

# COUNTY OF BERKS, PENNSYLVANIA

## Tax Collector Compliance

December 31, 2011

## **Report Distribution List**

1. Nelson H. Long, CPA, Treasurer
2. Municipal Tax Collectors
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4. Kevin S. Barnhardt, County Commissioner
5. Mark C. Scott, County Commissioner
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7. Audit File

# 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

Mark C. Scott, Commissioner Chair  
Christian Y. Leinbach, Commissioner  
Kevin S. Barnhardt, Commissioner

**Sandra M. Graffius, Controller**  
Jack A. Linton, 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, 2011 for seventy-one tax collectors (seventy-four districts), as identified in **Exhibit A**, with specific requirements of the Local Tax Collection Law – Act of 1945. P. L. 1050, No. 394, as amended and the County of Berks Tax Collector Manual.

A summary of real estate tax collections by municipality is attached on **Exhibit B**.

We applied procedures to the following sections of the Pennsylvania Tax Collection Law and the County of Berks Tax Collector Manual, Part 2, Procedures. For many sections, all tax collectors were in compliance. For other sections without full compliance, we have noted Findings No. 1-13.

- Section 6. *Notices of Taxes*: We tested property and other tax notices to determine if they were mailed (all are mailed by the county) within 30 days of receipt of the tax duplicate.

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

- 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 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** For the following three instances, the 2011 tax notice attendance statements indicated the tax collector was not in attendance three times each in the last two weeks of the discount period.

| District                | Response / Status |
|-------------------------|-------------------|
| Amity Township          | No Response       |
| Leesport Borough        | No Response       |
| Shoemakersville Borough | No Response       |

- Section 14. *Tax Receipts*: We tested to determine if the tax collector used the form of tax receipt as prescribed by the Department of Community and Economic Development

- and that it contained a numbered receipt, date of payment, name of taxpayer, name of taxpayer's district and the amount of real and personal property and personal taxes paid, stated separately and the parcel number, if applicable.

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

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

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

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

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

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

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

- Section 25. *Collection and Payment Over of Taxes*: We tested, for tax collector's tax bills, 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 July 1 to January 15. In addition to the tax collector's payments, we also tested 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.

**Finding No. 2** We noted one instance where the tax collector and deputies failed to disclose any related party transactions.

| District        | Response / Status                                      |
|-----------------|--|
| Exeter Township | Documents were provided after the audit was concluded. |

- Section 32. *Compensation to Be Made by Warrant*: We verified there were no expenses paid from the tax account.

**Finding No. 3** We noted one instance where the tax collector incurred unresolved bank fees deducted from tax receipts in the tax account. Unresolved bank fees date back to 2006.

| District                  | Response / Status |
|---------------------------|-------------------|
| Lower Heidelberg Township | No Response       |

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

- Section 4. Tax Collections: We tested that acceptance of late payments was supported by documented approvals maintained by the tax collector.

**Finding No. 4** For the following two instances, tax collectors did not maintain approval documentation for the acceptance of late payment amounts.

| District             | Response / Status |
|----------------------|-------------------|
| Exeter Township      | No Response       |
| West Reading Borough | No Response       |

- Section 4. Tax Collections: We verified partial or installment payments have not been processed for County taxes.

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

- Section 7. Payment Over of Taxes/Monthly Reports and Records: We tested 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 7. Payment Over of Taxes/Monthly Reports and Records: We requested a Letter of Collateralization from the financial institution for the tax collector's bank account.

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

- Section 7. Payment Over of Taxes/Monthly Reports and Records: We requested a confirmation of the December 31, 2011 balance from the financial institution for the tax collector's bank account and compared the collector reported reconciled bank balance to the financial institution confirmed balance.

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

- Section 7. Payment Over of Taxes/Monthly Reports and Records: We requested a verification of the Employer Identification Number (EIN) from the financial institution for the tax collector's bank account. (The County or the taxing district EIN numbers are to be used and not the personal social security number of the tax collector.)

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

- Section 7. Payment Over of Taxes/Monthly Reports and Records: We verified any interest earned was remitted timely to the County. Three tax collectors had interest bearing bank accounts.

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

- Section 7. Payment Over of Taxes/Monthly Reports and Records: We verified deposits and remittances to the County are made timely per Ordinance No. 6-94 as follows:

March through June every Tuesday, or sooner, when the aggregate amount collected exceeds \$ 5,000

July through January, once a month, or sooner, when the amount collected exceeds \$ 5,000

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

**Finding No. 5** We noted instances where the following six tax collectors did not make remittances timely.

| District                  | Response / Status   |
|---------------------------|---|
| Albany Township           | No Response   |
| Lower Heidelberg Township | No Response   |
| Longswamp Township        | Will remit more timely in June and the rest of the months. Remittances were timely March through May. |
| Perry Township            | No Response   |
| Pike Township             | No Response   |
| Robeson Township          | No Response   |

- Section 7. Payment Over of Taxes/Monthly Reports and Records: We verified sufficient documentation was maintained to support the refund checks issued for overpayment or duplicate payment of taxes.

**Finding No. 6** We noted instances where the following three tax collector(s) did not maintain sufficient documentation to support refunds of overpayments or duplicate payments.

| District             | Response / Status                           |
|----------------------|---|
| Borough of Boyertown | Steps have been taken to correct this issue |
| District Township    | Efforts will be made to comply              |
| Borough of Robeson   | Guidelines were requested and provided      |

**Finding No. 7** We noted an instance where the tax collector did not make timely refunds.

| District          | Response / Status  |
|-------------------|--|
| Rockland Township | Immediate action was taken and steps have been implemented to assure timely refunds. |

- Section 7. Payment Over of Taxes/Monthly Reports and Records: We verified 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. 8** The following tax collector having escheatable funds did not complete and file Form BCF-8 or directly remit funds to the Commonwealth of PA.

| District         | Response / Status |
|------------------|-------------------|
| Windsor Township | No Response       |

- Section 8. Escrow and Fiduciary Funds: We verified monthly bank reconciliations were prepared and that sound practices were followed to maintain accurate records.

