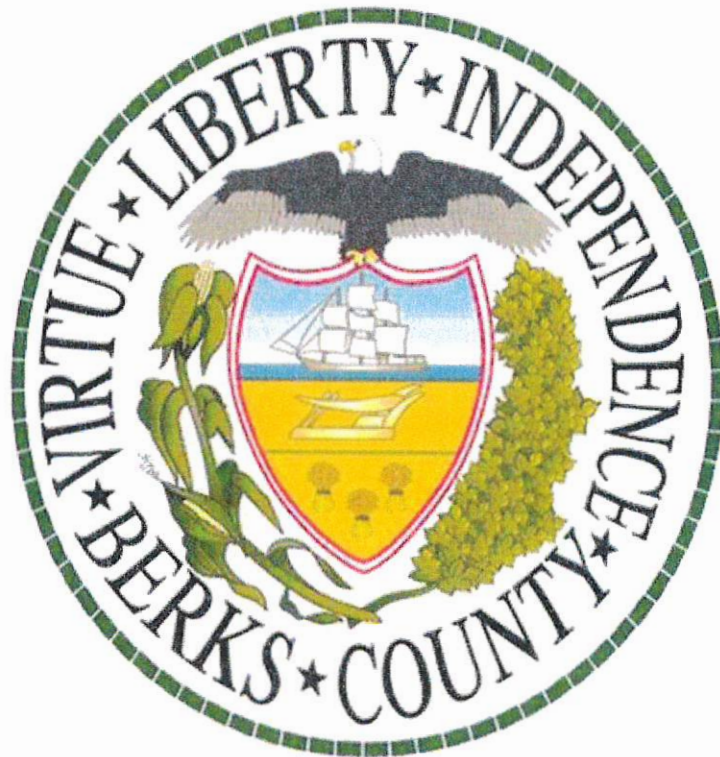


Berks County Tax Collectors
Agreed Upon Procedures Report
For the Year Ended December 31, 2023



County of Berks
Office of the Controller
Joseph E. Rudderow, III, Controller

Report 24-13

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COUNTY OF BERKS, PENNSYLVANIA

Office of the Controller



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Joseph E. Rudderow III, Controller
Eugene Orlando Jr., Esq., Solicitor

Independent Internal Auditor's Report On Tax Collector Compliance

To: The County Board of Commissioners
County of Berks

We have performed the procedures enumerated below to assist in evaluating compliance for the year ended December 31, 2023, 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 complied. For the sections without full compliance, we have noted Finding No. 1 through No. 8.

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 Noted two (2) instances where the tax collectors did not properly indicate on the tax notice that 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.

District	Response / Status
District	New Tax Collector appointed
Hereford	Sitting dates inconsistent with requirement – one date having A.M. / P.M. constitutes two sittings.

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

Tax collectors appear to be in compliance with this section, with one (1) exception, under review

(NOTE: CENTERPORT'S DEPUTY TC IN QUESTION AND AWAITING VERIFICATION AND APPROVAL OF COUNCIL)

- 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.

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 was supported by documented approvals maintained by the tax collector.

Tax collectors appear to be in compliance with this section, with one (1) exception, under review

(NOTE: CENTERPORT'S TC RBA REMITTANCE NOT COMPLETED IN A TIMELY MANNER)

- 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, 2023, 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.

Tax collectors appear to be in compliance with this section, with one (1) exception, under review

(NOTE: CENTERPORT.TC.ACCOUNT.EIN ≠ MUNICIPALITY)

- Security of payments: We inquired to the tax collector to determine whether security of payments is properly secured until deposit at the 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 County remittances shall accompany Form BCF-5 Daily Remittance Form.

