



County of Berks, Office of the Controller

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Tax Collector Compliance

December 31, 2014

Report Distribution List

1. Dennis Adams, CPA, Treasurer
2. Pat Lupia, President, Berks County Tax Collectors Association
3. Christian Y. Leinbach, County Commissioner Chair
4. Kevin S. Barnhardt, County Commissioner
5. Mark C. Scott, County Commissioner
6. Reinsel, Kuntz, Leshar LLP, Certified Public Accountants
7. Audit File

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, 2014 for seventy-one tax collectors (seventy-four districts), 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.

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. 12.

The procedures and the associated findings are as follows for the Local Tax Collection Law:

- Section 6. Notices of Taxes: We tested to determine if property and other tax notices were mailed within 30 days of receipt of the tax duplicate. All are mailed by the County.

The County of Berks complied with this section of the statute.

- Section 13. Collectors Required to be in Attendance: We tested to determine if the tax notice contained a statement of the tax collector's residence or a designated place which would be the location at which the tax collector or an authorized representative would be in attendance for receiving and receipting taxes on at least three days of each week during the last two weeks of the discount period.

Finding No. 1 We noted nineteen instances where the 2014 tax notice attendance statement indicated that the tax collector was not in attendance three times in each of the last two weeks of the discount period.

District	Response / Status
Alsace Township	No response.
Amity Township	No response.
Bechtelsville Borough	No response.
Bernville Borough	Will make every effort to be in compliance for sitting dates.

Bethel Township	Will endeavor to schedule within compliance for future sitting dates.
Centerport Borough	No response.
District Township	No response.
Earl Township	No response.
Hamburg Borough	No response.
Lower Heidelberg Township	No response.
North Heidelberg Township	No response.
South Heidelberg Township	No response.
Leesport Borough	No response.
Maidencreek Township	No response.
Perry Township	Incorrectly listed sitting dates on tax notice.
Richmond Township	Will make every effort to schedule appropriate sitting dates.
Robesonia Borough	More careful scheduling of sitting dates and will double check that they are in compliance with the requirement.
Strausstown Borough	No response.
Tilden Township	No response.

- Section 14. Tax Receipts: We tested to determine if the tax collector used the tax receipt form as prescribed by the Department of Community and Economic Development. We also tested to determine that the form contained a numbered receipt, date of payment, name of taxpayer, name of taxpayer's district, amount of real and personal property and personal taxes paid, stated separately, and the parcel number, if applicable.

All tax collectors were in compliance with this section.

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

All tax collectors were in compliance with this section.

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

All tax collectors were in compliance with this section.

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

All tax collectors were in compliance with this section.

- Section 25. Collection and Payment Over of Taxes: For the tax collector's bills we tested to determine that the discounts and penalties were calculated in accordance with the law of a 2% discount March 1 to April 30, flat amount May 1 to June 30, and 10% penalty added for July 1 to January 15. In addition to the tax collector's payments, we also tested that payments from any related parties, as disclosed by the tax collector and as defined by the County of Berks, were paid at the appropriate amount based on the date of payment.

All tax collectors were in compliance with this section.

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

All tax collectors were in compliance with this section.

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

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

Finding No. 2 We noted eight instances in which late payments accepted by the tax collector were not supported by documented approvals.

District	Response / Status
Bethel Township	Will seek written approval from taxing authorities for future rate approvals.
Exeter Township	No response.
Leesport Borough	No response.
Lyons Borough	No response.
Maidencreek Township	No response.
Maxatawny Township	No response.
Robeson Township	No response.
Tilden Township	No response.

- Section IV. Tax Collections: We tested to determine that partial or installment payments have not been processed for County taxes.

All tax collectors were in compliance with this section.

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We tested to determine that a separate account for depositing tax monies had been established, preferably a Federally Insured Bank Account.

All tax collectors were in compliance with this section.

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

All tax collectors were in compliance with this section.

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We requested a confirmation of the December 31, 2014 balance from the financial institution for the tax collector's bank account and compared the collector's reported reconciled bank balance to the financial institution confirmed balance.

All tax collectors were in compliance with this section.

- Section VII. 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. Only the County EIN or the taxing district EIN is to be used, not the Social Security Number of the tax collector.

