

Berks County Tax Collectors
Agreed Upon Procedures Report
For the Year Ended December 31, 2017



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Office of the Controller

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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, 2017 for seventy tax collectors, 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. The Berks County Treasurer collects for the City of Reading, Adamstown, and New Morgan which are covered under a separate audit.

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. 15.

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 two instances where the 2017 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
Marion	FROM PRIOR YEAR- I am aware of the date requirements and will correct in the future. Unfortunately, this year's bills are also incorrect. I scheduled some dates too early. I have made a note to correct this for 2018.
Shillington	I have been a tax collector for a Shillington Borough for eleven years and have never missed the extra days that are required in April. I understand the process for calculating those extra days but in 2017 for some reason they were not listed correctly on the tax bills. I will certainly take full responsibility for that. The correct dates should have been the 19 th and the 26 th . I did explain to the auditor that I was actually here those days and have paid bills that would show that. My only error was not rechecking the bills before they were printed. I will certainly do that in the future.

- 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 one instance in which this position was not approved in writing by the tax-levying district.

District	Response / Status
Lower Heidelberg	No longer serving

- 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.

Finding No. 3 We noted one instance where a payment from a related party was not paid at the appropriate amount based on date of payment.

District	Response / Status
Lower Heidelberg	No longer serving

- 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. 4 We noted one instance in which expenses were paid from the tax account and that bank fees deducted were not resolved within two months.

District	Response / Status
Lower Heidelberg	No longer serving

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. 5 We noted four instances in which late payments accepted by the tax collector were not supported by documented approvals.

District	Response / Status
Birdsboro	Please provide an example of acceptable documentation
Lower Heidelberg	No longer serving
Longswamp	No longer serving
Ontelaunee	No longer serving

- Related Party Transactions: We tested to determine whether related party transactions for taxes paid by tax collector were properly handled.

Finding No. 6 We noted one instance where a payment from a related party was not handled properly. Please see Finding No. 3 above.

District	Response / Status
Lower Heidelberg	No longer serving

- 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 December 31, 2017 bank statement for the tax collector's bank account and compared the collector's reported reconciled bank balance to the financial institution balance.

All tax collectors were in compliance with this section.

- Section VII. Payment Over of Taxes/Monthly Reports and Records: We inquired on the Employer Identification Number (EIN) from the tax collector 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.

All tax collectors were in compliance with this section.

- Security of payments: We inquired to the tax collector to determine whether security of payments are properly secured til deposit at bank.

All tax collectors were in compliance with this section.

- 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. 7 We noted three instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Birdsboro	This is confusing because the borough's schedule is different
Lower Heidelberg	No longer serving
Longswamp	No Response

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

Finding No. 8 We noted six instances where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
Birdsboro	I do my best to return checks for duplicate payments which makes processing take longer
Fleetwood	No Response
Hamburg	No Response
Lower Heidelberg	No longer serving
Longswamp	No Response
Tilden	No longer serving

- 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. 9 We noted one instance where the tax collectors did not maintain sufficient documentation to support refunds of overpayments or duplicate payments.

District	Response / Status
Lower Heidelberg	No longer serving

- 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. 10 We noted two instances where the tax collectors did not consistently prepare effective monthly bank reconciliations.

District	Response / Status
Lower Heidelberg	No longer serving
North Heidelberg	No longer serving

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

District	Response / Status
Lower Heidelberg	No longer serving
North Heidelberg	No longer serving

Finding No. 12 We noted one instance where the tax collectors were not able to identify undisbursed funds greater than \$15,000.

District	Response / Status
Lower Heidelberg	No longer serving

- 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.

All tax collectors were in compliance with this section.

- 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 October 1, 2017.

Finding No. 13 We noted three instances where the tax collectors did not provide evidence of the date of mailing indicating that they were in compliance with this section or that the mailing date on evidence presented was after the October 1, 2017 deadline.

District	Response / Status
Birdsboro	My manual states November 15. Please provide a new manual.
Lyons	The mailing of the reminder notice going forward will be mailed by the October 1 st date. Unaware of the date change. Had example of reminders being mailed at the wrong date.
Lower Heidelberg	No longer serving

- 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

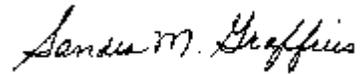
Retain 5 years after settlement then destroy: exonerations and abatements

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

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

All tax collectors were in compliance with this section.

