



# County of Berks, Office of the Controller

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## Tax Collector Compliance

December 31, 2013

## 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, 2013 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.

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

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. 14.

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

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

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

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

**Finding No. 1** We noted one instance where the 2013 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
Leesport Borough	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.

**Finding No. 2** We noted two instances where the tax collectors incurred unresolved bank fees deducted from tax receipts in the tax account.

District	Response / Status
Exeter Township	No response.
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 IV. Tax Collections: We tested to determine that acceptance of late payments were supported by documented approvals maintained by the tax collector.

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

- Section 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, 2013 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 two instances of non-compliance, one where the tax collector used her own Social Security Number and one where the tax collector applied for and received an EIN from the Internal Revenue Service.

District	Response / Status
Birdsboro Borough	No response.
Richmond Township	Tax collector is in the process of changing the EIN to the County's EIN.

- 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.

**Finding No. 4** We noted one instance where the tax collector did not timely remit bank interest to the County.

District	Response / Status
Exeter Township	No response.

- 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. 5** We noted four instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Albany Township	Tax collector is not in office after 2013.
Lower Heidelberg Township	No response.
Longswamp Township	No response.
Maxatawny Township	Tax collector is not in office after 2013.

- 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. 6** We noted six instances where the tax collectors did not timely remit refunds to taxpayers.

District	Response / Status
Exeter Township	No response.
Fleetwood Borough	No response.
Kenhorst Township	Tax collector is not in office after 2013.
Longswamp Township	No response.
Rockland Township	No response.
Shoemakersville Borough	Tax collector is not in office after 2013.

- 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. 7** We noted seven instances where the tax collectors did not maintain sufficient documentation to support refunds of overpayments or duplicate payments.

District	Response / Status
Birdsboro Borough	No response.
Centerport Borough	No response.
Hamburg Borough	Tax collector will come into compliance for 2014.
Leesport Borough	No response.
Lower Heidelberg Twp	No response.
Shoemakersville Borough	Tax collector is not in office after 2013.
Sinking Spring Borough	Tax collector is not in office after 2013.

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

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

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

**Finding No. 8** We noted six instances where the tax collectors did not consistently prepare effective monthly bank reconciliations.

District	Response / Status
City of Reading	Tax Collector's electronic checkbook will be updated to come into compliance for 2014.
Albany Township	Tax collector is not in office after 2013.
Centerport Borough	No response.
Leesport Borough	No response.
Lower Heidelberg Twp	No response.
Shoemakersville Borough	Tax collector is not in office after 2013.

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

District	Response / Status
District Township	No response.
Lower Heidelberg Township	No response.
Penn Township	No response.
Perry Township	No response.
Richmond Township	Tax collector is working on identifying the undisbursed funds.
Windsor Township	No response.

**Finding No. 10** We noted two instances where the tax collectors had undisbursed funds in excess of \$15,000.00 at year end.

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



**Finding No. 11** A new bank account was opened at the end of the audit year (2013) but the old account was not closed by May 15, 2014, when audit fieldwork commenced.

District	Response / Status
Exeter 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. 12** We noted six instances where the tax collectors did not retain evidence for voided checks.

District	Response / Status
Birdsboro Borough	No response.
Centerport Borough	No response.
District Township	No response.
Hamburg Borough	Tax collector will come into compliance for 2014.
Leesport Borough	No response.
Shoemakersville Borough	Tax collector is not in office after 2013.

- **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. 13** 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
Albany Township	Tax collector is not in office after 2013.
Centerport Borough	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

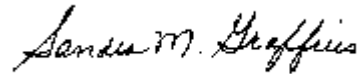
Retain 5 years after settlement then destroy: exonerations and abatements

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

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

**Finding No. 14** 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
Shoemakersville Township	Tax collector is not in office after 2013.



