Adams
57	Laureldale	Jennifer Heffner
58	Lenhartsville	Kay Brendlinger
59	Longswamp	Lorraine Meck
60	Lyons	Naomi DeTurk
61	Maidencreek	Tammy L. Gilfert
62	Marion	Eileen Heydt
63	Maxatawny	Jerilyn Wehr
64	Mount Penn	Alfred Worrall, Jr.
65	Mohnton	Aimee Lynn Long
66	Muhlenberg	Pat Lupia
67	Oley	Janet Shirey
68	Ontelaunee	Sharon L. Sweigert
69	Penn	Carmen Chiumento
70	Perry	Debora Heckman
71	Pike	Tina Stephens
72	Richmond	Norann Warmkessel
73	Robeson	Carrie Mountz
74	Robesonia	Marshall Reynolds

EXHIBIT A

List of Tax Collectors - 2022

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DISTRICT	MUNICIPALITY	TAX COLLECTOR
75	Rockland	Mollie Prey
76	Ruscombmanor	Rose Ellen Mull
77	Shillington	Carol A. Leiphart
78	Shoemakersville	Karen Hamm
79	Sinking Spring	Harvey L. Glantz
80	Spring	Stephen B. Skrocki
81	St. Lawrence	Susan Eggert
84	Tilden	Dorothy McLaughlin
85	Topton	Susan E. Davis
86	Tulpehocken	Lori Deck
87	Upper Tulpehocken	Lisa White
88	Union	Margaret Kennedy
89	Washington	Brenda Breidigan
90	Wernersville	Debra Pierce
92	Leesport	Mary Lauser
93	West Reading	Janice Kaucher
94	Windsor	Beckie Reinhart
95	Womelsdorf	Sandra Barnhart
96	Wyomissing	Betsy Heckman
96A	Berkshire Heights	Betsy Heckman

**Office of the Treasurer
County of Berks, Pennsylvania
2022 Real Estate Tax Collection Summary, by Municipality**

----- 2022 -----							
	City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township	
Real estate taxes levied:							
Duplicate Receivable	\$ 10,933,950	\$ 3,253	\$ 733,960	\$ 1,422,977	\$ 1,264,218	\$ 5,592,396	
Interims/Changes Receivable	48,559	-	7,422	11,573	457	33,155	
Reductions/exonerations	(24,023)	-	(49)	(1,326)	-	(432)	
	10,958,486	3,253	741,333	1,433,224	1,264,675	5,625,119	
Real estate taxes collected:							
Net Revenue Collected	10,046,290	3,188	712,062	1,377,091	1,215,334	5,485,158	
Discounts	165,167	65	12,932	25,542	23,045	104,032	
Penalties	(96,306)	-	(2,618)	(4,067)	(3,194)	(15,255)	
	10,115,152	3,253	722,376	1,398,566	1,235,185	5,573,935	
Real estate taxes outstanding	\$ 843,334	\$ (0)	\$ 18,957	\$ 34,658	\$ 29,490	\$ 51,184	
Real estate taxes outstanding at January 15 comprised of:							
Interims/Changes outstanding	\$ 21,444	\$ -	\$ 2,552	\$ 10,594	\$ 444	\$ 30,724	
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	843,334	-	18,957	34,658	29,490	43,739	
	\$ 864,779	\$ -	\$ 21,509	\$ 45,252	\$ 29,934	\$ 74,463	

**Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality**

-----2022-----						
	Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township
Real estate taxes levied:						
Duplicate Receivable	\$ 440,114	\$ 258,734	\$ 3,351,360	\$ 811,869	\$ 245,082	\$ 3,319,314
Interims/Changes Receivable	4,995	34	52,131	2,075	1,109	627,319
Reductions/exonerations Expensed	-	-	(10,375)	(41)	(1)	(372,128)
	<u>445,109</u>	<u>258,768</u>	<u>3,393,115</u>	<u>813,903</u>	<u>246,190</u>	<u>3,574,505</u>
Real estate taxes collected:						
Net Collected	429,154	249,512	3,309,290	776,304	240,511	3,473,297
Discounts Expensed	8,129	4,546	60,638	13,873	4,419	66,669
Penalties Income	(633)	(852)	(7,411)	(4,521)	(1,147)	(7,244)
	<u>436,651</u>	<u>253,206</u>	<u>3,362,517</u>	<u>785,656</u>	<u>243,784</u>	<u>3,532,723</u>
Real estate taxes outstanding	<u>\$ 8,458</u>	<u>\$ 5,563</u>	<u>\$ 30,599</u>	<u>\$ 28,247</u>	<u>\$ 2,407</u>	<u>\$ 41,783</u>
Real estate taxes outstanding						
at January 15 comprised of:						
Interims/Changes outstanding	\$ 2,137	\$ -	\$ 48,749	\$ 2,116	\$ 1,087	\$ 252,922
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	8,458	5,563	30,599	28,247	2,407	41,783
	<u>\$ 10,595</u>	<u>\$ 5,563</u>	<u>\$ 79,348</u>	<u>\$ 30,363</u>	<u>\$ 3,493</u>	<u>\$ 294,705</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality**

		-----2022-----					
		Birdsboro Borough	Boyertown Borough	Brecknock Township	Caernarvon Township	Centre Township	Centerport Borough
Real estate taxes levied:							
Duplicate Receivable	\$	1,528,930	\$ 1,265,875	\$ 2,094,323	\$ 2,645,203	\$ 1,509,279	\$ 95,967
Interims/Changes Receivable		4,545	4,742	17,882	228,513	8,471	-
Reductions/exonerations Expensed		(1)	-	(158)	(30)	(77)	-
		<u>1,533,474</u>	<u>1,270,617</u>	<u>2,112,047</u>	<u>2,873,686</u>	<u>1,517,673</u>	<u>95,967</u>
Real estate taxes collected:							
Net Collected		1,480,018	1,238,213	2,053,774	2,797,428	1,470,595	93,893
Discounts Expensed		27,756	23,168	37,988	53,726	27,572	1,576
Penalties Income		(4,369)	(3,049)	(6,646)	(5,310)	(5,056)	(306)
		<u>1,503,405</u>	<u>1,258,332</u>	<u>2,085,116</u>	<u>2,845,845</u>	<u>1,493,111</u>	<u>95,164</u>
Real estate taxes outstanding	\$	<u>30,068</u>	\$ <u>12,285</u>	\$ <u>26,931</u>	\$ <u>27,842</u>	\$ <u>24,563</u>	\$ <u>803</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	4,592	\$ 4,343	\$ 17,522	\$ 222,826	\$ 8,677	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		25,524	12,285	26,931	27,842	24,563	803
		<u>\$ 30,116</u>	<u>\$ 16,627</u>	<u>\$ 44,453</u>	<u>\$ 250,668</u>	<u>\$ 33,240</u>	<u>\$ 803</u>

Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality

		-----2022-----					
		Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township
Real estate taxes levied:							
Duplicate Receivable	\$	2,116,054	\$ 6,799,201	\$ 589,269	\$ 1,561,634	\$ 1,277,692	\$ 10,401,021
Interims/Changes Receivable		4,326	25,615	1,468	32,136	2,849	23,719
Reductions/exonerations Expensed		(630)	(1,701)	(1,428)	(809)	(141)	(1,010)
		<u>2,119,750</u>	<u>6,823,114</u>	<u>589,309</u>	<u>1,592,961</u>	<u>1,280,400</u>	<u>10,423,729</u>
Real estate taxes collected:							
Net Collected		2,063,637	6,625,696	569,614	1,548,684	1,242,103	10,107,197
Discounts Expensed		39,296	124,832	10,548	28,698	23,424	191,449
Penalties Income		(5,687)	(17,018)	(2,058)	(5,752)	(3,610)	(24,721)
		<u>2,097,247</u>	<u>6,733,510</u>	<u>578,104</u>	<u>1,571,630</u>	<u>1,261,917</u>	<u>10,273,926</u>
Real estate taxes outstanding	\$	<u>22,503</u>	\$ <u>89,605</u>	\$ <u>11,205</u>	\$ <u>21,330</u>	\$ <u>18,483</u>	\$ <u>149,803</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	5,437	\$ 39,619	\$ 1,633	\$ 31,296	\$ 2,625	\$ 27,971
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		22,503	90,773	11,205	21,330	18,483	137,421
	\$	<u>27,941</u>	\$ <u>130,392</u>	\$ <u>12,838</u>	\$ <u>52,627</u>	\$ <u>21,108</u>	\$ <u>165,392</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality**

		-----2022-----					
		Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
Real estate taxes levied:							
Duplicate Receivable	\$	1,218,442	\$ 1,264,476	\$ 1,335,594	\$ 926,392	\$ 3,350,844	\$ 581,950
Interims/Changes Receivable		2,585	6,099	13,440	171	71,753	5,966
Reductions/exonerations Expensed		(180)	(189)	-	-	(721)	(1,238)
		<u>1,220,846</u>	<u>1,270,386</u>	<u>1,349,034</u>	<u>926,563</u>	<u>3,421,877</u>	<u>586,678</u>
Real estate taxes collected:							
Net Collected		1,188,162	1,228,080	1,274,435	909,464	3,306,713	570,126
Discounts Expensed		22,540	21,981	24,210	14,852	62,238	10,895
Penalties Income		(3,589)	(5,830)	(2,513)	(1,635)	(10,510)	(1,734)
		<u>1,207,113</u>	<u>1,244,230</u>	<u>1,296,131</u>	<u>922,681</u>	<u>3,358,440</u>	<u>579,286</u>
Real estate taxes outstanding	\$	<u>13,734</u>	<u>\$ 26,155</u>	<u>\$ 52,902</u>	<u>\$ 3,883</u>	<u>\$ 63,437</u>	<u>\$ 7,392</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	3,990	\$ 6,044	\$ 5,774	\$ 179	\$ 94,570	\$ 5,878
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		13,845	26,155	52,902	3,711	40,058	7,392
	\$	<u>17,835</u>	<u>\$ 32,199</u>	<u>\$ 58,676</u>	<u>\$ 3,890</u>	<u>\$ 134,628</u>	<u>\$ 13,270</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality**

		-----2022-----					
		South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
Real estate taxes levied:							
Duplicate Receivable	\$	3,130,787	\$ 1,067,733	\$ 990,379	\$ 854,579	\$ 1,498,323	\$ 285,212
Interims/Changes Receivable		62,898	10,414	9,532	93	13,577	-
Reductions/exonerations Expensed		(5,034)	(576)	-	-	(189)	-
		<u>3,188,652</u>	<u>1,077,571</u>	<u>999,910</u>	<u>854,672</u>	<u>1,511,711</u>	<u>285,212</u>
Real estate taxes collected:							
Net Collected		3,101,326	1,040,031	965,456	828,175	1,446,015	279,508
Discounts Expensed		58,787	18,753	18,120	15,659	26,092	5,704
Penalties Income		(7,087)	(5,064)	(2,660)	(2,265)	(4,731)	-
		<u>3,153,027</u>	<u>1,053,720</u>	<u>980,915</u>	<u>841,569</u>	<u>1,467,376</u>	<u>285,212</u>
Real estate taxes outstanding	\$	<u>35,625</u>	\$ <u>23,851</u>	\$ <u>18,995</u>	\$ <u>13,103</u>	\$ <u>44,335</u>	\$ <u>0</u>
Real estate taxes outstanding at January 15 comprised of:							
Interims/Changes outstanding	\$	56,013	\$ 12,174	\$ 9,597	\$ 101	\$ 11,722	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		35,625	23,851	9,463	13,103	44,335	-
	\$	<u>91,638</u>	\$ <u>36,025</u>	\$ <u>19,060</u>	\$ <u>13,204</u>	\$ <u>56,057</u>	\$ <u>-</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality**