**Finding No. 9** We noted instances where the following three tax collectors did not consistently prepare effective monthly bank reconciliations.

| District            | Response / Status   |
|---------------------|---|
| Albany Township     | No Response   |
| Longswamp Township  | Check register is maintained. Will prepare more effective bank reconciliations monthly. |
| Ontelaunee Township | No Response   |

**Finding No. 10** The following two tax collectors did not maintain all voided and/or cancelled checks (or check images).

| District              | Response / Status |
|-----------------------|-------------------|
| Albany Township       | No Response       |
| Borough of Centerport | No Response       |

**Finding No. 11** The following four tax collectors did not provide explanations for undisbursed funds in the tax account at year end.

| District           | Response / Status  |
|--------------------|--|
| Centerport Borough | No Response  |
| District Township  | An unaudited report was subsequently provided.           |
| Longswamp Township | Will complete undisbursed sheet for the end of the year. |
| Windsor Township   | No Response  |

- Section 10. Delinquent Taxes: We verified reminder notices were sent to each taxpayer who had not made payment of his/her taxes by November 15.

**Finding No. 12** The following three tax collectors did not provide evidence of the date of mailing indicating that they were in compliance with this section.

| District                | Response / Status  |
|-------------------------|--|
| Borough of Boyertown    | This year I will ask the Post Office for some sort of receipt on the day of mailing. |
| Borough of Leesport     | No Response  |
| Borough of West Reading | No Response  |

- Section 11. Accounts, Records, and Reports: We verified the following real estate tax records were being maintained:

Retain permanently, tax sale execution records

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

Retain 7 years, and then destroy,

Tax duplicate – tax collector's copy tax bills, paid receipts, general and special tax ledgers

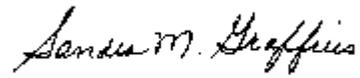
Retain 5 years after settlement, then destroy, exonerations and abatements

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

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

**Finding No. 13** The following tax collector did not provide all 2011 bank statements.

| District                   | Response / Status |
|----------------------------|-------------------|
| Borough of Shoemakersville | No Response       |



Sandra M. Graffius, Controller  
June 26, 2012

## EXHIBIT A

### List of Tax Collectors – 2011 Page 1 of 3

| MUNICIPALITY     | TAX COLLECTOR      |
|------------------|--------------------|
| City of Reading  | Nelson H. Long     |
| Adamstown        | Nelson H. Long     |
| Albany           | Angela Bittner     |
| Alsace           | Ruth Ann Moyer     |
| Lower Alsace     | Patrick Duggan     |
| Amity            | Dean E. Fronheiser |
| Bally            | Beth Spaid         |
| Bechtelsville    | Janet C. Kehl      |
| Bern             | Jami Neuin         |
| Upper Bern       | Christine Burke    |
| Bernville        | Deborah Craig      |
| Bethel           | Darlene Orendo     |
| Birdsboro        | Betty Swisher      |
| Boyertown        | Glenn Werstler     |
| Brecknock        | Betsy Diebolt      |
| Caenarvon        | Deanna Vivola      |
| Centerport       | Darlene Savage     |
| Centre           | Beth Showalter     |
| Colebrookdale    | Joan L. Herb       |
| Cumru            | Kathleen Sonnen    |
| District         | George Babilon     |
| Douglass         | Mary K. Heimbach   |
| Earl             | Dale A. Watkins    |
| Exeter           | Charles Diamond    |
| Fleetwood        | Marci Slusser      |
| Greenwich        | Melissa Nolte      |
| Hamburg          | Casey Moser        |
| Heidelberg       | Carol Keppley      |
| Lower Heidelberg | Sandra Davis       |
| North Heidelberg | John Ruth          |
| South Heidelberg | Ann Marie Girard   |
| Hereford         | Sharon Hilgar      |
| Jefferson        | Nancy Schoener     |

**EXHIBIT A****List of Tax Collectors - 2011  
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| <b>MUNICIPALITY</b> | <b>TAX COLLECTOR</b> |
|---------------------|----------------------|
| Kenhorst            | Joanna Roche         |
| Kutztown            | Brenda Bailey        |
| Laureldale          | Joanne Bowers        |
| Lenhartsville       | Melissa Nolte        |
| Leesport            | Clarence Davis       |
| Longswamp           | Lorraine Meck        |
| Lyons               | Naomi DeTurk         |
| Maidencreek         | Barbara Hassler      |
| Marion              | Susan Stum           |
| Maxatawny           | Judy Daub            |
| Mohnton             | Cynthia DeLoretta    |
| Mount Penn          | John Skrincosky Jr   |
| Muhlenberg          | Pat Lupia            |
| New Morgan          | Nelson H. Long       |
| Oley                | Janet Shirey         |
| Ontelaunee          | Donna Lee Lash       |
| Penn                | Christine Heist      |
| Perry               | Debora Heckman       |
| Pike                | Tina Stephens        |
| Richmond            | Norann Warmkessel    |
| Robeson             | John Chernesky       |
| Robesonia           | Marshall Reynolds    |
| Rockland            | Mollie Prey          |
| Ruscombmanor        | Rose Ellen Mull      |
| St. Lawrence        | Susan D. Eggert      |
| Shillington         | Carol Leiphart       |
| Shoemakersville     | Debra Smith          |
| Sinking Spring      | Dorothy Schmidt      |
| Spring              | Lillian Cramsey      |
| Strausstown         | Cindy Reed           |
| Tilden              | Dorothy McLaughlin   |
| Topton              | Nancy Heffner        |
| Tulpehocken         | Lori A. Deck         |