**Sandra M. Graffius, Controller**  
**February 9, 2015**

**EXHIBIT A****List of Tax Collectors – 2013**

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<b>MUNICIPALITY</b>	<b>TAX COLLECTOR</b>
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	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	Melissa Nolte
Hamburg	Rebecca Henne
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 - 2013**

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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	Jennifer Roy
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	Larry Schmidt
Spring	Lillian Cramsey
Strausstown	Cindy Reed
Tilden	Dorothy McLaughlin
Topton	Nancy Heffner
Tulpehocken	Lori A. Deck

**EXHIBIT A**

**List of Tax Collectors - 2013**

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<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  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 10,539,152	\$ 3,132	\$ 679,278	\$ 1,314,753	\$ 1,228,124	\$ 5,124,959
Interims Receivable	\$ 5,882	\$ -	\$ 5,058	\$ 1,725	\$ 20	\$ 19,133
Increases/additions Receivable	\$ 83,156	\$ -	\$ (246)	\$ 560	\$ 103	\$ 5,986
Reductions/exonerations	\$ (408,040)	\$ -	\$ -	\$ (2,394)	\$ (157)	\$ (6,024)
	<u>10,220,150</u>	<u>3,132</u>	<u>684,089</u>	<u>1,314,644</u>	<u>1,228,091</u>	<u>5,144,054</u>
<b>Real estate taxes collected:</b>						
Net Revenue Collected	\$ 9,035,234	\$ 3,136	\$ 659,749	\$ 1,252,112	\$ 1,166,071	\$ 4,950,131
Discounts	\$ 150,466	\$ 52	\$ 11,716	\$ 22,301	\$ 21,635	\$ 91,279
Penalties	\$ (67,013)	\$ (55)	\$ (2,572)	\$ (3,931)	\$ (3,419)	\$ (16,547)
	<u>9,118,687</u>	<u>3,132</u>	<u>668,894</u>	<u>1,270,482</u>	<u>1,184,286</u>	<u>5,024,862</u>
<b>Real estate taxes outstanding</b>	<u><u>1,101,462</u></u>	<u><u>0</u></u>	<u><u>15,195</u></u>	<u><u>44,162</u></u>	<u><u>43,804</u></u>	<u><u>119,192</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	20,427	-	675	358	-	8,773
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	1,081,035	-	14,520	43,804	43,804	110,419
	<u>\$ 1,101,462</u>	<u>\$ -</u>	<u>\$ 15,195</u>	<u>\$ 44,162</u>	<u>\$ 43,804</u>	<u>\$ 119,192</u>

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County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 407,512	\$ 250,037	\$ 2,882,123	\$ 660,401	\$ 237,535	\$ 1,525,343
Interims Receivable	\$ 893	\$ -	\$ 10,834	\$ 2,052	\$ 110	\$ 66,848
Increases/additions Receivable	\$ -	\$ -	\$ 1,894	\$ -	\$ 77	\$ 1,120
Reductions/exonerations Expensed	\$ (444)	\$ -	\$ -	\$ -	\$ -	\$ (767)
	<u>407,962</u>	<u>250,037</u>	<u>2,894,851</u>	<u>662,453</u>	<u>237,722</u>	<u>1,592,543</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 393,575	\$ 241,800	\$ 2,812,247	\$ 628,419	\$ 224,215	\$ 1,460,553
Discounts Expensed	\$ 7,282	\$ 4,376	\$ 50,987	\$ 10,295	\$ 4,118	\$ 25,398
Penalties Income	(795)	\$ (777)	\$ (6,692)	\$ (2,362)	\$ (404)	\$ (4,012)
	<u>400,062</u>	<u>245,400</u>	<u>2,856,542</u>	<u>636,353</u>	<u>227,929</u>	<u>1,481,939</u>
<b>Real estate taxes outstanding</b>	<u><u>7,900</u></u>	<u><u>4,637</u></u>	<u><u>38,309</u></u>	<u><u>26,101</u></u>	<u><u>9,793</u></u>	<u><u>110,604</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	-	-	4,009	279	77	58,293
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	7,900	4,637	34,300	25,821	9,716	52,311
	<u><u>\$ 7,900</u></u>	<u><u>\$ 4,637</u></u>	<u><u>\$ 38,309</u></u>	<u><u>\$ 26,101</u></u>	<u><u>\$ 9,793</u></u>	<u><u>\$ 110,604</u></u>