-----2022-----						
	Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,046,233	\$ 59,251	\$ 1,906,327	\$ 246,833	\$ 3,788,895	\$ 930,561
Interims/Changes Receivable	1,030	-	10,264	38	20,123	35,563
Reductions/exonerations Expensed	(5,647)	-	(218)	(152)	-	-
	<u>1,041,616</u>	<u>59,251</u>	<u>1,916,372</u>	<u>246,719</u>	<u>3,809,018</u>	<u>966,123</u>
Real estate taxes collected:						
Net Collected	1,011,519	55,859	1,844,529	240,211	3,691,584	930,232
Discounts Expensed	19,286	1,015	34,423	4,630	71,057	17,556
Penalties Income	(2,153)	(234)	(6,241)	(608)	(8,849)	(1,699)
	<u>1,028,652</u>	<u>56,640</u>	<u>1,872,710</u>	<u>244,234</u>	<u>3,753,792</u>	<u>946,090</u>
Real estate taxes outstanding	<u>\$ 12,964</u>	<u>\$ 2,612</u>	<u>\$ 43,662</u>	<u>\$ 2,485</u>	<u>\$ 55,227</u>	<u>\$ 20,034</u>
Real estate taxes outstanding						
at January 15 comprised of:						
Interims/Changes outstanding	\$ 68	\$ -	\$ 10,528	\$ 41	\$ 16,453	\$ 30,459
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	12,895	2,612	43,662	2,485	49,527	17,101
	<u>\$ 12,963</u>	<u>\$ 2,612</u>	<u>\$ 54,191</u>	<u>\$ 2,526</u>	<u>\$ 65,980</u>	<u>\$ 47,560</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality**

		-----2022-----					
		Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
Real estate taxes levied:							
Duplicate Receivable	\$	1,762,941	\$ 690,953	\$ 943,057	\$ 8,613,739	\$ 1,693,594	\$ 2,136,726
Interims/Changes Receivable		42,125	13	179	139,499	23,098	71,826
Reductions/exonerations Expensed		(861)	(6)	-	(60,112)	(368)	(142)
		<u>1,804,205</u>	<u>690,959</u>	<u>943,236</u>	<u>8,693,125</u>	<u>1,716,324</u>	<u>2,208,410</u>
Real estate taxes collected:							
Net Collected		1,735,109	664,538	914,019	8,438,086	1,671,153	2,186,747
Discounts Expensed		32,306	12,206	16,231	158,375	31,583	35,402
Penalties Income		(4,448)	(2,855)	(6,354)	(25,048)	(4,270)	(35,009)
		<u>1,762,968</u>	<u>673,889</u>	<u>923,896</u>	<u>8,571,413</u>	<u>1,698,466</u>	<u>2,187,140</u>
Real estate taxes outstanding	\$	<u>41,237</u>	\$ <u>17,071</u>	\$ <u>19,340</u>	\$ <u>121,712</u>	\$ <u>17,859</u>	\$ <u>21,271</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	36,265	\$ 13	\$ 134	\$ 94,961	\$ 22,968	\$ 67,344
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		41,237	17,057	19,340	121,712	17,859	21,385
	\$	<u>77,502</u>	\$ <u>17,071</u>	\$ <u>19,474</u>	\$ <u>216,674</u>	\$ <u>40,827</u>	\$ <u>88,729</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality**