**EXHIBIT A**

**List of Tax Collectors - 2011**  
**Page 3 of 3**

| <b>MUNICIPALITY</b> | <b>TAX COLLECTOR</b>       |
|---------------------|----------------------------|
| Union               | Margaret Kennedy           |
| Upper Tulpehocken   | Lisa White                 |
| Washington          | Brenda Breidigan           |
| Wernersville        | Debra Pierce               |
| West Reading        | Janice E. Kaucher (deputy) |
| Windsor             | Beckie Reinhart            |
| Womelsdorf          | Sandra Barnhart            |
| Wyomissing          | Barbara Reeser             |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

| ----- 2011 -----  |                       |                      |                      |                      |                             |                       |
|---|-----------------------|----------------------|----------------------|----------------------|-----------------------------|-----------------------|
|   | City of<br>Reading    | Adamstown<br>Borough | Albany<br>Township   | Alsace<br>Township   | Lower<br>Alsace<br>Township | Amity<br>Township     |
| <b>Real estate taxes levied:</b>  |                       |                      |                      |                      |                             |                       |
| Duplicate Receivable  | \$ 9,993,134          | \$ 2,947             | \$ 636,080           | \$ 1,236,448         | \$ 1,154,762                | \$ 4,824,398          |
| Interims Receivable   | 7,200                 | -                    | 873                  | 2,338                | 842                         | 17,908                |
| Increases/additions Receivable  | 65,265                | -                    | -                    | -                    | -                           | 1,387                 |
| Reductions/exonerations   | (399,240)             | -                    | -                    | (226)                | -                           | (984)                 |
|   | <u>9,666,358</u>      | <u>2,947</u>         | <u>636,953</u>       | <u>1,238,560</u>     | <u>1,155,605</u>            | <u>4,842,709</u>      |
| <b>Real estate taxes collected:</b>   |                       |                      |                      |                      |                             |                       |
| Net Revenue Collected   | 8,720,972             | 2,888                | 615,959              | 1,171,505            | 1,101,499                   | 4,618,306             |
| Discounts   | 145,448               | 59                   | 10,587               | 20,399               | 20,040                      | 84,897                |
| Penalties   | (59,185)              | -                    | (2,165)              | (3,837)              | (3,242)                     | (11,588)              |
|   | <u>8,807,235</u>      | <u>2,947</u>         | <u>624,382</u>       | <u>1,188,067</u>     | <u>1,118,298</u>            | <u>4,691,615</u>      |
| <b>Real estate taxes outstanding</b>  | <u><u>859,124</u></u> | <u><u>-</u></u>      | <u><u>12,571</u></u> | <u><u>50,493</u></u> | <u><u>37,307</u></u>        | <u><u>151,093</u></u> |
| <b>Real estate taxes outstanding at January 15 comprised of:</b>                      |                       |                      |                      |                      |                             |                       |
| Interims/additions outstanding  | 4,581                 | -                    | 336                  | 417                  | 451                         | 7,284                 |
| Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15 | 854,543               | -                    | 12,235               | 50,077               | 36,856                      | 143,809               |
|   | <u>\$ 859,124</u>     | <u>\$ -</u>          | <u>\$ 12,571</u>     | <u>\$ 50,494</u>     | <u>\$ 37,307</u>            | <u>\$ 151,093</u>     |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|   | ----- 2011 -----     |                          |                      |                        |                      |                      |
|---|----------------------|--------------------------|----------------------|------------------------|----------------------|----------------------|
|   | Bally<br>Borough     | Bechtelsville<br>Borough | Bern<br>Township     | Upper Bern<br>Township | Bernville<br>Borough | Bethel<br>Township   |
| <b>Real estate taxes levied:</b>  |                      |                          |                      |                        |                      |                      |
| Duplicate Receivable  | \$ 379,428           | \$ 235,178               | \$ 2,693,594         | \$ 621,704             | \$ 223,526           | \$ 1,309,118         |
| Interims Receivable   | 430                  | 6                        | 5,894                | 2,229                  | 18                   | 9,480                |
| Increases/additions Receivable  | -                    | -                        | 3,728                | 17                     | -                    | -                    |
| Reductions/exonerations Expensed  | -                    | -                        | (4,445)              | (2,116)                | -                    | (126)                |
|   | <u>379,858</u>       | <u>235,184</u>           | <u>2,698,772</u>     | <u>621,834</u>         | <u>223,544</u>       | <u>1,318,472</u>     |
| <b>Real estate taxes collected:</b>   |                      |                          |                      |                        |                      |                      |
| Net Collected   | 357,594              | 226,809                  | 2,586,942            | 585,517                | 213,690              | 1,243,160            |
| Discounts Expensed  | 6,728                | 4,070                    | 46,307               | 9,326                  | 3,887                | 20,979               |
| Penalties Income  | (685)                | (840)                    | (8,292)              | (2,262)                | (797)                | (7,264)              |
|   | <u>363,637</u>       | <u>230,039</u>           | <u>2,624,957</u>     | <u>592,581</u>         | <u>216,780</u>       | <u>1,256,874</u>     |
| <b>Real estate taxes outstanding</b>  | <u><u>16,222</u></u> | <u><u>5,145</u></u>      | <u><u>73,815</u></u> | <u><u>29,253</u></u>   | <u><u>6,764</u></u>  | <u><u>61,598</u></u> |
| <b>Real estate taxes outstanding at January 15 comprised of:</b>                      |                      |                          |                      |                        |                      |                      |
| Interims/additions outstanding  | 430                  | -                        | 2,554                | 879                    | 18                   | 1,616                |
| Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15 | 15,792               | 5,145                    | 71,261               | 28,374                 | 6,746                | 59,982               |
|   | <u>\$ 16,222</u>     | <u>\$ 5,145</u>          | <u>\$ 73,815</u>     | <u>\$ 29,253</u>       | <u>\$ 6,764</u>      | <u>\$ 61,598</u>     |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|   | ----- 2011 -----     |                      |                       |                        |                      |                       |
|---|----------------------|----------------------|-----------------------|------------------------|----------------------|-----------------------|
|   | Birdsboro<br>Borough | Boyertown<br>Borough | Brecknock<br>Township | Caernarvon<br>Township | Centre<br>Township   | Centerport<br>Borough |
| <b>Real estate taxes levied:</b>  |                      |                      |                       |                        |                      |                       |
| Duplicate Receivable  | \$ 1,199,549         | \$ 1,173,487         | \$ 1,851,748          | \$ 2,330,637           | \$ 1,310,251         | \$ 79,093             |
| Interims Receivable   | 1,750                | 314                  | 4,263                 | 5,773                  | 4,641                | 1,410                 |
| Increases/additions Receivable  | -                    | 6,420                | -                     | -                      | 205                  | -                     |
| Reductions/exonerations Expensed  | (15,396)             | (6,978)              | -                     | -                      | (50)                 | -                     |
|   | <u>1,185,903</u>     | <u>1,173,243</u>     | <u>1,856,012</u>      | <u>2,336,410</u>       | <u>1,315,047</u>     | <u>80,503</u>         |
| <b>Real estate taxes collected:</b>   |                      |                      |                       |                        |                      |                       |
| Net Collected   | 1,113,217            | 1,108,616            | 1,791,886             | 2,266,385              | 1,258,186            | 78,327                |
| Discounts Expensed  | 19,998               | 20,040               | 32,217                | 40,886                 | 22,524               | 1,386                 |
| Penalties Income  | (3,937)              | (3,059)              | (4,732)               | (7,450)                | (3,926)              | (346)                 |
|   | <u>1,129,278</u>     | <u>1,125,598</u>     | <u>1,819,371</u>      | <u>2,299,821</u>       | <u>1,276,785</u>     | <u>79,368</u>         |
