

Berks County Tax Collectors
Agreed Upon Procedures Report
For the Year Ended December 31, 2019



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, 2019 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 one instance where the 2019 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

- 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.

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, 2019 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. 2 We noted one instance where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Birdsboro	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. 3 We noted three instances where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
Birdsboro	No Reponse
District	I am, currently, working on my refunds for 2020, so I am doing better this year.
Rockland	I am, currently, working on my refunds for 2020, so I am doing better this year.

- 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. 4 We noted two instances where the tax collector did not maintain sufficient documentation to support refund checks issued for overpayment or dulpcate payment of taxes.

District	Response / Status
Bernville	I will make copies of every pare of the refunds I must make for my documentation (checks received, refunds checks sent, bill documentation of payments made and reasons for the refunds)
Richmond	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.

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

District	Response / Status
Bernville	I will do more consistent monthly reconciliation of the bank statements.

Finding No. 6 We noted six instances where the tax collectors were not able to identify undisbursed funds at year end.

District	Response / Status
Bernville	I will identify the funds I placed in the account to pay for checks and other charges (if any)not payable to the taxing authorities.
Bethel	<p>I have endeavored to work with the County auditors the past 2 years to help identify extra funds that were left over at years end. I have also endeavored to research my check book and receipts to help identify the extra funds. Please note; some of the funds were dispersed to the Berks County Tax Claim back April 2020 after a taxpayer contacted me upon receiving a notice from Tax Claim that his 2019 School RE was delinquent. I did in fact receive his payment that was included with another tax payer for the 2019 School RE file, I returned part of the funds that were a duplicate for one of the payments but omitted processing his payment to the School file. As stated, funds were dispersed to Tax Claim to cover his delinquent tax.</p> <p>I will be meeting with you as indicated in your email in November to help clear this matter up and hopefully disperse the extra overage of funds to the respective entities. This should clear up any compliance issues that were identified by the County auditor for 2019.</p>

District	Response / Status
Exeter	I understand the concern over the balance remaining in my Tax Collector's account as of the end of the 2019 fiscal year. These funds consist of monies collected that I can not identify where they should be returned. Collecting over \$50 million per year definitely results in unidentified funds. I propose that I take \$4,000 and distribute this money to the County, School, and Township based on millage.
Kutztown	No Response
Mount Penn	Tax Collector takes responsibility and will will deposit funds into bank account
Richmond	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.

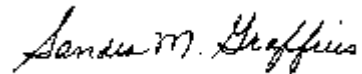
- Section X. Delinquent Taxes: We tested to determine that reminder notices were sent to each taxpayer who had not made payment of his or her taxes by October 1, 2019. The County prepares the reminder notices for the tax collectors. In 2019, their was an issue with the printing of the reminder notices at the County and some Tax Collectors did not receive them by October 1, 2019. Our testing reflected this information and we provided a couple weeks additional time for the reminder notice to be mailed out.

Finding No. 7 We noted six 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
Birdsboro	No Response
Centerport	No Response
District	I also have a dummy reminder that I plan to use to prove that my reminders went out as soon as possible after I finished collecting for September.

District	Response / Status
Fleetwood	<p>I plan to be proactive in getting the reminder notices out to the taxpayers.</p> <p>I will have them postmarked on or before the date required to be sent. This was effective August 1, 2020.</p>
Rockland	<p>I also have a dummy reminder that I plan to use to prove that my reminders went out as soon as possible after I finished collecting for September.</p>
Shoemakersville	<p>I will keep a copy of the postage receipt like I have always done in the past. I didn't claim any postage this year because I rode my bicycle around to the people and handed them their reminders. I did this on October 1st.,2019 when I was suppose to mail them. I just wanted to save the County and me the postage money.</p>

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
November 2, 2020

EXHIBIT A

List of Tax Collectors – 2019

Page 1 of 3

MUNICIPALITY	TAX COLLECTOR
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 Mayer
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 - 2019

Page 2 of 3

MUNICIPALITY	TAX COLLECTOR
Kenhorst	Denice Carroll
Kutztown	Jerilyn Wehr
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 - 2019

Page 3 of 3

MUNICIPALITY	TAX COLLECTOR
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
2019 Real Estate Tax Collection Summary, by Municipality**