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 10, 2018

EXHIBIT A

List of Tax Collectors – 2017

Page 1 of 3

MUNICIPALITY	TAX COLLECTOR
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	Susan Summers
Caenarvon	Deanna Vivola
Centerport	Darlene Savage
Centre	Beth Showalter
Colebrookdale	Joan L. Herb
Cumru	Kathleen Sonnen
District	Mollie Prey
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 - 2017**

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MUNICIPALITY	TAX COLLECTOR
Kenhorst	Denice Carroll
Kutztown	Brenda Bailey
Laureldale	Joanne Bowers
Leesport	Beth Showalter
Lenhartsville	Kay Brendlinger
Longswamp	Lorraine Meck
Lyons	Naomi DeTurk
Maidencreek	Barbara Hassler
Marion	Eileen P. Heydt
Maxatawny	Jerilyn Wehr
Mohnton	Jennifer Roy
Mount Penn	John Skrincosky Jr.
Muhlenberg	Pat Lupia
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	Harvey Glantz
Spring	Lillian Cramsey
St. Lawrence	Susan D. Eggert
Tilden	Dorothy McLaughlin
Topton	Nancy Heffner
Tulpehocken	Lori A. Deck

EXHIBIT A

List of Tax Collectors - 2017

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

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

----- 2017 -----

	City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township
Real estate taxes levied:						
Duplicate Receivable	\$ 10,585,569	\$ 3,132	\$ 692,818	\$ 1,339,700	\$ 1,222,864	\$ 5,215,971
Interims/Changes Receivable	62,736	-	803	3,116	448	48,333
Reductions/exonerations	(313,421)	-	-	(511)	(1,641)	(954)
	<u>10,334,884</u>	<u>3,132</u>	<u>693,621</u>	<u>1,342,305</u>	<u>1,221,671</u>	<u>5,263,350</u>
Real estate taxes collected:						
Net Revenue Collected	9,181,000	3,137	673,849	1,288,657	1,174,809	5,110,439
Discounts	154,393	51	11,530	23,045	21,614	95,123
Penalties	(68,102)	(56)	(2,139)	(5,696)	(4,115)	(14,720)
	<u>9,267,291</u>	<u>3,132</u>	<u>683,240</u>	<u>1,306,006</u>	<u>1,192,308</u>	<u>5,190,842</u>
Real estate taxes outstanding	<u>\$ 1,067,593</u>	<u>\$ -</u>	<u>\$ 10,381</u>	<u>\$ 36,299</u>	<u>\$ 29,363</u>	<u>\$ 72,508</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 9,817	\$ -	\$ 527	\$ 1	\$ 230	\$ 14,312
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	1,057,776	-	9,854	36,298	29,133	58,196
	<u>\$ 1,067,593</u>	<u>\$ -</u>	<u>\$ 10,381</u>	<u>\$ 36,299</u>	<u>\$ 29,363</u>	<u>\$ 72,508</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township
Real estate taxes levied:						
Duplicate Receivable	\$ 410,275	\$ 249,613	\$ 2,940,234	\$ 666,322	\$ 236,222	\$ 1,719,540
Interims/Changes Receivable	11,957	-	8,059	4,154	9	17,982
Reductions/exonerations Expensed	-	-	-	-	(3)	(2,014)
	<u>422,232</u>	<u>249,613</u>	<u>2,948,293</u>	<u>670,476</u>	<u>236,228</u>	<u>1,735,508</u>
Real estate taxes collected:						
Net Collected	413,856	240,851	2,875,282	633,567	227,797	1,678,202
Discounts Expensed	7,297	4,445	49,928	11,000	4,181	30,447
Penalties Income	(3,120)	(549)	(17,956)	(2,049)	(1,178)	(5,028)
	<u>418,033</u>	<u>244,747</u>	<u>2,907,254</u>	<u>642,518</u>	<u>230,800</u>	<u>1,703,621</u>
Real estate taxes outstanding	<u><u>\$ 4,199</u></u>	<u><u>\$ 4,866</u></u>	<u><u>\$ 41,039</u></u>	<u><u>\$ 27,958</u></u>	<u><u>\$ 5,428</u></u>	<u><u>\$ 31,887</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ -	\$ -	\$ 3,967	\$ 634	\$ -	\$ 285