Finding No. 2 Noted three (3) instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Albany	Working diligently and respectful of timelines
Birdsboro	Learning curve and fully aware to submit timely and review payments to County and Borough.
Centerport	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. 3 Noted five (5) instances where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
Hamburg	On schedule to process monthly
Longswamp	Will attempt to complete refunds due with allotted time
Perry	Has create a listing to submit timely as during the high-volume receipting, items were overlooked.
Pike	Form and instructions have been given to TC again- this should be resolved for the 2024 audit.
Rockland	Agreed to clean up and process timely

- 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. 4** Noted one (1) instance where the tax collector did not maintain appropriate documentation to support refund checks.

District	Response / Status
Maidencreek	No response

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

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. 5 Noted two (2) instances where the tax collector did not consistently prepare effective monthly bank reconciliations.

District	Response / Status
Bernville	No response
Centerport	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. 6 Noted two (2) instances where the tax collectors were not able to account for all checks issued, including "Voids".

District	Response / Status
Centerport	No response
Tulpehocken	Respond during AUP with auditor

Finding No. 7 Noted seven (7) instances where the tax collectors were not able to identify undisbursed funds at year end.

District	Response / Status
Bernville	No response
Bethel	No response
Centerport	No response
Earl	2nd. year collections and getting better
Kutztown	Remains from PY- will work on disbursing appropriately.
Perry	Commits to continually work on undisbursed to resolve all issues.
Tulpehocken	Respond during AUP with auditor

- 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, 2023.

Finding No. 8 Noted two (2) instances where the tax collectors were not able to provide documentation if reminder notes sent

District	Response / Status
Centerport	No response
Tulpehocken	Respond during AUP with auditor

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.

A handwritten signature in blue ink, appearing to read "Joseph E. Rudderow, III", is written over a diagonal blue line that extends from the bottom left towards the center of the page.

Joseph E. Rudderow, III, Controller
May 21, 2024

EXHIBIT A
List of Tax Collectors – 2023 (1 of 3)

DISTRICT	MUNICIPALITY	TAX COLLECTOR
01-19	Reading	County Treasurer Mitch Darcourt
20	Adamstown	County Treasurer Mitch Darcourt
21	Albany	Tina Weidele
22	Alsace	Ruth Ann Moyer
23	Lower Alsace	Patrick Duggan
24	Amity	Lisa Bingaman
25	Bally	Beth Spaid
26	Bechtelsville	Kira Weller
27	Bern	Jami Jamison
28	Upper Bern	Janet Savage
29	Bernville	Deborah Craig
30	Bethel	Darlene Orendo
31	Birdsboro	Gary M. Buck
33	Boyertown	Sallie Ann Yerger
34	Brecknock	Helen Heath
35	Caernarvon	Dorothy Lynn
36	Centre	Beth Showalter
37	Centerport	Darlene Savage
38	Colebrookdale	Joan Herb
39	Cumru	Betsy Z. Diebolt
40	District	Angela Tyson
41	Douglass	Mary K. Heimbach
42	Earl	Kim Lord
43	Exeter	Kristi J. Piersol
44	Fleetwood	Marci Mayer
45	Greenwich	Kay Brendlinger
46	Hamburg	Rebecca Henne

EXHIBIT A
List of Tax Collectors - 2023 (2 of 3)

DISTRICT	MUNICIPALITY	TAX COLLECTOR
48	Heidelberg	Janet M. Thumm
49	Lower Heidelberg	Sharon Boyer
50	North Heidelberg	Kloma Kalbach
51	South Heidelberg	Jan Miller
52	Hereford	Jackie Watkins
53	Jefferson	Lori Nye
54	Kenhorst	Denice Carroll
55	Kutztown	Jerilyn Wehr
56	New Morgan	County Treasurer Mitch Darcourt
57	Laureldale	Jennifer Heffner
58	Lenhartsville	Kay Brendlinger
59	Longswamp	Lorraine Meck
60	Lyons	Naomi DeTurk
61	Maidencreek	Tammy L. Gilfert
62	Marion	Eileen Heydt
63	Maxatawny	Jerilyn Wehr
64	Mount Penn	Alfred Worrall, Jr.
65	Mohnton	Aimee Lynn Long
66	Muhlenberg	Pat Lupia
67	Oley	Janet Shirey
68	Ontelaunee	Sharon L. Sweigert
69	Penn	Carmen Chiumento
70	Perry	Debora Heckman
71	Pike	Tina Stephens
72	Richmond	Norann Warmkessel
73	Robeson	Carrie Mountz
74	Robesonia	Marshall Reynolds

