

**Berks County Tax Collectors**  
**Agreed Upon Procedures Report**  
**For the Year Ended December 31, 2020**



## Report Distribution List

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- 10. Audit File**



COUNTY OF BERKS, PENNSYLVANIA  
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, 2020 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. Due to COVID-19, testing for the tax year 2020 was adjusted. **Section A** was performed on all tax collectors and **Section B** testing was extended to a selection of tax Collectors outlined below:

Selected Tax Collectors for Extended Procedures

Bernville
Bethel
Birdsboro
Brecknock
Cumru
Exeter
Kutztown
Mount Penn
Richmond
Sinking Spring

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. 7.

## Section A

The procedures and the associated findings are as follows for the County of Berks Tax Collector Manual, Part 2 Procedures:

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

District
Birdsboro
Lyons
Ontelaunee

- 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. 2** We noted one instance where monthly bank reconciliations were not repared.

District
Bernville

**Finding No. 3** We noted ten instances where the tax collectors were not able to identify undisbursed funds at year end.

District
Amity
Bernville
Bethel
Exeter
Kutztown
Marion
Mount Penn
Perry
Richmond
Tulpehocken

## Section B

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

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

- Section 25. Collection and Payment Over of Taxes: For the tax collector's bills we tested to determine that the discounts and penalties were calculated in accordance with the law of a 2% discount March 1 to April 30, flat amount May 1 to June 30, and 10% penalty added for July 1 to January 15. In addition to the tax collector's payments, we also tested that payments from any related parties, as disclosed by the tax collector and as defined by the County of Berks, were paid at the appropriate amount based on the date of payment.

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

- Section 32. Compensation to Be Made by Warrant: We tested to determine that

there were no expenses paid from the tax account and that bank fees deducted were resolved within two months.

**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 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, 2020 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 sufficient documentation was maintained to support that all refunds were sent in a timely manner.

**Finding No. 4** We noted two instances where the tax collector did not timely remit refunds to taxpayers.

District
Birdsboro
Exeter

- 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. 5** We noted three instances where the tax collector did not maintain sufficient documentation to support refund checks issued for overpayment or duplicate payment of taxes.

District
Bernville
Birdsboro
Exeter

- 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 an accounting was made for all checks issued, including “Voids”, since the last check that cleared from the prior year audit.

**Finding No. 6** We noted one instance where all checks issued, including “Voids” could not be accounted for.

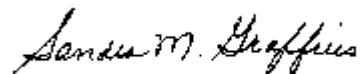
District
Birdsboro

- 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, 2020. The County prepares the reminder notices for the tax collectors.

**Finding No. 7** We noted three instances where the tax collectors were not able to provide documentation for mailing reminder notices or mailed reminder notices to taxpayers late.

District
Amity
Birdsboro
Exeter
Mount Penn

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**  
**April 27, 2022**



**EXHIBIT A**

**List of Tax Collectors – 2020**

**Page 1 of 3**

<b>MUNICIPALITY</b>	<b>TAX COLLECTOR</b>
Albany	Tina Weidele
Alsace	Ruth Ann Moyer
Lower Alsace	Patrick Duggan
Amity	Dean Fronheiser
Bally	Beth Spaid
Bechtelsville	Janet Kehl
Bern	Jami Jamison
Upper Bern	Janet Savage
Bernville	Deborah Craig
Bethel	Darlene Orendo
Birdsboro	Judith Lumis
Boyertown	Sallie Ann Yerger
Brecknock	Susan Summers
Caenarvon	Dorothy Lynn
Centerport	Darlene Savage
Centre	Beth Showalter
Colebrookdale	Joan Herb
Cumru	Betsy Diebolt
District	Mollie Prey
Douglass	Mary Heimbach
Earl	Dale Watkins
Exeter	Charles Diamond
Fleetwood	Marci Mayer
Greenwich	Kay Brendlinger
Hamburg	Rebecca Henne
Heidelberg	Carol Keppley
Lower Heidelberg	Sharon Boyer
North Heidelberg	Kloma Kalbach
South Heidelberg	Valerie Stricker
Hereford	Jackie Watkins
Jefferson	Nancy Schoener