Finding No. 3 We noted one instance in which a tax ID other than the County or taxing district EIN was used.

District	Response / Status
Centerport Borough	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. 4 We noted five instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Albany Township	Tax Collector not in office after 2014.
Amity Township	No response.
Greenwich Township	Have made efforts this year to correct this problem and keep them timely.
Hamburg Borough	No response.
Maxatawny Township	No response.

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We tested to determine that sufficient documentation was maintained to support that all refunds were sent in a timely manner.

Finding No. 5 We noted one instance where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
Exeter Township	No response.

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

Finding No. 6 We noted two instances where the tax collectors did not maintain sufficient documentation to support refunds of overpayments or duplicate payments.

District	Response / Status
Albany Township	Tax Collector not in office after 2014.
Centerport Borough	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. 7 We noted one instance in which the tax collector did not properly report abandoned property.

District	Response / Status
Amity Township	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. 8 We noted six instances where the tax collectors did not consistently prepare effective monthly bank reconciliations.

District	Response / Status
Albany Township	Tax Collector not in office after 2014.
Bernville Borough	Will reconcile bank statements monthly for 2015 and the future.
Kenhorst Borough	No response.
Leesport Borough	No response.
Maxatawny Township	No response.
St. Lawrence Borough	No response.

Finding No. 9 We noted two instances where the tax collectors were not able to identify undisbursed funds at year end.

District	Response / Status
Lower Heidelberg Township	No response.
North Heidelberg Township	No response.

- Section VIII. Escrow and Fiduciary Funds: We tested to determine that an accounting was made for all checks issued, including “Voids”, since the last check that cleared from the prior year audit.

Finding No. 10 We noted three instances where the tax collectors did not retain evidence for voided checks.

District	Response / Status
Albany Township	Tax Collector not in office after 2014.
Bernville Borough	Will make sure to have all voided checks in records and available for audits in the future.
Maxatawny Township	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 November 15.

Finding No. 11 We noted two instances where the tax collectors did not provide evidence of the date of mailing indicating that they were in compliance with this section.

District	Response / Status
Centerport Borough	No response.
Maxatawny Township	No response.

- Section XI. Accounts, Records, and Reports: We tested to determine that the following real estate tax records were being maintained:

Retain permanently: tax sale execution records

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

Retain 7 years then destroy: tax duplicate/tax collector's copy; tax bills and paid receipts; general and special tax ledgers

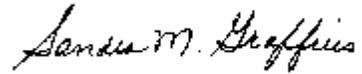
Retain 5 years after settlement then destroy: exonerations and abatements

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

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

Finding No. 12 We noted one instance where the tax collector was not aware of the records retention requirements or did not maintain the required records.

District	Response / Status
Albany Township	Tax Collector not in office after 2014.



Sandra M. Graffius, Controller
November 12, 2015

EXHIBIT A**List of Tax Collectors – 2014**

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MUNICIPALITY	TAX COLLECTOR
City of Reading	A. Dennis Adams
Adamstown	A. Dennis Adams
Albany	Tammi Rabert
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	Judith Lumis
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	Kay Brendlinger
Hamburg	Rebecca Henne
Heidelberg	Carol Keppley
Lower Heidelberg	Sandra Davis
North Heidelberg	John Kuhn
South Heidelberg	Ann Marie Girard
Hereford	Sharon Hilgar
Jefferson	Nancy Schoener

EXHIBIT A**List of Tax Collectors - 2014**

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MUNICIPALITY	TAX COLLECTOR
Kenhorst	Denice Carroll
Kutztown	Brenda Bailey
Laureldale	Joanne Bowers
Lenhartsville	Kay Brendlinger
Leesport	Clarence Davis
Longswamp	Lorraine Meck
Lyons	Naomi DeTurk
Maidencreek	Barbara Hassler
Marion	Susan Stum
Maxatawny	Jerilyn Wehr
Mohnton	Michelle Wood
Mount Penn	John Skrincosky Jr.
Muhlenberg	Pat Lupia
New Morgan	A. Dennis Adams
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	Karen Hamm
Sinking Spring	Charmaine Beck
Spring	Lillian Cramsey
Strausstown	Cindy Reed
Tilden	Dorothy McLaughlin
Topton	Nancy Heffner
Tulpehocken	Lori A. Deck

