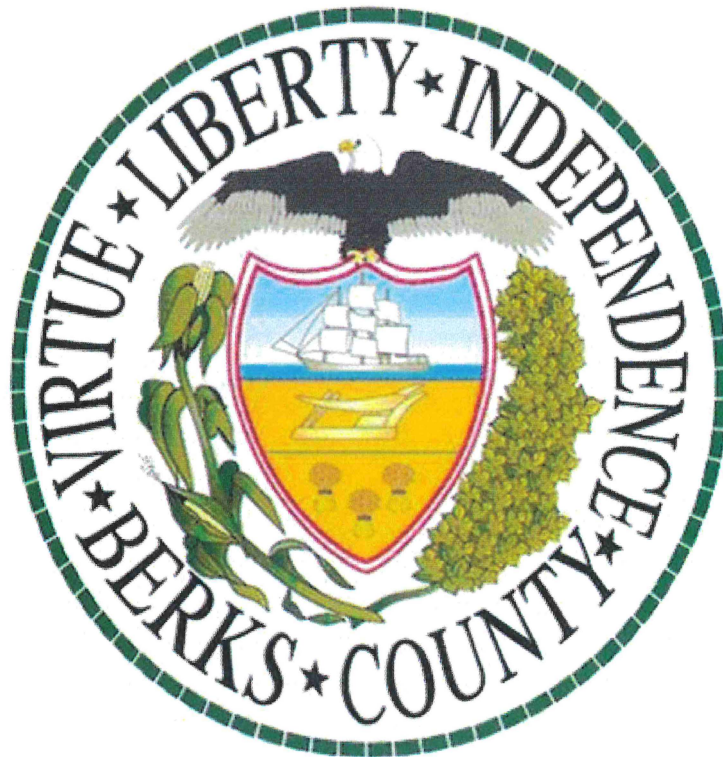


Berks County Tax Collectors
Agreed Upon Procedures Report
For the Year Ended December 31, 2025



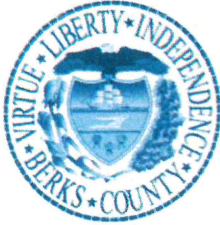
County of Berks
Office of the Controller
Joseph E. Rudderow III, Controller

Report 26-13

Report Distribution List

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9. Cody Kauffman, Esq., Asst. County Solicitor
10. Kayla DeMar, Z & A, Certified Public Accountants
11. Berks County Tax Collectors for 2025 (see Exhibit A in Report)
12. Audit File

COUNTY OF BERKS, PENNSYLVANIA
Office of the Controller



Services Center, 12th Floor
633 Court Street
Reading, PA 19601-4311

Phone: 610.478.6150
Fax: 610.478.6863

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

Independent Internal Auditor's Report On Tax Collector Compliance

County of Berks Commissioners
Services Center, 13th Floor
633 Court St.
Reading, PA 19601

We have performed the procedures enumerated below to assist in evaluating compliance for the year ended December 31, 2025, 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. 7.

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.

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.

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.

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.

Finding No. 1 - Noted one (1) instance where the tax collector did not provide properly documented approvals for the acceptance of late payments.

District	Response / Status
Shillington	No response

- 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, 2025, 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.

Finding No. 2 - Noted one (1) instance where the tax collector's bank account did not have the County EIN or the Taxing District EIN.

District	Response / Status
Centerport	No response

- Section VII. 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. 3 - Noted two (2) instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Centerport	No response
Robesonia	Regarding 2026: "# remittances for March 3x, April 5x, May 2x, June 1x to date (6/12/26)."

- 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 – Noted five (5) instances where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
Centerport	No response
Kutztown	No response
Longswamp	"I will attempt to complete all refunds in a timely manner."

Maxatawny	No response
Shillington	No response

- 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 - Noted two (2) instances where the tax collector did not maintain appropriate documentation to support refund checks.

District	Response / Status
Centerport	No response
Shillington	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.