----- 2019 -----

	City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township
Real estate taxes levied:						
Duplicate Receivable	\$ 10,973,801	\$ 3,253	\$ 715,610	\$ 1,402,675	\$ 1,268,367	\$ 5,528,487
Interims/Changes Receivable	38,110	-	11,017	7,423	894	21,504
Reductions/exonerations	(238,633)	-	-	(1,639)	-	(3,220)
	<u>10,773,278</u>	<u>3,253</u>	<u>726,627</u>	<u>1,408,459</u>	<u>1,269,261</u>	<u>5,546,771</u>
Real estate taxes collected:						
Net Revenue Collected	9,647,034	3,327	699,341	1,350,703	1,209,593	5,396,913
Discounts	159,320	42	12,315	24,515	22,493	100,732
Penalties	(89,604)	(116)	(2,183)	(5,455)	(4,244)	(14,214)
	<u>9,716,750</u>	<u>3,253</u>	<u>709,473</u>	<u>1,369,763</u>	<u>1,227,842</u>	<u>5,483,431</u>
Real estate taxes outstanding	<u><u>\$ 1,056,528</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 17,154</u></u>	<u><u>\$ 38,696</u></u>	<u><u>\$ 41,419</u></u>	<u><u>\$ 63,340</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 958	\$ -	\$ 5,270	\$ 1,134	\$ 881	\$ 4,899
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	1,055,570	-	11,884	37,562	40,538	58,441
	<u><u>\$ 1,056,528</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 17,154</u></u>	<u><u>\$ 38,696</u></u>	<u><u>\$ 41,419</u></u>	<u><u>\$ 63,340</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	----- 2019 -----					
	Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township
Real estate taxes levied:						
Duplicate Receivable	\$ 432,713	\$ 259,206	\$ 3,085,309	\$ 723,237	\$ 244,565	\$ 2,037,634
Interims/Changes Receivable	707	138	18,107	8,852	-	498,533
Reductions/exonerations	-	-	-	(8,772)	-	(172,699)
	<u>433,420</u>	<u>259,344</u>	<u>3,103,416</u>	<u>723,317</u>	<u>244,565</u>	<u>2,363,468</u>
Real estate taxes collected:						
Net Collected	420,258	252,741	3,018,786	686,278	235,691	2,292,850
Discounts Expensed	7,846	4,680	53,769	12,542	4,386	42,153
Penalties Income	(927)	(1,047)	(13,429)	(2,460)	(1,171)	(11,185)
	<u>427,177</u>	<u>256,374</u>	<u>3,059,126</u>	<u>696,360</u>	<u>238,906</u>	<u>2,323,818</u>
Real estate taxes outstanding	<u><u>\$ 6,243</u></u>	<u><u>\$ 2,970</u></u>	<u><u>\$ 44,290</u></u>	<u><u>\$ 26,957</u></u>	<u><u>\$ 5,659</u></u>	<u><u>\$ 39,650</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 19	\$ 7	\$ 2,465	\$ 5,577	\$ -	\$ 2,692
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	6,224	2,963	41,825	21,380	5,659	36,958
	<u><u>\$ 6,243</u></u>	<u><u>\$ 2,970</u></u>	<u><u>\$ 44,290</u></u>	<u><u>\$ 26,957</u></u>	<u><u>\$ 5,659</u></u>	<u><u>\$ 39,650</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	-----2019-----					
	Birdsboro Borough	Boyertown Borough	Brecknock Township	Caernarvon Township	Centre Township	Centerport Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 1,337,241	\$ 1,262,021	\$ 2,078,796	\$ 2,615,434	\$ 1,493,860	\$ 93,819
Interims/Changes Receivable	10,142	1,671	5,456	15,515	4,109	-
Reductions/exonerations	(13,275)	-	(237)	-	(863)	-
	<u>1,334,108</u>	<u>1,263,692</u>	<u>2,084,015</u>	<u>2,630,949</u>	<u>1,497,106</u>	<u>93,819</u>
Real estate taxes collected:						
Net Collected	1,283,211	1,217,421	2,013,274	2,540,926	1,450,867	90,429