EXHIBIT A

List of Tax Collectors - 2014

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MUNICIPALITY	TAX COLLECTOR
Union	Margaret Kennedy
Upper Tulpehocken	Lisa White
Washington	Brenda Breidigan
Wernersville	Debra Pierce
West Reading	Janice E. Kaucher
Windsor	Beckie Reinhart
Womelsdorf	Sandra Barnhart
Wyomissing	Barbara Reeser

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township
Real estate taxes levied:						
Duplicate Receivable	\$ 10,492,560	\$ 3,132	\$ 686,218	\$ 1,311,443	\$ 1,225,871	\$ 5,138,734
Interims Receivable	\$ 7,791	\$ -	\$ 303	\$ 1,747	\$ 2,489	\$ 30,046
Increases/additions Receivable	\$ 2,128	\$ -	\$ 51	\$ -	\$ -	\$ 642
Reductions/exonerations	\$ (64,722)	\$ -	\$ (661)	\$ (57)	\$ -	\$ (1,725)
	<u>10,437,757</u>	<u>3,132</u>	<u>685,911</u>	<u>1,313,133</u>	<u>1,228,360</u>	<u>5,167,697</u>
Real estate taxes collected:						
Net Revenue Collected	\$ 9,243,629	\$ 3,147	\$ 663,405	\$ 1,264,041	\$ 1,171,754	\$ 4,999,105
Discounts	\$ 153,687	\$ 40	\$ 11,854	\$ 22,054	\$ 21,550	\$ 92,638
Penalties	\$ (67,543)	\$ (55)	\$ (2,492)	\$ (5,385)	\$ (3,732)	\$ (13,264)
	<u>9,329,773</u>	<u>3,132</u>	<u>672,767</u>	<u>1,280,710</u>	<u>1,189,572</u>	<u>5,078,479</u>
Real estate taxes outstanding	<u><u>1,107,984</u></u>	<u><u>-</u></u>	<u><u>13,144</u></u>	<u><u>32,423</u></u>	<u><u>38,788</u></u>	<u><u>89,218</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding		-	12	345	560	2,449
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	1,107,984	-	13,132	32,078	38,228	86,769
	<u><u>\$ 1,107,984</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 13,144</u></u>	<u><u>\$ 32,423</u></u>	<u><u>\$ 38,788</u></u>	<u><u>\$ 89,218</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township
Real estate taxes levied:						
Duplicate Receivable	\$ 409,728	\$ 249,884	\$ 2,892,499	\$ 659,753	\$ 238,112	\$ 1,538,317
Interims Receivable	\$ 73	\$ -	\$ 9,709	\$ 5,200	\$ -	\$ 13,733
Increases/additions Receivable	\$ -	\$ -	\$ 64	\$ 25	\$ -	\$ 5,530
Reductions/exonerations Expensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>409,801</u>	<u>249,884</u>	<u>2,902,272</u>	<u>664,978</u>	<u>238,112</u>	<u>1,557,580</u>
Real estate taxes collected:						
Net Collected	\$ 391,631	\$ 241,400	\$ 2,824,375	\$ 634,845	\$ 225,197	\$ 1,483,262
Discounts Expensed	\$ 7,316	\$ 4,407	\$ 50,323	\$ 10,747	\$ 4,138	\$ 27,158
Penalties Income	(527)	(262)	(7,756)	(3,910)	(783)	(4,512)
	<u>398,420</u>	<u>245,545</u>	<u>2,866,942</u>	<u>641,682</u>	<u>228,552</u>	<u>1,505,908</u>
Real estate taxes outstanding	<u><u>11,381</u></u>	<u><u>4,339</u></u>	<u><u>35,330</u></u>	<u><u>23,296</u></u>	<u><u>9,560</u></u>	<u><u>51,672</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	73	-	4,640	120	-	542
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	11,308	4,339	30,690	23,176	9,560	51,130