EXHIBIT A
List of Tax Collectors - 2023 (3 of 3)

DISTRICT	MUNICIPALITY	TAX COLLECTOR
75	Rockland	Mollie Prey
76	Ruscombmanor	Rose Ellen Mull
77	Shillington	Carol A. Leiphart
78	Shoemakersville	Karen Hamm
79	Sinking Spring	Harvey L. Glantz
80	Spring	Stephen B. Skrocki
81	St. Lawrence	Susan Eggert
84	Tilden	Dorothy McLaughlin
85	Topton	Tom Biltcliff
86	Tulpehocken	Lori Deck
87	Upper Tulpehocken	Lisa White
88	Union	Margaret Kennedy
89	Washington	Brenda Breidigan
90	Wernersville	Debra Pierce
92	Leesport	Mary Lauser
93	West Reading	Janice Kaucher
94	Windsor	Beckie Reinhart
95	Womelsdorf	Sandra Barnhart
96	Wyomissing	Betsy Heckman
96A	Berkshire Heights	Betsy Heckman

**Office of the Treasurer
County of Berks, Pennsylvania
2023 Real Estate Tax Collection Summary, by Municipality**

-----2024-----

	City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township
Real estate taxes levied:						
Duplicate Receivable	\$ 10,928,951	\$ 3,253	\$ 734,840	\$ 1,425,347	\$ 1,265,490	\$ 5,613,717
Interims/Changes Receivable	23,844	-	2,847	7,185	2,100	7,710
Reductions/exonerations	\$ (4,323)	\$ -	\$ (53)	\$ (90)	\$ (3)	\$ (4,831)
	<u>10,948,472</u>	<u>3,253</u>	<u>737,635</u>	<u>1,432,442</u>	<u>1,267,587</u>	<u>5,616,596</u>
Real estate taxes collected:						
Net Revenue Collected	10,030,254	3,188	714,039	1,368,070	1,219,467	5,477,821
Discounts	166,879	65	12,513	25,086	22,842	104,275
Penalties	(99,667)	-	(2,685)	(4,163)	(4,078)	(14,168)
	<u>10,097,466</u>	<u>3,253</u>	<u>723,867</u>	<u>1,388,992</u>	<u>1,238,231</u>	<u>5,567,929</u>
Real estate taxes outstanding	<u>\$ 851,006</u>	<u>\$ (0)</u>	<u>\$ 13,768</u>	<u>\$ 43,450</u>	<u>\$ 29,356</u>	<u>\$ 48,667</u>
Real estate taxes outstanding						
at January 15 comprised of:						
Interims/Changes outstanding	\$ -	\$ -	\$ 2,731	\$ 6,763	\$ 2,112	\$ 7,423
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	827,163	-	10,920	36,265	27,256	40,957
	<u>\$ 827,163</u>	<u>\$ -</u>	<u>\$ 13,652</u>	<u>\$ 43,028</u>	<u>\$ 29,368</u>	<u>\$ 48,380</u>

Office of the Treasurer
County of Berks, Pennsylvania
2023 Real Estate Tax Collection Summary, by Municipality