		-----2022-----					
		Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
Real estate taxes levied:							
Duplicate Receivable	\$	890,175	\$ 2,127,180	\$ 834,213	\$ 1,683,759	\$ 3,160,802	\$ 629,270
Interims/Changes Receivable		7,216	111,246	5,431	33,119	34,781	43,395
Reductions/exonerations Expensed		(2,567)	(599)	-	(93)	(432)	(191)
		<u>894,823</u>	<u>2,237,826</u>	<u>839,644</u>	<u>1,716,785</u>	<u>3,195,152</u>	<u>672,473</u>
Real estate taxes collected:							
Net Collected		872,519	2,176,010	818,639	1,675,535	3,107,148	602,775
Discounts Expensed		16,000	41,091	14,018	31,315	57,617	11,247
Penalties Income		(4,407)	(3,185)	(3,342)	(3,687)	(9,635)	(1,030)
		<u>884,112</u>	<u>2,213,916</u>	<u>829,315</u>	<u>1,703,163</u>	<u>3,155,131</u>	<u>612,992</u>
Real estate taxes outstanding	\$	<u>10,711</u>	<u>\$ 23,911</u>	<u>\$ 10,329</u>	<u>\$ 13,622</u>	<u>\$ 40,021</u>	<u>\$ 59,481</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	12,734	\$ 111,150	\$ 4,820	\$ 32,110	\$ 37,853	\$ 36,077
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		10,711	16,770	10,475	13,622	40,243	24,379
	\$	<u>23,445</u>	<u>\$ 127,919</u>	<u>\$ 15,295</u>	<u>\$ 45,732</u>	<u>\$ 78,097</u>	<u>\$ 60,457</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality**

		-----2022-----					
		Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
Real estate taxes levied:							
Duplicate Receivable	\$	1,534,412	\$ 1,843,162	\$ 1,584,444	\$ 361,198	\$ 1,620,322	\$ 12,740,630
Interims/Changes Receivable		4,386	2,865	590	2,105	2,869	37,751
Reductions/exonerations Expensed		(38)	(1,369)	(1)	-	-	(1,023)
		<u>1,538,760</u>	<u>1,844,658</u>	<u>1,585,033</u>	<u>363,303</u>	<u>1,623,191</u>	<u>12,777,358</u>
Real estate taxes collected:							
Net Collected		1,493,342	1,796,902	1,533,529	349,095	1,579,984	12,456,221
Discounts Expensed		27,614	33,264	28,514	6,567	28,577	231,843
Penalties Income		(5,129)	(6,974)	(4,537)	(928)	(7,265)	(48,594)
		<u>1,515,827</u>	<u>1,823,192</u>	<u>1,557,506</u>	<u>354,734</u>	<u>1,601,296</u>	<u>12,639,471</u>
Real estate taxes outstanding	\$	<u>22,933</u>	<u>\$ 21,466</u>	<u>\$ 27,527</u>	<u>\$ 8,569</u>	<u>\$ 21,895</u>	<u>\$ 137,887</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	4,083	\$ 3,069	\$ 580	\$ 2,152	\$ 2,488	\$ 38,988
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		22,933	21,851	27,527	8,569	19,406	103,445
	\$	<u>27,015</u>	<u>\$ 24,920</u>	<u>\$ 28,107</u>	<u>\$ 10,721</u>	<u>\$ 21,893</u>	<u>\$ 142,433</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality**

