

# COUNTY OF BERKS, PENNSYLVANIA

## Office of the Controller



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Kevin S. Barnhardt, Commissioner

**Sandra M. Graffius, Controller**  
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## Tax Collector Compliance

### December 31, 2012

## **Report Distribution List**

1. Nelson H. Long, CPA, Treasurer
2. Municipal Tax Collectors
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, 2012 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. 1-11.

**NOTE:**

District	Audit Status
Borough of Mohnton	Incomplete due to the unavailability of the Tax Collector and some 2012 records.

- 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.

**The County of Berks complied with this segment 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 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 2012 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
Lower Alsace 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.

District	Response / Status
Robeson Township	Incomplete – failed to respond during field audit.

- 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.

District	Response / Status
Robeson Township	Incomplete – failed to respond during field audit.

- 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	No response

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

**Finding No. 3** We noted two instances where the tax collector incurred unresolved bank fees deducted from tax receipts in the tax account.

District	Response / Status
Lower Heidelberg Township	No Response / Expenses incurred over eight years
Windsor 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.

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

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

District	Response / Status
Robeson Township	Incomplete – failed to respond during field audit.

- 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.

**Finding No. 4** We noted one instance where the bank did not provide a Letter of Collateralization.

District	Response / Status
Longswamp Township	1 <sup>st</sup> Niagra Bank failed to provide documentation of compliance with Act 72.

- Section 7. Payment Over of Taxes/Monthly Reports and Records: We requested a confirmation of the December 31, 2012 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 five tax collectors did not make remittances timely.

District	Response / Status
Albany Township	No Response
Lower Heidelberg Township	No Response
Longswamp Township	No Response
Maxatawny Township	No Response
Borough of Robesonia	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 two tax collector(s) did not maintain sufficient documentation to support refunds of overpayments or duplicate payments.

District	Response / Status
Richmond Township	Documentation was subsequently provided.
Borough of Shoemakersville	No Response

- 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. 7** 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 / Commonwealth of PA violation – held more than 5 years.

- 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. 8** We noted instances where the following three tax collectors did not consistently prepare effective monthly bank reconciliations.

District	Response / Status
City of Reading	Check Register has been reestablished enabling regular monthly reconciliations.
Albany Township	No Response
Longswamp Township	No Response

**Finding No. 9** The following five tax collectors did not provide schedules for undisbursed funds in the tax account at year end.

District	Response / Status
City of Reading	Check Register has been reestablished enabling a determination of undisbursed funds.
Lower Heidelberg Townshjip	No Response
Longswamp Township	No Response
Richmond Township	Statement of Undisbursed Funds was subsequently provided
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. 10** The following tax collector did not provide evidence of the date of mailing indicating that they were in compliance with this section.

District	Response / Status
Albany Township	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

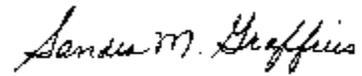
Retain 2 years after settlement, then destroy, records of delinquent receipts

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

District	Response / Status
Robeson Township	Incomplete – failed to respond durling field audit.

**Finding No. 11** The following tax collector did not provide all 2012 bank statements, cancelled checks, and a complete check register.

District	Response / Status
Borough of Shoemakersville	No Response



Sandra M. Graffius, Controller  
June 24, 2013

## EXHIBIT A

### List of Tax Collectors – 2012 Page 1 of 3

<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	Betty Swisher/Paul Henry
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 (January to June)
Hamburg	Laurel Williams (July to December)
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 - 2012  
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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	Jodie Keller
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 - 2012**  
**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  
 2012 Real Estate Tax Collection Summary, by Municipality

