

Berks County Tax Collectors
Agreed Upon Procedures Report
For the Year Ended December 31, 2021



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COUNTY OF BERKS, PENNSYLVANIA
Office of the Controller

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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, 2021 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.

This attribute was waived for testing due to the conditions surrounding the COVID-19 pandemic in 2021.

- 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.

This attribute was waived for testing due to the conditions surrounding the Treasurer's Tax Collector System upgrade from AS400 to the RBA System.

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

Finding No. 1 We noted two instances where the tax collectors did not properly handle bank fees and expenses paid from the tax account.

District	Response / Status
Amity	No Response
Centerport	No Response

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

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

This attribute was waived for testing due to the conditions surrounding the Treasurer's Tax Collector System upgrade from AS400 to the RBA System.

- 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, 2021 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.

Finding No. 2 We noted two instances where the tax collectors did not have proper security of payments until deposited at the bank.

District	Response / Status
Amity	No Response

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

All tax collectors were in compliance with this section.

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

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

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

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

Daily Remittance Form.

Finding No. 3 We noted four instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Amity	No response
Birdsboro	No response
Exeter	“Agreed, due to the extremely high level of work, particularly with the bombardment of payments in March-April and July-Aug.”

- 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. 4 We noted twelve instances where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
Albany	No Response
Amity	No Response
Bernville	No Response
Birdsboro	No Response
Exeter	“Agreed, again due to the high level of work.”
Longswamp	No Response
Pike	No Response
Richmond	Refund checks for 2020 and 2021 were written out 1/31/23
Rockland	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. 5 We noted six instances where the tax collector did not maintain sufficient documentation to support refund checks issued for overpayment or duplicate payment of taxes.

District	Response / Status
Amity	No Response
Bernville	No Response
Birdsboro	No Response
Maidencreek	No Response

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

Finding No. 6 We noted one instance where the tax collector did not use Form BCF-8 to properly escheat applicable funds.

District	Response / Status
Birdsboro	No Response

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

Finding No. 7 We noted five instances where the tax collector did not consistently prepare effective monthly bank reconciliations.

District	Response / Status
Amity	No response
Bernville	No response
Centerport	No response
Mohnton	“No response to this email because I was not tax collector until 2022. Jennifer Roy was prior tax collector and abruptly resigned mid December 2021.”
Wyomissing	Actively working with the Controller’s office regarding the bank reconciliation process.

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

District	Response / Status
Amity	No response
Bernville	No response
Bethel	"I have initiated the Excel check register, hoping this helps me going forward."
Birdsboro	No response
Centerport	No response
Exeter	"Agreed / to have approximately \$4,700 in unaccountable funds out of \$1.3 billion collected is a pretty good record. These funds have been reimbursed to the County, Township and School District."
Kutztown	Currently working with the mortgage company to potentially resolve excess funds
Perry	No response
Richmond	Refund checks for 2020 and 2021 were written out 1/31/23; items to be sent to PA treasury as unable to locate (to be escheated)
Tulpehocken	Working with Controller's office to resolve excess funds

- 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 four instances where the tax collectors were not able to account for all checks issued, including "Voids".

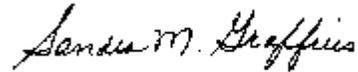
District	Response / Status
Amity	No response
Birdsboro	No response

- Section X. Delinquent Taxes: We tested to determine that reminder notices were sent to each taxpayer who had not made payment of his or her taxes by October 1, 2021.

Finding No. 10 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
Amity	No Response
Birdsboro	No Response
Centerport	No Response
Maidencreek	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
April 26, 2023

EXHIBIT A

List of Tax Collectors – 2021

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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	Helen Heath
Caenarvon	Dorothy Lynn
Centerport	Darlene Savage
Centre	Beth Showalter
Colebrookdale	Joan Herb
Cumru	Betsy Diebolt
District	Jackie Watkins
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	Lori Nye

EXHIBIT A

List of Tax Collectors - 2021

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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	Alfred R. Worrell, 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	Harvey Glantz
Spring	Lillian Cramsey
St. Lawrence	Susan Eggert
Tilden	Alison Epting
Topton	Nancy Heffner
Tulpehocken	Lori Deck

EXHIBIT A

List of Tax Collectors - 2021

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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
2021 Real Estate Tax Collection Summary, by Municipality**