**EXHIBIT A**

**List of Tax Collectors - 2020**

**Page 2 of 3**

<b>MUNICIPALITY</b>	<b>TAX COLLECTOR</b>
Kenhorst	Denice Carroll
Kutztown	Jerilyn Wehr
Laureldale	Joanne Bowers
Leesport	Mary Lauser
Lenhartsville	Kay Brendlinger
Longswamp	Lorraine Meck
Lyons	Naomi DeTurk
Maidencreek	Barbara Hassler
Marion	Eileen Heydt
Maxatawny	Jerilyn Wehr
Mohnton	Jennifer Roy
Mount Penn	John Skrincoosky Jr.
Muhlenberg	Pat Lupia
Oley	Janet Shirey
Ontelaunee	Brittney Hadden
Penn	Carmen Chiumento
Perry	Debora Heckman
Pike	Tina Stephens
Richmond	Norann Warmkessel
Robeson	Carrie Mountz
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 Eggert
Tilden	Alison Epting
Topton	Nancy Heffner
Tulpehocken	Lori Deck

**EXHIBIT A**

**List of Tax Collectors - 2020**

**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 Kaucher
Windsor	Beckie Reinhart
Womelsdorf	Sandra Barnhart
Wyomissing	Betsy Heckman

**Office of the Treasurer  
County of Berks, Pennsylvania  
2020 Real Estate Tax Collection Summary, by Municipality**

		----- 2020 -----					
		City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township
<b>Real estate taxes levied:</b>							
Duplicate Receivable	\$	10,921,080	\$ 3,253	\$ 728,119	\$ 1,410,679	\$ 1,268,348	\$ 5,562,961
Interims/Changes Receivable		18,372	-	3,514	6,374	1,365	16,305
Reductions/exonerations		(140,083)	-	-	(861)	(756)	(3,634)
		<u>10,799,368</u>	<u>3,253</u>	<u>731,633</u>	<u>1,416,193</u>	<u>1,268,958</u>	<u>5,575,633</u>
<b>Real estate taxes collected:</b>							
Net Revenue Collected		9,667,258	3,200	707,894	1,363,799	1,207,555	5,420,089
Discounts		145,917	53	12,340	24,310	22,126	98,238
Penalties		(62,731)	-	(1,973)	(2,706)	(2,691)	(8,908)
		<u>9,750,444</u>	<u>3,253</u>	<u>718,262</u>	<u>1,385,403</u>	<u>1,226,990</u>	<u>5,509,419</u>
<b>Real estate taxes outstanding</b>		<u>\$ 1,048,924</u>	<u>\$ -</u>	<u>\$ 13,372</u>	<u>\$ 30,790</u>	<u>\$ 41,968</u>	<u>\$ 66,214</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>							
Interims/Changes outstanding	\$	4,696	\$ -	\$ 1,750	\$ 400	\$ 664	\$ 3,126
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		1,044,228	-	11,622	30,389	41,303	63,088
		<u>\$ 1,048,924</u>	<u>\$ -</u>	<u>\$ 13,372</u>	<u>\$ 30,790</u>	<u>\$ 41,968</u>	<u>\$ 66,214</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2020 Real Estate Tax Collection Summary, by Municipality**