| <b>Real estate taxes outstanding</b>  | <u><u>56,625</u></u> | <u><u>47,645</u></u> | <u><u>36,640</u></u>  | <u><u>36,589</u></u>   | <u><u>38,263</u></u> | <u><u>1,135</u></u>   |
| <b>Real estate taxes outstanding at January 15 comprised of:</b>                      |                      |                      |                       |                        |                      |                       |
| Interims/additions outstanding  | 84                   | 70                   | 1,618                 | 626                    | 747                  | 17                    |
| Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15 | 56,541               | 47,576               | 35,022                | 35,963                 | 37,516               | 1,118                 |
|   | <u>\$ 56,625</u>     | <u>\$ 47,645</u>     | <u>\$ 36,640</u>      | <u>\$ 36,589</u>       | <u>\$ 38,263</u>     | <u>\$ 1,135</u>       |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|   | ----- 2011 -----          |                       |                      |                      |                      |                       |
|---|---------------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|
|   | Colebrookdale<br>Township | Cumru<br>Township     | District<br>Township | Douglass<br>Township | Earl<br>Township     | Exeter<br>Township    |
| <b>Real estate taxes levied:</b>  |                           |                       |                      |                      |                      |                       |
| Duplicate Receivable  | \$ 1,888,784              | \$ 6,174,889          | \$ 504,958           | \$ 1,291,966         | \$ 1,129,554         | \$ 9,144,424          |
| Interims Receivable   | 5,456                     | 30,174                | 2,874                | 5,345                | 4,471                | 17,314                |
| Increases/additions Receivable  | 144                       | 148,657               | 1,640                | 835                  | 487                  | 11,239                |
| Reductions/exonerations Expensed  | (1,160)                   | (162,897)             | -                    | (637)                | (562)                | (15,455)              |
|   | <u>1,893,225</u>          | <u>6,190,823</u>      | <u>509,473</u>       | <u>1,297,509</u>     | <u>1,133,949</u>     | <u>9,157,523</u>      |
| <b>Real estate taxes collected:</b>   |                           |                       |                      |                      |                      |                       |
| Net Collected   | 1,802,127                 | 5,955,996             | 491,293              | 1,192,640            | 1,093,228            | 8,763,446             |
| Discounts Expensed  | 33,171                    | 108,319               | 8,866                | 19,933               | 19,724               | 160,392               |
| Penalties Income  | (5,238)                   | (15,087)              | (1,661)              | (7,243)              | (4,527)              | (42,592)              |
|   | <u>1,830,061</u>          | <u>6,049,228</u>      | <u>498,498</u>       | <u>1,205,330</u>     | <u>1,108,426</u>     | <u>8,881,246</u>      |
| <b>Real estate taxes outstanding</b>  | <u><u>63,164</u></u>      | <u><u>141,595</u></u> | <u><u>10,974</u></u> | <u><u>92,179</u></u> | <u><u>25,523</u></u> | <u><u>276,277</u></u> |
| <b>Real estate taxes outstanding at January 15 comprised of:</b>                      |                           |                       |                      |                      |                      |                       |
| Interims/additions outstanding  | 444                       | 1,794                 | 885                  | 2,169                | 1,242                | 7,716                 |
| Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15 | 62,719                    | 139,801               | 10,089               | 90,010               | 24,281               | 268,561               |
|   | <u>\$ 63,164</u>          | <u>\$ 141,595</u>     | <u>\$ 10,974</u>     | <u>\$ 92,179</u>     | <u>\$ 25,523</u>     | <u>\$ 276,277</u>     |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|   | ----- 2011 -----     |                       |                      |                        |                                 |                                 |
|---|----------------------|-----------------------|----------------------|------------------------|---------------------------------|---------------------------------|
|   | Fleetwood<br>Borough | Greenwich<br>Township | Hamburg<br>Borough   | Heidelberg<br>Township | Lower<br>Heidelberg<br>Township | North<br>Heidelberg<br>Township |
| <b>Real estate taxes levied:</b>  |                      |                       |                      |                        |                                 |                                 |
| Duplicate Receivable  | \$ 1,112,409         | \$ 1,119,262          | \$ 1,157,128         | \$ 822,519             | \$ 2,539,467                    | \$ 508,144                      |
| Interims Receivable   | 268                  | 4,326                 | 260                  | 5,419                  | 9,861                           | 2,314                           |
| Increases/additions Receivable  | -                    | 124                   | -                    | 533                    | 1,191                           | -                               |
| Reductions/exonerations Expensed  | -                    | (635)                 | -                    | (386)                  | (3,400)                         | -                               |
|   | <u>1,112,677</u>     | <u>1,123,078</u>      | <u>1,157,388</u>     | <u>828,085</u>         | <u>2,547,118</u>                | <u>510,459</u>                  |
| <b>Real estate taxes collected:</b>   |                      |                       |                      |                        |                                 |                                 |
| Net Collected   | 1,075,194            | 1,052,160             | 1,090,383            | 795,652                | 2,423,420                       | 486,701                         |
| Discounts Expensed  | 19,364               | 18,145                | 19,529               | 14,463                 | 43,908                          | 8,801                           |
| Penalties Income  | (2,065)              | (4,367)               | (1,909)              | (1,704)                | (8,588)                         | (734)                           |
|   | <u>1,092,493</u>     | <u>1,065,937</u>      | <u>1,108,003</u>     | <u>808,412</u>         | <u>2,458,740</u>                | <u>494,768</u>                  |
| <b>Real estate taxes outstanding</b>  | <u><u>20,184</u></u> | <u><u>57,141</u></u>  | <u><u>49,385</u></u> | <u><u>19,674</u></u>   | <u><u>88,378</u></u>            | <u><u>15,691</u></u>            |
| <b>Real estate taxes outstanding at January 15 comprised of:</b>                      |                      |                       |                      |                        |                                 |                                 |
| Interims/additions outstanding  | 171                  | 1,857                 | 143                  | 1,649                  | 4,623                           | 1,375                           |
| Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15 | 20,014               | 55,284                | 49,242               | 18,024                 | 83,755                          | 14,315                          |
|   | <u>\$ 20,184</u>     | <u>\$ 57,141</u>      | <u>\$ 49,385</u>     | <u>\$ 19,674</u>       | <u>\$ 88,378</u>                | <u>\$ 15,691</u>                |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|  | ----- 2011 -----                |                      |                       |                      |                      |                       |
|--|---------------------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|
|  | South<br>Heidelberg<br>Township | Hereford<br>Township | Jefferson<br>Township | Kenhorst<br>Borough  | Kutztown<br>Borough  | New Morgan<br>Borough |
| <b>Real estate taxes levied:</b>   |                                 |                      |                       |                      |                      |                       |
| Duplicate Receivable   | \$ 2,736,036                    | \$ 920,485           | \$ 866,174            | \$ 794,996           | \$ 1,314,440         | \$ 280,295            |
| Interims Receivable  | 10,550                          | 4,022                | 3,409                 | 1,029                | 2,073                | -                     |
| Increases/additions Receivable   | 208                             | 256                  | 49                    | -                    | -                    | -                     |
| Reductions/exonerations Expensed   | -                               | -                    | -                     | (252)                | -                    | -                     |
|  | <u>2,746,794</u>                | <u>924,763</u>       | <u>869,631</u>        | <u>795,773</u>       | <u>1,316,512</u>     | <u>280,295</u>        |
| <b>Real estate taxes collected:</b>  |                                 |                      |                       |                      |                      |                       |
| Net Collected  | 2,653,673                       | 875,133              | 834,773               | 756,675              | 1,229,561            | 276,703               |