		----- 2021 -----						
		City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township	
Real estate taxes levied:								
Duplicate Receivable	\$	10,960,414	\$ 3,253	\$ 733,476	\$ 1,417,094	\$ 1,269,744	\$ 5,576,823	\$ 19,960,805
Interims/Changes Receivable		-	-	-	-	-	-	\$ -
Reductions/exonerations		(16,647)	-	(13)	(1,904)	(596)	(518)	\$ (19,678)
		<u>10,943,767</u>	<u>3,253</u>	<u>733,463</u>	<u>1,415,190</u>	<u>1,269,148</u>	<u>5,576,306</u>	
Real estate taxes collected:								
Net Revenue Collected		9,607,528	3,188	715,827	1,368,126	1,221,521	5,405,480	\$ 18,321,671
Discounts		169,089	65	12,818	25,237	23,052	103,217	\$ 333,478
Penalties		(51,595)	-	(3,328)	(4,721)	(3,799)	(12,588)	\$ (76,032)
		<u>9,725,023</u>	<u>3,253</u>	<u>725,316</u>	<u>1,388,642</u>	<u>1,240,774</u>	<u>5,496,108</u>	
Real estate taxes outstanding	\$	<u><u>1,218,744</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ 8,147</u></u>	<u><u>\$ 26,548</u></u>	<u><u>\$ 28,374</u></u>	<u><u>\$ 80,197</u></u>	
Real estate taxes outstanding								
at January 15 comprised of:								
Interims/Changes outstanding	\$	-	-	-	-	-	-	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		1,218,744	-	8,147	26,548	28,374	80,197	\$ 1,362,010
	\$	<u><u>1,218,744</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,147</u></u>	<u><u>\$ 26,548</u></u>	<u><u>\$ 28,374</u></u>	<u><u>\$ 80,197</u></u>	

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

	----- 2021 -----						
	Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township	
Real estate taxes levied:							
Duplicate Receivable	\$ 435,085	\$ 259,558	\$ 3,273,077	\$ 780,697	\$ 244,274	\$ 2,832,013	\$ 7,824,705
Interims/Changes Receivable	-	-	-	-	-	-	\$ -
Reductions/exonerations Expensed	-	-	-	-	-	(1,046)	\$ (1,046)
	<u>435,085</u>	<u>259,558</u>	<u>3,273,077</u>	<u>780,697</u>	<u>244,274</u>	<u>2,830,967</u>	
Real estate taxes collected:							
Net Collected	425,429	250,698	3,199,044	740,624	235,803	2,731,121	\$ 7,582,720
Discounts Expensed	8,150	4,648	58,254	13,309	4,380	52,446	\$ 141,187
Penalties Income	(576)	(962)	(5,279)	(2,953)	(806)	(4,360)	\$ (14,936)
	<u>433,003</u>	<u>254,384</u>	<u>3,252,019</u>	<u>750,980</u>	<u>239,378</u>	<u>2,779,208</u>	
Real estate taxes outstanding	<u>\$ 2,083</u>	<u>\$ 5,175</u>	<u>\$ 21,058</u>	<u>\$ 29,718</u>	<u>\$ 4,897</u>	<u>\$ 51,759</u>	
Real estate taxes outstanding at January 15 comprised of:							
Interims/Changes outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	2,083	5,175	21,058	29,718	4,897	51,759	\$ 114,689
	<u>\$ 2,083</u>	<u>\$ 5,175</u>	<u>\$ 21,058</u>	<u>\$ 29,718</u>	<u>\$ 4,897</u>	<u>\$ 51,759</u>	

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

		----- 2021 -----						
		Birdsboro Borough	Boyertown Borough	Brecknock Township	Caernarvon Township	Centre Township	Centerport Borough	
Real estate taxes levied:								
Duplicate Receivable	\$	1,512,008	\$ 1,265,469	\$ 2,087,033	\$ 2,628,646	\$ 1,504,777	\$ 95,967	\$ 9,093,901
Interims/Changes Receivable		-	-	-	-	-	-	\$ -
Reductions/exonerations Expensed		-	-	-	(1,341)	-	-	\$ (1,341)
		<u>1,512,008</u>	<u>1,265,469</u>	<u>2,087,033</u>	<u>2,627,305</u>	<u>1,504,777</u>	<u>95,967</u>	
Real estate taxes collected:								
Net Collected		1,460,590	1,234,372	2,023,884	2,573,974	1,456,752	88,447	\$ 8,838,019
Discounts Expensed		28,006	23,761	37,757	47,638	27,652	1,705	\$ 166,519
Penalties Income		(4,806)	(3,260)	(5,647)	(6,001)	(4,415)	(39)	\$ (24,167)
		<u>1,483,790</u>	<u>1,254,873</u>	<u>2,055,994</u>	<u>2,615,612</u>	<u>1,479,989</u>	<u>90,114</u>	
Real estate taxes outstanding	\$	<u>28,218</u>	<u>\$ 10,597</u>	<u>\$ 31,039</u>	<u>\$ 11,693</u>	<u>\$ 24,788</u>	<u>\$ 5,853</u>	
Real estate taxes outstanding								
at January 15 comprised of:								
Interims/Changes outstanding	\$	-	-	-	-	-	-	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		28,218	10,597	31,039	11,693	24,788	5,853	\$ 112,188
	\$	<u>28,218</u>	<u>\$ 10,597</u>	<u>\$ 31,039</u>	<u>\$ 11,693</u>	<u>\$ 24,788</u>	<u>\$ 5,853</u>	