		----- 2020 -----					
		Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township	Bernville Borough	Bethel Township
<b>Real estate taxes levied:</b>							
Duplicate Receivable	\$	433,693	\$ 259,620	\$ 3,116,905	\$ 720,546	\$ 244,366	\$ 2,485,258
Interims/Changes Receivable		1,738	-	63,632	270,564	2,990	131,248
Reductions/exonerations Expensed		(956)	(606)	(516)	(257,421)	(3,082)	(836)
		<u>434,474</u>	<u>259,014</u>	<u>3,180,022</u>	<u>733,689</u>	<u>244,273</u>	<u>2,615,671</u>
<b>Real estate taxes collected:</b>							
Net Collected		421,912	251,368	3,048,638	699,774	233,257	2,500,909
Discounts Expensed		7,923	4,591	52,315	12,792	4,362	40,246
Penalties Income		(441)	(362)	(5,148)	(1,796)	(568)	(3,170)
		<u>429,394</u>	<u>255,596</u>	<u>3,095,806</u>	<u>710,769</u>	<u>237,051</u>	<u>2,537,984</u>
<b>Real estate taxes outstanding</b>		<u>\$ 5,080</u>	<u>\$ 3,418</u>	<u>\$ 84,216</u>	<u>\$ 22,920</u>	<u>\$ 7,222</u>	<u>\$ 77,686</u>
<b>Real estate taxes outstanding</b>							
<b>at January 15 comprised of:</b>							
Interims/Changes outstanding	\$	748	\$ -	\$ 54,350	\$ 2,568	\$ -	\$ 45,120
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		4,332	3,418	29,866	20,352	7,222	32,566
		<u>\$ 5,080</u>	<u>\$ 3,418</u>	<u>\$ 84,216</u>	<u>\$ 22,920</u>	<u>\$ 7,222</u>	<u>\$ 77,686</u>

**Office of the Treasurer**  
**County of Berks, Pennsylvania**  
**2020 Real Estate Tax Collection Summary, by Municipality**

----- 2020 -----						
	<b>Birdsboro Borough</b>	<b>Boyertown Borough</b>	<b>Brecknock Township</b>	<b>Caernarvon Township</b>	<b>Centre Township</b>	<b>Centerport Borough</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,336,140	\$ 1,262,505	\$ 2,083,794	\$ 2,627,029	\$ 1,499,456	\$ 93,819
Interims/Changes Receivable	138,900	2,645	6,195	5,822	2,255	1,056
Reductions/exonerations Expensed	(139,901)	-	-	(746)	-	-
	<u>1,335,140</u>	<u>1,265,150</u>	<u>2,089,989</u>	<u>2,632,105</u>	<u>1,501,711</u>	<u>94,875</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,281,831	1,231,552	2,022,658	2,563,316	1,449,483	92,339
Discounts Expensed	23,763	22,158	36,093	45,718	26,787	1,734
Penalties Income	(3,819)	(2,334)	(3,331)	(1,773)	(2,727)	(276)
	<u>1,301,775</u>	<u>1,251,376</u>	<u>2,055,420</u>	<u>2,607,260</u>	<u>1,473,543</u>	<u>93,797</u>
<b>Real estate taxes outstanding</b>	<u>\$ 33,364</u>	<u>\$ 13,774</u>	<u>\$ 34,568</u>	<u>\$ 24,845</u>	<u>\$ 28,167</u>	<u>\$ 1,078</u>
<b>Real estate taxes outstanding</b>						
<b>at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 602	\$ 165	\$ 473	\$ 693	\$ 839	\$ 280
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	32,763	13,609	34,095	24,152	27,329	798
	<u>\$ 33,364</u>	<u>\$ 13,774</u>	<u>\$ 34,568</u>	<u>\$ 24,845</u>	<u>\$ 28,167</u>	<u>\$ 1,078</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2020 Real Estate Tax Collection Summary, by Municipality**

----- 2020 -----						
	Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 2,108,132	\$ 6,794,678	\$ 579,339	\$ 1,513,403	\$ 1,275,511	\$ 10,470,777
Interims/Changes Receivable	5,946	20,905	5,209	20,286	3,847	87,249
Reductions/exonerations Expensed	(782)	(145)	-	(587)	(5,034)	(94,876)
	<u>2,113,296</u>	<u>6,815,438</u>	<u>584,548</u>	<u>1,533,102</u>	<u>1,274,324</u>	<u>10,463,150</u>
<b>Real estate taxes collected:</b>						
Net Collected	2,041,430	6,627,099	569,997	1,480,272	1,228,980	10,108,960
Discounts Expensed	35,353	121,232	10,345	26,449	23,143	185,353
Penalties Income	(4,472)	(12,161)	(1,983)	(4,111)	(2,300)	(23,333)
	<u>2,072,311</u>	<u>6,736,170</u>	<u>578,360</u>	<u>1,502,609</u>	<u>1,249,823</u>	<u>10,270,980</u>
<b>Real estate taxes outstanding</b>	<u>\$ 40,984</u>	<u>\$ 79,269</u>	<u>\$ 6,189</u>	<u>\$ 30,493</u>	<u>\$ 24,500</u>	<u>\$ 192,170</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 1,007	\$ 542	\$ 22	\$ 2,019	\$ 1,328	\$ 1,536
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	39,977	78,727	6,166	28,474	23,172	190,634
	<u>\$ 40,984</u>	<u>\$ 79,269</u>	<u>\$ 6,189</u>	<u>\$ 30,493</u>	<u>\$ 24,500</u>	<u>\$ 192,170</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2020 Real Estate Tax Collection Summary, by Municipality**