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	4,199	4,866	37,072	27,324	5,428	31,602
	<u><u>\$ 4,199</u></u>	<u><u>\$ 4,866</u></u>	<u><u>\$ 41,039</u></u>	<u><u>\$ 27,958</u></u>	<u><u>\$ 5,428</u></u>	<u><u>\$ 31,887</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	Birdsboro Borough	Boyertown Borough	Brecknock Township	Caernarvon Township	Centre Township	Centerport Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 1,282,031	\$ 1,231,072	\$ 1,987,701	\$ 2,473,884	\$ 1,398,420	\$ 89,742
Interims/Changes Receivable	4,983	113	8,664	16,102	12,013	742
Reductions/exonerations Expensed	(5,763)	-	(464)	(720)	(350)	-
	<u>1,281,251</u>	<u>1,231,185</u>	<u>1,995,901</u>	<u>2,489,266</u>	<u>1,410,083</u>	<u>90,484</u>
Real estate taxes collected:						
Net Collected	1,219,400	1,180,395	1,925,680	2,398,849	1,357,437	87,896
Discounts Expensed	22,061	21,591	34,682	45,289	24,993	1,588
Penalties Income	(3,457)	(3,337)	(7,276)	(3,493)	(4,644)	(521)
	<u>1,238,004</u>	<u>1,198,649</u>	<u>1,953,086</u>	<u>2,440,645</u>	<u>1,377,786</u>	<u>88,963</u>
Real estate taxes outstanding	<u><u>\$ 43,247</u></u>	<u><u>\$ 32,536</u></u>	<u><u>\$ 42,815</u></u>	<u><u>\$ 48,621</u></u>	<u><u>\$ 32,297</u></u>	<u><u>\$ 1,521</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 492	\$ -	\$ 760	\$ 1,194	\$ 2,122	\$ 9
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	42,755	32,536	42,055	47,427	30,175	1,512
	<u><u>\$ 43,247</u></u>	<u><u>\$ 32,536</u></u>	<u><u>\$ 42,815</u></u>	<u><u>\$ 48,621</u></u>	<u><u>\$ 32,297</u></u>	<u><u>\$ 1,521</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township
Real estate taxes levied:						
Duplicate Receivable	\$ 2,048,405	\$ 6,536,511	\$ 547,324	\$ 1,404,284	\$ 1,217,922	\$ 10,001,635
Interims/Changes Receivable	742	20,151	815	15,133	2,521	51,991
Reductions/exonerations Expensed	(15)	(2,052)	-	-	(275)	(44,674)
	<u>2,049,132</u>	<u>6,554,610</u>	<u>548,139</u>	<u>1,419,417</u>	<u>1,220,168</u>	<u>10,008,952</u>
Real estate taxes collected:						
Net Collected	1,985,420	6,364,174	532,430	1,361,485	1,176,877	9,654,610
Discounts Expensed	36,362	118,210	9,663	24,212	21,750	182,550
Penalties Income	(8,067)	(14,703)	(1,643)	(6,078)	(3,557)	(26,369)
	<u>2,013,715</u>	<u>6,467,681</u>	<u>540,450</u>	<u>1,379,619</u>	<u>1,195,070</u>	<u>9,810,791</u>
Real estate taxes outstanding	<u>\$ 35,417</u>	<u>\$ 86,929</u>	<u>\$ 7,689</u>	<u>\$ 39,798</u>	<u>\$ 25,098</u>	<u>\$ 198,161</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 427	\$ 2,193	\$ -	\$ 2,638	\$ 368	\$ 42,488
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	34,990	84,736	7,689	37,160	24,730	155,673
	<u>\$ 35,417</u>	<u>\$ 86,929</u>	<u>\$ 7,689</u>	<u>\$ 39,798</u>	<u>\$ 25,098</u>	<u>\$ 198,161</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,169,735	\$ 1,191,475	\$ 1,240,745	\$ 894,369	\$ 2,903,488	\$ 545,421
Interims/Changes Receivable	32	4,811	6,271	1,820	55,387	2,244
Reductions/exonerations Expensed	(781)	(2,030)	(1,584)	-	-	-
	<u>1,168,986</u>	<u>1,194,256</u>	<u>1,245,432</u>	<u>896,189</u>	<u>2,958,875</u>	<u>547,665</u>
Real estate taxes collected:						
Net Collected	1,128,414	1,135,161	1,197,278	874,764	2,836,973	532,349