Exhibit B

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County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	Birdsboro Borough	Boyertown Borough	Brecknock Township	Caernarvon Township	Centre Township	Centerport Borough
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,281,093	\$ 1,244,096	\$ 1,975,254	\$ 2,454,592	\$ 1,398,126	\$ 86,589
Interims Receivable	\$ 633	\$ 3,816	\$ 3,132	\$ 9,584	\$ 3,713	\$ 1,116
Increases/additions Receivable	\$ (20,056)	\$ (677)	\$ 2,021	\$ -	\$ 11,405	\$ -
Reductions/exonerations Expensed	\$ -	\$ -	\$ (2,981)	\$ -	\$ (17,215)	\$ -
	<u>1,261,670</u>	<u>1,247,235</u>	<u>1,977,425</u>	<u>2,464,176</u>	<u>1,396,030</u>	<u>87,704</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,193,228	\$ 1,183,117	\$ 1,912,267	\$ 2,381,904	\$ 1,343,191	\$ 84,005
Discounts Expensed	\$ 22,093	\$ 22,048	\$ 34,425	\$ 43,635	\$ 24,553	\$ 1,582
Penalties Income	\$ (5,054)	\$ (2,195)	\$ (5,122)	\$ (4,820)	\$ (3,410)	\$ (175)
	<u>1,210,268</u>	<u>1,202,969</u>	<u>1,941,570</u>	<u>2,420,719</u>	<u>1,364,334</u>	<u>85,412</u>
<b>Real estate taxes outstanding</b>	<u><u>51,402</u></u>	<u><u>44,266</u></u>	<u><u>35,856</u></u>	<u><u>43,457</u></u>	<u><u>31,696</u></u>	<u><u>2,292</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	438	943	628	5,518	2,034	1,116
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	50,964	43,323	35,228	37,939	29,662	1,176
	<u><u>\$ 51,402</u></u>	<u><u>\$ 44,266</u></u>	<u><u>\$ 35,856</u></u>	<u><u>\$ 43,457</u></u>	<u><u>\$ 31,696</u></u>	<u><u>\$ 2,292</u></u>



Exhibit B

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County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 2,011,314	\$ 6,533,733	\$ 539,625	\$ 1,381,719	\$ 1,204,766	\$ 9,660,661
Interims Receivable	\$ 3,193	\$ 10,676	\$ 1,749	\$ 8,715	\$ 2,872	\$ 23,579
Increases/additions Receivable	\$ 70	\$ (99)	\$ 327	\$ 1,508	\$ 425	\$ 28,408
Reductions/exonerations Expensed	\$ (49)	\$ -	\$ (451)	\$ (527)	\$ (33)	\$ (12,913)
	<u>2,014,528</u>	<u>6,544,310</u>	<u>541,249</u>	<u>1,391,414</u>	<u>1,208,030</u>	<u>9,699,735</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,922,555	\$ 6,336,198	\$ 517,432	\$ 1,307,320	\$ 1,159,986	\$ 9,265,459
Discounts Expensed	\$ 35,506	\$ 115,728	\$ 9,480	\$ 21,753	\$ 21,253	\$ 172,205
Penalties Income	\$ (5,596)	\$ (16,136)	\$ (1,317)	\$ (8,325)	\$ (3,659)	\$ (20,931)
	<u>1,952,465</u>	<u>6,435,789</u>	<u>525,595</u>	<u>1,320,748</u>	<u>1,177,580</u>	<u>9,416,733</u>
<b>Real estate taxes outstanding</b>	<u><u>62,063</u></u>	<u><u>108,520</u></u>	<u><u>15,654</u></u>	<u><u>70,666</u></u>	<u><u>30,450</u></u>	<u><u>283,002</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	562	2,392	104	1,736	1,530	31,768
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	61,501	106,128	15,550	68,930	28,920	251,234
	<u>\$ 62,063</u>	<u>\$ 108,520</u>	<u>\$ 15,654</u>	<u>\$ 70,666</u>	<u>\$ 30,450</u>	<u>\$ 283,002</u>