		----- 2020 -----					
		Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
<b>Real estate taxes levied:</b>							
Duplicate Receivable	\$	1,215,647	\$ 1,254,287	\$ 1,316,882	\$ 925,594	\$ 3,211,360	\$ 579,992
Interims/Changes Receivable		1,857	4,505	408	1,396	51,452	1,847
Reductions/exonerations Expensed		-	(372)	-	-	(9,110)	-
		<u>1,217,504</u>	<u>1,258,420</u>	<u>1,317,290</u>	<u>926,991</u>	<u>3,253,702</u>	<u>581,839</u>
<b>Real estate taxes collected:</b>							
Net Collected		1,176,084	1,204,149	1,231,378	906,029	3,145,988	565,883
Discounts Expensed		22,130	21,620	23,001	16,068	55,803	10,389
Penalties Income		(1,707)	(3,056)	(1,172)	(2,407)	(5,876)	(655)
		<u>1,196,507</u>	<u>1,222,712</u>	<u>1,253,206</u>	<u>919,691</u>	<u>3,195,916</u>	<u>575,617</u>
<b>Real estate taxes outstanding</b>	<b>\$</b>	<b><u>20,997</u></b>	<b><u>\$ 35,708</u></b>	<b><u>\$ 64,084</u></b>	<b><u>\$ 7,300</u></b>	<b><u>\$ 57,787</u></b>	<b><u>\$ 6,221</u></b>
<b>Real estate taxes outstanding</b>							
<b>at January 15 comprised of:</b>							
Interims/Changes outstanding	\$	728	\$ 1,987	\$ 21	\$ 685	\$ 19,512	\$ 714
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		20,270	33,721	64,063	6,615	38,275	5,508
	<b>\$</b>	<b><u>20,997</u></b>	<b><u>\$ 35,708</u></b>	<b><u>\$ 64,084</u></b>	<b><u>\$ 7,300</u></b>	<b><u>\$ 57,787</u></b>	<b><u>\$ 6,221</u></b>



**Office of the Treasurer  
County of Berks, Pennsylvania  
2020 Real Estate Tax Collection Summary, by Municipality**

		----- 2020 -----					
		South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
<b>Real estate taxes levied:</b>							
Duplicate Receivable	\$	3,085,345	\$ 1,053,545	\$ 986,449	\$ 879,856	\$ 1,495,918	\$ 284,848
Interims/Changes Receivable		15,792	1,593	2,585	2	3,227	33,799
Reductions/exonerations Expensed		(3,351)	(465)	-	-	(330)	(32,454)
		<u>3,097,786</u>	<u>1,054,674</u>	<u>989,034</u>	<u>879,858</u>	<u>1,498,815</u>	<u>286,193</u>
<b>Real estate taxes collected:</b>							
Net Collected		3,012,282	1,010,286	961,039	847,077	1,441,390	284,066
Discounts Expensed		56,019	18,301	17,841	15,960	26,468	3,215
Penalties Income		(5,599)	(4,134)	(1,469)	(1,120)	(2,397)	(1,088)
		<u>3,062,702</u>	<u>1,024,453</u>	<u>977,411</u>	<u>861,918</u>	<u>1,465,461</u>	<u>286,193</u>
<b>Real estate taxes outstanding</b>		<u>\$ 35,085</u>	<u>\$ 30,221</u>	<u>\$ 11,622</u>	<u>\$ 17,940</u>	<u>\$ 33,354</u>	<u>\$ -</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>							
Interims/Changes outstanding	\$	4,604	\$ 393	\$ 305	\$ 2	\$ 1,992	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		30,480	29,828	11,318	17,938	31,362	-
		<u>\$ 35,085</u>	<u>\$ 30,221</u>	<u>\$ 11,622</u>	<u>\$ 17,940</u>	<u>\$ 33,354</u>	<u>\$ -</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2020 Real Estate Tax Collection Summary, by Municipality**