		-----2024-----					
		Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township
Real estate taxes levied:							
Duplicate Receivable	\$	440,554	\$ 258,734	\$ 3,431,495	\$ 987,866	\$ 244,865	\$ 3,466,931
Interims/Changes Receivable		14	1,655	33,624	62,015	-	566,279
Reductions/exonerations Expensed	\$	-	\$ (2)	\$ -	\$ -	\$ -	\$ (2,316)
		440,568	260,387	3,465,120	1,049,881	244,865	4,030,894
Real estate taxes collected:							
Net Collected		430,749	249,492	3,359,845	948,483	238,600	3,370,798
Discounts Expensed		8,362	4,582	61,711	17,642	4,405	65,048
Penalties Income		(518)	(1,088)	(8,358)	(3,819)	(1,116)	(5,798)
		438,592	252,986	3,413,197	962,306	241,889	3,430,047
Real estate taxes outstanding	\$	1,975	\$ 7,401	\$ 51,922	\$ 87,575	\$ 2,976	\$ 600,847
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	13	\$ 1,821	\$ 33,132	\$ 60,918	\$ -	\$ 457,505
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		1,962	5,746	18,298	25,560	2,976	34,568
	\$	1,975	\$ 7,567	\$ 51,430	\$ 86,477	\$ 2,976	\$ 492,073

**Office of the Treasurer
County of Berks, Pennsylvania
2023 Real Estate Tax Collection Summary, by Municipality**

		-----2024-----					
		Birdsboro Borough	Boyertown Borough	Brecknock Township	Caernarvon Township	Centre Township	Centerport Borough
Real estate taxes levied:							
Duplicate Receivable	\$	1,522,919	\$ 1,269,982	\$ 2,109,522	\$ 2,946,213	\$ 1,520,166	\$ 96,074
Interims/Changes Receivable		1,785	2,291	5,053	53,185	12,193	54
Reductions/exonerations Expensed	\$	(1,894)	\$ -	\$ (144)	\$ (123)	\$ (164)	\$ -
		<u>1,522,811</u>	<u>1,272,274</u>	<u>2,114,431</u>	<u>2,999,274</u>	<u>1,532,196</u>	<u>96,128</u>
Real estate taxes collected:							
Net Collected		1,468,697	1,235,442	2,057,960	2,876,277	1,477,143	92,532
Discounts Expensed		27,249	22,748	37,757	48,886	27,673	1,754
Penalties Income		(6,173)	(2,325)	(8,094)	(5,618)	(4,906)	(112)
		<u>1,489,773</u>	<u>1,255,866</u>	<u>2,087,623</u>	<u>2,919,546</u>	<u>1,499,910</u>	<u>94,175</u>
Real estate taxes outstanding	\$	<u>33,037</u>	\$ <u>16,408</u>	\$ <u>26,808</u>	\$ <u>79,728</u>	\$ <u>32,286</u>	\$ <u>1,953</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	688	\$ 2,293	\$ 5,112	\$ 52,547	\$ 11,719	\$ 53
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		31,252	14,116	21,755	26,544	20,093	1,899
	\$	<u>31,940</u>	\$ <u>16,410</u>	\$ <u>26,867</u>	\$ <u>79,091</u>	\$ <u>31,812</u>	\$ <u>1,951</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2023 Real Estate Tax Collection Summary, by Municipality**

		----- 2024 -----					
		Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township
Real estate taxes levied:							
Duplicate Receivable	\$	2,115,546	\$ 6,794,456	\$ 587,431	\$ 1,579,965	\$ 1,285,552	\$ 10,407,510
Interims/Changes Receivable		352	33,267	1,177	15,442	9,926	34,792
Reductions/exonerations Expensed	\$	(5,190)	\$ (2,249)	\$ -	\$ (11)	\$ (26)	\$ (28,073)
		<u>2,110,708</u>	<u>6,825,474</u>	<u>588,608</u>	<u>1,595,397</u>	<u>1,295,452</u>	<u>10,414,229</u>
Real estate taxes collected:							
Net Collected		2,047,901	6,606,758	571,348	1,527,155	1,251,083	10,071,275
Discounts Expensed		38,878	124,953	10,629	28,084	23,524	190,689
Penalties Income		(4,811)	(17,258)	(2,047)	(5,245)	(4,281)	(28,852)
		<u>2,081,969</u>	<u>6,714,453</u>	<u>579,930</u>	<u>1,549,994</u>	<u>1,270,326</u>	<u>10,233,113</u>
Real estate taxes outstanding	\$	<u>28,739</u>	\$ <u>111,021</u>	\$ <u>8,678</u>	\$ <u>45,403</u>	\$ <u>25,125</u>	\$ <u>181,116</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	338	\$ 32,908	\$ 1,130	\$ 15,409	\$ 9,333	\$ 29,490
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		28,387	77,754	7,501	29,960	15,199	146,325
	\$	<u>28,724</u>	\$ <u>110,662</u>	\$ <u>8,631</u>	\$ <u>45,370</u>	\$ <u>24,532</u>	\$ <u>175,815</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2023 Real Estate Tax Collection Summary, by Municipality**