Finding No. 6 - Noted one (1) instance where the tax collector did not escheat funds to the County in a timely manner

District	Response / Status
Maxatawny	No response

- Section VIII. Escrow and Fiduciary Funds: We tested to determine that monthly bank reconciliations were prepared and that sound practices were followed to maintain accurate records.

Finding No. 7 Noted three (3) instances where the tax collector did not consistently prepare effective monthly bank reconciliations,

District	Response / Status
Bernville	No response
Centerport	No response
Wyomissing	Tax Collector met with Controller's Office staff for bank reconciliation training: "I have met with and am continuing to work with (Controller's Office staff member) Derek."

Finding No. 8 Noted seven (7) instances where the tax collectors were not able to maintain accurate records to identify undisbursed funds at year end.

District	Response / Status
Bernville	No response
Centerport	No response
Earl	"I have been trying to go thru batches and work to see where the overpayment lies, it's taking me a while to finish the task. I will get thru this and figure it out as soon as I can."
Fleetwood	No response
Kutztown	No response
Maxatawny	No response
Perry	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.

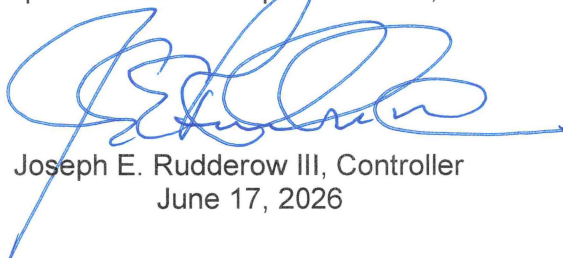
All tax collectors were in compliance with this section.

- 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, 2025. Reminder notices were mailed by the County for 2025.

The County of Berks complied with this section of the statute.

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 Treasurer, County of Berks Commissioners, and Tax Collectors. However, this report is a matter of public record, and its distribution is not limited.



Joseph E. Rudderow III, Controller
June 17, 2026

EXHIBIT A
List of Tax Collectors – 2025 (1 of 3)

DISTRICT	MUNICIPALITY	TAX COLLECTOR
01-19	Reading	County Treasurer Mitchell R. Darcourt
20	Adamstown	County Treasurer Mitchell R. Darcourt
21	Albany	Angela Bittner
22	Alsace	Ruth Ann Moyer
23	Lower Alsace	Patrick Duggan
24	Amity	Troy 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	Gail Eichelberger
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 - 2025 (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 Mitchell R. 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 / Ann Reynolds

EXHIBIT A**List of Tax Collectors - 2025 (3 of 3)**

DISTRICT	MUNICIPALITY	TAX COLLECTOR
75	Rockland	Mollie Prey
76	Ruscombmanor	Nancy Bleiler
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	Thomas Biltcliff
86	Tulpehocken	Ashley Batdorf
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 / Cindy Madeira
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
2025 Real Estate Tax Collection Summary, by Municipality

		----- 2025 -----					
		City of Reading	Adamstown Borough	Albany Township	Alsace Township	Lower Alsace Township	Amity Township
Real estate taxes levied:							
	Duplicate Receivable	\$ 12,949,065	\$ 3,830	\$ 866,053	\$ 1,689,685	\$ 1,477,980	\$ 6,633,361
	Interims/Changes Receivable	\$ 40,393	\$ -	\$ 4,446	\$ 7,071	\$ 849	\$ 15,450
	Reductions/exonerations	(28,545)	-	(56)	(964)	-	(1,235)
		<u>12,960,913</u>	<u>3,830</u>	<u>870,443</u>	<u>1,695,792</u>	<u>1,478,829</u>	<u>6,647,577</u>
Real estate taxes collected:							
	Net Revenue Collected	11,676,223	3,753	850,069	1,636,109	1,411,658	6,480,626
	Penalties	(110,705)	-	(4,480)	(6,871)	(5,481)	(18,573)
	Discounts	194,417	77	14,936	30,016	26,475	123,114
		<u>11,759,935</u>	<u>3,830</u>	<u>860,524</u>	<u>1,659,253</u>	<u>1,432,653</u>	<u>6,585,167</u>
Real estate taxes outstanding		<u>\$ 1,200,977</u>	<u>\$ -</u>	<u>\$ 9,919</u>	<u>\$ 36,539</u>	<u>\$ 46,176</u>	<u>\$ 62,410</u>
Real estate taxes outstanding	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 13,517	\$ -	\$ 68	\$ 2,584	\$ 584	\$ 127
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	1,187,460	-	9,851	33,955	45,592	62,283
		<u>\$ 1,200,977</u>	<u>\$ -</u>	<u>\$ 9,919</u>	<u>\$ 36,539</u>	<u>\$ 46,176</u>	<u>\$ 62,410</u>