Discounts Expensed	21,030	20,086	22,271	15,775	51,034	9,739
Penalties Income	(2,160)	(5,141)	(3,658)	(2,951)	(14,064)	(1,314)
	<u>1,147,284</u>	<u>1,150,106</u>	<u>1,215,891</u>	<u>887,588</u>	<u>2,873,943</u>	<u>540,774</u>
Real estate taxes outstanding	<u>\$ 21,702</u>	<u>\$ 44,150</u>	<u>\$ 29,541</u>	<u>\$ 8,601</u>	<u>\$ 84,932</u>	<u>\$ 6,891</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ -	\$ 421	\$ 8	\$ 377	\$ 14,935	\$ 31
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	21,702	43,729	29,533	8,224	69,997	6,860
	<u>\$ 21,702</u>	<u>\$ 44,150</u>	<u>\$ 29,541</u>	<u>\$ 8,601</u>	<u>\$ 84,932</u>	<u>\$ 6,891</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 2,928,860	\$ 993,353	\$ 942,364	\$ 845,759	\$ 1,415,599	\$ 270,625
Interims/Changes Receivable	5,704	3,833	5,031	2,446	6,463	-
Reductions/exonerations Expensed	(695)	(749)	-	-	-	-
	<u>2,933,869</u>	<u>996,437</u>	<u>947,395</u>	<u>848,205</u>	<u>1,422,062</u>	<u>270,625</u>
Real estate taxes collected:						
Net Collected	2,854,283	943,414	914,765	817,409	1,366,618	265,213
Discounts Expensed	52,901	17,268	16,892	15,163	24,931	5,412
Penalties Income	(7,597)	(3,593)	(1,842)	(2,677)	(4,210)	-
	<u>2,899,587</u>	<u>957,089</u>	<u>929,815</u>	<u>829,895</u>	<u>1,387,339</u>	<u>270,625</u>
Real estate taxes outstanding	<u><u>\$ 34,282</u></u>	<u><u>\$ 39,348</u></u>	<u><u>\$ 17,580</u></u>	<u><u>\$ 18,310</u></u>	<u><u>\$ 34,723</u></u>	<u><u>\$ -</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 363	\$ 173	\$ 134	\$ 36	\$ 2,753	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	33,919	39,175	17,446	18,274	31,970	-
	<u><u>\$ 34,282</u></u>	<u><u>\$ 39,348</u></u>	<u><u>\$ 17,580</u></u>	<u><u>\$ 18,310</u></u>	<u><u>\$ 34,723</u></u>	<u><u>\$ -</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,020,283	\$ 56,361	\$ 1,810,984	\$ 132,075	\$ 3,570,957	\$ 776,750
Interims/Changes Receivable	180	-	3,597	52,673	8,825	11,293
Reductions/exonerations Expensed	-	-	(1,581)	-	-	-
	<u>1,020,463</u>	<u>56,361</u>	<u>1,813,000</u>	<u>184,748</u>	<u>3,579,782</u>	<u>788,043</u>
Real estate taxes collected:						
Net Collected	977,410	51,722	1,741,117	177,544	3,477,035	751,287
Discounts Expensed	18,622	995	32,044	3,295	66,012	14,113
Penalties Income	(2,043)	(2)	(5,463)	(420)	(7,002)	(1,439)
	<u>993,989</u>	<u>52,715</u>	<u>1,767,698</u>	<u>180,419</u>	<u>3,536,045</u>	<u>763,961</u>
Real estate taxes outstanding	<u>\$ 26,474</u>	<u>\$ 3,646</u>	<u>\$ 45,302</u>	<u>\$ 4,329</u>	<u>\$ 43,737</u>	<u>\$ 24,082</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 105	\$ -	\$ 567	\$ -	\$ 1,368	\$ 1,706
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	26,369	3,646	44,735	4,329	42,369	22,376
	<u>\$ 26,474</u>	<u>\$ 3,646</u>	<u>\$ 45,302</u>	<u>\$ 4,329</u>	<u>\$ 43,737</u>	<u>\$ 24,082</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,552,765	\$ 669,465	\$ 920,597	\$ 8,221,091	\$ 1,527,802	\$ 1,726,795
Interims/Changes Receivable	6,463	-	270	18,767	13,344	22,822
Reductions/exonerations Expensed	(638)	-	(1,843)	(769)	(905)	(3,928)
	<u>1,558,590</u>	<u>669,465</u>	<u>919,024</u>	<u>8,239,089</u>	<u>1,540,241</u>	<u>1,745,689</u>
Real estate taxes collected:						