Discounts Expensed	23,663	22,074	36,702	48,391	26,968	1,671
Penalties Income	(3,044)	(3,261)	(6,349)	(6,274)	(5,488)	(180)
	<u>1,303,830</u>	<u>1,236,234</u>	<u>2,043,627</u>	<u>2,583,043</u>	<u>1,472,347</u>	<u>91,920</u>
Real estate taxes outstanding	<u><u>\$ 30,278</u></u>	<u><u>\$ 27,458</u></u>	<u><u>\$ 40,388</u></u>	<u><u>\$ 47,906</u></u>	<u><u>\$ 24,759</u></u>	<u><u>\$ 1,899</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 1,445	\$ 473	\$ 837	\$ 8,719	\$ 386	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	28,833	26,985	39,551	39,187	24,373	1,899
	<u><u>\$ 30,278</u></u>	<u><u>\$ 27,458</u></u>	<u><u>\$ 40,388</u></u>	<u><u>\$ 47,906</u></u>	<u><u>\$ 24,759</u></u>	<u><u>\$ 1,899</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	----- 2019 -----					
	Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township
Real estate taxes levied:						
Duplicate Receivable	\$ 2,131,210	\$ 6,820,182	\$ 572,380	\$ 1,491,477	\$ 1,271,485	\$ 10,359,619
Interims/Changes Receivable	3,498	12,085	6,070	13,921	4,797	330,235
Reductions/exonerations	-	(3,054)	-	(1,954)	(835)	(328,348)
	<u>2,134,708</u>	<u>6,829,213</u>	<u>578,450</u>	<u>1,503,444</u>	<u>1,275,447</u>	<u>10,361,506</u>
Real estate taxes collected:						
Net Collected	2,068,676	6,641,692	562,264	1,447,813	1,231,621	10,021,555
Discounts Expensed	38,212	123,503	10,093	25,838	22,851	189,339
Penalties Income	(8,768)	(18,803)	(2,320)	(7,132)	(4,943)	(27,854)
	<u>2,098,120</u>	<u>6,746,392</u>	<u>570,037</u>	<u>1,466,519</u>	<u>1,249,529</u>	<u>10,183,040</u>
Real estate taxes outstanding	<u>\$ 36,588</u>	<u>\$ 82,821</u>	<u>\$ 8,413</u>	<u>\$ 36,925</u>	<u>\$ 25,918</u>	<u>\$ 178,466</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 1,355	\$ 1,715	\$ 299	\$ 4,194	\$ 382	\$ 3,873
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	35,233	81,106	8,114	32,731	25,536	174,593
	<u>\$ 36,588</u>	<u>\$ 82,821</u>	<u>\$ 8,413</u>	<u>\$ 36,925</u>	<u>\$ 25,918</u>	<u>\$ 178,466</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	----- 2019 -----					
	Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,213,033	\$ 1,249,547	\$ 1,293,958	\$ 924,689	\$ 3,169,515	\$ 570,959
Interims/Changes Receivable	2,434	3,696	33,498	2,232	33,353	5,196
Reductions/exonerations	(410)	(2,152)	(87)	(616)	(557)	-
	<u>1,215,057</u>	<u>1,251,091</u>	<u>1,327,369</u>	<u>926,305</u>	<u>3,202,311</u>	<u>576,155</u>
Real estate taxes collected:						
Net Collected	1,176,480	1,200,018	1,250,827	903,696	3,117,361	562,192
Discounts Expensed	22,028	20,729	23,121	16,212	57,169	10,311
Penalties Income	(2,309)	(5,720)	(4,208)	(2,938)	(9,551)	(1,945)
	<u>1,196,199</u>	<u>1,215,027</u>	<u>1,269,740</u>	<u>916,970</u>	<u>3,164,979</u>	<u>570,558</u>
Real estate taxes outstanding	<u><u>\$ 18,858</u></u>	<u><u>\$ 36,064</u></u>	<u><u>\$ 57,629</u></u>	<u><u>\$ 9,335</u></u>	<u><u>\$ 37,332</u></u>	<u><u>\$ 5,597</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 190	\$ 1,652	\$ 32,225	\$ -	\$ 6,191	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	18,668	34,412	25,404	9,335	31,141	5,597
	<u><u>\$ 18,858</u></u>	<u><u>\$ 36,064</u></u>	<u><u>\$ 57,629</u></u>	<u><u>\$ 9,335</u></u>	<u><u>\$ 37,332</u></u>	<u><u>\$ 5,597</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	----- 2019 -----					