		-----2020-----					
		Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
<b>Real estate taxes levied:</b>							
Duplicate Receivable	\$	1,046,190	\$ 58,535	\$ 1,892,010	\$ 246,833	\$ 3,787,192	\$ 882,296
Interims/Changes Receivable		176	337	8,944	-	12,347	11,043
Reductions/exonerations Expensed		-	-	(1,858)	-	-	(830)
		<u>1,046,366</u>	<u>58,872</u>	<u>1,899,096</u>	<u>246,833</u>	<u>3,799,540</u>	<u>892,508</u>
<b>Real estate taxes collected:</b>							
Net Collected		1,005,792	53,359	1,819,337	238,492	3,680,952	859,085
Discounts Expensed		18,513	1,037	33,325	4,548	69,796	16,080
Penalties Income		(1,587)	(13)	(4,761)	(173)	(4,463)	(1,567)
		<u>1,022,718</u>	<u>54,382</u>	<u>1,847,901</u>	<u>242,866</u>	<u>3,746,285</u>	<u>873,598</u>
<b>Real estate taxes outstanding</b>		<u>\$ 23,648</u>	<u>\$ 4,490</u>	<u>\$ 51,195</u>	<u>\$ 3,967</u>	<u>\$ 53,255</u>	<u>\$ 18,910</u>
<b>Real estate taxes outstanding</b>							
<b>at January 15 comprised of:</b>							
Interims/Changes outstanding	\$	25	\$ 126	\$ 1,312	\$ -	\$ 1,511	\$ 3,175
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		23,623	4,364	49,883	3,967	51,744	15,735
		<u>\$ 23,648</u>	<u>\$ 4,490</u>	<u>\$ 51,195</u>	<u>\$ 3,967</u>	<u>\$ 53,255</u>	<u>\$ 18,910</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2020 Real Estate Tax Collection Summary, by Municipality**

		----- 2020 -----					
		Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
<b>Real estate taxes levied:</b>							
Duplicate Receivable	\$	1,736,309	\$ 693,125	\$ 946,059	\$ 8,540,676	\$ 1,642,807	\$ 2,028,411
Interims/Changes Receivable		2,342	-	427	114,361	22,930	31,954
Reductions/exonerations Expensed		-	-	(95)	(66,457)	-	(5,091)
		<u>1,738,651</u>	<u>693,125</u>	<u>946,391</u>	<u>8,588,579</u>	<u>1,665,737</u>	<u>2,055,275</u>
<b>Real estate taxes collected:</b>							
Net Collected		1,685,792	662,595	913,316	8,305,438	1,613,609	1,976,342
Discounts Expensed		28,954	11,875	16,046	149,729	30,258	34,369
Penalties Income		(6,760)	(1,428)	(2,624)	(14,541)	(2,947)	(4,319)
		<u>1,707,986</u>	<u>673,043</u>	<u>926,738</u>	<u>8,440,626</u>	<u>1,640,920</u>	<u>2,006,391</u>
<b>Real estate taxes outstanding</b>		<u>\$ 30,665</u>	<u>\$ 20,082</u>	<u>\$ 19,653</u>	<u>\$ 147,954</u>	<u>\$ 24,817</u>	<u>\$ 48,883</u>
<b>Real estate taxes outstanding</b>							
<b>at January 15 comprised of:</b>							
Interims/Changes outstanding	\$	542	\$ -	\$ 58	\$ 8,474	\$ 2,409	\$ 13,044
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		30,123	20,082	19,595	139,480	22,408	35,839
		<u>\$ 30,665</u>	<u>\$ 20,082</u>	<u>\$ 19,653</u>	<u>\$ 147,954</u>	<u>\$ 24,817</u>	<u>\$ 48,883</u>