| Discounts Expensed   | 48,064                          | 15,222               | 15,112                | 13,801               | 20,989               | 3,592                 |
| Penalties Income   | (7,493)                         | (4,915)              | (2,464)               | (2,183)              | (6,919)              | -                     |
|  | <u>2,694,245</u>                | <u>885,440</u>       | <u>847,421</u>        | <u>768,294</u>       | <u>1,243,631</u>     | <u>280,295</u>        |
| <b>Real estate taxes outstanding</b>   | <u><u>52,549</u></u>            | <u><u>39,323</u></u> | <u><u>22,210</u></u>  | <u><u>27,479</u></u> | <u><u>72,881</u></u> | <u><u>-</u></u>       |
| <b>Real estate taxes outstanding<br/>at January 15 comprised of:</b>                           |                                 |                      |                       |                      |                      |                       |
| Interims/additions outstanding   | 1,155                           | 517                  | 1,142                 | 52                   | 576                  | -                     |
| Duplicate outstanding, turned<br>over to the Berks County<br>Tax Claim Bureau on<br>January 15 | 51,394                          | 38,806               | 21,069                | 27,427               | 72,306               | -                     |
|  | <u>\$ 52,549</u>                | <u>\$ 39,323</u>     | <u>\$ 22,210</u>      | <u>\$ 27,479</u>     | <u>\$ 72,881</u>     | <u>\$ -</u>           |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|   | ----- 2011 -----      |                          |                       |                     |                         |                      |
|---|-----------------------|--------------------------|-----------------------|---------------------|-------------------------|----------------------|
|   | Laureldale<br>Borough | Lenhartsville<br>Borough | Longswamp<br>Township | Lyons<br>Borough    | Maidencreek<br>Township | Marion<br>Township   |
| <b>Real estate taxes levied:</b>  |                       |                          |                       |                     |                         |                      |
| Duplicate Receivable  | \$ 960,423            | \$ 51,611                | \$ 1,676,560          | \$ 124,753          | \$ 3,254,560            | \$ 632,087           |
| Interims Receivable   | 654                   | 109                      | 11,594                | -                   | 42,017                  | 13,577               |
| Increases/additions Receivable  | -                     | -                        | 5,083                 | -                   | 1,670                   | 1,508                |
| Reductions/exonerations Expensed  | -                     | -                        | (5,662)               | -                   | (1,025)                 | (2,651)              |
|   | <u>961,076</u>        | <u>51,720</u>            | <u>1,687,575</u>      | <u>124,753</u>      | <u>3,297,221</u>        | <u>644,521</u>       |
| <b>Real estate taxes collected:</b>   |                       |                          |                       |                     |                         |                      |
| Net Collected   | 924,084               | 47,358                   | 1,603,633             | 117,450             | 3,170,781               | 618,544              |
| Discounts Expensed  | 17,172                | 884                      | 28,305                | 2,122               | 59,572                  | 11,412               |
| Penalties Income  | (2,420)               | -                        | (5,466)               | (179)               | (4,350)                 | (1,607)              |
|   | <u>938,835</u>        | <u>48,241</u>            | <u>1,626,472</u>      | <u>119,394</u>      | <u>3,226,003</u>        | <u>628,349</u>       |
| <b>Real estate taxes outstanding</b>  | <u><u>22,241</u></u>  | <u><u>3,479</u></u>      | <u><u>61,104</u></u>  | <u><u>5,359</u></u> | <u><u>71,218</u></u>    | <u><u>16,172</u></u> |
| <b>Real estate taxes outstanding at January 15 comprised of:</b>                      |                       |                          |                       |                     |                         |                      |
| Interims/additions outstanding  | 44                    | 49                       | 4,416                 | -                   | 5,177                   | 4,026                |
| Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15 | 22,198                | 3,430                    | 56,687                | 5,359               | 66,041                  | 12,146               |
|   | <u>\$ 22,241</u>      | <u>\$ 3,479</u>          | <u>\$ 61,104</u>      | <u>\$ 5,359</u>     | <u>\$ 71,218</u>        | <u>\$ 16,172</u>     |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|   | ----- 2011 -----              |                             |                            |                                |                          |                                |
|---|-------------------------------|-----------------------------|----------------------------|--------------------------------|--------------------------|--------------------------------|
|   | <b>Maxatawny<br/>Township</b> | <b>Mt. Penn<br/>Borough</b> | <b>Mohnton<br/>Borough</b> | <b>Muhlenberg<br/>Township</b> | <b>Oley<br/>Township</b> | <b>Ontelaunee<br/>Township</b> |
| <b>Real estate taxes levied:</b>  |                               |                             |                            |                                |                          |                                |
| Duplicate Receivable  | \$ 1,426,742                  | \$ 637,409                  | \$ 871,536                 | \$ 7,853,727                   | \$ 1,357,748             | \$ 1,463,311                   |
| Interims Receivable   | 7,418                         | -                           | 3,874                      | 20,399                         | 9,029                    | 8,954                          |
| Increases/additions Receivable  | 9,601                         | -                           | -                          | 77,981                         | -                        | 43,995                         |
| Reductions/exonerations Expensed  | (19,752)                      | -                           | -                          | (99,426)                       | -                        | (49,898)                       |
|   | <u>1,424,008</u>              | <u>637,409</u>              | <u>875,410</u>             | <u>7,852,681</u>               | <u>1,366,777</u>         | <u>1,466,362</u>               |
| <b>Real estate taxes collected:</b>   |                               |                             |                            |                                |                          |                                |
| Net Collected   | 1,354,671                     | 602,142                     | 829,242                    | 7,551,780                      | 1,296,143                | 1,367,785                      |
| Discounts Expensed  | 23,885                        | 10,559                      | 15,243                     | 139,128                        | 22,649                   | 25,505                         |
| Penalties Income  | (5,204)                       | (1,897)                     | (1,979)                    | (17,687)                       | (4,156)                  | (3,132)                        |
|   | <u>1,373,352</u>              | <u>610,804</u>              | <u>842,506</u>             | <u>7,673,221</u>               | <u>1,314,636</u>         | <u>1,390,158</u>               |
| <b>Real estate taxes outstanding</b>  | <u><u>50,658</u></u>          | <u><u>26,605</u></u>        | <u><u>32,904</u></u>       | <u><u>179,460</u></u>          | <u><u>52,140</u></u>     | <u><u>76,205</u></u>           |
| <b>Real estate taxes outstanding at January 15 comprised of:</b>                      |                               |                             |                            |                                |                          |                                |
| Interims/additions outstanding  | 845                           | -                           | 3,732                      | 2,783                          | 807                      | 3,043                          |
| Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15 | 49,812                        | 26,605                      | 29,171                     | 176,677                        | 51,334                   | 73,162                         |
|   | <u>\$ 50,658</u>              | <u>\$ 26,605</u>            | <u>\$ 32,904</u>           | <u>\$ 179,460</u>              | <u>\$ 52,140</u>         | <u>\$ 76,205</u>               |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|   | ----- 2011 -----     |                      |                      |                      |                      |                      |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | Penn<br>Township     | Perry<br>Township    | Pike<br>Township     | Richmond<br>Township | Robeson<br>Township  | Robeson<br>Borough   |
| <b>Real estate taxes levied:</b>  |                      |                      |                      |                      |                      |                      |