	South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 3,064,140	\$ 1,043,470	\$ 978,492	\$ 880,657	\$ 1,495,278	\$ 281,087
Interims/Changes Receivable	9,433	9,100	4,711	341	6,541	1,854
Reductions/exonerations	(1,067)	(189)	(518)	-	-	-
	<u>3,072,506</u>	<u>1,052,381</u>	<u>982,685</u>	<u>880,998</u>	<u>1,501,819</u>	<u>282,941</u>
Real estate taxes collected:						
Net Collected	2,992,913	1,005,829	947,944	846,612	1,453,577	277,256
Discounts Expensed	55,974	17,956	17,738	15,949	26,658	5,658
Penalties Income	(7,556)	(5,569)	(2,119)	(2,174)	(4,733)	-
	<u>3,041,331</u>	<u>1,018,216</u>	<u>963,563</u>	<u>860,387</u>	<u>1,475,502</u>	<u>282,914</u>
Real estate taxes outstanding	<u>\$ 31,175</u>	<u>\$ 34,165</u>	<u>\$ 19,122</u>	<u>\$ 20,611</u>	<u>\$ 26,317</u>	<u>\$ 27</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 2,369	\$ 1,786	\$ 1,876	\$ 5	\$ 859	\$ 27
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	28,806	32,379	17,246	20,606	25,458	-
	<u>\$ 31,175</u>	<u>\$ 34,165</u>	<u>\$ 19,122</u>	<u>\$ 20,611</u>	<u>\$ 26,317</u>	<u>\$ 27</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	-----2019-----					
	Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,050,110	\$ 58,535	\$ 1,886,167	\$ 246,713	\$ 3,767,995	\$ 849,521
Interims/Changes Receivable	92	-	7,832	101	4,903	14,398
Reductions/exonerations	(448)	-	(1,645)	-	(221)	-
	<u>1,049,754</u>	<u>58,535</u>	<u>1,892,354</u>	<u>246,814</u>	<u>3,772,677</u>	<u>863,919</u>
Real estate taxes collected:						
Net Collected	1,008,150	53,168	1,816,517	238,311	3,663,460	825,233
Discounts Expensed	19,220	1,003	33,948	4,533	69,717	15,504
Penalties Income	(1,695)	-	(5,733)	(304)	(8,113)	(1,892)
	<u>1,025,675</u>	<u>54,171</u>	<u>1,844,732</u>	<u>242,540</u>	<u>3,725,064</u>	<u>838,845</u>
Real estate taxes outstanding	<u><u>\$ 24,079</u></u>	<u><u>\$ 4,364</u></u>	<u><u>\$ 47,622</u></u>	<u><u>\$ 4,274</u></u>	<u><u>\$ 47,613</u></u>	<u><u>\$ 25,074</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 39	\$ -	\$ 2,552	\$ 59	\$ 643	\$ 5,228
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	24,040	4,364	45,070	4,215	46,970	19,846
	<u><u>\$ 24,079</u></u>	<u><u>\$ 4,364</u></u>	<u><u>\$ 47,622</u></u>	<u><u>\$ 4,274</u></u>	<u><u>\$ 47,613</u></u>	<u><u>\$ 25,074</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	----- 2019 -----					
	Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,644,152	\$ 693,018	\$ 955,208	\$ 8,545,234	\$ 1,628,016	\$ 1,960,895
Interims/Changes Receivable	19,867	25	99	16,875	15,158	35,728
Reductions/exonerations	(498)	(786)	(302)	(3,059)	-	(18,902)
	<u>1,663,521</u>	<u>692,257</u>	<u>955,005</u>	<u>8,559,050</u>	<u>1,643,174</u>	<u>1,977,721</u>
Real estate taxes collected:						
Net Collected	1,569,175	662,248	921,856	8,296,693	1,588,752	1,902,824
Discounts Expensed	29,197	11,944	16,906	158,972	29,345	34,420
Penalties Income	(4,571)	(2,739)	(2,693)	(17,849)	(4,497)	(3,691)
	<u>1,593,801</u>	<u>671,453</u>	<u>936,069</u>	<u>8,437,816</u>	<u>1,613,600</u>	<u>1,933,553</u>