		-----2024-----					
		Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
Real estate taxes levied:							
Duplicate Receivable	\$	1,218,745	\$ 1,273,048	\$ 1,325,520	\$ 924,476	\$ 3,419,150	\$ 584,337
Interims/Changes Receivable		529	10,382	652	83	135,190	655
Reductions/exonerations Expensed	\$	-	\$ (1,494)	\$ (704)	\$ -	\$ (2,364)	\$ -
		<u>1,219,274</u>	<u>1,281,936</u>	<u>1,325,468</u>	<u>924,559</u>	<u>3,551,976</u>	<u>584,992</u>
Real estate taxes collected:							
Net Collected		1,184,134	1,230,967	1,285,768	906,726	3,329,029	564,866
Discounts Expensed		22,658	22,098	24,377	16,873	62,767	10,788
Penalties Income		(2,956)	(4,447)	(3,081)	(2,274)	(10,462)	(946)
		<u>1,203,835</u>	<u>1,248,619</u>	<u>1,307,064</u>	<u>921,325</u>	<u>3,381,333</u>	<u>574,708</u>
Real estate taxes outstanding	\$	<u>15,439</u>	\$ <u>33,317</u>	\$ <u>18,403</u>	\$ <u>3,233</u>	\$ <u>170,642</u>	\$ <u>10,283</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	513	\$ 10,235	\$ 624	\$ 81	\$ 112,480	\$ 642
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		14,910	22,935	17,751	3,150	35,453	9,629
	\$	<u>15,423</u>	\$ <u>33,170</u>	\$ <u>18,375</u>	\$ <u>3,231</u>	\$ <u>147,932</u>	\$ <u>10,271</u>

Office of the Treasurer
County of Berks, Pennsylvania
2023 Real Estate Tax Collection Summary, by Municipality

	-----2024-----					
	South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
Real estate taxes levied:						
Duplicate Receivable	\$ 3,190,156	\$ 1,084,623	\$ 999,000	\$ 858,512	\$ 1,513,698	\$ 285,212
Interims/Changes Receivable	25,954	14,180	1,171	4,315	6,393	-
Reductions/exonerations Expensed	\$ (2,463)	\$ (270)	\$ -	\$ (175)	\$ (8)	\$ -
	3,213,646	1,098,533	1,000,171	862,652	1,520,084	285,212
Real estate taxes collected:						
Net Collected	3,104,118	1,046,088	977,029	826,864	1,466,318	279,508
Discounts Expensed	58,847	19,461	18,059	15,775	27,286	5,704
Penalties Income	(6,448)	(5,541)	(2,410)	(2,166)	(4,169)	-
	<u>3,156,517</u>	<u>1,060,008</u>	<u>992,679</u>	<u>840,473</u>	<u>1,489,435</u>	<u>285,212</u>
Real estate taxes outstanding	<u>\$ 57,129</u>	<u>\$ 38,526</u>	<u>\$ 7,492</u>	<u>\$ 22,179</u>	<u>\$ 30,649</u>	<u>\$ 0</u>
Real estate taxes outstanding						
at January 15 comprised of:						
Interims/Changes outstanding	\$ 22,849	\$ 13,727	\$ 1,152	\$ 322	\$ 6,286	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	31,175	24,346	6,321	17,865	24,256	-
	<u>\$ 54,024</u>	<u>\$ 38,073</u>	<u>\$ 7,473</u>	<u>\$ 18,186</u>	<u>\$ 30,541</u>	<u>\$ -</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2023 Real Estate Tax Collection Summary, by Municipality**