**Office of the Treasurer
County of Berks, Pennsylvania
2025 Real Estate Tax Collection Summary, by Municipality**

		----- 2025 -----					
		Bally Borough	Bechtelsville Borough	Bern Township	Upper Bern Township 28	Bernville Borough	Bethel Township 30
Real estate taxes levied:							
	Duplicate Receivable	\$ 517,844	\$ 306,412	\$ 4,211,973	\$ 1,279,917	\$ 284,038	\$ 4,527,238
	Interims/Changes Receivable	6,569	13	74,211	37,976	522	55,276
	Reductions/exonerations Expensed	\$ -	\$ -	\$ (2,216)	\$ (5)	\$ (138)	\$ (2,010)
		<u>524,413</u>	<u>306,425</u>	<u>4,283,968</u>	<u>1,317,889</u>	<u>284,422</u>	<u>4,580,504</u>
Real estate taxes collected:							
	Net Revenue Collected	514,108	297,985	4,180,351	1,283,506	276,773	4,471,290
	Penalties	(1,860)	(1,333)	(8,606)	(13,366)	(1,585)	(9,046)
	Discounts	9,741	5,425	77,987	22,075	5,039	79,343
		<u>521,989</u>	<u>302,077</u>	<u>4,249,733</u>	<u>1,292,215</u>	<u>280,227</u>	<u>4,541,587</u>
Real estate taxes outstanding		<u>\$ 2,423</u>	<u>\$ 4,348</u>	<u>\$ 34,236</u>	<u>\$ 25,674</u>	<u>\$ 4,195</u>	<u>\$ 38,917</u>
Real estate taxes outstanding							
	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 14	\$ -	\$ 1,174	\$ (0)	\$ -	\$ 0
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>2,409</u>	<u>4,348</u>	<u>33,061</u>	<u>25,674</u>	<u>4,195</u>	<u>38,917</u>
		<u>\$ 2,423</u>	<u>\$ 4,348</u>	<u>\$ 34,236</u>	<u>\$ 25,674</u>	<u>\$ 4,195</u>	<u>\$ 38,917</u>

Office of the Treasurer
County of Berks, Pennsylvania
2025 Real Estate Tax Collection Summary, by Municipality