----- 2012 -----

	City of Reading (See Note Below)	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 9,913,872	\$ 2,947	\$ 636,253	\$ 1,237,456	\$ 1,154,767	\$ 4,808,236
Interims Receivable	26,038	-	2,732	1,644	2,592	20,592
Increases/additions Receivable	2,218	-	-	373	-	22,511
Reductions/exonerations	(326,301)	-	-	(1,656)	(964)	(17,248)
	<u>9,615,828</u>	<u>2,947</u>	<u>638,985</u>	<u>1,237,817</u>	<u>1,156,396</u>	<u>4,834,091</u>
<b>Real estate taxes collected:</b>	(11,615) <b>ADJUSTEMENT</b>					
Net Revenue Collected	8,555,049	2,898	609,874	1,171,544	1,106,308	4,610,038
Discounts	143,415	48	10,669	20,437	20,085	85,576
Penalties	(55,966)	-	(1,606)	(3,477)	(4,039)	(8,063)
	<u>8,630,883</u>	<u>2,947</u>	<u>618,938</u>	<u>1,188,504</u>	<u>1,122,354</u>	<u>4,687,550</u>
<b>Real estate taxes outstanding</b>	<u>984,945</u>	<u>0</u>	<u>20,047</u>	<u>49,313</u>	<u>34,041</u>	<u>146,541</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	17,773	-	310	1,330	604	27,632
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	967,172	-	19,738	47,983	33,438	118,909
	<u>\$ 984,945</u>	<u>\$ -</u>	<u>\$ 20,047</u>	<u>\$ 49,313</u>	<u>\$ 34,041</u>	<u>\$ 146,541</u>

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Office of the Treasurer  
 County of Berks, Pennsylvania  
 2012 Real Estate Tax Collection Summary, by Municipality

----- 2012 -----

	Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 381,990	\$ 235,196	\$ 2,694,508	\$ 619,451	\$ 223,153	\$ 1,341,822
Interims Receivable	342	13	12,452	2,763	80	16,994
Increases/additions Receivable	-	-	945	304	-	403
Reductions/exonerations Expensed	-	-	-	(333)	-	(215)
	<u>382,331</u>	<u>235,209</u>	<u>2,707,905</u>	<u>622,186</u>	<u>223,233</u>	<u>1,359,004</u>
<b>Real estate taxes collected:</b>						
Net Collected	369,105	225,173	2,620,496	595,404	210,614	1,283,035
Discounts Expensed	6,762	4,041	44,799	10,568	3,845	22,256
Penalties Income	(448)	(794)	(9,019)	(3,071)	(571)	(4,747)
	<u>375,419</u>	<u>228,420</u>	<u>2,656,276</u>	<u>602,901</u>	<u>213,888</u>	<u>1,300,544</u>
<b>Real estate taxes outstanding</b>	<u><u>6,912</u></u>	<u><u>6,788</u></u>	<u><u>51,629</u></u>	<u><u>19,285</u></u>	<u><u>9,344</u></u>	<u><u>58,460</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	342	13	5,479	582	46	7,821
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	6,570	6,775	46,150	18,703	9,298	50,639
	<u><u>\$ 6,912</u></u>	<u><u>\$ 6,788</u></u>	<u><u>\$ 51,629</u></u>	<u><u>\$ 19,285</u></u>	<u><u>\$ 9,344</u></u>	<u><u>\$ 58,460</u></u>

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2012 Real Estate Tax Collection Summary, by Municipality**

----- 2012 -----

	<b>Birdsboro Borough</b>	<b>Boyertown Borough</b>	<b>Brecknock Township</b>	<b>Caernarvon Township</b>	<b>Centre Township</b>	<b>Centerport Borough</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,200,982	\$ 1,172,629	\$ 1,855,381	\$ 2,307,795	\$ 1,314,496	\$ 80,697
Interims Receivable	5,191	263	2,348	9,427	1,491	566
Increases/additions Receivable	173	-	220	-	1,005	-
Reductions/exonerations Expensed	(18,425)	-	(35)	-	-	-
	<u>1,187,922</u>	<u>1,172,891</u>	<u>1,857,914</u>	<u>2,317,222</u>	<u>1,316,991</u>	<u>81,263</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,110,655	1,107,198	1,793,088	2,243,068	1,264,766	79,840
Discounts Expensed	20,292	20,603	32,210	40,852	22,795	1,514
Penalties Income	(2,681)	(2,465)	(5,185)	(6,002)	(2,934)	(91)
	<u>1,128,266</u>	<u>1,125,336</u>	<u>1,820,113</u>	<u>2,277,918</u>	<u>1,284,627</u>	<u>81,263</u>
<b>Real estate taxes outstanding</b>	<u><u>59,656</u></u>	<u><u>47,555</u></u>	<u><u>37,801</u></u>	<u><u>39,304</u></u>	<u><u>32,364</u></u>	<u><u>(0)</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	628	45	370	2,004	683	-
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	59,028	47,510	37,432	37,300	31,681	-
	<u>\$ 59,656</u>	<u>\$ 47,555</u>	<u>\$ 37,801</u>	<u>\$ 39,304</u>	<u>\$ 32,364</u>	<u>\$ -</u>