		-----2024-----					
		Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
Real estate taxes levied:							
Duplicate Receivable	\$	1,041,694	\$ 59,490	\$ 1,911,120	\$ 247,005	\$ 3,795,196	\$ 935,878
Interims/Changes Receivable		424	154	3,646	73	10,857	7,166
Reductions/exonerations Expensed	\$	-	\$ -	\$ (669)	\$ (148)	\$ (1,858)	\$ (40)
		<u>1,042,118</u>	<u>59,643</u>	<u>1,914,096</u>	<u>246,930</u>	<u>3,804,195</u>	<u>943,004</u>
Real estate taxes collected:							
Net Collected		1,012,983	54,780	1,849,222	240,733	3,698,094	908,856
Discounts Expensed		19,150	1,045	33,921	4,692	70,916	17,039
Penalties Income		(2,541)	(47)	(7,984)	(453)	(8,737)	(2,077)
		<u>1,029,592</u>	<u>55,777</u>	<u>1,875,159</u>	<u>244,971</u>	<u>3,760,273</u>	<u>923,817</u>
Real estate taxes outstanding	\$	<u>12,526</u>	<u>\$ 3,866</u>	<u>\$ 38,938</u>	<u>\$ 1,959</u>	<u>\$ 43,922</u>	<u>\$ 19,187</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	352	\$ 151	\$ 3,589	\$ 72	\$ 8,489	\$ 4,189
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		12,102	3,712	35,292	1,886	33,065	12,021
	\$	<u>12,454</u>	<u>\$ 3,863</u>	<u>\$ 38,881</u>	<u>\$ 1,958</u>	<u>\$ 41,554</u>	<u>\$ 16,210</u>

Office of the Treasurer
County of Berks, Pennsylvania
2023 Real Estate Tax Collection Summary, by Municipality

		-----2024-----					
		Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
Real estate taxes levied:							
Duplicate Receivable	\$	1,780,463	\$ 692,021	\$ 921,696	\$ 8,846,063	\$ 1,694,836	\$ 2,221,643
Interims/Changes Receivable		38,129	400	1,322	138,398	2,509	85,080
Reductions/exonerations Expensed	\$	(4,048)	\$ -	\$ -	\$ (4,184)	\$ (937)	\$ (252)
		<u>1,814,544</u>	<u>692,422</u>	<u>923,018</u>	<u>8,980,278</u>	<u>1,696,408</u>	<u>2,306,470</u>
Real estate taxes collected:							
Net Collected		1,718,576	665,900	895,852	8,569,336	1,648,255	2,167,137
Discounts Expensed		29,272	12,034	16,613	159,545	30,633	41,834
Penalties Income		(6,452)	(3,207)	(3,417)	-	(5,068)	(3,379)
		<u>1,741,396</u>	<u>674,727</u>	<u>909,048</u>	<u>8,728,881</u>	<u>1,673,821</u>	<u>2,205,591</u>
Real estate taxes outstanding	\$	<u>73,149</u>	<u>\$ 17,694</u>	<u>\$ 13,969</u>	<u>\$ 251,397</u>	<u>\$ 22,587</u>	<u>\$ 100,879</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	37,016	\$ 355	\$ 1,345	\$ 45,483	\$ 2,609	\$ 80,718
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		35,020	17,294	12,647	137,594	20,077	15,799
	\$	<u>72,036</u>	<u>\$ 17,649</u>	<u>\$ 13,992</u>	<u>\$ 183,077</u>	<u>\$ 22,686</u>	<u>\$ 96,517</u>

Office of the Treasurer
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2023 Real Estate Tax Collection Summary, by Municipality