		----- 2025 -----					
		Birdsboro Borough	Boyertown Borough	Brecknock Township	Caernarvon Township	Centre Township	Centerport Borough
Real estate taxes levied:							
	Duplicate Receivable	\$ 1,793,965	\$ 1,490,471	\$ 2,489,833	\$ 3,480,006	\$ 1,799,540	\$ 113,088
	Interims/Changes Receivable	573	1,526	8,001	7,397	3,415	3,715
	Reductions/exonerations Expensed	\$ (86)	(1,743)	\$ (400)	\$ (837)	\$ (1,999)	\$ -
		<u>1,794,452</u>	<u>1,490,254</u>	<u>2,497,434</u>	<u>3,486,566</u>	<u>1,800,956</u>	<u>116,803</u>
Real estate taxes collected:							
	Net Revenue Collected	1,740,808	1,428,514	2,438,013	3,397,122	1,746,813	111,062
	Penalties	(5,611)	(5,225)	(8,814)	(4,343)	(6,222)	(230)
	Discounts	32,441	26,062	45,171	65,584	31,668	2,120
		<u>1,767,638</u>	<u>1,449,351</u>	<u>2,474,371</u>	<u>3,458,363</u>	<u>1,772,259</u>	<u>112,952</u>
Real estate taxes outstanding		<u><u>\$ 26,814</u></u>	<u><u>\$ 40,903</u></u>	<u><u>\$ 23,063</u></u>	<u><u>\$ 28,203</u></u>	<u><u>\$ 28,696</u></u>	<u><u>\$ 3,851</u></u>
Real estate taxes outstanding	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 19	\$ 683	\$ 0	\$ -	\$ 28	\$ 3,715
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	26,795	40,221	23,063	28,203	28,668	136
		<u>\$ 26,814</u>	<u>\$ 40,903</u>	<u>\$ 23,063</u>	<u>\$ 28,203</u>	<u>\$ 28,696</u>	<u>\$ 3,851</u>
		<u>\$ 0</u>				<u>\$ 0</u>	

Office of the Treasurer
County of Berks, Pennsylvania
2025 Real Estate Tax Collection Summary, by Municipality

		-----2025-----					
		Colebrookdale Township	Cumru Township	District Township	Douglass Township	Earl Township	Exeter Township 43
Real estate taxes levied:							
	Duplicate Receivable	\$ 2,459,742	\$ 7,999,352	\$ 694,414	\$ 1,887,564	\$ 1,527,755	\$ 12,213,290
	Interims/Changes Receivable	7,549	19,840	3,474	5,578	2,027	35,347
	Reductions/exonerations Expensed	\$ -	\$ (2,239)	\$ -	\$ -	\$ (1,298)	(18,489)
		<u>2,467,290</u>	<u>8,016,954</u>	<u>697,888</u>	<u>1,893,142</u>	<u>1,528,484</u>	<u>12,230,148</u>
Real estate taxes collected:							
	Net Revenue Collected	2,392,242	7,793,473	685,447	1,843,189	1,482,274	11,876,338
	Penalties	(9,587)	(23,117)	(3,116)	(6,426)	(4,988)	(31,381)
	Discounts	44,462	146,538	12,639	33,829	27,892	224,260
		<u>2,427,117</u>	<u>7,916,895</u>	<u>694,971</u>	<u>1,870,592</u>	<u>1,505,179</u>	<u>12,069,217</u>
Real estate taxes outstanding		<u>\$ 40,173</u>	<u>\$ 100,059</u>	<u>\$ 2,918</u>	<u>\$ 22,549</u>	<u>\$ 23,306</u>	<u>\$ 160,932</u>
Real estate taxes outstanding	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 189	\$ 413	\$ 0	\$ 224	\$ -	\$ 1,465
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	39,984	99,646	2,918	22,325	23,306	159,466
		<u>\$ 40,173</u>	<u>\$ 100,059</u>	<u>\$ 2,918</u>	<u>\$ 22,549</u>	<u>\$ 23,306</u>	<u>\$ 160,932</u>

Office of the Treasurer
County of Berks, Pennsylvania
2025 Real Estate Tax Collection Summary, by Municipality