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

		2021						
		Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township	
Real estate taxes levied:								
Duplicate Receivable	\$	2,116,093	\$ 6,788,798	\$ 585,849	\$ 1,543,061	\$ 1,275,979	\$ 10,388,717	\$ 22,698,497
Interims/Changes Receivable		-	-	-	-	-	-	\$ -
Reductions/exonerations Expensed		(54)	(2,849)	-	(540)	(168)	(1,711)	\$ (5,321)
		2,116,040	6,785,949	585,849	1,542,521	1,275,811	10,387,006	
Real estate taxes collected:								
Net Collected		2,051,591	6,588,472	568,533	1,498,964	1,232,146	10,033,942	\$ 21,973,647
Discounts Expensed		39,275	126,025	10,593	28,157	23,174	190,650	\$ 417,874
Penalties Income		(4,281)	(15,498)	(1,663)	(5,636)	(4,339)	(28,016)	\$ (59,433)
		2,086,585	6,698,999	577,464	1,521,484	1,250,981	10,196,576	
Real estate taxes outstanding	\$	29,455	\$ 86,950	\$ 8,385	\$ 21,037	\$ 24,830	\$ 190,430	
Real estate taxes outstanding at January 15 comprised of:								
Interims/Changes outstanding	\$	-	-	-	-	-	-	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		29,455	86,950	8,385	21,037	24,830	190,430	\$ 361,087
	\$	29,455	\$ 86,950	\$ 8,385	\$ 21,037	\$ 24,830	\$ 190,430	

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

----- 2021 -----

		Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township	
Real estate taxes levied:								
Duplicate Receivable	\$	1,222,425	\$ 1,257,968	\$ 1,315,962	\$ 927,124	\$ 3,261,571	\$ 581,978	\$ 8,567,028
Interims/Changes Receivable		-	-	-	-	-	-	\$ -
Reductions/exonerations Expensed		-	(377)	-	-	(857)	-	\$ (1,234)
		<u>1,222,425</u>	<u>1,257,591</u>	<u>1,315,962</u>	<u>927,124</u>	<u>3,260,714</u>	<u>581,978</u>	
Real estate taxes collected:								
Net Collected		1,173,751	1,210,048	1,269,111	907,574	3,176,093	567,947	\$ 8,304,523
Discounts Expensed		22,460	22,273	23,813	16,901	58,627	10,562	\$ 154,635
Penalties Income		(2,042)	(3,984)	(5,671)	(1,599)	(7,392)	(2,632)	\$ (23,320)
		<u>1,194,169</u>	<u>1,228,338</u>	<u>1,287,253</u>	<u>922,875</u>	<u>3,227,327</u>	<u>575,876</u>	
Real estate taxes outstanding		<u>\$ 28,256</u>	<u>\$ 29,254</u>	<u>\$ 28,709</u>	<u>\$ 4,249</u>	<u>\$ 33,387</u>	<u>\$ 6,102</u>	
Real estate taxes outstanding								
at January 15 comprised of:								
Interims/Changes outstanding	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		28,256	29,254	28,709	4,249	33,387	6,102	\$ 129,956
	\$	<u>28,256</u>	<u>\$ 29,254</u>	<u>\$ 28,709</u>	<u>\$ 4,249</u>	<u>\$ 33,387</u>	<u>\$ 6,102</u>	