**Office of the Treasurer  
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		----- 2020 -----					
		Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
<b>Real estate taxes levied:</b>							
Duplicate Receivable	\$	880,923	\$ 1,279,273	\$ 827,171	\$ 1,658,418	\$ 3,107,702	\$ 608,316
Interims/Changes Receivable		6,008	406,851	4,195	15,422	8,667	1,680
Reductions/exonerations Expensed		(2,489)	(855)	-	(17,886)	(557)	-
		<u>884,441</u>	<u>1,685,269</u>	<u>831,366</u>	<u>1,655,954</u>	<u>3,115,813</u>	<u>609,996</u>
<b>Real estate taxes collected:</b>							
Net Collected		855,916	1,556,190	803,429	1,600,627	3,017,348	583,544
Discounts Expensed		15,728	28,270	14,859	28,941	54,772	10,482
Penalties Income		(1,596)	(2,795)	(1,248)	(4,200)	(4,904)	(1,447)
		<u>870,048</u>	<u>1,581,665</u>	<u>817,040</u>	<u>1,625,368</u>	<u>3,067,215</u>	<u>592,579</u>
<b>Real estate taxes outstanding</b>		<u>\$ 14,393</u>	<u>\$ 103,604</u>	<u>\$ 14,326</u>	<u>\$ 30,586</u>	<u>\$ 48,597</u>	<u>\$ 17,417</u>
<b>Real estate taxes outstanding</b>							
<b>at January 15 comprised of:</b>							
Interims/Changes outstanding	\$	1,820	\$ 90,929	\$ 91	\$ 2,450	\$ 834	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		12,574	12,675	14,234	28,136	47,764	17,417
		<u>\$ 14,393</u>	<u>\$ 103,604</u>	<u>\$ 14,326</u>	<u>\$ 30,586</u>	<u>\$ 48,597</u>	<u>\$ 17,417</u>

**Office of the Treasurer  
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2020 Real Estate Tax Collection Summary, by Municipality**

		-----2020-----					
		Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
<b>Real estate taxes levied:</b>							
Duplicate Receivable	\$	1,529,152	\$ 1,841,508	\$ 1,583,756	\$ 360,691	\$ 1,623,188	\$ 12,427,196
Interims/Changes Receivable		4,949	1,429	992	57	574	32,591
Reductions/exonerations Expensed		(2,571)	-	-	-	-	(845)
		<u>1,531,530</u>	<u>1,842,938</u>	<u>1,584,748</u>	<u>360,748</u>	<u>1,623,762</u>	<u>12,458,942</u>
<b>Real estate taxes collected:</b>							
Net Collected		1,478,311	1,788,631	1,512,187	345,247	1,577,739	12,142,204
Discounts Expensed		27,319	32,502	27,206	6,620	27,028	221,466
Penalties Income		(2,377)	(2,599)	(4,516)	(160)	(4,405)	(30,991)
		<u>1,503,253</u>	<u>1,818,534</u>	<u>1,534,876</u>	<u>351,707</u>	<u>1,600,362</u>	<u>12,332,679</u>
<b>Real estate taxes outstanding</b>		<u>\$ 28,277</u>	<u>\$ 24,404</u>	<u>\$ 49,872</u>	<u>\$ 9,041</u>	<u>\$ 23,400</u>	<u>\$ 126,263</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>							
Interims/Changes outstanding	\$	1,954	\$ 1,137	\$ 518	\$ 3	\$ 574	\$ 7,055
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		26,323	23,267	49,354	9,038	\$ 22,826	119,208
		<u>\$ 28,277</u>	<u>\$ 24,404</u>	<u>\$ 49,872</u>	<u>\$ 9,041</u>	<u>\$ 23,400</u>	<u>\$ 126,263</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
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----- 2020 -----						
	St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 592,990		\$ 1,677,048	\$ 600,613	\$ 1,118,786	\$ 671,668
Interims/Changes Receivable	-		55,652	186	7,563	1,778
Reductions/exonerations Expensed	-		(74,908)	-	(1,493)	-
	<u>592,990</u>	<u>-</u>	<u>1,657,792</u>	<u>600,799</u>	<u>1,124,856</u>	<u>673,446</u>
<b>Real estate taxes collected:</b>						
Net Collected	579,007		1,578,203	578,958	1,069,527	640,366
Discounts Expensed	10,640		25,369	10,881	18,814	10,910
Penalties Income	(1,168)		(7,228)	(892)	(1,583)	(2,177)
	<u>588,478</u>	<u>-</u>	<u>1,596,344</u>	<u>588,947</u>	<u>1,086,757</u>	<u>649,099</u>
<b>Real estate taxes outstanding</b>	<u>\$ 4,512</u>	<u>\$ -</u>	<u>\$ 61,448</u>	<u>\$ 11,852</u>	<u>\$ 38,098</u>	<u>\$ 24,347</u>
<b>Real estate taxes outstanding</b>						
<b>at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ -		\$ 60	\$ 33	\$ 1,827	\$ 51
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	4,512		61,388	11,819	36,271	24,296
	<u>\$ 4,512</u>	<u>\$ -</u>	<u>\$ 61,448</u>	<u>\$ 11,852</u>	<u>\$ 38,098</u>	<u>\$ 24,347</u>