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2012 Real Estate Tax Collection Summary, by Municipality**

-----2012-----

	<b>Colebrookdale Township</b>	<b>Cumru Township</b>	<b>District Township</b>	<b>Douglass Township</b>	<b>Earl Township</b>	<b>Exeter Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,887,997	\$ 6,168,515	\$ 509,200	\$ 1,300,405	\$ 1,132,488	\$ 9,080,626
Interims Receivable	2,629	17,778	2,393	6,488	2,072	33,844
Increases/additions Receivable	2,212	12,552	68	430	919	3,594
Reductions/exonerations Expensed	-	(18,184)	(1,310)	(382)	-	(4,187)
	<u>1,892,838</u>	<u>6,180,661</u>	<u>510,352</u>	<u>1,306,941</u>	<u>1,135,479</u>	<u>9,113,878</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,803,667	5,975,918	484,871	1,208,507	1,095,209	8,702,404
Discounts Expensed	33,073	108,924	8,687	20,049	19,658	160,913
Penalties Income	(5,609)	(19,373)	(1,721)	(5,743)	(5,134)	(20,379)
	<u>1,831,132</u>	<u>6,065,469</u>	<u>491,838</u>	<u>1,222,813</u>	<u>1,109,733</u>	<u>8,842,938</u>
<b>Real estate taxes outstanding</b>	<u><u>61,707</u></u>	<u><u>115,192</u></u>	<u><u>18,514</u></u>	<u><u>84,127</u></u>	<u><u>25,746</u></u>	<u><u>270,939</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	210	1,608	1,056	1,240	1,393	7,558
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	61,496	113,584	17,457	82,888	24,353	263,381
	<u>\$ 61,707</u>	<u>\$ 115,192</u>	<u>\$ 18,514</u>	<u>\$ 84,127</u>	<u>\$ 25,746</u>	<u>\$ 270,939</u>

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Office of the Treasurer  
 County of Berks, Pennsylvania  
 2012 Real Estate Tax Collection Summary, by Municipality

----- 2012 -----

	Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,107,532	\$ 1,124,753	\$ 1,153,355	\$ 833,955	\$ 2,535,204	\$ 509,929
Interims Receivable	470	2,793	828	2,294	24,369	593
Increases/additions Receivable	-	163	-	(969)	13,898	-
Reductions/exonerations Expensed	-	(1,294)	-	-	(9,573)	-
	<u>1,108,002</u>	<u>1,126,415</u>	<u>1,154,184</u>	<u>835,280</u>	<u>2,563,898</u>	<u>510,522</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,069,410	1,053,002	1,095,568	809,776	2,458,871	491,775
Discounts Expensed	19,451	18,536	19,926	14,352	43,421	8,782
Penalties Income	(2,657)	(4,571)	(2,934)	(3,579)	(9,180)	(1,955)
	<u>1,086,205</u>	<u>1,066,968</u>	<u>1,112,561</u>	<u>820,550</u>	<u>2,493,111</u>	<u>498,602</u>
<b>Real estate taxes outstanding</b>	<u><u>21,797</u></u>	<u><u>59,448</u></u>	<u><u>41,623</u></u>	<u><u>14,730</u></u>	<u><u>70,787</u></u>	<u><u>11,920</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	-	590	159	160	12,147	73
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	21,797	58,858	41,464	14,570	58,640	11,847
	<u>\$ 21,797</u>	<u>\$ 59,448</u>	<u>\$ 41,623</u>	<u>\$ 14,730</u>	<u>\$ 70,787</u>	<u>\$ 11,920</u>

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Office of the Treasurer  
 County of Berks, Pennsylvania  
 2012 Real Estate Tax Collection Summary, by Municipality