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

		----- 2021 -----						
		South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough	
Real estate taxes levied:								
Duplicate Receivable	\$	3,089,221	\$ 1,054,915	\$ 986,487	\$ 878,412	\$ 1,487,572	\$ 285,212	\$ 7,781,817
Interims/Changes Receivable		-	-	-	-	-	-	\$ -
Reductions/exonerations Expensed		(51)	(287)	-	-	-	-	\$ (337)
		<u>3,089,170</u>	<u>1,054,628</u>	<u>986,487</u>	<u>878,412</u>	<u>1,487,572</u>	<u>285,212</u>	
Real estate taxes collected:								
Net Collected		3,011,212	1,008,692	959,219	846,902	1,439,425	279,508	\$ 7,544,957
Discounts Expensed		57,285	18,679	18,092	16,307	26,773	5,704	\$ 142,841
Penalties Income		(6,878)	(4,321)	(2,712)	(1,686)	(4,732)	-	\$ (20,330)
		<u>3,061,619</u>	<u>1,023,050</u>	<u>974,598</u>	<u>861,523</u>	<u>1,461,465</u>	<u>285,212</u>	
Real estate taxes outstanding	\$	<u>27,551</u>	<u>\$ 31,578</u>	<u>\$ 11,888</u>	<u>\$ 16,889</u>	<u>\$ 26,107</u>	<u>\$ 0</u>	
Real estate taxes outstanding								
at January 15 comprised of:								
Interims/Changes outstanding	\$	-	-	-	-	-	-	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		27,551	31,578	11,888	16,889	26,107	-	\$ 114,013
	\$	<u>27,551</u>	<u>\$ 31,578</u>	<u>\$ 11,888</u>	<u>\$ 16,889</u>	<u>\$ 26,107</u>	<u>\$ -</u>	

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

----- 2021 -----							
	Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township	
Real estate taxes levied:							
Duplicate Receivable	\$ 1,046,683	\$ 59,251	\$ 1,896,849	\$ 246,833	\$ 3,774,892	\$ 898,922	\$ 7,923,430
Interims/Changes Receivable	-	-	-	-	-	-	\$ -
Reductions/exonerations Expensed	-	-	(129)	-	-	-	\$ (129)
	<u>1,046,683</u>	<u>59,251</u>	<u>1,896,720</u>	<u>246,833</u>	<u>3,774,892</u>	<u>898,922</u>	
Real estate taxes collected:							
Net Collected	1,006,890	54,622	1,823,263	238,510	3,663,148	868,688	\$ 7,655,122
Discounts Expensed	19,279	1,030	34,188	4,597	71,079	16,528	\$ 146,702
Penalties Income	(2,132)	(278)	(6,315)	(241)	(7,041)	(1,744)	\$ (17,751)
	<u>1,024,037</u>	<u>55,375</u>	<u>1,851,136</u>	<u>242,866</u>	<u>3,727,186</u>	<u>883,472</u>	
Real estate taxes outstanding	<u>\$ 22,646</u>	<u>\$ 3,877</u>	<u>\$ 45,584</u>	<u>\$ 3,967</u>	<u>\$ 47,706</u>	<u>\$ 15,450</u>	
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	22,646	3,877	45,584	3,967	47,706	15,450	\$ 139,229
	<u>\$ 22,646</u>	<u>\$ 3,877</u>	<u>\$ 45,584</u>	<u>\$ 3,967</u>	<u>\$ 47,706</u>	<u>\$ 15,450</u>	

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

		----- 2021 -----						
		Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township	
Real estate taxes levied:								
Duplicate Receivable	\$	1,747,734	\$ 692,397	\$ 943,572	\$ 8,585,218	\$ 1,668,773	\$ 2,059,875	\$ 15,697,569
Interims/Changes Receivable		-	-	-	-	-	-	\$ -
Reductions/exonerations Expensed		-	-	-	(50,184)	(41)	(391)	\$ (50,617)
		<u>1,747,734</u>	<u>692,397</u>	<u>943,572</u>	<u>8,535,033</u>	<u>1,668,732</u>	<u>2,059,483</u>	
Real estate taxes collected:								
Net Collected		1,699,472	661,624	912,516	8,334,791	1,625,858	1,998,368	\$ 15,232,629
Discounts Expensed		30,782	12,640	16,460	155,675	30,623	39,102	\$ 285,281
Penalties Income		(5,356)	(2,552)	(5,816)	(28,668)	(3,677)	(3,348)	\$ (49,417)
		<u>1,724,898</u>	<u>671,712</u>	<u>923,160</u>	<u>8,461,798</u>	<u>1,652,803</u>	<u>2,034,122</u>	
Real estate taxes outstanding	\$	<u>22,836</u>	<u>\$ 20,685</u>	<u>\$ 20,411</u>	<u>\$ 73,235</u>	<u>\$ 15,929</u>	<u>\$ 25,361</u>	
Real estate taxes outstanding at January 15 comprised of:								
Interims/Changes outstanding	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		22,836	20,685	20,411	73,235	15,929	25,361	\$ 178,458
	\$	<u>22,836</u>	<u>\$ 20,685</u>	<u>\$ 20,411</u>	<u>\$ 73,235</u>	<u>\$ 15,929</u>	<u>\$ 25,361</u>	

