

# County of Berks, Office of the Controller

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## Tax Collector Compliance

December 31, 2015

## 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, Leshner 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, 2015 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.

Tax collectors are responsible for the tax collection records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose of which this report has been requested or for any other purpose.

We applied procedures to the following sections of the Local Tax Collection Law and the County of Berks Tax Collector Manual, Part 2, Procedures. For many sections, all tax collectors were in compliance. For the sections without full compliance, we have noted Finding No. 1 through Finding No. 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 fifteen instances where the 2015 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
Albany	Tax Collector attempted to choose dates accordingly along with the guidance of the prior tax collector. The first date the tax collector chose was one day to early. Tax Collector will not make this error again.
Alsace	No response
Lower Alsace	Tax Collector will be more careful in scheduling dates in the future.
Bechtelsville	No response
Bernville	Tax Collector will comply with the 3 days per last two weeks of the discount period for sitting. Tax Collector was mistaken as to how the 3 days were but it was explained to tax collector clearer and tax collector understands what needs to be done.
Bethel	No response
District	No response
Lower Heidelberg	No response
North Heidelberg	Will be in compliance in 2016
Leesport	No response
Marion	No response
Maxatawny	No response
Richmond	No response
Robeson	No response
Robesonia	Will be in compliance in 2016

- 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.

**Finding No. 2** We noted three instances in which this position was not approved in writing by the tax-levying district.

District	Response / Status
Centerport	No response
Lower Heidelberg	No response
North Heidelberg	Will be in compliance in 2016

- 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. 3** We noted one instance in which late payments accepted by the tax collector were not supported by documented approvals.

District	Response / Status
Maidencreek	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, 2015 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. 4** We noted one instance in which a tax ID other than the County or taxing district EIN was used.

District	Response / Status
Fleetwood	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. 5** We noted seventeen instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Albany	Will be in compliance in 2016
Amity	Remittances will be more timely in March
Bernville	Tax Collector will deposit in bank the tax monies on a more timely basis as per the rules.
Birdsboro	No response
District	No response
Fleetwood	No response
Lower Heidelberg	No response

North Heidelberg	Tax Collector will be more aware of timing.
Leesport	No response
Longswamp	No response
Maxatawny	No response
Ontelaunee	Tax Collector will be more aware of timing.
Richmond	No response
Topton	Tax Collector will take into consideration the once a week remittance requirement

- 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 three instances where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
Exeter	Effective with the 2016 fiscal year, tax collector will be compliant with the remittance of tax refunds.
Pike	Tax Collector will remit timely by listing on copies last date to mail.
St Lawrence	Tax Collector will be more aware of making timely refunds

- 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 three instances where the tax collectors did not maintain sufficient documentation to support refunds of overpayments or duplicate payments.

District	Response / Status
Bernville	Tax Collector will keep and file documentation supporting any disbursements to parties other than taxing districts.
Lower Heidelberg	No response
North Heidelberg	Tax Collector will keep and file documentation supporting any disbursements to parties other than taxing districts.

- 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. 8** We noted one instance in which the tax collector did not properly report abandoned property.

District	Response / Status
Longswamp	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. 9** We noted three instances where the tax collectors did not consistently prepare effective monthly bank reconciliations.

District	Response / Status
Bernville	Tax Collector was shown how to reconcile the bank statement and now doing so monthly.
Centerport	No response
St. Lawrence	Will provide the county auditor with the documentation in the future.

**Finding No. 10** We noted two instances where the tax collectors did not prepare monthly bank reconciliations in 2015.

District	Response / Status
North Heidelberg	Tax Collector will prepare monthly bank reconciliations.
Leesport	No response

**Finding No. 11** We noted three instances where the tax collectors were not able to identify undisbursed funds at year end.

District	Response / Status
Centerport	No response
District	No response
Fleetwood	No response

**Finding No. 12** We noted three instances where the tax collectors did not provide a schedule of undisbursed funds at year end.

District	Response / Status
Lower Heidelberg	No response
North Heidelberg	Tax Collector will identify undisbursed funds for 2016.
Leesport	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. 13** We noted one instance where the tax collectors did not maintain cancelled check images.

District	Response / Status
Bethel	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. 14** We noted five 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
Brecknock	No response
Centerport	No response
Lower Heidelberg	No response
Leesport	No response
Marion	No response

**Finding No. 15** We noted one instances where the tax collectors did not mail reminder notices in a timely manner in compliance with this section.