| Duplicate Receivable  | \$ 749,764           | \$ 933,992           | \$ 732,347           | \$ 1,394,569         | \$ 2,729,001         | \$ 559,671           |
| Interims Receivable   | 6,049                | 1,754                | 3,375                | 10,225               | 14,725               | 1,419                |
| Increases/additions Receivable  | -                    | 142                  | -                    | 7,362                | 2,076                | 42                   |
| Reductions/exonerations Expensed  | -                    | (898)                | -                    | (6,254)              | -                    | (110)                |
|   | <u>755,813</u>       | <u>934,991</u>       | <u>735,722</u>       | <u>1,405,902</u>     | <u>2,745,802</u>     | <u>561,023</u>       |
| <b>Real estate taxes collected:</b>   |                      |                      |                      |                      |                      |                      |
| Net Collected   | 721,971              | 894,409              | 712,381              | 1,337,062            | 2,645,004            | 528,773              |
| Discounts Expensed  | 12,730               | 16,316               | 12,694               | 24,479               | 46,803               | 9,490                |
| Penalties Income  | (3,851)              | (2,671)              | (2,665)              | (3,395)              | (10,807)             | (2,033)              |
|   | <u>730,850</u>       | <u>908,054</u>       | <u>722,409</u>       | <u>1,358,146</u>     | <u>2,681,000</u>     | <u>536,230</u>       |
| <b>Real estate taxes outstanding</b>  | <u><u>24,963</u></u> | <u><u>26,937</u></u> | <u><u>13,312</u></u> | <u><u>47,756</u></u> | <u><u>64,802</u></u> | <u><u>24,792</u></u> |
| <b>Real estate taxes outstanding at January 15 comprised of:</b>                      |                      |                      |                      |                      |                      |                      |
| Interims/additions outstanding  | 1,842                | 1,453                | 181                  | 8,587                | 7,333                | 114                  |
| Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15 | 23,121               | 25,484               | 13,131               | 39,170               | 57,469               | 24,678               |
|   | <u>\$ 24,963</u>     | <u>\$ 26,937</u>     | <u>\$ 13,312</u>     | <u>\$ 47,756</u>     | <u>\$ 64,802</u>     | <u>\$ 24,792</u>     |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|   | ----- 2011 -----     |                          |                        |                            |                           |                       |
|---|----------------------|--------------------------|------------------------|----------------------------|---------------------------|-----------------------|
|   | Rockland<br>Township | Ruscombmanor<br>Township | Shillington<br>Borough | Shoemakersville<br>Borough | Sinking Spring<br>Borough | Spring<br>Township    |
| <b>Real estate taxes levied:</b>  |                      |                          |                        |                            |                           |                       |
| Duplicate Receivable  | \$ 1,356,901         | \$ 1,642,310             | \$ 1,414,799           | \$ 333,380                 | \$ 1,460,642              | \$ 10,676,229         |
| Interims Receivable   | 2,352                | 1,838                    | 319                    | 153                        | 8,104                     | 62,990                |
| Increases/additions Receivable  | -                    | 2,636                    | -                      | -                          | 1,061                     | 7,362                 |
| Reductions/exonerations Expensed  | (34)                 | (1,945)                  | -                      | -                          | -                         | (759)                 |
|   | <u>1,359,219</u>     | <u>1,644,839</u>         | <u>1,415,118</u>       | <u>333,533</u>             | <u>1,469,807</u>          | <u>10,745,822</u>     |
| <b>Real estate taxes collected:</b>   |                      |                          |                        |                            |                           |                       |
| Net Collected   | 1,304,310            | 1,583,310                | 1,356,938              | 320,439                    | 1,396,877                 | 10,385,545            |
| Discounts Expensed  | 23,347               | 28,050                   | 24,392                 | 5,935                      | 24,725                    | 190,322               |
| Penalties Income  | (4,246)              | (4,229)                  | (3,972)                | (622)                      | (5,283)                   | (29,977)              |
|   | <u>1,323,411</u>     | <u>1,607,131</u>         | <u>1,377,358</u>       | <u>325,752</u>             | <u>1,416,319</u>          | <u>10,545,890</u>     |
| <b>Real estate taxes outstanding</b>  | <u><u>35,808</u></u> | <u><u>37,708</u></u>     | <u><u>37,761</u></u>   | <u><u>7,780</u></u>        | <u><u>53,489</u></u>      | <u><u>199,932</u></u> |
| <b>Real estate taxes outstanding at January 15 comprised of:</b>                      |                      |                          |                        |                            |                           |                       |
| Interims/additions outstanding  | 916                  | 489                      | 91                     | 85                         | 983                       | 14,756                |
| Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15 | 34,891               | 37,219                   | 37,670                 | 7,696                      | 52,505                    | 185,176               |
|   | <u>\$ 35,808</u>     | <u>\$ 37,708</u>         | <u>\$ 37,761</u>       | <u>\$ 7,780</u>            | <u>\$ 53,489</u>          | <u>\$ 199,932</u>     |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|   | ----- 2011 -----        |                        |                      |                      |                         |                                  |
|---|-------------------------|------------------------|----------------------|----------------------|-------------------------|----------------------------------|
|   | St. Lawrence<br>Borough | Strausstown<br>Borough | Tilden<br>Township   | Topton<br>Borough    | Tulpehocken<br>Township | Upper<br>Tulpehocken<br>Township |
| <b>Real estate taxes levied:</b>  |                         |                        |                      |                      |                         |                                  |
| Duplicate Receivable  | \$ 554,146              | \$ 81,128              | \$ 1,458,081         | \$ 543,181           | \$ 886,192              | \$ 516,631                       |
| Interims Receivable   | 43                      | 199                    | 63,650               | 1,026                | 6,471                   | 1,216                            |
| Increases/additions Receivable  | -                       | -                      | -                    | -                    | 1,782                   | 132                              |
| Reductions/exonerations Expensed  | (2,224)                 | -                      | (388)                | (37)                 | -                       | -                                |
|   | <u>551,965</u>          | <u>81,326</u>          | <u>1,521,343</u>     | <u>544,169</u>       | <u>894,445</u>          | <u>517,978</u>                   |
| <b>Real estate taxes collected:</b>   |                         |                        |                      |                      |                         |                                  |
| Net Collected   | 535,468                 | 76,438                 | 1,444,094            | 523,140              | 846,465                 | 497,004                          |
| Discounts Expensed  | 9,826                   | 1,326                  | 27,044               | 9,675                | 15,016                  | 8,826                            |
| Penalties Income  | (981)                   | (412)                  | (3,399)              | (1,863)              | (2,527)                 | (2,247)                          |
|   | <u>544,313</u>          | <u>77,352</u>          | <u>1,467,738</u>     | <u>530,952</u>       | <u>858,953</u>          | <u>503,583</u>                   |
| <b>Real estate taxes outstanding</b>  | <u><u>7,652</u></u>     | <u><u>3,974</u></u>    | <u><u>53,605</u></u> | <u><u>13,217</u></u> | <u><u>35,491</u></u>    | <u><u>14,395</u></u>             |
| <b>Real estate taxes outstanding at January 15 comprised of:</b>                      |                         |                        |                      |                      |                         |                                  |
| Interims/additions outstanding  | 43                      | -                      | 2,399                | 115                  | 1,826                   | 662                              |
| Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15 | 7,609                   | 3,974                  | 51,206               | 13,102               | 33,665                  | 13,733                           |
|   | <u>\$ 7,652</u>         | <u>\$ 3,974</u>        | <u>\$ 53,605</u>     | <u>\$ 13,217</u>     | <u>\$ 35,491</u>        | <u>\$ 14,395</u>                 |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