	<u><u>\$ 11,381</u></u>	<u><u>\$ 4,339</u></u>	<u><u>\$ 35,330</u></u>	<u><u>\$ 23,296</u></u>	<u><u>\$ 9,560</u></u>	<u><u>\$ 51,672</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	Birdsboro Borough	Boyertown Borough	Brecknock Township	Caernarvon Township	Centre Township	Centerport Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 1,278,605	\$ 1,245,170	\$ 1,976,979	\$ 2,457,262	\$ 1,401,539	\$ 87,764
Interims Receivable	\$ 525	\$ 87	\$ 6,114	\$ 22,852	\$ 5,013	\$ 1,422
Increases/additions Receivable	\$ -	\$ -	\$ 1,760	\$ 1,014	\$ -	\$ -
Reductions/exonerations Expensed	\$ -	\$ (5,003)	\$ (2,753)	\$ (1,014)	\$ -	\$ -
	<u>1,279,130</u>	<u>1,240,254</u>	<u>1,982,100</u>	<u>2,480,114</u>	<u>1,406,552</u>	<u>89,186</u>
Real estate taxes collected:						
Net Collected	\$ 1,219,837	\$ 1,183,497	\$ 1,917,747	\$ 2,399,448	\$ 1,356,861	\$ 87,485
Discounts Expensed	\$ 22,274	\$ 21,658	\$ 34,418	\$ 44,293	\$ 25,161	\$ 1,590
Penalties Income	\$ (4,691)	\$ (3,108)	\$ (7,019)	\$ (4,380)	\$ (4,047)	\$ (160)
	<u>1,237,420</u>	<u>1,202,047</u>	<u>1,945,146</u>	<u>2,439,361</u>	<u>1,377,975</u>	<u>88,915</u>
Real estate taxes outstanding	<u><u>41,710</u></u>	<u><u>38,207</u></u>	<u><u>36,954</u></u>	<u><u>40,753</u></u>	<u><u>28,577</u></u>	<u><u>271</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	126	18	1,566	2,178	540	271
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	41,584	38,189	35,388	38,575	28,037	-
	<u>\$ 41,710</u>	<u>\$ 38,207</u>	<u>\$ 36,954</u>	<u>\$ 40,753</u>	<u>\$ 28,577</u>	<u>\$ 271</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township
Real estate taxes levied:						
Duplicate Receivable	\$ 2,016,972	\$ 6,539,867	\$ 542,914	\$ 1,394,872	\$ 1,208,095	\$ 9,691,806
Interims Receivable	\$ 1,716	\$ 13,104	\$ 970	\$ 5,237	\$ 2,877	\$ 35,693
Increases/additions Receivable	\$ -	\$ 163	\$ 678	\$ 182,426	\$ 2,119	\$ 6,878
Reductions/exonerations Expensed	\$ (1,108)	\$ (437)	\$ -	\$ (183,545)	\$ (776)	\$ (5,535)
	<u>2,017,580</u>	<u>6,552,697</u>	<u>544,562</u>	<u>1,398,990</u>	<u>1,212,315</u>	<u>9,728,842</u>
Real estate taxes collected:						
Net Collected	\$ 1,914,414	\$ 6,364,084	\$ 524,605	\$ 1,282,976	\$ 1,170,369	\$ 9,349,878
Discounts Expensed	\$ 35,296	\$ 116,096	\$ 9,599	\$ 21,864	\$ 21,031	\$ 172,934
Penalties Income	\$ (4,915)	\$ (17,678)	\$ (2,046)	\$ (5,187)	\$ (4,636)	\$ (20,237)
	<u>1,944,795</u>	<u>6,462,502</u>	<u>532,158</u>	<u>1,299,653</u>	<u>1,186,764</u>	<u>9,502,575</u>
Real estate taxes outstanding	<u><u>72,785</u></u>	<u><u>90,195</u></u>	<u><u>12,404</u></u>	<u><u>99,337</u></u>	<u><u>25,551</u></u>	<u><u>226,267</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	454	1,572	406	16,419	2,426	9,554
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	72,331	88,623	11,998	82,918	23,125	216,713