District	Response / Status
Birdsboro	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

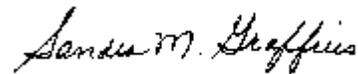
Retain 3 years then destroy, bank statements: checks and deposit slips

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

**Finding No. 16** We noted two instances where the tax collector was not aware of the records retention requirements or did not maintain the required records.

District	Response / Status
Albany	Requested County of Berks policy manual.
North Heidelberg	Tax Collector is now aware of record retention policy.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended for the information of the County of Berks Commissioners and Tax Collectors. However, this report is a matter of public record and its distribution is not limited.



**Sandra M. Graffius, Controller**  
**July 19, 2016**

**EXHIBIT A****List of Tax Collectors – 2015**

Page 1 of 3

<b>MUNICIPALITY</b>	<b>TAX COLLECTOR</b>
City of Reading	A. Dennis Adams
Adamstown	A. Dennis Adams
Albany	Tina Weidele
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	Helen D. Heath
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 - 2015**

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<b>MUNICIPALITY</b>	<b>TAX COLLECTOR</b>
Kenhorst	Denice Carroll
Kutztown	Brenda Bailey
Laureldale	Joanne Bowers
Leesport	Clarence Davis
Lenhartsville	Kay Brendlinger
Longswamp	Lorraine Meck
Lyons	Naomi DeTurk
Maidencreek	Barbara Hassler
Marion	Eileen P. Heydt
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
Shillington	Carol Leiphart
Shoemakersville	Karen Hamm
Sinking Spring	Charmaine Beck
Spring	Lillian Cramsey
St. Lawrence	Susan D. Eggert
Strausstown	Cindy Reed
Tilden	Dorothy McLaughlin
Topton	Nancy Heffner
Tulpehocken	Lori A. Deck

**EXHIBIT A**

**List of Tax Collectors - 2015**

**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
Windsor	Beckie Reinhart
Womelsdorf	Sandra Barnhart
Wyomissing	Barbara Reeser