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County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,177,423	\$ 1,195,003	\$ 1,220,145	\$ 887,735	\$ 2,711,509	\$ 542,531
Interims Receivable	\$ 259	\$ 3,053	\$ 2,391	\$ 2,150	\$ 27,250	\$ 418
Increases/additions Receivable	\$ 256	\$ 435	\$ -	\$ -	\$ 1,666	\$ -
Reductions/exonerations Expensed	\$ -	\$ (181)	\$ -	\$ -	\$ (925)	\$ -
	<u>1,177,938</u>	<u>1,198,310</u>	<u>1,222,536</u>	<u>889,885</u>	<u>2,739,500</u>	<u>542,949</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,141,976	\$ 1,128,590	\$ 1,166,118	\$ 862,700	\$ 2,627,067	\$ 521,070
Discounts Expensed	\$ 20,903	\$ 19,573	\$ 21,479	\$ 15,461	\$ 47,059	\$ 9,507
Penalties Income	\$ (2,962)	\$ (4,605)	\$ (2,988)	\$ (1,897)	\$ (10,081)	\$ (1,428)
	<u>1,159,917</u>	<u>1,143,558</u>	<u>1,184,609</u>	<u>876,264</u>	<u>2,664,045</u>	<u>529,149</u>
<b>Real estate taxes outstanding</b>	<u><u>18,022</u></u>	<u><u>54,752</u></u>	<u><u>37,928</u></u>	<u><u>13,621</u></u>	<u><u>75,455</u></u>	<u><u>13,800</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	333	479	662	141	13,187	168
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	17,688	54,273	37,267	13,480	62,268	13,632
	<u><u>\$ 18,022</u></u>	<u><u>\$ 54,752</u></u>	<u><u>\$ 37,928</u></u>	<u><u>\$ 13,621</u></u>	<u><u>\$ 75,455</u></u>	<u><u>\$ 13,800</u></u>

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**Office of the Treasurer  
County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 2,940,712	\$ 975,038	\$ 925,061	\$ 846,574	\$ 1,397,974	\$ 297,339
Interims Receivable	\$ 2,692	\$ 885	\$ 4,758	\$ 135	\$ 3,668	\$ 261
Increases/additions Receivable	\$ 29,732	\$ (147)	\$ -	\$ -	\$ 5,466	\$ -
Reductions/exonerations Expensed	\$ (30,342)	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>2,942,794</u>	<u>975,776</u>	<u>929,819</u>	<u>846,709</u>	<u>1,407,108</u>	<u>297,599</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 2,848,483	\$ 924,750	\$ 896,757	\$ 808,010	\$ 1,350,672	\$ 293,735
Discounts Expensed	\$ 52,649	\$ 16,087	\$ 16,364	\$ 15,116	\$ 23,796	\$ 3,604
Penalties Income	\$ (9,361)	\$ (5,993)	\$ (1,595)	\$ (1,717)	\$ (4,507)	\$ -
	<u>2,891,771</u>	<u>934,844</u>	<u>911,526</u>	<u>821,409</u>	<u>1,369,961</u>	<u>297,339</u>
<b>Real estate taxes outstanding</b>	<u><u>51,022</u></u>	<u><u>40,932</u></u>	<u><u>18,293</u></u>	<u><u>25,301</u></u>	<u><u>37,147</u></u>	<u><u>261</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	1,375	114	2,784	24	1,072	261
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	49,647	40,819	15,509	25,277	36,075	-
	<u>\$ 51,022</u>	<u>\$ 40,932</u>	<u>\$ 18,293</u>	<u>\$ 25,301</u>	<u>\$ 37,147</u>	<u>\$ 261</u>