	<u>\$ 72,785</u>	<u>\$ 90,195</u>	<u>\$ 12,404</u>	<u>\$ 99,337</u>	<u>\$ 25,551</u>	<u>\$ 226,267</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,171,220	\$ 1,188,986	\$ 1,222,079	\$ 888,566	\$ 2,754,848	\$ 543,331
Interims Receivable	\$ 441	\$ 8,401	\$ 7,241	\$ 287	\$ 31,454	\$ 1,262
Increases/additions Receivable	\$ -	\$ -	\$ -	\$ -	\$ 8,059	\$ 15
Reductions/exonerations Expensed	\$ -	\$ (217)	\$ (638)	\$ -	\$ (417)	\$ (844)
	<u>1,171,661</u>	<u>1,197,170</u>	<u>1,228,682</u>	<u>888,853</u>	<u>2,793,944</u>	<u>543,764</u>
Real estate taxes collected:						
Net Collected	\$ 1,135,041	\$ 1,127,850	\$ 1,177,159	\$ 862,549	\$ 2,697,319	\$ 522,430
Discounts Expensed	\$ 20,816	\$ 19,371	\$ 21,379	\$ 15,583	\$ 43,819	\$ 9,688
Penalties Income	\$ (3,520)	\$ (5,388)	\$ (2,657)	\$ (1,307)	\$ (7,604)	\$ (1,517)
	<u>1,152,337</u>	<u>1,141,833</u>	<u>1,195,881</u>	<u>876,825</u>	<u>2,733,534</u>	<u>530,601</u>
Real estate taxes outstanding	<u><u>19,324</u></u>	<u><u>55,337</u></u>	<u><u>32,801</u></u>	<u><u>12,028</u></u>	<u><u>60,410</u></u>	<u><u>13,163</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	58	831	2,721	135	2,546	705
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	19,266	54,506	30,080	11,893	57,864	12,458
	<u>\$ 19,324</u>	<u>\$ 55,337</u>	<u>\$ 32,801</u>	<u>\$ 12,028</u>	<u>\$ 60,410</u>	<u>\$ 13,163</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 2,935,946	\$ 973,557	\$ 930,286	\$ 844,897	\$ 1,408,694	\$ 297,860
Interims Receivable	\$ 4,543	\$ 8,977	\$ 3,334	\$ 655	\$ 4,603	\$ -
Increases/additions Receivable	\$ 521	\$ 407	\$ 44	\$ -	\$ 760	\$ -
Reductions/exonerations Expensed	\$ (112)	\$ (89)	\$ -	\$ -	\$ -	\$ -
	<u>2,940,898</u>	<u>982,852</u>	<u>933,664</u>	<u>845,552</u>	<u>1,414,057</u>	<u>297,860</u>
Real estate taxes collected:						
Net Collected	\$ 2,847,664	\$ 934,369	\$ 902,884	\$ 812,181	\$ 1,359,387	\$ 303,269
Discounts Expensed	\$ 52,914	\$ 16,115	\$ 16,793	\$ 15,136	\$ 23,392	\$ 2,266
Penalties Income	\$ (5,750)	\$ (5,591)	\$ (2,105)	\$ (2,274)	\$ (8,404)	\$ (7,730)
	<u>2,894,828</u>	<u>944,893</u>	<u>917,572</u>	<u>825,043</u>	<u>1,374,375</u>	<u>297,805</u>
Real estate taxes outstanding	<u><u>46,070</u></u>	<u><u>37,959</u></u>	<u><u>16,092</u></u>	<u><u>20,509</u></u>	<u><u>39,682</u></u>	<u><u>55</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	3,219	1,260	456	507	409	-
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	42,851	36,699	15,636	20,002	39,273	55
	<u>\$ 46,070</u>	<u>\$ 37,959</u>	<u>\$ 16,092</u>	<u>\$ 20,509</u>	<u>\$ 39,682</u>	<u>\$ 55</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,023,323	\$ 55,154	\$ 1,799,268	\$ 132,114	\$ 3,540,690	\$ 736,347
Interims Receivable	\$ 445	\$ 1,314	\$ 1,844	\$ 56	\$ 11,108	\$ 9,526
Increases/additions Receivable	\$ 1,492	\$ -	\$ 665	\$ -	\$ 1,551	\$ 584
Reductions/exonerations Expensed	\$ (1,267)	\$ -	\$ (399)	\$ -	\$ (1,140)	\$ -