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	----- 2015 -----					
	City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 10,421,791	\$ 3,132	\$ 683,965	\$ 1,307,387	\$ 1,225,328	\$ 5,168,187
Interims Receivable	\$ 1,156	\$ -	\$ 1,442	\$ 3,053	\$ 1,012	\$ 10,149
Increases/additions Receivable	\$ 1,522	\$ -	\$ 131	\$ 480	\$ 158	\$ 996
Reductions/exonerations	\$ (38,956)	\$ -	\$ -	\$ (106)	\$ -	\$ -
	<u>10,385,513</u>	<u>3,132</u>	<u>685,538</u>	<u>1,310,814</u>	<u>1,226,498</u>	<u>5,179,332</u>
<b>Real estate taxes collected:</b>						
Net Revenue Collected	\$ 9,214,790	\$ 3,137	\$ 664,570	\$ 1,249,356	\$ 1,177,205	\$ 5,009,108
Discounts	\$ 153,993	\$ 51	\$ 11,722	\$ 22,477	\$ 21,542	\$ 93,830
Penalties	\$ (60,365)	\$ (56)	\$ (2,570)	\$ (4,512)	\$ (3,946)	\$ (9,529)
	<u>9,308,418</u>	<u>3,132</u>	<u>673,722</u>	<u>1,267,321</u>	<u>1,194,801</u>	<u>5,093,409</u>
<b>Real estate taxes outstanding</b>	<u><u>1,077,095</u></u>	<u><u>-</u></u>	<u><u>11,816</u></u>	<u><u>43,493</u></u>	<u><u>31,697</u></u>	<u><u>85,923</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	1,465	-	-	1,765	26	4,875
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	1,075,630	-	11,816	41,728	31,671	81,048
	<u><u>\$ 1,077,095</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,816</u></u>	<u><u>\$ 43,493</u></u>	<u><u>\$ 31,697</u></u>	<u><u>\$ 85,923</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	----- 2015 -----					
	Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 409,793	\$ 249,884	\$ 2,904,768	\$ 669,886	\$ 236,590	\$ 1,589,767
Interims Receivable	\$ -	\$ 21	\$ 9,985	\$ 1,402	\$ -	\$ 5,170
Increases/additions Receivable	\$ -	\$ -	\$ 1,553	\$ 137	\$ -	\$ 5,530
Reductions/exonerations Expensed	\$ (325)	\$ -	\$ -	\$ (6,021)	\$ -	\$ -
	<u>409,468</u>	<u>249,905</u>	<u>2,916,306</u>	<u>665,404</u>	<u>236,590</u>	<u>1,600,467</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 395,522	\$ 241,375	\$ 2,827,963	\$ 633,633	\$ 225,087	\$ 1,531,427
Discounts Expensed	\$ 7,302	\$ 4,360	\$ 51,400	\$ 11,303	\$ 4,093	\$ 27,933
Penalties Income	(748)	(717)	(9,864)	(2,662)	(869)	(3,937)
	<u>402,076</u>	<u>245,018</u>	<u>2,869,499</u>	<u>642,274</u>	<u>228,311</u>	<u>1,555,423</u>
<b>Real estate taxes outstanding</b>	<u><u>7,392</u></u>	<u><u>4,887</u></u>	<u><u>46,807</u></u>	<u><u>23,130</u></u>	<u><u>8,279</u></u>	<u><u>45,044</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	-	21	903	-	-	1,655
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	7,392	4,866	45,904	23,130	8,279	43,389
	<u><u>\$ 7,392</u></u>	<u><u>\$ 4,887</u></u>	<u><u>\$ 46,807</u></u>	<u><u>\$ 23,130</u></u>	<u><u>\$ 8,279</u></u>	<u><u>\$ 45,044</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	-----2015-----					
	Birdsboro Borough	Boyertown Borough	Brecknock Township	Caernarvon Township	Centre Township	Centerport Borough
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,278,844	\$ 1,238,802	\$ 1,981,838	\$ 2,474,436	\$ 1,401,575	\$ 89,982
Interims Receivable	\$ 3,430	\$ 287	\$ 3,715	\$ 5,529	\$ 1,390	\$ -
Increases/additions Receivable	\$ -	\$ 4,276	\$ 238	\$ 1,269	\$ -	\$ -
Reductions/exonerations Expensed	\$ (3,358)	\$ (5,649)	\$ -	\$ (599)	\$ (296)	\$ -
	<u>1,278,916</u>	<u>1,237,716</u>	<u>1,985,791</u>	<u>2,480,635</u>	<u>1,402,669</u>	<u>89,982</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,216,338	\$ 1,177,288	\$ 1,916,525	\$ 2,396,485	\$ 1,349,917	\$ 88,219
Discounts Expensed	\$ 22,112	\$ 21,927	\$ 34,490	\$ 45,241	\$ 24,862	\$ 1,726
Penalties Income	\$ (4,367)	\$ (3,613)	\$ (5,444)	\$ (4,468)	\$ (4,041)	\$ (97)
	<u>1,234,083</u>	<u>1,195,602</u>	<u>1,945,571</u>	<u>2,437,258</u>	<u>1,370,738</u>	<u>89,848</u>
<b>Real estate taxes outstanding</b>	<u><u>44,833</u></u>	<u><u>42,114</u></u>	<u><u>40,220</u></u>	<u><u>43,377</u></u>	<u><u>31,931</u></u>	<u><u>134</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	-	4,368	297	2,797	-	-
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	44,833	37,746	39,923	40,580	31,931	134
	<u>\$ 44,833</u>	<u>\$ 42,114</u>	<u>\$ 40,220</u>	<u>\$ 43,377</u>	<u>\$ 31,931</u>	<u>\$ 134</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	-----2015-----					
	Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 2,016,462	\$ 6,537,305	\$ 544,920	\$ 1,380,295	\$ 1,211,324	\$ 9,724,258
Interims Receivable	\$ 32,045	\$ 16,515	\$ 496	\$ 3,230	\$ 4,308	\$ 25,449
Increases/additions Receivable	\$ 420	\$ 2,321	\$ 82	\$ -	\$ 942	\$ 6,902
Reductions/exonerations Expensed	\$ -	\$ (1,506)	\$ (151)	\$ -	\$ (66)	\$ (2,762)
	<u>2,048,927</u>	<u>6,554,635</u>	<u>545,347</u>	<u>1,383,525</u>	<u>1,216,508</u>	<u>9,753,847</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,953,155	\$ 6,369,465	\$ 526,624	\$ 1,325,730	\$ 1,174,196	\$ 9,389,554
Discounts Expensed	\$ 36,284	\$ 116,626	\$ 9,498	\$ 22,006	\$ 21,228	\$ 174,622
Penalties Income	\$ (6,098)	\$ (17,735)	\$ (1,841)	\$ (9,285)	\$ (5,098)	\$ (22,170)