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

----- 2013 -----						
	Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,021,830	\$ 55,119	\$ 1,792,181	\$ 132,162	\$ 3,494,245	\$ 703,455
Interims Receivable	\$ 962	\$ 54	\$ 9,134	\$ -	\$ 38,688	\$ 25,797
Increases/additions Receivable	\$ (6)	\$ -	\$ 94	\$ -	\$ 692	\$ 673
Reductions/exonerations Expensed	\$ 570	\$ -	\$ (1,375)	\$ -	\$ -	\$ -
	<u>1,023,356</u>	<u>55,173</u>	<u>1,800,033</u>	<u>132,162</u>	<u>3,533,626</u>	<u>729,926</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 977,363	\$ 49,942	\$ 1,729,588	\$ 125,960	\$ 3,393,673	\$ 696,988
Discounts Expensed	\$ 18,236	\$ 830	\$ 30,750	\$ 2,317	\$ 63,965	\$ 13,004
Penalties Income	\$ (2,704)	\$ -	\$ (6,001)	\$ (104)	\$ (5,536)	\$ (1,498)
	<u>992,895</u>	<u>50,772</u>	<u>1,754,337</u>	<u>128,173</u>	<u>3,452,102</u>	<u>708,495</u>
<b>Real estate taxes outstanding</b>	<u><u>30,461</u></u>	<u><u>4,401</u></u>	<u><u>45,697</u></u>	<u><u>3,990</u></u>	<u><u>81,524</u></u>	<u><u>21,431</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	247	54	960	-	10,377	2,930
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	30,214	4,347	44,737	3,990	71,147	18,502
	<u>\$ 30,461</u>	<u>\$ 4,401</u>	<u>\$ 45,697</u>	<u>\$ 3,990</u>	<u>\$ 81,524</u>	<u>\$ 21,431</u>

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,503,031	\$ 690,448	\$ 926,416	\$ 8,279,102	\$ 1,460,958	\$ 1,555,604
Interims Receivable	\$ 22,705	\$ 2,195	\$ 499	\$ 20,744	\$ 8,009	\$ 38,788
Increases/additions Receivable	\$ 5,294	\$ (260)	\$ -	\$ 217,702	\$ -	\$ 835
Reductions/exonerations Expensed	\$ (1,799)	\$ -	\$ -	\$ (241,875)	\$ -	\$ (299)
	<u>1,529,231</u>	<u>692,382</u>	<u>926,915</u>	<u>8,275,672</u>	<u>1,468,967</u>	<u>1,594,927</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,441,656	\$ 639,115	\$ 877,052	\$ 7,987,640	\$ 1,411,406	\$ 1,507,623
Discounts Expensed	\$ 25,500	\$ 11,604	\$ 15,860	\$ 146,530	\$ 24,847	\$ 28,349
Penalties Income	\$ (5,409)	\$ (2,325)	\$ (3,231)	\$ (20,245)	\$ (3,948)	\$ (3,425)
	<u>1,461,747</u>	<u>648,394</u>	<u>889,681</u>	<u>8,113,925</u>	<u>1,432,304</u>	<u>1,532,547</u>
<b>Real estate taxes outstanding</b>	<u><u>67,484</u></u>	<u><u>43,988</u></u>	<u><u>37,234</u></u>	<u><u>161,748</u></u>	<u><u>36,663</u></u>	<u><u>62,380</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Audit correction	7					
Interims/additions outstanding	1,195	1,671	67	19,450	2,095	8,518
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	66,282	42,318	37,167	142,298	34,568	53,862
	<u>\$ 67,484</u>	<u>\$ 43,988</u>	<u>\$ 37,234</u>	<u>\$ 161,748</u>	<u>\$ 36,663</u>	<u>\$ 62,380</u>