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

	-----2021-----						
	Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough	
Real estate taxes levied:							
Duplicate Receivable	\$ 888,740	\$ 1,997,802	\$ 828,958	\$ 1,657,596	\$ 3,122,312	\$ 614,924	\$ 9,110,333
Interims/Changes Receivable	-	-	-	-	-	-	\$ -
Reductions/exonerations Expensed	(1,449)	(59)	(289)	-	(1,193)	-	\$ (2,991)
	<u>887,290</u>	<u>1,997,743</u>	<u>828,669</u>	<u>1,657,596</u>	<u>3,121,119</u>	<u>614,924</u>	
Real estate taxes collected:							
Net Collected	858,407	1,938,664	804,855	1,613,983	3,032,857	587,868	\$ 8,836,634
Discounts Expensed	16,145	37,012	14,910	30,549	57,025	10,843	\$ 166,484
Penalties Income	(2,483)	(2,793)	(2,362)	(3,148)	(8,991)	(1,288)	\$ (21,066)
	<u>872,070</u>	<u>1,972,883</u>	<u>817,403</u>	<u>1,641,384</u>	<u>3,080,891</u>	<u>597,423</u>	
Real estate taxes outstanding	<u>\$ 15,221</u>	<u>\$ 24,860</u>	<u>\$ 11,266</u>	<u>\$ 16,213</u>	<u>\$ 40,228</u>	<u>\$ 17,502</u>	
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	15,221	24,860	11,266	16,213	40,228	17,502	\$ 125,289
	<u>\$ 15,221</u>	<u>\$ 24,860</u>	<u>\$ 11,266</u>	<u>\$ 16,213</u>	<u>\$ 40,228</u>	<u>\$ 17,502</u>	

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

	-----2021-----						
	Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township	
Real estate taxes levied:							
Duplicate Receivable	\$ 1,534,165	\$ 1,841,966	\$ 1,585,247	\$ 360,479	\$ 1,619,877	\$ 12,746,571	\$ 19,688,305
Interims/Changes Receivable	-	-	-	-	-	-	\$ -
Reductions/exonerations Expensed	-	(246)	-	-	(21)	(2,015)	\$ (2,282)
	<u>1,534,165</u>	<u>1,841,720</u>	<u>1,585,247</u>	<u>360,479</u>	<u>1,619,856</u>	<u>12,744,556</u>	
Real estate taxes collected:							
Net Collected	1,489,032	1,792,966	1,528,768	347,137	1,578,829	12,473,304	\$ 19,210,035
Discounts Expensed	28,176	33,235	28,469	6,558	29,266	230,097	\$ 355,801
Penalties Income	(4,344)	(6,253)	(5,169)	(664)	(4,194)	(65,354)	\$ (85,977)
	<u>1,512,864</u>	<u>1,819,948</u>	<u>1,552,069</u>	<u>353,031</u>	<u>1,603,901</u>	<u>12,638,047</u>	
Real estate taxes outstanding	<u>\$ 21,301</u>	<u>\$ 21,772</u>	<u>\$ 33,179</u>	<u>\$ 7,448</u>	<u>\$ 15,955</u>	<u>\$ 106,509</u>	
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	21,301	21,772	33,179	7,448	\$ 15,955	106,509	\$ 206,163
	<u>\$ 21,301</u>	<u>\$ 21,772</u>	<u>\$ 33,179</u>	<u>\$ 7,448</u>	<u>\$ 15,955</u>	<u>\$ 106,509</u>	