	<u>1,983,341</u>	<u>6,468,356</u>	<u>534,281</u>	<u>1,338,451</u>	<u>1,190,326</u>	<u>9,542,006</u>
<b>Real estate taxes outstanding</b>	<u><u>65,586</u></u>	<u><u>86,279</u></u>	<u><u>11,066</u></u>	<u><u>45,074</u></u>	<u><u>26,182</u></u>	<u><u>211,841</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	578	712	109	327	3,417	7,297
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	65,008	85,567	10,957	44,747	22,765	204,544
	<u>\$ 65,586</u>	<u>\$ 86,279</u>	<u>\$ 11,066</u>	<u>\$ 45,074</u>	<u>\$ 26,182</u>	<u>\$ 211,841</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	----- 2015 -----					
	Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,170,193	\$ 1,192,839	\$ 1,235,417	\$ 889,412	\$ 2,808,166	\$ 545,610
Interims Receivable	\$ 44	\$ 3,890	\$ 2,625	\$ 1,899	\$ 20,382	\$ 43
Increases/additions Receivable	\$ -	\$ -	\$ -	\$ -	\$ 2,124	\$ -
Reductions/exonerations Expensed	\$ -	\$ (1,880)	\$ (538)	\$ -	\$ -	\$ -
	<u>1,170,237</u>	<u>1,194,849</u>	<u>1,237,504</u>	<u>891,311</u>	<u>2,830,672</u>	<u>545,653</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,134,496	\$ 1,134,444	\$ 1,189,156	\$ 868,245	\$ 2,729,343	\$ 526,506
Discounts Expensed	\$ 21,088	\$ 19,578	\$ 20,929	\$ 15,463	\$ 48,968	\$ 9,746
Penalties Income	\$ (2,426)	\$ (5,081)	\$ (2,901)	\$ (3,482)	\$ (7,017)	\$ (1,063)
	<u>1,153,158</u>	<u>1,148,941</u>	<u>1,207,184</u>	<u>880,226</u>	<u>2,771,294</u>	<u>535,189</u>
<b>Real estate taxes outstanding</b>	<u><u>17,079</u></u>	<u><u>45,908</u></u>	<u><u>30,320</u></u>	<u><u>11,085</u></u>	<u><u>59,378</u></u>	<u><u>10,464</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	-	15	393	-	5,853	43
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	17,079	45,893	29,927	11,085	53,525	10,421
	<u>\$ 17,079</u>	<u>\$ 45,908</u>	<u>\$ 30,320</u>	<u>\$ 11,085</u>	<u>\$ 59,378</u>	<u>\$ 10,464</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	-----2015-----					
	South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 2,926,746	\$ 989,934	\$ 933,893	\$ 845,971	\$ 1,416,330	\$ 297,860
Interims Receivable	\$ 2,015	\$ 4,362	\$ 3,128	\$ 116	\$ 5,468	\$ 169
Increases/additions Receivable	\$ 1,588	\$ 4,769	\$ 211	\$ 532	\$ -	\$ -
Reductions/exonerations Expensed	\$ -	\$ (1,571)	\$ (140)	\$ (532)	\$ -	\$ -
	<u>2,930,349</u>	<u>997,494</u>	<u>937,092</u>	<u>846,087</u>	<u>1,421,798</u>	<u>298,029</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 2,851,166	\$ 954,190	\$ 905,633	\$ 810,030	\$ 1,358,959	\$ 293,711
Discounts Expensed	\$ 50,856	\$ 16,678	\$ 16,478	\$ 15,051	\$ 23,965	\$ 4,095
Penalties Income	\$ (10,272)	\$ (5,921)	\$ (1,954)	\$ (2,005)	\$ (2,820)	\$ -
	<u>2,891,750</u>	<u>964,947</u>	<u>920,157</u>	<u>823,076</u>	<u>1,380,104</u>	<u>297,806</u>
<b>Real estate taxes outstanding</b>	<u><u>38,599</u></u>	<u><u>32,547</u></u>	<u><u>16,935</u></u>	<u><u>23,011</u></u>	<u><u>41,694</u></u>	<u><u>223</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	538	942	1,148	-	2,620	169
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	38,061	31,605	15,787	23,011	39,074	54
	<u>\$ 38,599</u>	<u>\$ 32,547</u>	<u>\$ 16,935</u>	<u>\$ 23,011</u>	<u>\$ 41,694</u>	<u>\$ 223</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	-----2015-----					
	Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,023,465	\$ 56,323	\$ 1,803,754	\$ 132,170	\$ 3,548,524	\$ 747,000
Interims Receivable	\$ 15	\$ 18	\$ 4,053	\$ 2	\$ 12,348	\$ 6,306
Increases/additions Receivable	\$ -	\$ -	\$ 165	\$ -	\$ 2,073	\$ 4,210
Reductions/exonerations Expensed	\$ (276)	\$ -	\$ (203)	\$ -	\$ -	\$ (130)
	<u>1,023,204</u>	<u>56,341</u>	<u>1,807,769</u>	<u>132,172</u>	<u>3,562,945</u>	<u>757,386</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 986,190	\$ 51,066	\$ 1,731,681	\$ 125,900	\$ 3,451,294	\$ 724,786
Discounts Expensed	\$ 18,234	\$ 991	\$ 31,431	\$ 2,322	\$ 65,251	\$ 13,298
Penalties Income	\$ (2,378)	\$ (132)	\$ (5,683)	\$ (303)	\$ (5,991)	\$ (1,247)
	<u>1,002,046</u>	<u>51,925</u>	<u>1,757,429</u>	<u>127,919</u>	<u>3,510,554</u>	<u>736,837</u>
<b>Real estate taxes outstanding</b>	<u><u>21,158</u></u>	<u><u>4,416</u></u>	<u><u>50,340</u></u>	<u><u>4,253</u></u>	<u><u>52,391</u></u>	<u><u>20,549</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	-	-	2,349	2	1,574	4,046
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	21,158	4,416	47,991	4,251	50,817	16,503
	<u>\$ 21,158</u>	<u>\$ 4,416</u>	<u>\$ 50,340</u>	<u>\$ 4,253</u>	<u>\$ 52,391</u>	<u>\$ 20,549</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	----- 2015 -----					
	Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,541,772	\$ 673,646	\$ 925,431	\$ 8,282,253	\$ 1,487,507	\$ 1,692,106
Interims Receivable	\$ 1,912	\$ 7	\$ 555	\$ 19,566	\$ 17,135	\$ 9,902
Increases/additions Receivable	\$ 11,915	\$ -	\$ -	\$ 15,317	\$ 918	\$ 2,887
Reductions/exonerations Expensed	\$ (8,925)	\$ -	\$ (299)	\$ (793)	\$ (272)	\$ (288)