Net Collected	1,508,831	639,256	884,614	7,982,851	1,486,250	1,683,024
Discounts Expensed	27,135	11,671	16,425	150,031	27,490	32,052
Penalties Income	(5,608)	(2,398)	(2,602)	(21,132)	(2,786)	(2,888)
	<u>1,530,358</u>	<u>648,529</u>	<u>898,437</u>	<u>8,111,750</u>	<u>1,510,954</u>	<u>1,712,188</u>
Real estate taxes outstanding	<u>\$ 28,232</u>	<u>\$ 20,936</u>	<u>\$ 20,587</u>	<u>\$ 127,339</u>	<u>\$ 29,287</u>	<u>\$ 33,501</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 153	\$ -	\$ 34	\$ 4,640	\$ 2,050	\$ 5,219
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	28,079	20,936	20,553	122,699	27,237	28,282
	<u>\$ 28,232</u>	<u>\$ 20,936</u>	<u>\$ 20,587</u>	<u>\$ 127,339</u>	<u>\$ 29,287</u>	<u>\$ 33,501</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 842,356	\$ 995,898	\$ 791,238	\$ 1,544,122	\$ 2,958,829	\$ 586,176
Interims/Changes Receivable	1,770	2,328	1,889	6,957	14,622	306
Reductions/exonerations Expensed	-	-	(49)	-	(512)	-
	<u>844,126</u>	<u>998,226</u>	<u>793,078</u>	<u>1,551,079</u>	<u>2,972,939</u>	<u>586,482</u>
Real estate taxes collected:						
Net Collected	823,402	962,735	771,671	1,508,343	2,880,187	565,984
Discounts Expensed	14,680	17,613	13,842	27,278	51,781	9,660
Penalties Income	(2,746)	(2,532)	(3,038)	(3,738)	(11,177)	(3,790)
	<u>835,336</u>	<u>977,816</u>	<u>782,475</u>	<u>1,531,883</u>	<u>2,920,791</u>	<u>571,854</u>
Real estate taxes outstanding	<u>\$ 8,790</u>	<u>\$ 20,410</u>	<u>\$ 10,603</u>	<u>\$ 19,196</u>	<u>\$ 52,148</u>	<u>\$ 14,628</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 608	\$ 466	\$ 129	\$ 625	\$ 2,664	\$ 39
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	8,182	19,944	10,474	18,571	49,484	14,589
	<u>\$ 8,790</u>	<u>\$ 20,410</u>	<u>\$ 10,603</u>	<u>\$ 19,196</u>	<u>\$ 52,148</u>	<u>\$ 14,628</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,459,153	\$ 1,764,402	\$ 1,518,266	\$ 351,108	\$ 1,576,338	\$ 11,723,327
Interims/Changes Receivable	2,744	4,084	217	-	843	149,556
Reductions/exonerations Expensed	<u>(314)</u>	<u>(27)</u>	<u>-</u>	<u>(454)</u>	<u>-</u>	<u>(150,089)</u>
	1,461,583	1,768,459	1,518,483	350,654	1,577,181	11,722,794
Real estate taxes collected:						
Net Collected	1,410,060	1,714,884	1,449,011	337,810	1,529,911	11,425,837
Discounts Expensed	25,770	30,543	26,353	6,334	27,112	209,506
Penalties Income	<u>(5,603)</u>	<u>(5,986)</u>	<u>(4,754)</u>	<u>(822)</u>	<u>(7,643)</u>	<u>(33,205)</u>
	<u>1,430,227</u>	<u>1,739,441</u>	<u>1,470,610</u>	<u>343,322</u>	<u>1,549,380</u>	<u>11,602,138</u>
Real estate taxes outstanding	<u>\$ 31,356</u>	<u>\$ 29,018</u>	<u>\$ 47,873</u>	<u>\$ 7,332</u>	<u>\$ 27,801</u>	<u>\$ 120,656</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 247	\$ 53	\$ 90	\$ -	\$ 29	\$ 732
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>31,109</u>	<u>28,965</u>	<u>47,783</u>	<u>7,332</u>	<u>\$ 27,772</u>	<u>119,924</u>
	<u>\$ 31,356</u>	<u>\$ 29,018</u>	<u>\$ 47,873</u>	<u>\$ 7,332</u>	<u>\$ 27,801</u>	<u>\$ 120,656</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township
Real estate taxes levied:						
Duplicate Receivable	\$ 567,171		\$ 1,598,833	\$ 577,911	\$ 1,012,151	\$ 628,123
Interims/Changes Receivable	60		24,181	13	17,846	3,963
Reductions/exonerations Expensed	-		(27,656)	-	(293)	-