|  | ----- 2011 -----     |                        |                         |                      |                         |                      |
|--|----------------------|------------------------|-------------------------|----------------------|-------------------------|----------------------|
|  | Union<br>Township    | Washington<br>Township | Wernersville<br>Borough | Leesport<br>Borough  | West Reading<br>Borough | Windsor<br>Township  |
| <b>Real estate taxes levied:</b>   |                      |                        |                         |                      |                         |                      |
| Duplicate Receivable   | \$ 1,270,513         | \$ 1,522,550           | \$ 818,643              | \$ 596,167           | \$ 1,242,154            | \$ 824,988           |
| Interims Receivable  | 4,650                | 25,387                 | 76                      | 402                  | 74                      | 18,551               |
| Increases/additions Receivable   | -                    | 4,831                  | -                       | -                    | -                       | 423                  |
| Reductions/exonerations Expensed   | (71)                 | (1,983)                | -                       | -                    | -                       | -                    |
|  | <u>1,275,092</u>     | <u>1,550,785</u>       | <u>818,719</u>          | <u>596,570</u>       | <u>1,242,228</u>        | <u>843,962</u>       |
| <b>Real estate taxes collected:</b>  |                      |                        |                         |                      |                         |                      |
| Net Collected  | 1,198,663            | 1,479,251              | 785,601                 | 556,038              | 1,196,057               | 796,813              |
| Discounts Expensed   | 21,664               | 25,339                 | 14,457                  | 10,277               | 21,599                  | 14,610               |
| Penalties Income   | (3,918)              | (5,311)                | (1,836)                 | (1,149)              | (4,769)                 | (1,789)              |
|  | <u>1,216,409</u>     | <u>1,499,279</u>       | <u>798,222</u>          | <u>565,166</u>       | <u>1,212,887</u>        | <u>809,634</u>       |
| <b>Real estate taxes outstanding</b>   | <u><u>58,682</u></u> | <u><u>51,506</u></u>   | <u><u>20,496</u></u>    | <u><u>31,404</u></u> | <u><u>29,341</u></u>    | <u><u>34,328</u></u> |
| <b>Real estate taxes outstanding<br/>at January 15 comprised of:</b>                           |                      |                        |                         |                      |                         |                      |
| Interims/additions outstanding   | 1,434                | 14,424                 | -                       | 127                  | 11                      | 14,283               |
| Duplicate outstanding, turned<br>over to the Berks County<br>Tax Claim Bureau on<br>January 15 | 57,249               | 37,081                 | 20,496                  | 31,277               | 29,330                  | 20,045               |
|  | <u>\$ 58,682</u>     | <u>\$ 51,506</u>       | <u>\$ 20,496</u>        | <u>\$ 31,404</u>     | <u>\$ 29,341</u>        | <u>\$ 34,328</u>     |