	<u>1,546,674</u>	<u>673,653</u>	<u>925,687</u>	<u>8,316,343</u>	<u>1,505,288</u>	<u>1,704,607</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,469,166	\$ 645,447	\$ 887,699	\$ 8,017,030	\$ 1,444,684	\$ 1,624,919
Discounts Expensed	\$ 26,174	\$ 11,438	\$ 16,480	\$ 147,153	\$ 25,575	\$ 29,363
Penalties Income	\$ (7,543)	\$ (2,769)	\$ (2,952)	\$ (15,291)	\$ (4,259)	\$ (3,407)
	<u>1,487,797</u>	<u>654,116</u>	<u>901,227</u>	<u>8,148,892</u>	<u>1,466,000</u>	<u>1,650,875</u>
<b>Real estate taxes outstanding</b>	<u><u>58,877</u></u>	<u><u>19,537</u></u>	<u><u>24,460</u></u>	<u><u>167,451</u></u>	<u><u>39,288</u></u>	<u><u>53,732</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	2,286	4	-	3,205	5,728	4,545
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	56,591	19,533	24,460	164,246	33,560	49,187
	<u>\$ 58,877</u>	<u>\$ 19,537</u>	<u>\$ 24,460</u>	<u>\$ 167,451</u>	<u>\$ 39,288</u>	<u>\$ 53,732</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	-----2015-----					
	Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 818,282	\$ 990,562	\$ 786,153	\$ 1,534,769	\$ 2,943,883	\$ 589,453
Interims Receivable	\$ 9,503	\$ 2,026	\$ 1,403	\$ 2,818	\$ 9,303	\$ 69
Increases/additions Receivable	\$ 47	\$ 1,408	\$ -	\$ 4,101	\$ 2,579	\$ -
Reductions/exonerations Expensed	\$ -	\$ (532)	\$ (767)	\$ -	\$ -	\$ -
	<u>827,832</u>	<u>993,464</u>	<u>786,789</u>	<u>1,541,688</u>	<u>2,955,765</u>	<u>589,522</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 797,656	\$ 955,534	\$ 761,563	\$ 1,483,655	\$ 2,846,935	\$ 556,761
Discounts Expensed	\$ 13,943	\$ 17,569	\$ 13,532	\$ 27,457	\$ 50,737	\$ 10,116
Penalties Income	\$ (3,559)	\$ (2,804)	\$ (2,942)	\$ (2,327)	\$ (8,891)	\$ (1,476)
	<u>808,040</u>	<u>970,299</u>	<u>772,153</u>	<u>1,508,785</u>	<u>2,888,781</u>	<u>565,401</u>
<b>Real estate taxes outstanding</b>	<u><u>19,792</u></u>	<u><u>23,165</u></u>	<u><u>14,636</u></u>	<u><u>32,903</u></u>	<u><u>66,984</u></u>	<u><u>24,121</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	2,486	3	843	120	1,889	-
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	17,306	23,162	13,793	32,783	65,095	24,121
	<u>\$ 19,792</u>	<u>\$ 23,165</u>	<u>\$ 14,636</u>	<u>\$ 32,903</u>	<u>\$ 66,984</u>	<u>\$ 24,121</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	-----2015-----					
	Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,454,207	\$ 1,754,341	\$ 1,518,885	\$ 354,592	\$ 1,563,318	\$ 11,602,811
Interims Receivable	\$ 5,178	\$ 6,311	\$ 873	\$ -	\$ 8,336	\$ 28,962
Increases/additions Receivable	\$ 203	\$ 1,130	\$ 43	\$ -	\$ -	\$ 13,083
Reductions/exonerations Expensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,561)
	<u>1,459,588</u>	<u>1,761,782</u>	<u>1,519,801</u>	<u>354,592</u>	<u>1,571,654</u>	<u>11,643,295</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,407,072	\$ 1,707,049	\$ 1,460,616	\$ 339,187	\$ 1,530,878	\$ 11,324,157
Discounts Expensed	\$ 25,101	\$ 30,763	\$ 26,106	\$ 6,372	\$ 25,661	\$ 208,861
Penalties Income	\$ (5,165)	\$ (3,828)	\$ (4,388)	\$ (881)	\$ (8,258)	\$ (33,853)
	<u>1,427,008</u>	<u>1,733,984</u>	<u>1,482,334</u>	<u>344,678</u>	<u>1,548,281</u>	<u>11,499,165</u>
<b>Real estate taxes outstanding</b>	<u><u>32,580</u></u>	<u><u>27,798</u></u>	<u><u>37,467</u></u>	<u><u>9,914</u></u>	<u><u>23,373</u></u>	<u><u>144,130</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	1,116	21	17	-	-	12,368
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	31,464	27,777	37,450	9,914	23,373	131,762
	<u>\$ 32,580</u>	<u>\$ 27,798</u>	<u>\$ 37,467</u>	<u>\$ 9,914</u>	<u>\$ 23,373</u>	<u>\$ 144,130</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	----- 2015 -----					
	St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 569,458	\$ 84,154	\$ 1,613,494	\$ 577,323	\$ 990,517	\$ 545,807
Interims Receivable	\$ 72	\$ 8	\$ 2,723	\$ -	\$ 2,850	\$ 354
Increases/additions Receivable	\$ -	\$ -	\$ 116	\$ -	\$ 3,561	\$ -
Reductions/exonerations Expensed	\$ -	\$ -	\$ (323)	\$ -	\$ -	\$ (431)
	<u>569,530</u>	<u>84,162</u>	<u>1,616,010</u>	<u>577,323</u>	<u>996,928</u>	<u>545,730</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 549,724	\$ 80,199	\$ 1,558,183	\$ 555,389	\$ 951,887	\$ 520,084
Discounts Expensed	\$ 10,141	\$ 1,439	\$ 28,928	\$ 10,319	\$ 17,187	\$ 9,265
Penalties Income	\$ (1,426)	\$ (364)	\$ (4,137)	\$ (1,028)	\$ (2,299)	\$ (1,157)
	<u>558,439</u>	<u>81,274</u>	<u>1,582,974</u>	<u>564,680</u>	<u>966,775</u>	<u>528,192</u>
<b>Real estate taxes outstanding</b>	<u><u>11,091</u></u>	<u><u>2,888</u></u>	<u><u>33,036</u></u>	<u><u>12,643</u></u>	<u><u>30,153</u></u>	<u><u>17,538</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	-	8	1,048	-	562	4
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	11,091	2,880	31,988	12,643	29,591	17,534
	<u>\$ 11,091</u>	<u>\$ 2,888</u>	<u>\$ 33,036</u>	<u>\$ 12,643</u>	<u>\$ 30,153</u>	<u>\$ 17,538</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2015 Real Estate Tax Collection Summary, by Municipality**