**Office of the Treasurer  
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		----- 2020 -----					
		Union Township	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township
<b>Real estate taxes levied:</b>							
Duplicate Receivable	\$	1,620,698	\$ 1,955,115	\$ 899,112	\$ 696,127	\$ 1,375,751	\$ 975,586
Interims/Changes Receivable		20,102	41,631	101	2,297	2,929	731
Reductions/exonerations Expensed		(4,671)	(525)	-	(1,152)	-	-
		<u>1,636,129</u>	<u>1,996,221</u>	<u>899,213</u>	<u>697,272</u>	<u>1,378,680</u>	<u>976,317</u>
<b>Real estate taxes collected:</b>							
Net Collected		1,587,199	1,935,444	875,235	666,324	1,329,804	944,255
Discounts Expensed		28,712	34,858	13,231	12,910	24,508	17,490
Penalties Income		(4,302)	(2,748)	(868)	(1,053)	(2,570)	(1,309)
		<u>1,611,609</u>	<u>1,967,554</u>	<u>887,598</u>	<u>678,181</u>	<u>1,351,742</u>	<u>960,437</u>
<b>Real estate taxes outstanding</b>		<u>\$ 24,520</u>	<u>\$ 28,667</u>	<u>\$ 11,615</u>	<u>\$ 19,091</u>	<u>\$ 26,938</u>	<u>\$ 15,880</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>							
Interims/Changes outstanding	\$	2,106	\$ 7,768	\$ 3	\$ -	\$ 243	\$ 460
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15		22,414	20,899	11,613	19,091	26,695	15,420
		<u>\$ 24,520</u>	<u>\$ 28,667</u>	<u>\$ 11,615</u>	<u>\$ 19,091</u>	<u>\$ 26,938</u>	<u>\$ 15,880</u>

**Office of the Treasurer  
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----- 2020 -----			
	<b>Womelsdorf Borough</b>	<b>Wyomissing Borough</b>	<b>2020 Totals</b>
<b>Real estate taxes levied:</b>			
Duplicate Receivable	\$ 777,738	\$ 7,838,435	\$ 147,116,536
Interims/Changes Receivable	69	128,496	1,884,691
Reductions/exonerations Expensed	(443)	(39,689)	(919,315)
	777,364	7,927,242	148,081,913
<b>Real estate taxes collected:</b>			
Net Collected	751,555	7,707,934	142,328,512
Discounts Expensed	14,019	126,386	2,528,604
Penalties Income	(1,776)	(16,050)	(333,939)
	763,797	7,818,270	144,523,177
<b>Real estate taxes outstanding</b>	\$ 13,566	\$ 108,972	\$ 3,558,736
<b>Real estate taxes outstanding</b>			
<b>at January 15 comprised of:</b>			
Interims/Changes outstanding	\$ 63	\$ 4,628	\$ 309,151
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2015	13,504	104,344	3,249,585
	\$ 13,566	\$ 108,972	\$ 3,558,736