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 810,405	\$ 986,313	\$ 781,245	\$ 1,479,143	\$ 2,913,651	\$ 589,086
Interims Receivable	\$ 1,747	\$ 1,664	\$ 867	\$ 29,133	\$ 13,661	\$ 208
Increases/additions Receivable	\$ 128	\$ -	\$ 1,472	\$ -	\$ 515	\$ -
Reductions/exonerations Expensed	\$ -	\$ -	\$ (815)	\$ -	\$ (2,167)	\$ -
	<u>812,280</u>	<u>987,977</u>	<u>782,769</u>	<u>1,508,276</u>	<u>2,925,659</u>	<u>589,295</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 780,586	\$ 941,662	\$ 761,642	\$ 1,446,266	\$ 2,800,452	\$ 558,276
Discounts Expensed	\$ 13,938	\$ 16,985	\$ 13,580	\$ 26,565	\$ 50,426	\$ 10,105
Penalties Income	\$ (4,068)	\$ (2,467)	\$ (2,896)	\$ (3,108)	\$ (8,348)	\$ (2,129)
	<u>790,456</u>	<u>956,180</u>	<u>772,326</u>	<u>1,469,723</u>	<u>2,842,529</u>	<u>566,253</u>
<b>Real estate taxes outstanding</b>	<u><u>21,824</u></u>	<u><u>31,797</u></u>	<u><u>10,443</u></u>	<u><u>38,553</u></u>	<u><u>83,130</u></u>	<u><u>23,042</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	119	787	1,535	1,400	3,069	127
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>21,705</u>	<u>31,010</u>	<u>8,907</u>	<u>37,153</u>	<u>80,061</u>	<u>22,914</u>
	<u><u>\$ 21,824</u></u>	<u><u>\$ 31,797</u></u>	<u><u>\$ 10,443</u></u>	<u><u>\$ 38,553</u></u>	<u><u>\$ 83,130</u></u>	<u><u>\$ 23,042</u></u>

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,445,983	\$ 1,744,132	\$ 1,511,687	\$ 354,815	\$ 1,575,908	\$ 11,446,619
Interims Receivable	\$ 1,269	\$ 5,160	\$ 9,860	\$ -	\$ 3,097	\$ 49,764
Increases/additions Receivable	\$ 5,757	\$ 1,184	\$ (1,652)	\$ -	\$ -	\$ 3,727
Reductions/exonerations Expensed	\$ (4,808)	\$ (1,105)	\$ -	\$ -	\$ -	\$ (4,122)
	<u>1,448,201</u>	<u>1,749,371</u>	<u>1,519,895</u>	<u>354,815</u>	<u>1,579,005</u>	<u>11,495,988</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,389,750	\$ 1,690,718	\$ 1,451,904	\$ 336,746	\$ 1,534,719	\$ 11,185,356
Discounts Expensed	\$ 25,280	\$ 30,287	\$ 26,242	\$ 6,204	\$ 25,103	\$ 202,559
Penalties Income	\$ (4,080)	\$ (4,331)	\$ (4,045)	\$ (838)	\$ (7,630)	\$ (38,539)
	<u>1,410,950</u>	<u>1,716,674</u>	<u>1,474,101</u>	<u>342,112</u>	<u>1,552,192</u>	<u>11,349,376</u>
<b>Real estate taxes outstanding</b>	<u><u>37,251</u></u>	<u><u>32,697</u></u>	<u><u>45,794</u></u>	<u><u>12,703</u></u>	<u><u>26,813</u></u>	<u><u>146,612</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	719	530	1,820	-	1,166	7,692
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	36,533	32,167	43,974	12,703	25,647	138,920
	<u>\$ 37,251</u>	<u>\$ 32,697</u>	<u>\$ 45,794</u>	<u>\$ 12,703</u>	<u>\$ 26,813</u>	<u>\$ 146,612</u>

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 574,026	\$ 83,635	\$ 1,634,520	\$ 577,794	\$ 960,228	\$ 545,277
Interims Receivable	\$ 218	\$ 69	\$ 19,015	\$ 7	\$ 7,419	\$ 122
Increases/additions Receivable	\$ 2,677	\$ 75	\$ 209	\$ 437	\$ 8	\$ -
Reductions/exonerations Expensed	\$ (1,478)	\$ -	\$ -	\$ -	\$ (120)	\$ -
	<u>575,443</u>	<u>83,779</u>	<u>1,653,744</u>	<u>578,237</u>	<u>967,535</u>	<u>545,398</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 556,230	\$ 78,580	\$ 1,585,101	\$ 549,601	\$ 921,995	\$ 521,114
Discounts Expensed	\$ 10,199	\$ 1,384	\$ 29,792	\$ 10,249	\$ 16,713	\$ 9,016
Penalties Income	\$ (996)	\$ (273)	\$ (3,871)	\$ (936)	\$ (2,230)	\$ (1,120)
	<u>565,433</u>	<u>79,691</u>	<u>1,611,023</u>	<u>558,914</u>	<u>936,478</u>	<u>529,009</u>
<b>Real estate taxes outstanding</b>	<u><u>10,010</u></u>	<u><u>4,088</u></u>	<u><u>42,721</u></u>	<u><u>19,324</u></u>	<u><u>31,056</u></u>	<u><u>16,390</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	1,199	69	1,711	0	976	40
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	8,811	4,019	41,010	19,323	30,081	16,350
	<u>\$ 10,010</u>	<u>\$ 4,088</u>	<u>\$ 42,721</u>	<u>\$ 19,324</u>	<u>\$ 31,056</u>	<u>\$ 16,390</u>