		-----2025-----					
		Fleetwood Borough	Greenwich Township	Hamburg Borough	Heidelberg Township	Lower Heidelberg Township	North Heidelberg Township
Real estate taxes levied:							
	Duplicate Receivable	\$ 1,440,314	\$ 1,529,546	\$ 1,570,825	\$ 1,088,624	\$ 4,134,513	\$ 689,228
	Interims/Changes Receivable	4,224	6,383	3,887	1,991	37,364	4,299
	Reductions/exonerations Expensed	\$ (181)	\$ (534)	(1,022)	\$ (57)	\$ (3,967)	\$ -
		<u>1,444,356</u>	<u>1,535,395</u>	<u>1,573,690</u>	<u>1,090,558</u>	<u>4,167,911</u>	<u>693,527</u>
Real estate taxes collected:							
	Net Revenue Collected	1,412,052	1,490,377	1,520,319	1,072,353	4,051,944	670,579
	Penalties	(4,966)	(5,066)	(3,200)	(3,350)	(9,380)	(2,317)
	Discounts	26,491	26,607	28,648	20,065	76,891	12,664
		<u>1,433,577</u>	<u>1,511,918</u>	<u>1,545,767</u>	<u>1,089,069</u>	<u>4,119,455</u>	<u>680,925</u>
Real estate taxes outstanding		<u>\$ 10,780</u>	<u>\$ 23,477</u>	<u>\$ 27,923</u>	<u>\$ 1,489</u>	<u>\$ 48,456</u>	<u>\$ 12,602</u>
Real estate taxes outstanding	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 151	\$ 311	\$ 3,341	\$ -	\$ 8,973	\$ (0)
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	10,629	23,165	24,582	1,489	39,483	12,602
		<u>\$ 10,780</u>	<u>\$ 23,477</u>	<u>\$ 27,923</u>	<u>\$ 1,489</u>	<u>\$ 48,456</u>	<u>\$ 12,602</u>

Office of the Treasurer
County of Berks, Pennsylvania
2025 Real Estate Tax Collection Summary, by Municipality

		-----2025-----					
		South Heidelberg Township	Hereford Township	Jefferson Township	Kenhorst Borough	Kutztown Borough	New Morgan Borough
Real estate taxes levied:							
	Duplicate Receivable	\$ 3,796,887	\$ 1,294,028	\$ 1,191,836	\$ 1,000,585	\$ 1,780,785	\$ 341,558
	Interims/Changes Receivable	7,323	4,918	2,857	2,663	2,868	10,595
	Reductions/exonerations Expensed	(1,293)	\$ (203)	\$ (3,407)	\$ -	\$ (1,419)	\$ (11,045)
		<u>3,802,916</u>	<u>1,298,743</u>	<u>1,191,286</u>	<u>1,003,247</u>	<u>1,782,235</u>	<u>341,108</u>
Real estate taxes collected:							
	Net Revenue Collected	3,690,599	1,250,793	1,162,857	963,153	1,728,742	334,502
	Penalties	(13,269)	(5,643)	(4,228)	(2,980)	(6,597)	-
	Discounts	69,077	22,853	21,558	18,107	31,495	6,606
		<u>3,746,407</u>	<u>1,268,003</u>	<u>1,180,187</u>	<u>978,279</u>	<u>1,753,640</u>	<u>341,108</u>
Real estate taxes outstanding		<u>\$ 56,509</u>	<u>\$ 30,740</u>	<u>\$ 11,099</u>	<u>\$ 24,968</u>	<u>\$ 28,594</u>	<u>\$ 0</u>
Real estate taxes outstanding							
	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 2	\$ 281	\$ 5	\$ 77	\$ 1,683	\$ -
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>56,507</u>	<u>30,459</u>	<u>11,094</u>	<u>24,891</u>	<u>26,912</u>	<u>0</u>
		<u>\$ 56,509</u>	<u>\$ 30,740</u>	<u>\$ 11,099</u>	<u>\$ 24,968</u>	<u>\$ 28,594</u>	<u>\$ 0</u>

Office of the Treasurer
County of Berks, Pennsylvania
2025 Real Estate Tax Collection Summary, by Municipality