	<u>1,023,993</u>	<u>56,468</u>	<u>1,801,378</u>	<u>132,170</u>	<u>3,552,209</u>	<u>746,457</u>
Real estate taxes collected:						
Net Collected	\$ 982,607	\$ 51,286	\$ 1,724,472	\$ 125,684	\$ 3,438,690	\$ 718,865
Discounts Expensed	\$ 18,346	\$ 944	\$ 30,504	\$ 2,315	\$ 64,602	\$ 13,253
Penalties Income	\$ (2,539)	\$ (182)	\$ (5,497)	\$ (272)	\$ (6,146)	\$ (1,694)
	<u>998,414</u>	<u>52,048</u>	<u>1,749,479</u>	<u>127,727</u>	<u>3,497,146</u>	<u>730,424</u>
Real estate taxes outstanding	<u><u>25,579</u></u>	<u><u>4,420</u></u>	<u><u>51,899</u></u>	<u><u>4,443</u></u>	<u><u>55,063</u></u>	<u><u>16,033</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	1,530	-	1,060	21	3,368	2,010
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	24,049	4,420	50,839	4,422	51,695	14,023
	<u>\$ 25,579</u>	<u>\$ 4,420</u>	<u>\$ 51,899</u>	<u>\$ 4,443</u>	<u>\$ 55,063</u>	<u>\$ 16,033</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,541,182	\$ 692,875	\$ 925,530	\$ 8,258,961	\$ 1,474,103	\$ 1,626,221
Interims Receivable	\$ 644	\$ 237	\$ 67	\$ 21,803	\$ 8,824	\$ 31,407
Increases/additions Receivable	\$ 3,280	\$ -	\$ -	\$ 2,040	\$ -	\$ 1,701
Reductions/exonerations Expensed	\$ (1,986)	\$ (15,921)	\$ -	\$ (1,792)	\$ -	\$ (60)
	<u>1,543,120</u>	<u>677,191</u>	<u>925,597</u>	<u>8,281,012</u>	<u>1,482,927</u>	<u>1,659,269</u>
Real estate taxes collected:						
Net Collected	\$ 1,466,078	\$ 647,842	\$ 882,318	\$ 7,976,928	\$ 1,433,924	\$ 1,584,703
Discounts Expensed	\$ 25,434	\$ 11,357	\$ 16,080	\$ 146,190	\$ 25,372	\$ 28,795
Penalties Income	\$ (8,529)	\$ (3,182)	\$ (2,730)	\$ (23,824)	\$ (4,086)	\$ (3,278)
	<u>1,482,983</u>	<u>656,017</u>	<u>895,668</u>	<u>8,099,294</u>	<u>1,455,210</u>	<u>1,610,220</u>
Real estate taxes outstanding	<u><u>60,137</u></u>	<u><u>21,174</u></u>	<u><u>29,929</u></u>	<u><u>181,718</u></u>	<u><u>27,717</u></u>	<u><u>49,049</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	395	4	-	8,876	3,405	10,253
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	59,742	21,170	29,929	172,842	24,312	38,796
	<u>\$ 60,137</u>	<u>\$ 21,174</u>	<u>\$ 29,929</u>	<u>\$ 181,718</u>	<u>\$ 27,717</u>	<u>\$ 49,049</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 814,373	\$ 989,027	\$ 783,144	\$ 1,512,555	\$ 2,930,019	\$ 589,265
Interims Receivable	\$ 3,061	\$ 2,298	\$ 1,290	\$ 6,643	\$ 12,392	\$ 47
Increases/additions Receivable	\$ 592	\$ 143	\$ -	\$ 113	\$ 614	\$ -
Reductions/exonerations Expensed	\$ -	\$ (1,293)	\$ -	\$ (484)	\$ (742)	\$ -
	<u>818,026</u>	<u>990,175</u>	<u>784,434</u>	<u>1,518,827</u>	<u>2,942,283</u>	<u>589,312</u>
Real estate taxes collected:						
Net Collected	\$ 783,641	\$ 950,230	\$ 759,504	\$ 1,462,967	\$ 2,829,661	\$ 558,068
Discounts Expensed	\$ 14,016	\$ 17,333	\$ 13,764	\$ 26,739	\$ 50,656	\$ 10,110