----- 2012 -----

	South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 2,742,897	\$ 920,570	\$ 870,176	\$ 795,667	\$ 1,312,688	\$ 280,295
Interims Receivable	15,221	1,727	2,901	655	2,483	-
Increases/additions Receivable	406	54	-	-	-	-
Reductions/exonerations Expensed	-	(131)	-	-	-	-
	<u>2,758,524</u>	<u>922,220</u>	<u>873,076</u>	<u>796,321</u>	<u>1,315,171</u>	<u>280,295</u>
<b>Real estate taxes collected:</b>						
Net Collected	2,655,942	878,406	844,697	756,622	1,256,088	176,373
Discounts Expensed	47,479	15,306	14,994	14,032	21,251	3,592
Penalties Income	(9,332)	(4,989)	(3,054)	(2,226)	(3,698)	(33)
	<u>2,694,089</u>	<u>888,723</u>	<u>856,637</u>	<u>768,428</u>	<u>1,273,642</u>	<u>179,931</u>
<b>Real estate taxes outstanding</b>	<u><u>64,435</u></u>	<u><u>33,497</u></u>	<u><u>16,440</u></u>	<u><u>27,893</u></u>	<u><u>41,528</u></u>	<u><u>100,364</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	8,678	401	886	20	1,345	-
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	55,757	33,096	15,553	27,874	40,183	100,364
	<u>\$ 64,435</u>	<u>\$ 33,497</u>	<u>\$ 16,440</u>	<u>\$ 27,893</u>	<u>\$ 41,528</u>	<u>\$ 100,364</u>

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2012 Real Estate Tax Collection Summary, by Municipality**

----- 2012 -----

	Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 961,230	\$ 51,867	\$ 1,682,241	\$ 124,328	\$ 3,277,375	\$ 650,378
Interims Receivable	92	39	4,612	-	7,727	5,547
Increases/additions Receivable	(555)	-	1,336	-	3,530	-
Reductions/exonerations Expensed	-	-	(338)	-	(1,187)	-
	<u>960,768</u>	<u>51,906</u>	<u>1,687,851</u>	<u>124,328</u>	<u>3,287,444</u>	<u>655,926</u>
<b>Real estate taxes collected:</b>						
Net Collected	917,043	47,845	1,598,980	117,154	3,156,589	629,350
Discounts Expensed	17,248	755	28,307	2,134	59,175	11,539
Penalties Income	(2,019)	(163)	(5,243)	(429)	(4,573)	(1,887)
	<u>932,272</u>	<u>48,437</u>	<u>1,622,044</u>	<u>118,859</u>	<u>3,211,191</u>	<u>639,003</u>
<b>Real estate taxes outstanding</b>	<u><u>28,496</u></u>	<u><u>3,469</u></u>	<u><u>65,807</u></u>	<u><u>5,469</u></u>	<u><u>76,253</u></u>	<u><u>16,923</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	27	39	1,083	-	3,716	1,477
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	28,469	3,430	64,724	5,469	72,537	15,446
	<u>\$ 28,496</u>	<u>\$ 3,469</u>	<u>\$ 65,807</u>	<u>\$ 5,469</u>	<u>\$ 76,253</u>	<u>\$ 16,923</u>

Exhibit B

Office of the Treasurer  
County of Berks, Pennsylvania  
2012 Real Estate Tax Collection Summary, by Municipality

----- 2012 -----

	Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,409,574	\$ 636,091	\$ 872,095	\$ 7,811,145	\$ 1,368,871	\$ 1,439,920
Interims Receivable	4,370	7,324	76	23,334	4,981	7,489
Increases/additions Receivable	0	-	-	28,875	25,793	(302)
Reductions/exonerations Expensed	(490)	-	(506)	(1,861)	(11,728)	-
	<u>1,413,454</u>	<u>643,415</u>	<u>871,666</u>	<u>7,861,493</u>	<u>1,387,917</u>	<u>1,447,107</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,323,290	600,296	825,178	7,579,298	1,332,144	1,380,372
Discounts Expensed	23,584	10,734	15,229	138,297	23,333	24,959
Penalties Income	(5,434)	(2,011)	(2,281)	(19,447)	(4,196)	(3,738)
	<u>1,341,439</u>	<u>609,019</u>	<u>838,125</u>	<u>7,698,147</u>	<u>1,351,281</u>	<u>1,401,592</u>
<b>Real estate taxes outstanding</b>	<u><u>72,015</u></u>	<u><u>34,397</u></u>	<u><u>33,540</u></u>	<u><u>163,346</u></u>	<u><u>36,636</u></u>	<u><u>45,515</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	217	7,281	31	25,415	1,972	2,589
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	71,798	27,116	33,509	137,931	34,664	42,926
	<u>\$ 72,015</u>	<u>\$ 34,397</u>	<u>\$ 33,540</u>	<u>\$ 163,346</u>	<u>\$ 36,636</u>	<u>\$ 45,515</u>