		-----2024-----					
		Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
Real estate taxes levied:							
Duplicate Receivable	\$	902,778	\$ 2,322,949	\$ 840,043	\$ 1,697,953	\$ 3,171,526	\$ 657,018
Interims/Changes Receivable		21,527	66,957	3,564	1,868	43,592	6,754
Reductions/exonerations Expensed	\$	(42)	\$ (2,348)	\$ (116)	\$ -	\$ (558)	\$ (599)
		<u>924,263</u>	<u>2,387,557</u>	<u>843,492</u>	<u>1,699,822</u>	<u>3,214,560</u>	<u>663,174</u>
Real estate taxes collected:							
Net Collected		878,720	2,275,292	819,689	1,653,271	3,089,207	632,708
Discounts Expensed		16,122	42,575	14,939	30,946	57,460	11,585
Penalties Income		(3,531)	(11,237)	(2,984)	(3,098)	(10,561)	(1,774)
		<u>891,312</u>	<u>2,306,630</u>	<u>831,644</u>	<u>1,681,119</u>	<u>3,136,106</u>	<u>642,519</u>
Real estate taxes outstanding	\$	<u>32,951</u>	<u>80,927</u>	<u>11,848</u>	<u>18,703</u>	<u>78,454</u>	<u>20,655</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	20,366	\$ 64,360	\$ 2,988	\$ 1,889	\$ 42,318	\$ 7,071
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		11,424	13,970	8,284	16,835	34,862	13,901
	\$	<u>31,791</u>	<u>78,331</u>	<u>11,272</u>	<u>18,724</u>	<u>77,179</u>	<u>20,972</u>

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		-----2024-----					
		Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
Real estate taxes levied:							
Duplicate Receivable	\$	1,537,377	\$ 1,839,852	\$ 1,582,511	\$ 362,386	\$ 1,614,628	\$ 12,759,168
Interims/Changes Receivable		2,858	4,260	214	307	1,321	18,627
Reductions/exonerations Expensed	\$	(924)	\$ (2,079)	\$ -	\$ -	\$ (645)	\$ (35,317)
		<u>1,539,311</u>	<u>1,842,033</u>	<u>1,582,724</u>	<u>362,693</u>	<u>1,615,304</u>	<u>12,742,478</u>
Real estate taxes collected:							
Net Collected		1,494,741	1,794,776	1,527,331	346,124	1,567,903	12,462,539
Discounts Expensed		28,109	32,755	28,338	6,443	28,730	232,508
Penalties Income		(4,269)	(8,171)	(5,350)	(292)	(8,984)	(50,205)
		<u>1,518,582</u>	<u>1,819,360</u>	<u>1,550,318</u>	<u>352,274</u>	<u>1,587,650</u>	<u>12,644,842</u>
Real estate taxes outstanding	\$	<u>20,730</u>	<u>22,673</u>	<u>32,406</u>	<u>10,418</u>	<u>27,654</u>	<u>97,636</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	2,786	\$ 4,195	\$ 207	\$ 191	\$ 1,119	\$ 15,716
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		17,871	18,413	32,192	10,112	26,332	79,009
	\$	<u>20,657</u>	<u>22,607</u>	<u>32,399</u>	<u>10,303</u>	<u>27,451</u>	<u>94,725</u>

Office of the Treasurer
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2023 Real Estate Tax Collection Summary, by Municipality