	-----2015-----					
	Union Township	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,367,350	\$ 1,739,544	\$ 870,386	\$ 659,516	\$ 1,258,682	\$ 919,229
Interims Receivable	\$ 19,281	\$ 6,497	\$ 317	\$ 1,141	\$ 282	\$ 1,665
Increases/additions Receivable	\$ -	\$ -	\$ 390	\$ -	\$ -	\$ 474
Reductions/exonerations Expensed	\$ (18)	\$ (2,368)	\$ -	\$ -	\$ -	\$ -
	<u>1,386,613</u>	<u>1,743,673</u>	<u>871,093</u>	<u>660,657</u>	<u>1,258,964</u>	<u>921,368</u>
<b>Real estate taxes collected:</b>						
Net Collected	\$ 1,337,986	\$ 1,689,980	\$ 848,981	\$ 627,213	\$ 1,216,400	\$ 885,246
Discounts Expensed	\$ 23,498	\$ 31,172	\$ 12,652	\$ 11,678	\$ 22,201	\$ 16,657
Penalties Income	\$ (4,512)	\$ (3,763)	\$ (2,413)	\$ (1,457)	\$ (3,607)	\$ (2,257)
	<u>1,356,972</u>	<u>1,717,389</u>	<u>859,220</u>	<u>637,434</u>	<u>1,234,994</u>	<u>899,646</u>
<b>Real estate taxes outstanding</b>	<u><u>29,641</u></u>	<u><u>26,284</u></u>	<u><u>11,873</u></u>	<u><u>23,223</u></u>	<u><u>23,970</u></u>	<u><u>21,722</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/additions outstanding	2,459	442	11	5	185	1,057
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	27,182	25,842	11,862	23,218	23,785	20,665
	<u>\$ 29,641</u>	<u>\$ 26,284</u>	<u>\$ 11,873</u>	<u>\$ 23,223</u>	<u>\$ 23,970</u>	<u>\$ 21,722</u>