Real estate taxes outstanding	<u><u>\$ 69,720</u></u>	<u><u>\$ 20,804</u></u>	<u><u>\$ 18,936</u></u>	<u><u>\$ 121,234</u></u>	<u><u>\$ 29,574</u></u>	<u><u>\$ 44,168</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 18,118	\$ -	\$ 46	\$ 2,392	\$ 2,047	\$ 10,225
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	51,602	20,804	18,890	118,842	27,527	33,943
	<u><u>\$ 69,720</u></u>	<u><u>\$ 20,804</u></u>	<u><u>\$ 18,936</u></u>	<u><u>\$ 121,234</u></u>	<u><u>\$ 29,574</u></u>	<u><u>\$ 44,168</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	----- 2019 -----					
	Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 877,037	\$ 1,160,996	\$ 823,445	\$ 1,624,141	\$ 3,122,719	\$ 608,810
Interims/Changes Receivable	2,930	61,128	5,134	15,639	23,295	408
Reductions/exonerations	-	(209)	(2,322)	(2,689)	(26,085)	-
	<u>879,967</u>	<u>1,221,915</u>	<u>826,257</u>	<u>1,637,091</u>	<u>3,119,929</u>	<u>609,218</u>
Real estate taxes collected:						
Net Collected	854,837	1,188,798	799,653	1,576,648	3,022,740	590,182
Discounts Expensed	15,688	21,596	14,473	29,173	55,109	10,626
Penalties Income	(3,208)	(3,201)	(2,728)	(3,401)	(10,235)	(1,862)
	<u>867,317</u>	<u>1,207,193</u>	<u>811,398</u>	<u>1,602,420</u>	<u>3,067,614</u>	<u>598,946</u>
Real estate taxes outstanding	<u><u>\$ 12,650</u></u>	<u><u>\$ 14,722</u></u>	<u><u>\$ 14,859</u></u>	<u><u>\$ 34,671</u></u>	<u><u>\$ 52,315</u></u>	<u><u>\$ 10,272</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 560	\$ 52	\$ 575	\$ 6,031	\$ 2,605	\$ 5
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	12,090	14,670	14,284	28,640	49,710	10,267
	<u><u>\$ 12,650</u></u>	<u><u>\$ 14,722</u></u>	<u><u>\$ 14,859</u></u>	<u><u>\$ 34,671</u></u>	<u><u>\$ 52,315</u></u>	<u><u>\$ 10,272</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	-----2019-----					
	Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,522,718	\$ 1,838,514	\$ 1,580,445	\$ 361,659	\$ 1,635,568	\$ 12,404,673
Interims/Changes Receivable	3,379	4,405	1,665	200	781	47,120
Reductions/exonerations	(538)	(1,302)	-	(545)	-	(17,718)
	<u>1,525,559</u>	<u>1,841,617</u>	<u>1,582,110</u>	<u>361,314</u>	<u>1,636,349</u>	<u>12,434,075</u>
Real estate taxes collected:						
Net Collected	1,474,741	1,795,547	1,501,784	348,011	1,595,118	12,128,192
Discounts Expensed	26,813	32,158	27,924	6,545	29,530	225,548
Penalties Income	(4,922)	(5,302)	(3,892)	(656)	(5,836)	(36,634)
	<u>1,496,632</u>	<u>1,822,403</u>	<u>1,525,816</u>	<u>353,900</u>	<u>1,618,812</u>	<u>12,317,106</u>
Real estate taxes outstanding	<u><u>\$ 28,927</u></u>	<u><u>\$ 19,214</u></u>	<u><u>\$ 56,294</u></u>	<u><u>\$ 7,414</u></u>	<u><u>\$ 17,537</u></u>	<u><u>\$ 116,969</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 1,369	\$ 344	\$ 299	\$ 40	\$ 522	\$ 5,025
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	27,558	18,870	55,995	7,374	17,015	111,944
	<u><u>\$ 28,927</u></u>	<u><u>\$ 19,214</u></u>	<u><u>\$ 56,294</u></u>	<u><u>\$ 7,414</u></u>	<u><u>\$ 17,537</u></u>	<u><u>\$ 116,969</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	----- 2019 -----					
	St. Lawrence Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township	Union Township
Real estate taxes levied:						
Duplicate Receivable	\$ 592,032	\$ 1,669,378	\$ 599,968	\$ 1,102,549	\$ 660,439	\$ 1,553,662