Penalties Income	\$ (2,998)	\$ (1,741)	\$ (1,909)	\$ (3,174)	\$ (10,711)	\$ (1,442)
	<u>794,659</u>	<u>965,822</u>	<u>771,359</u>	<u>1,486,532</u>	<u>2,869,606</u>	<u>566,736</u>
Real estate taxes outstanding	<u><u>23,367</u></u>	<u><u>24,353</u></u>	<u><u>13,075</u></u>	<u><u>32,295</u></u>	<u><u>72,677</u></u>	<u><u>22,576</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	1,122	736	919	2,920	2,711	37
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>22,245</u>	<u>23,617</u>	<u>12,156</u>	<u>29,375</u>	<u>69,966</u>	<u>22,539</u>
	<u><u>\$ 23,367</u></u>	<u><u>\$ 24,353</u></u>	<u><u>\$ 13,075</u></u>	<u><u>\$ 32,295</u></u>	<u><u>\$ 72,677</u></u>	<u><u>\$ 22,576</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,447,114	\$ 1,747,691	\$ 1,520,040	\$ 354,837	\$ 1,581,490	\$ 11,508,841
Interims Receivable	\$ 5,409	\$ 8,653	\$ 397	\$ 89	\$ 6,870	\$ 52,963
Increases/additions Receivable	\$ -	\$ 12,091	\$ -	\$ -	\$ -	\$ 36,087
Reductions/exonerations Expensed	\$ (238)	\$ (15,481)	\$ (551)	\$ -	\$ -	\$ (415)
	<u>1,452,285</u>	<u>1,752,954</u>	<u>1,519,866</u>	<u>354,926</u>	<u>1,588,360</u>	<u>11,597,476</u>
Real estate taxes collected:						
Net Collected	\$ 1,396,865	\$ 1,690,278	\$ 1,462,696	\$ 338,172	\$ 1,539,649	\$ 11,279,460
Discounts Expensed	\$ 24,949	\$ 30,598	\$ 25,861	\$ 6,246	\$ 27,014	\$ 206,690
Penalties Income	\$ (4,890)	\$ (4,312)	\$ (5,215)	\$ (894)	\$ (9,405)	\$ (34,644)
	<u>1,416,924</u>	<u>1,716,564</u>	<u>1,483,342</u>	<u>343,524</u>	<u>1,557,258</u>	<u>11,451,506</u>
Real estate taxes outstanding	<u><u>35,361</u></u>	<u><u>36,390</u></u>	<u><u>36,544</u></u>	<u><u>11,402</u></u>	<u><u>31,102</u></u>	<u><u>145,970</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	3,146	1,856	117	35	1,485	9,862
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	32,215	34,534	36,427	11,367	29,617	136,108
	<u>\$ 35,361</u>	<u>\$ 36,390</u>	<u>\$ 36,544</u>	<u>\$ 11,402</u>	<u>\$ 31,102</u>	<u>\$ 145,970</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township
Real estate taxes levied:						
Duplicate Receivable	\$ 570,115	\$ 84,154	\$ 1,614,773	\$ 577,530	\$ 977,956	\$ 542,359
Interims Receivable	\$ 41	\$ -	\$ 7,898	\$ 88	\$ 11,066	\$ 2,563
Increases/additions Receivable	\$ -	\$ 3,543	\$ 55	\$ -	\$ -	\$ 184
Reductions/exonerations Expensed	\$ (48)	\$ (3,543)	\$ (288)	\$ -	\$ (415)	\$ -
	<u>570,108</u>	<u>84,154</u>	<u>1,622,438</u>	<u>577,618</u>	<u>988,607</u>	<u>545,106</u>
Real estate taxes collected:						
Net Collected	\$ 550,446	\$ 80,258	\$ 1,564,079	\$ 554,942	\$ 943,611	\$ 522,826
Discounts Expensed	\$ 10,094	\$ 1,431	\$ 29,023	\$ 10,331	\$ 16,812	\$ 9,158
Penalties Income	\$ (1,280)	\$ (415)	\$ (4,323)	\$ (1,238)	\$ (2,633)	\$ (2,426)
	<u>559,260</u>	<u>81,274</u>	<u>1,588,779</u>	<u>564,035</u>	<u>957,790</u>	<u>529,558</u>