		-----2024-----					
		St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township
Real estate taxes levied:							
Duplicate Receivable	\$	586,578	\$ -	\$ 1,776,537	\$ 599,088	\$ 1,166,402	\$ 718,356
Interims/Changes Receivable		457		6,611	172	12,395	19,170
Reductions/exonerations Expensed	\$	-	\$ -	\$ (1,345)	\$ -	\$ (14)	\$ -
		<u>587,035</u>	<u>-</u>	<u>1,781,804</u>	<u>599,259</u>	<u>1,178,783</u>	<u>737,526</u>
Real estate taxes collected:							
Net Collected		576,167	-	1,708,913	583,302	1,130,714	692,708
Discounts Expensed		10,781	-	31,820	10,934	20,773	12,591
Penalties Income		(1,202)	-	(5,814)	(2,046)	(3,485)	(2,873)
		<u>585,746</u>	<u>-</u>	<u>1,734,919</u>	<u>592,189</u>	<u>1,148,002</u>	<u>702,427</u>
Real estate taxes outstanding	\$	<u>1,289</u>	<u>-</u>	<u>\$ 46,885</u>	<u>\$ 7,070</u>	<u>\$ 30,781</u>	<u>\$ 35,100</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	446		\$ 6,400	\$ 186	\$ 10,474	\$ 18,546
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		832	-	40,274	6,898	18,386	15,930
	\$	<u>1,278</u>	<u>-</u>	<u>\$ 46,673</u>	<u>\$ 7,084</u>	<u>\$ 28,860</u>	<u>\$ 34,476</u>

**Office of the Treasurer
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		-----2024-----					
		Union Township	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township
Real estate taxes levied:							
Duplicate Receivable	\$	1,653,299	\$ 2,070,716	\$ 901,254	\$ 698,698	\$ 1,347,676	\$ 991,695
Interims/Changes Receivable		12,359	14,018	6,655	205	12,192	6,653
Reductions/exonerations Expensed	\$	(760)	\$ (747)	\$ (30)	\$ -	\$ (598)	\$ (449)
		<u>1,664,897</u>	<u>2,083,987</u>	<u>907,879</u>	<u>698,903</u>	<u>1,359,270</u>	<u>997,899</u>
Real estate taxes collected:							
Net Collected		1,603,895	2,023,869	871,499	677,905	1,304,759	966,417
Discounts Expensed		30,038	38,085	16,809	12,673	24,628	18,286
Penalties Income		(5,943)	(4,580)	(1,424)	(2,712)	(3,816)	(2,756)
		<u>1,627,990</u>	<u>2,057,374</u>	<u>886,884</u>	<u>687,866</u>	<u>1,325,571</u>	<u>981,947</u>
Real estate taxes outstanding	\$	<u>36,907</u>	<u>\$ 26,613</u>	<u>\$ 20,995</u>	<u>\$ 11,037</u>	<u>\$ 33,699</u>	<u>\$ 15,952</u>
Real estate taxes outstanding							
at January 15 comprised of:							
Interims/Changes outstanding	\$	10,815	\$ 14,101	\$ 6,911	\$ 217	\$ 11,934	\$ 6,582
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		24,548	12,595	14,340	10,832	21,507	9,299
	\$	<u>35,363</u>	<u>\$ 26,696</u>	<u>\$ 21,251</u>	<u>\$ 11,048</u>	<u>\$ 33,441</u>	<u>\$ 15,881</u>

Office of the Treasurer
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2023 Real Estate Tax Collection Summary, by Municipality

		----- 2024 -----		
		Womelsdorf Borough	Wyomissing Borough	2024 Totals
Real estate taxes levied:				
Duplicate Receivable	\$	794,890	\$ 8,036,749	\$ 152,491,086
Interims/Changes Receivable		3,808	184,221	1,815,216
Reductions/exonerations Expensed	\$	-	\$ (12,443)	(128,120)
		<u>798,698</u>	<u>8,208,526</u>	<u>154,178,183</u>
Real estate taxes collected:				
Net Collected		766,584	7,777,309	147,551,859
Discounts Expensed		14,468	142,419	2,732,441
Penalties Income		(1,711)	(19,646)	(491,910)
		<u>779,340</u>	<u>7,900,082</u>	<u>149,792,390</u>
Real estate taxes outstanding	\$	<u>19,358</u>	\$ <u>308,444</u>	\$ <u>4,385,793</u>
Real estate taxes outstanding				
at January 15 comprised of:				
Interims/Changes outstanding	\$	98	\$ 179,973	\$ 1,516,605
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2024		15,550	124,223	2,595,172
	\$	<u>15,648</u>	\$ <u>304,197</u>	\$ <u>4,111,777</u>