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Office of the Treasurer  
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-----2012-----

	Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 757,560	\$ 938,514	\$ 735,072	\$ 1,395,498	\$ 2,741,193	\$ 552,042
Interims Receivable	7,047	1,014	1,989	4,369	9,758	1,815
Increases/additions Receivable	-	-	-	14,667	1,782	-
Reductions/exonerations Expensed	-	(60)	-	(23,493)	(1,586)	-
	<u>764,607</u>	<u>939,468</u>	<u>737,061</u>	<u>1,391,041</u>	<u>2,751,146</u>	<u>553,857</u>
<b>Real estate taxes collected:</b>						
Net Collected	723,811	899,810	710,464	1,327,800	2,643,138	522,124
Discounts Expensed	12,964	16,186	12,871	24,015	47,476	9,265
Penalties Income	(3,022)	(3,159)	(2,717)	(3,779)	(8,588)	(1,347)
	<u>733,753</u>	<u>912,837</u>	<u>720,618</u>	<u>1,348,036</u>	<u>2,682,026</u>	<u>530,043</u>
<b>Real estate taxes outstanding</b>	<u><u>30,854</u></u>	<u><u>26,631</u></u>	<u><u>16,443</u></u>	<u><u>43,005</u></u>	<u><u>69,120</u></u>	<u><u>23,814</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	980	201	156	2,275	4,036	958
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	29,875	26,430	16,287	40,730	65,084	22,856
	<u>\$ 30,854</u>	<u>\$ 26,631</u>	<u>\$ 16,443</u>	<u>\$ 43,005</u>	<u>\$ 69,120</u>	<u>\$ 23,814</u>

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Office of the Treasurer  
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----- 2012 -----

	Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,358,820	\$ 1,642,738	\$ 1,417,530	\$ 333,462	\$ 1,470,523	\$ 10,747,839
Interims Receivable	1,939	1,645	699	160	14,700	25,729
Increases/additions Receivable	337	780	-	-	-	19,970
Reductions/exonerations Expensed	-	-	-	-	-	(7,716)
	<u>1,361,096</u>	<u>1,645,163</u>	<u>1,418,229</u>	<u>333,622</u>	<u>1,485,223</u>	<u>10,785,822</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,309,272	1,590,081	1,356,493	318,388	1,422,885	10,437,453
Discounts Expensed	23,618	27,638	24,682	5,903	25,890	192,919
Penalties Income	(3,950)	(6,037)	(4,345)	(741)	(3,586)	(22,705)
	<u>1,328,940</u>	<u>1,611,682</u>	<u>1,376,830</u>	<u>323,550</u>	<u>1,445,189</u>	<u>10,607,667</u>
<b>Real estate taxes outstanding</b>	<u><u>32,156</u></u>	<u><u>33,481</u></u>	<u><u>41,400</u></u>	<u><u>10,072</u></u>	<u><u>40,034</u></u>	<u><u>178,155</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	692	324	421	-	1,065	5,343
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	31,464	33,157	40,979	10,072	38,970	172,813
	<u>\$ 32,156</u>	<u>\$ 33,481</u>	<u>\$ 41,400</u>	<u>\$ 10,072</u>	<u>\$ 40,034</u>	<u>\$ 178,155</u>

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Office of the Treasurer  
 County of Berks, Pennsylvania  
 2012 Real Estate Tax Collection Summary, by Municipality