Real estate taxes outstanding	<u><u>10,848</u></u>	<u><u>2,880</u></u>	<u><u>33,659</u></u>	<u><u>13,583</u></u>	<u><u>30,817</u></u>	<u><u>15,548</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	-	-	657	-	1,177	1,641
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>10,848</u>	<u>2,880</u>	<u>33,002</u>	<u>13,583</u>	<u>29,640</u>	<u>13,907</u>
	<u><u>\$ 10,848</u></u>	<u><u>\$ 2,880</u></u>	<u><u>\$ 33,659</u></u>	<u><u>\$ 13,583</u></u>	<u><u>\$ 30,817</u></u>	<u><u>\$ 15,548</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----					
	Union Township	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,358,469	\$ 1,719,941	\$ 870,163	\$ 632,277	\$ 1,265,472	\$ 914,265
Interims Receivable	\$ 5,238	\$ 11,656	\$ 1,734	\$ 15,450	\$ 684	\$ 4,425
Increases/additions Receivable	\$ 1,053	\$ 2,990	\$ -	\$ -	\$ -	\$ -
Reductions/exonerations Expensed	\$ (717)	\$ (292)	\$ -	\$ (131)	\$ -	\$ (92)
	<u>1,364,043</u>	<u>1,734,295</u>	<u>871,897</u>	<u>647,596</u>	<u>1,266,156</u>	<u>918,598</u>
Real estate taxes collected:						
Net Collected	\$ 1,304,180	\$ 1,684,781	\$ 841,561	\$ 612,744	\$ 1,222,013	\$ 887,551
Discounts Expensed	\$ 23,080	\$ 29,785	\$ 15,471	\$ 11,228	\$ 22,425	\$ 16,245
Penalties Income	\$ (5,086)	\$ (6,485)	\$ (1,503)	\$ (1,520)	\$ (3,580)	\$ (2,710)
	<u>1,322,174</u>	<u>1,708,081</u>	<u>855,529</u>	<u>622,452</u>	<u>1,240,858</u>	<u>901,086</u>
Real estate taxes outstanding	<u><u>41,869</u></u>	<u><u>26,214</u></u>	<u><u>16,368</u></u>	<u><u>25,144</u></u>	<u><u>25,298</u></u>	<u><u>17,512</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/additions outstanding	2,523	4,171	12	189	33	604
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	39,346	22,043	16,356	24,955	25,265	16,908
	<u>\$ 41,869</u>	<u>\$ 26,214</u>	<u>\$ 16,368</u>	<u>\$ 25,144</u>	<u>\$ 25,298</u>	<u>\$ 17,512</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2014 Real Estate Tax Collection Summary, by Municipality**

	----- 2014 -----		
	Womelsdorf Borough	Wyomissing Borough	2014 Totals
Real estate taxes levied:			
Duplicate Receivable	\$ 728,917	\$ 7,520,880	\$ 136,809,801
Interims Receivable	\$ 8,373	\$ 10,679	505,181
Increases/additions Receivable	\$ -	\$ 24,444	306,506
Reductions/exonerations Expensed	\$ -	\$ (55)	(317,003)
	<u>737,290</u>	<u>7,555,948</u>	<u>137,304,485</u>
Real estate taxes collected:			
Net Collected	\$ 709,210	\$ 7,364,945	131,526,829
Discounts Expensed	\$ 13,386	\$ 135,645	2,370,680
Penalties Income	\$ (1,405)	\$ (33,450)	(453,520)
	<u>721,191</u>	<u>7,467,140</u>	<u>133,443,989</u>
Real estate taxes outstanding	<u>16,099</u>	<u>88,808</u>	<u>3,860,496</u>
Real estate taxes outstanding at January 15 comprised of:			
Interims/additions outstanding	58	351	124,401
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2015	16,041	88,457	3,736,095
	<u>\$ 16,099</u>	<u>\$ 88,808</u>	<u>\$ 3,860,496</u>