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

		----- 2021 -----						
		St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township	
Real estate taxes levied:								
Duplicate Receivable	\$	592,669		\$ 1,758,975	\$ 600,614	\$ 1,128,356	\$ 673,311	\$ 4,753,925
Interims/Changes Receivable		-		-	-	-	-	\$ -
Reductions/exonerations Expensed		-		-	(708)	(74)	(268)	\$ (1,050)
		<u>592,669</u>	<u>-</u>	<u>1,758,975</u>	<u>599,906</u>	<u>1,128,282</u>	<u>673,043</u>	
Real estate taxes collected:								
Net Collected		581,930		1,704,217	584,193	1,073,895	653,362	\$ 4,597,597
Discounts Expensed		11,158		31,660	11,010	20,036	11,694	\$ 85,558
Penalties Income		(1,423)		(3,714)	(1,445)	(3,204)	(2,576)	\$ (12,362)
		<u>591,665</u>	<u>-</u>	<u>1,732,163</u>	<u>593,758</u>	<u>1,090,727</u>	<u>662,480</u>	
Real estate taxes outstanding	\$	<u>1,005</u>	<u>\$ -</u>	<u>\$ 26,812</u>	<u>\$ 6,148</u>	<u>\$ 37,555</u>	<u>\$ 10,563</u>	
Real estate taxes outstanding								
at January 15 comprised of:								
Interims/Changes outstanding	\$	-		-	-	-	-	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		1,005		26,812	6,148	37,555	10,563	\$ 82,082
	\$	<u>1,005</u>	<u>\$ -</u>	<u>\$ 26,812</u>	<u>\$ 6,148</u>	<u>\$ 37,555</u>	<u>\$ 10,563</u>	

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

----- 2021 -----							
	Union Township	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township	
Real estate taxes levied:							
Duplicate Receivable	\$ 1,630,638	\$ 2,000,466	\$ 897,819	\$ 697,694	\$ 1,383,188	\$ 975,456	\$ 7,585,262
Interims/Changes Receivable	-	-	-	-	-	-	\$ -
Reductions/exonerations Expensed	(1,714)	(2,514)	-	-	-	(159)	\$ (4,387)
	<u>1,628,924</u>	<u>1,997,953</u>	<u>897,819</u>	<u>697,694</u>	<u>1,383,188</u>	<u>975,297</u>	
Real estate taxes collected:							
Net Collected	1,580,209	1,947,249	875,689	667,327	1,328,548	947,230	\$ 7,346,251
Discounts Expensed	29,766	37,657	13,856	12,948	23,886	17,838	\$ 135,950
Penalties Income	(3,559)	(3,421)	(1,571)	(1,155)	(3,423)	(2,194)	\$ (15,323)
	<u>1,606,416</u>	<u>1,981,485</u>	<u>887,975</u>	<u>679,119</u>	<u>1,349,010</u>	<u>962,874</u>	
Real estate taxes outstanding	<u>\$ 22,508</u>	<u>\$ 16,468</u>	<u>\$ 9,845</u>	<u>\$ 18,575</u>	<u>\$ 34,178</u>	<u>\$ 12,423</u>	
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	22,508	16,468	9,845	18,575	34,178	12,423	\$ 113,996
	<u>\$ 22,508</u>	<u>\$ 16,468</u>	<u>\$ 9,845</u>	<u>\$ 18,575</u>	<u>\$ 34,178</u>	<u>\$ 12,423</u>	

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

		----- 2021 -----			
		Womelsdorf Borough	Wyomissing Borough	2021 Totals	
Real estate taxes levied:					
Duplicate Receivable	\$	776,066	\$ 7,811,182	\$ 149,272,826	\$ 8,587,249
Interims/Changes Receivable		-	-	0	\$ -
Reductions/exonerations Expensed		-	-	(90,413)	\$ -
		<u>776,066</u>	<u>7,811,182</u>	<u>149,182,412</u>	
Real estate taxes collected:					
Net Collected		751,560	7,593,631	143,788,997	\$ 8,345,191
Discounts Expensed		14,412	130,517	2,677,239	\$ 144,929
Penalties Income		(1,636)	(23,773)	(445,521)	\$ (25,409)
		<u>764,336</u>	<u>7,700,375</u>	<u>146,020,716</u>	
Real estate taxes outstanding	\$	<u>11,731</u>	\$ <u>110,808</u>	\$ <u>3,161,697</u>	
Real estate taxes outstanding					
at January 15 comprised of:					
Interims/Changes outstanding	\$	-	\$ -	\$ -	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2015		11,731	110,808	3,161,697	\$ 122,538
	\$	<u>11,731</u>	\$ <u>110,808</u>	\$ <u>3,161,697</u>	