----- 2012 -----

	St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 552,036	\$ 77,596	\$ 1,541,747	\$ 544,005	\$ 893,375	\$ 513,355
Interims Receivable	209	21	1,614	285	5,163	2,633
Increases/additions Receivable	-	-	(1,230)	(548)	917	35
Reductions/exonerations Expensed	-	-	-	-	-	(35)
	<u>552,245</u>	<u>77,617</u>	<u>1,542,132</u>	<u>543,742</u>	<u>899,455</u>	<u>515,988</u>
<b>Real estate taxes collected:</b>						
Net Collected	539,156	74,410	1,475,946	515,630	852,831	494,182
Discounts Expensed	9,976	1,264	27,324	9,730	14,810	8,584
Penalties Income	(556)	(309)	(4,236)	(1,069)	(2,688)	(2,054)
	<u>548,575</u>	<u>75,365</u>	<u>1,499,034</u>	<u>524,291</u>	<u>864,954</u>	<u>500,713</u>
<b>Real estate taxes outstanding</b>	<u><u>3,669</u></u>	<u><u>2,252</u></u>	<u><u>43,097</u></u>	<u><u>19,451</u></u>	<u><u>34,501</u></u>	<u><u>15,275</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	(0)	-	107	4	1,331	101
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	3,669	2,252	42,990	19,447	33,170	15,175
	<u><u>\$ 3,669</u></u>	<u><u>\$ 2,252</u></u>	<u><u>\$ 43,097</u></u>	<u><u>\$ 19,451</u></u>	<u><u>\$ 34,501</u></u>	<u><u>\$ 15,275</u></u>

Exhibit B

**Office of the Treasurer  
County of Berks, Pennsylvania  
2012 Real Estate Tax Collection Summary, by Municipality**

----- 2012 -----

	<b>Union Township</b>	<b>Washington Township</b>	<b>Wernersville Borough</b>	<b>Leesport Borough</b>	<b>West Reading Borough</b>	<b>Windsor Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,269,351	\$ 1,574,232	\$ 816,486	\$ 594,316	\$ 1,239,497	\$ 844,981
Interims Receivable	1,498	17,760	2,252	449	691	7,151
Increases/additions Receivable	4,315	2,228	-	-	-	133
Reductions/exonerations Expensed	(1,079)	(562)	-	-	-	(87)
	<u>1,274,085</u>	<u>1,593,657</u>	<u>818,737</u>	<u>594,765</u>	<u>1,240,188</u>	<u>852,178</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,224,226	1,497,577	787,821	553,231	1,183,162	813,869
Discounts Expensed	21,706	26,684	14,461	10,236	21,601	14,537
Penalties Income	(4,834)	(5,534)	(1,319)	(1,359)	(3,674)	(2,088)
	<u>1,241,097</u>	<u>1,518,727</u>	<u>800,963</u>	<u>562,108</u>	<u>1,201,090</u>	<u>826,317</u>
<b>Real estate taxes outstanding</b>	<u><u>32,987</u></u>	<u><u>74,930</u></u>	<u><u>17,775</u></u>	<u><u>32,657</u></u>	<u><u>39,098</u></u>	<u><u>25,860</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	1,827	5,896	97	227	385	2,953
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	31,160	69,034	17,678	32,429	38,713	22,907
	<u>\$ 32,987</u>	<u>\$ 74,930</u>	<u>\$ 17,775</u>	<u>\$ 32,657</u>	<u>\$ 39,098</u>	<u>\$ 25,860</u>

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Office of the Treasurer  
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 2012 Real Estate Tax Collection Summary, by Municipality

----- 2012 -----

	Womelsdorf Borough	Wyomissing Borough	2012 Totals
<b>Real estate taxes levied:</b>			
Duplicate Receivable	\$ 687,056	\$ 7,145,683	\$ 128,117,506
Interims Receivable	622	1,747	403,615
Increases/additions Receivable	-	17,565	181,109
Reductions/exonerations Expensed	-	(639)	(451,605)
	<u>687,678</u>	<u>7,164,356</u>	<u>128,250,625</u>
<b>Real estate taxes collected:</b>			
Net Collected	664,504	6,951,966	122,161,415
Discounts Expensed	12,232	127,574	2,202,634
Penalties Income	(1,432)	(17,152)	(381,022)
	<u>675,305</u>	<u>7,062,388</u>	<u>123,983,027</u>
<b>Real estate taxes outstanding</b>	<u>12,373</u>	<u>101,969</u>	<u>4,267,598</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>			
Interims/additions outstanding	27	3,094	179,530
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2012	12,346	98,874	4,088,068
	<u>\$ 12,373</u>	<u>\$ 101,969</u>	<u>\$ 4,267,598</u>

**NOTE: Due to minor undetectable differences, IT System amounts for outstanding taxes were used for the City of Reading.**