Interims/Changes Receivable	546	7,226	560	10,848	13,374	55,882
Reductions/exonerations	-	(660)	-	-	-	(2,385)
	<u>592,578</u>	<u>1,675,944</u>	<u>600,528</u>	<u>1,113,397</u>	<u>673,813</u>	<u>1,607,159</u>
Real estate taxes collected:						
Net Collected	576,881	1,609,383	579,318	1,053,247	640,777	1,551,423
Discounts Expensed	10,513	28,348	10,942	19,302	11,434	28,106
Penalties Income	(923)	(4,877)	(1,575)	(3,272)	(2,905)	(6,034)
	<u>586,471</u>	<u>1,632,854</u>	<u>588,685</u>	<u>1,069,277</u>	<u>649,306</u>	<u>1,573,495</u>
Real estate taxes outstanding	<u><u>\$ 6,107</u></u>	<u><u>\$ 43,090</u></u>	<u><u>\$ 11,843</u></u>	<u><u>\$ 44,120</u></u>	<u><u>\$ 24,507</u></u>	<u><u>\$ 33,664</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 5	\$ 157	\$ 206	\$ 1,548	\$ 9,904	\$ 6,576
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	6,102	42,933	11,637	42,572	14,603	27,088
	<u><u>\$ 6,107</u></u>	<u><u>\$ 43,090</u></u>	<u><u>\$ 11,843</u></u>	<u><u>\$ 44,120</u></u>	<u><u>\$ 24,507</u></u>	<u><u>\$ 33,664</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	-----2019-----					
	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township	Womelsdorf Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 1,912,277	\$ 901,305	\$ 697,310	\$ 1,287,568	\$ 969,976	\$ 772,908
Interims/Changes Receivable	33,159	185	2,707	37,695	8,506	5,674
Reductions/exonerations	(2,426)	-	-	-	(338)	(429)
	<u>1,943,010</u>	<u>901,490</u>	<u>700,017</u>	<u>1,325,263</u>	<u>978,144</u>	<u>778,153</u>
Real estate taxes collected:						
Net Collected	1,886,878	874,362	667,064	1,264,575	951,291	752,560
Discounts Expensed	34,779	16,215	12,523	21,283	17,163	13,419
Penalties Income	(4,453)	(2,527)	(1,578)	(3,880)	(3,981)	(3,238)
	<u>1,917,204</u>	<u>888,050</u>	<u>678,009</u>	<u>1,281,978</u>	<u>964,473</u>	<u>762,741</u>
Real estate taxes outstanding	<u><u>\$ 25,806</u></u>	<u><u>\$ 13,440</u></u>	<u><u>\$ 22,008</u></u>	<u><u>\$ 43,285</u></u>	<u><u>\$ 13,671</u></u>	<u><u>\$ 15,412</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 5,271	\$ -	\$ 26	\$ 14,731	\$ 96	\$ 711
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	20,535	13,440	21,982	28,554	13,575	14,701
	<u><u>\$ 25,806</u></u>	<u><u>\$ 13,440</u></u>	<u><u>\$ 22,008</u></u>	<u><u>\$ 43,285</u></u>	<u><u>\$ 13,671</u></u>	<u><u>\$ 15,412</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2019 Real Estate Tax Collection Summary, by Municipality**

	----- 2019 -----	
	Wyomissing Borough	2019 Totals
Real estate taxes levied:		
Duplicate Receivable	\$ 7,815,077	\$ 145,747,944
Interims/Changes Receivable	171,813	1,754,510
Reductions/exonerations	(8,423)	(871,055)
	<u>7,978,467</u>	146,631,399
Real estate taxes collected:		
Net Collected	7,755,665	141,104,031
Discounts Expensed	145,505	2,593,025
Penalties Income	(23,096)	(487,266)
	<u>7,878,074</u>	143,209,790
Real estate taxes outstanding	<u><u>\$ 100,393</u></u>	<u><u>\$ 3,421,609</u></u>
Real estate taxes outstanding at January 15 comprised of:		
Interims/Changes outstanding	\$ 20,337	\$ 213,104
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2015	80,056	3,208,505
	<u><u>\$ 100,393</u></u>	<u><u>\$ 3,421,609</u></u>