	<u>567,231</u>	<u>-</u>	<u>1,595,358</u>	<u>577,924</u>	<u>1,029,704</u>	<u>632,086</u>
Real estate taxes collected:						
Net Collected	555,835		1,539,352	560,753	987,891	606,652
Discounts Expensed	10,040		28,190	10,581	17,636	10,747
Penalties Income	(1,452)		(3,587)	(1,656)	(2,288)	(2,387)
	<u>564,423</u>	<u>-</u>	<u>1,563,955</u>	<u>569,678</u>	<u>1,003,239</u>	<u>615,012</u>
Real estate taxes outstanding	<u><u>\$ 2,808</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 31,403</u></u>	<u><u>\$ 8,246</u></u>	<u><u>\$ 26,465</u></u>	<u><u>\$ 17,074</u></u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 60		\$ 4	\$ 13	\$ 532	\$ 77
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	2,748		31,399	8,233	25,933	16,997
	<u><u>\$ 2,808</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 31,403</u></u>	<u><u>\$ 8,246</u></u>	<u><u>\$ 26,465</u></u>	<u><u>\$ 17,074</u></u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----					
	Union Township	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township
Real estate taxes levied:						
Duplicate Receivable	\$ 1,425,485	\$ 1,747,807	\$ 868,298	\$ 664,202	\$ 1,258,358	\$ 923,685
Interims/Changes Receivable	13,457	36,061	166	273	163	2,986
Reductions/exonerations Expensed	<u>(447)</u>	<u>(8,330)</u>	<u>-</u>	<u>(994)</u>	<u>-</u>	<u>(150)</u>
	1,438,495	1,775,538	868,464	663,481	1,258,521	926,521
Real estate taxes collected:						
Net Collected	1,396,188	1,729,260	844,716	629,212	1,217,208	894,292
Discounts Expensed	25,262	31,830	15,655	11,736	22,481	16,176
Penalties Income	<u>(4,118)</u>	<u>(3,938)</u>	<u>(2,346)</u>	<u>(999)</u>	<u>(3,473)</u>	<u>(2,864)</u>
	<u>1,417,332</u>	<u>1,757,152</u>	<u>858,025</u>	<u>639,949</u>	<u>1,236,216</u>	<u>907,604</u>
Real estate taxes outstanding	<u>\$ 21,163</u>	<u>\$ 18,386</u>	<u>\$ 10,439</u>	<u>\$ 23,532</u>	<u>\$ 22,305</u>	<u>\$ 18,917</u>
Real estate taxes outstanding at January 15 comprised of:						
Interims/Changes outstanding	\$ 3,739	\$ 7,917	\$ 123	\$ 156	\$ 72	\$ 334
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>17,424</u>	<u>10,469</u>	<u>10,316</u>	<u>23,376</u>	<u>22,233</u>	<u>18,583</u>
	<u>\$ 21,163</u>	<u>\$ 18,386</u>	<u>\$ 10,439</u>	<u>\$ 23,532</u>	<u>\$ 22,305</u>	<u>\$ 18,917</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2017 Real Estate Tax Collection Summary, by Municipality**

	----- 2017 -----		
	Womelsdorf Borough	Wyomissing Borough	2017 Totals
Real estate taxes levied:			
Duplicate Receivable	\$ 744,869	\$ 7,582,236	\$ 138,539,251
Interims/Changes Receivable	304	9,722	818,354
Reductions/exonerations Expensed	(66)	(1,052)	(578,793)
	<u>745,107</u>	<u>7,590,906</u>	<u>138,778,812</u>
Real estate taxes collected:			
Net Collected	722,010	7,399,630	133,436,515
Discounts Expensed	13,319	133,699	2,436,216
Penalties Income	(2,394)	(26,033)	(453,412)
	<u>732,935</u>	<u>7,507,296</u>	<u>135,419,319</u>
Real estate taxes outstanding	<u>\$ 12,172</u>	<u>\$ 83,610</u>	<u>\$ 3,359,493</u>
Real estate taxes outstanding at January 15 comprised of:			
Interims/Changes outstanding	\$ 17	\$ 565	\$ 136,828
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2015	12,155	83,045	3,222,665
	<u>\$ 12,172</u>	<u>\$ 83,610</u>	<u>\$ 3,359,493</u>