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**Office of the Treasurer  
County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

	----- 2013 -----					
	Union Township	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,355,541	\$ 1,693,575	\$ 867,659	\$ 631,292	\$ 1,270,383	\$ 907,609
Interims Receivable	\$ 3,579	\$ 15,169	\$ 1,978	\$ 873	\$ 948	\$ 4,537
Increases/additions Receivable	\$ 577	\$ 262	\$ -	\$ (266)	\$ 74	\$ 489
Reductions/exonerations Expensed	\$ (641)	\$ (262)	\$ -	\$ -	\$ -	\$ -
	<u>1,359,056</u>	<u>1,708,743</u>	<u>869,638</u>	<u>631,898</u>	<u>1,271,405</u>	<u>912,635</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,310,826	\$ 1,653,690	\$ 838,678	\$ 597,115	\$ 1,225,394	\$ 878,428
Discounts Expensed	\$ 23,391	\$ 28,401	\$ 15,244	\$ 10,908	\$ 20,543	\$ 16,047
Penalties Income	\$ (4,553)	\$ (9,696)	\$ (2,211)	\$ (2,920)	\$ (5,550)	\$ (3,041)
	<u>1,329,663</u>	<u>1,672,395</u>	<u>851,710</u>	<u>605,103</u>	<u>1,240,386</u>	<u>891,435</u>
<b>Real estate taxes outstanding</b>	<u><u>29,392</u></u>	<u><u>36,348</u></u>	<u><u>17,927</u></u>	<u><u>26,796</u></u>	<u><u>31,019</u></u>	<u><u>21,200</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	1,784	5,055	38	674	129	793
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	27,609	31,293	17,889	26,121	30,890	20,407
	<u>\$ 29,392</u>	<u>\$ 36,348</u>	<u>\$ 17,927</u>	<u>\$ 26,796</u>	<u>\$ 31,019</u>	<u>\$ 21,200</u>

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**Office of the Treasurer  
County of Berks, Pennsylvania  
2013 Real Estate Tax Collection Summary, by Municipality**

----- 2013 -----

	Womelsdorf Borough	Wyomissing Borough	2013 Totals
<b>Real estate taxes levied:</b>			
Duplicate Receivable	\$ 730,587	\$ 7,492,106	\$ 136,318,729
Interims Receivable	\$ 134	\$ 47,058	618,385
Increases/additions Receivable	\$ -	\$ 10,459	404,543
Reductions/exonerations Expensed	\$ -	\$ (469)	(744,209)
	<u>730,720</u>	<u>7,549,154</u>	<u>136,597,448</u>
<b>Real estate taxes collected:</b>			
Net Collected	\$ 699,038	\$ 7,316,302	130,452,008
Discounts Expensed	\$ 12,775	\$ 134,073	2,353,563
Penalties Income	\$ (1,270)	\$ (16,811)	(424,839)
	<u>710,544</u>	<u>7,433,564</u>	<u>132,380,732</u>
<b>Real estate taxes outstanding</b>	<u><u>20,176</u></u>	<u><u>115,591</u></u>	<u><u>4,216,716</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>			
<b>Audit correction</b>			<b>7</b>
Interims/additions outstanding	83	569	241,904
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2014	20,093	115,022	3,974,805
	<u>\$ 20,176</u>	<u>\$ 115,591</u>	<u>\$ 4,216,716</u>