**Office of the Treasurer  
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2015 Real Estate Tax Collection Summary, by Municipality**

	----- 2015 -----		
	Womelsdorf Borough	Wyomissing Borough	2015 Totals
<b>Real estate taxes levied:</b>			
Duplicate Receivable	\$ 741,782	\$ 7,510,963	\$ 137,276,302
Interims Receivable	\$ 3,338	\$ 8,228	367,282
Increases/additions Receivable	\$ -	\$ -	100,801
Reductions/exonerations Expensed	\$ (983)	\$ -	(82,625)
	<u>744,137</u>	<u>7,519,191</u>	<u>137,661,760</u>
<b>Real estate taxes collected:</b>			
Net Collected	\$ 717,652	\$ 7,295,426	131,977,823
Discounts Expensed	\$ 13,136	\$ 134,258	2,389,982
Penalties Income	\$ (1,521)	\$ (15,797)	(405,039)
	<u>729,267</u>	<u>7,413,887</u>	<u>133,962,766</u>
<b>Real estate taxes outstanding</b>	<u>14,870</u>	<u>105,304</u>	<u>3,698,994</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>			
Interims/additions outstanding	236	294	91,246
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2015	14,634	105,010	3,607,748
	<u>\$ 14,870</u>	<u>\$ 105,304</u>	<u>\$ 3,698,994</u>