-----2022-----						
	St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township
Real estate taxes levied:						
Duplicate Receivable	\$ 588,783		\$ 1,777,341	\$ 598,473	\$ 1,137,274	\$ 688,240
Interims/Changes Receivable	-		13,041	493	20,797	4,987
Reductions/exonerations Expensed	-		(335)	-	(1,030)	-
	<u>588,783</u>	<u>-</u>	<u>1,790,046</u>	<u>598,966</u>	<u>1,157,041</u>	<u>693,227</u>
Real estate taxes collected:						
Net Collected	576,106		1,732,342	582,884	1,108,828	671,410
Discounts Expensed	10,761		31,277	10,903	19,735	11,822
Penalties Income	(1,791)		(8,512)	(1,707)	(4,379)	(2,963)
	<u>585,077</u>	<u>-</u>	<u>1,755,106</u>	<u>592,080</u>	<u>1,124,184</u>	<u>680,268</u>
Real estate taxes outstanding	<u>\$ 3,706</u>	<u>\$ -</u>	<u>\$ 34,940</u>	<u>\$ 6,886</u>	<u>\$ 32,857</u>	<u>\$ 12,959</u>
Real estate taxes outstanding						
at January 15 comprised of:						
Interims/Changes outstanding	\$ -		\$ 12,172	\$ 520	\$ 14,720	\$ 4,356
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	3,706		34,940	6,393	32,857	13,023
	<u>\$ 3,706</u>	<u>\$ -</u>	<u>\$ 47,112</u>	<u>\$ 6,912</u>	<u>\$ 47,577</u>	<u>\$ 17,379</u>

Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality

-----2022-----						
	Union Township	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,625,693	\$ 2,022,824	\$ 897,189	\$ 698,067	\$ 1,386,953	\$ 985,038
Interims/Changes Receivable	11,048	38,420	2,680	380	17,083	7,224
Reductions/exonerations Expensed	(2,691)	(341)	-	-	(9,214)	-
	<u>1,634,050</u>	<u>2,060,904</u>	<u>899,869</u>	<u>698,448</u>	<u>1,394,823</u>	<u>992,262</u>
Real estate taxes collected:						
Net Collected	1,588,204	2,008,304	872,570	665,386	1,345,714	964,190
Discounts Expensed	29,664	38,228	16,841	12,767	25,652	18,182
Penalties Income	(5,755)	(4,281)	(1,770)	(1,191)	(3,790)	(3,336)
	<u>1,612,112</u>	<u>2,042,251</u>	<u>887,642</u>	<u>676,961</u>	<u>1,367,576</u>	<u>979,037</u>
Real estate taxes outstanding	<u>\$ 21,937</u>	<u>\$ 18,653</u>	<u>\$ 12,227</u>	<u>\$ 21,486</u>	<u>\$ 27,247</u>	<u>\$ 13,225</u>
Real estate taxes outstanding						
at January 15 comprised of:						
Interims/Changes outstanding	\$ 7,946	\$ 45,181	\$ 2,691	\$ 373	\$ 7,708	\$ 8,655
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	21,937	20,261	12,227	21,486	27,247	13,225
	<u>\$ 29,883</u>	<u>\$ 65,441</u>	<u>\$ 14,918</u>	<u>\$ 21,860</u>	<u>\$ 34,955</u>	<u>\$ 21,880</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2021 Real Estate Tax Collection Summary, by Municipality**

		----- 2022 -----		
		Womelsdorf Borough	Wyomissing Borough	2022 Totals
Real estate taxes levied:				
	Duplicate Receivable	\$ 777,900	\$ 7,862,582	\$ 150,641,420
	Interims/Changes Receivable	22,321	47,267	2,154,874
	Reductions/exonerations Expensed	-	(122,948)	(632,865)
		<u>800,221</u>	<u>7,786,901</u>	<u>152,163,429</u>
Real estate taxes collected:				
	Net Collected	752,527	7,530,510	146,989,795
	Discounts Expensed	14,098	129,923	2,710,509
	Penalties Income	(1,628)	(35,743)	(547,773)
		<u>764,996</u>	<u>7,624,689</u>	<u>149,152,532</u>
Real estate taxes outstanding		<u>\$ 35,225</u>	<u>\$ 162,211</u>	<u>\$ 3,010,897</u>
Real estate taxes outstanding				
at January 15 comprised of:				
	Interims/Changes outstanding	\$ 6,290	\$ 340,935	\$ 1,962,239
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2015	14,790	116,570	2,802,805
		<u>\$ 21,081</u>	<u>\$ 457,505</u>	<u>\$ 4,765,044</u>