		----- 2025 -----					
		Laureldale Borough	Lenhartsville Borough	Longswamp Township	Lyons Borough	Maidencreek Township	Marion Township
Real estate taxes levied:							
	Duplicate Receivable	\$ 1,220,892	\$ 69,865	\$ 2,259,670	\$ 232,781	\$ 4,480,456	\$ 1,078,476
	Interims/Changes Receivable	204	106	7,199	243	6,352	7,549
	Reductions/exonerations Expensed	\$ -	\$ -	(5,714)	\$ -	(314)	(895)
		<u>1,221,096</u>	<u>69,971</u>	<u>2,261,155</u>	<u>233,025</u>	<u>4,486,495</u>	<u>1,085,130</u>
Real estate taxes collected:							
	Net Revenue Collected	1,186,060	66,174	2,196,506	225,297	4,361,785	1,056,801
	Penalties	(3,660)	(297)	(13,214)	(395)	(9,144)	(3,620)
	Discounts	<u>22,193</u>	<u>1,019</u>	<u>39,607</u>	<u>4,342</u>	<u>84,522</u>	<u>19,656</u>
		<u>1,204,592</u>	<u>66,897</u>	<u>2,222,898</u>	<u>229,244</u>	<u>4,437,163</u>	<u>1,072,837</u>
Real estate taxes outstanding		<u>\$ 16,504</u>	<u>\$ 3,074</u>	<u>\$ 38,257</u>	<u>\$ 3,781</u>	<u>\$ 49,332</u>	<u>\$ 12,293</u>
Real estate taxes outstanding							
	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 82	\$ -	\$ 1,386	\$ -	\$ 330	\$ -
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>16,423</u>	<u>3,074</u>	<u>36,870</u>	<u>3,781</u>	<u>49,002</u>	<u>12,293</u>
		<u>\$ 16,504</u>	<u>\$ 3,074</u>	<u>\$ 38,257</u>	<u>\$ 3,781</u>	<u>\$ 49,332</u>	<u>\$ 12,293</u>

Office of the Treasurer
County of Berks, Pennsylvania
2025 Real Estate Tax Collection Summary, by Municipality

		-----2025-----					
		Maxatawny Township	Mt. Penn Borough	Mohnton Borough	Muhlenberg Township	Oley Township	Ontelaunee Township
Real estate taxes levied:							
	Duplicate Receivable	\$ 2,109,711	\$ 835,501	\$ 1,085,367	\$ 10,468,856	\$ 1,996,002	\$ 3,006,723
	Interims/Changes Receivable	18,000	12,491	6	91,333	3,952	36,076
	Reductions/exonerations Expensed	(3,497)	(616)	-	(11,721)	(1,705)	(1,811)
		<u>2,124,214</u>	<u>847,375</u>	<u>1,085,373</u>	<u>10,548,468</u>	<u>1,998,249</u>	<u>3,040,989</u>
Real estate taxes collected:							
	Net Revenue Collected	2,069,711	812,191	1,053,000	10,245,667	1,950,845	2,973,906
	Penalties	(21,719)	(3,982)	(3,609)	(26,262)	(6,897)	(6,971)
	Discounts	34,857	14,727	19,831	192,278	35,810	51,535
		<u>2,082,849</u>	<u>822,936</u>	<u>1,069,222</u>	<u>10,411,684</u>	<u>1,979,758</u>	<u>3,018,470</u>
Real estate taxes outstanding		<u>\$ 41,365</u>	<u>\$ 24,439</u>	<u>\$ 16,151</u>	<u>\$ 136,784</u>	<u>\$ 18,491</u>	<u>\$ 22,519</u>
Real estate taxes outstanding							
	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 0	\$ 2,676	\$ -	\$ 5,541	\$ 2,122	\$ 6,645
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	41,365	21,763	16,151	131,244	16,369	15,875
		<u>\$ 41,365</u>	<u>\$ 24,439</u>	<u>\$ 16,151</u>	<u>\$ 136,784</u>	<u>\$ 18,491</u>	<u>\$ 22,519</u>

Office of the Treasurer
County of Berks, Pennsylvania
2025 Real Estate Tax Collection Summary, by Municipality