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2011 Real Estate Tax Collection Summary, by Municipality**

-----2011-----

|  | Womelsdorf<br>Borough | Wyomissing<br>Borough | 2011<br>Totals      |
|--|-----------------------|-----------------------|---------------------|
| <b>Real estate taxes levied:</b>   |                       |                       |                     |
| Duplicate Receivable   | \$ 687,373            | \$ 7,154,679          | \$ 128,011,511      |
| Interims Receivable  | 3,044                 | 10,198                | 540,448             |
| Increases/additions Receivable   | 771                   | 6,235                 | 417,076             |
| Reductions/exonerations Expensed   | (420)                 | (5,366)               | (813,846)           |
|  | <u>690,769</u>        | <u>7,165,746</u>      | <u>128,155,188</u>  |
| <b>Real estate taxes collected:</b>  |                       |                       |                     |
| Net Collected  | 661,101               | 6,930,983             | 122,107,963         |
| Discounts Expensed   | 12,196                | 125,064               | 2,193,810           |
| Penalties Income   | (1,693)               | (25,157)              | (422,173)           |
|  | <u>671,604</u>        | <u>7,030,889</u>      | <u>123,879,600</u>  |
| <b>Real estate taxes outstanding</b>   | <u>19,165</u>         | <u>134,856</u>        | <u>4,275,588</u>    |
| <b>Real estate taxes outstanding<br/>at January 15 comprised of:</b>                                 |                       |                       |                     |
| Interims/additions outstanding   | 1,014                 | 1,341                 | 148,669             |
| Duplicate outstanding, turned<br>over to the Berks County<br>Tax Claim Bureau on<br>January 15, 2012 | 18,151                | 133,515               | 4,126,919           |
|  | <u>\$ 19,165</u>      | <u>\$ 134,856</u>     | <u>\$ 4,275,588</u> |