		-----2025-----					
		Penn Township	Perry Township	Pike Township	Richmond Township	Robeson Township	Robeson Borough
Real estate taxes levied:							
	Duplicate Receivable	\$ 1,120,596	\$ 3,058,234	\$ 988,797	\$ 1,926,114	\$ 3,794,525	\$ 777,745
	Interims/Changes Receivable	6,119	2,679	473	3,059	9,045	7,069
	Reductions/exonerations Expensed	(14)	-	(244)	(1,403)	(680)	-
		<u>1,126,700</u>	<u>3,060,913</u>	<u>989,026</u>	<u>1,927,770</u>	<u>3,802,890</u>	<u>784,813</u>
Real estate taxes collected:							
	Net Revenue Collected	1,096,271	2,988,170	960,061	1,886,781	3,695,863	749,688
	Penalties	(4,938)	(5,235)	(3,020)	(8,112)	(11,675)	(2,428)
	Discounts	20,007	57,387	17,623	34,483	68,327	13,737
		<u>1,111,340</u>	<u>3,040,321</u>	<u>974,665</u>	<u>1,913,152</u>	<u>3,752,515</u>	<u>760,998</u>
Real estate taxes outstanding		<u>\$ 15,361</u>	<u>\$ 20,592</u>	<u>\$ 14,361</u>	<u>\$ 14,618</u>	<u>\$ 50,375</u>	<u>\$ 23,815</u>
Real estate taxes outstanding							
	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 2,176	\$ 645	\$ -	\$ 429	\$ 1,326	\$ 35
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	13,185	19,947	14,361	14,189	49,048	23,780
		<u>\$ 15,361</u>	<u>\$ 20,592</u>	<u>\$ 14,361</u>	<u>\$ 14,618</u>	<u>\$ 50,375</u>	<u>\$ 23,815</u>

Office of the Treasurer
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2025 Real Estate Tax Collection Summary, by Municipality

		-----2025-----					
		Rockland Township	Ruscombmanor Township	Shillington Borough	Shoemakersville Borough	Sinking Spring Borough	Spring Township
Real estate taxes levied:							
	Duplicate Receivable	\$ 1,814,118	\$ 2,169,461	\$ 1,856,705	\$ 428,946	\$ 1,961,639	\$ 14,906,573
	Interims/Changes Receivable	1,594	12,387	489	729	36,069	344,015
	Reductions/exonerations Expensed	(2,325)	(2,481)	-	-	(19,493)	(358,426)
		<u>1,813,386</u>	<u>2,179,366</u>	<u>1,857,194</u>	<u>429,675</u>	<u>1,978,215</u>	<u>14,892,162</u>
Real estate taxes collected:							
	Net Revenue Collected	1,757,949	2,131,551	1,783,947	411,492	1,927,925	14,564,592
	Penalties	(5,861)	(8,940)	(4,430)	(1,174)	(11,065)	(49,944)
	Discounts	32,926	39,670	33,646	7,584	32,895	264,845
		<u>1,785,014</u>	<u>2,162,282</u>	<u>1,813,162</u>	<u>417,902</u>	<u>1,949,755</u>	<u>14,779,492</u>
Real estate taxes outstanding		<u><u>\$ 28,373</u></u>	<u><u>\$ 17,084</u></u>	<u><u>\$ 44,032</u></u>	<u><u>\$ 11,773</u></u>	<u><u>\$ 28,460</u></u>	<u><u>\$ 112,670</u></u>
Real estate taxes outstanding							
at January 15 comprised of:							
	Interims/Changes outstanding	\$ -	\$ 133	\$ 72	\$ -	\$ 7,015	\$ 2,346
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	28,373	16,951	43,960	11,773	21,446	110,324
		<u><u>\$ 28,373</u></u>	<u><u>\$ 17,084</u></u>	<u><u>\$ 44,032</u></u>	<u><u>\$ 11,773</u></u>	<u><u>\$ 28,460</u></u>	<u><u>\$ 112,670</u></u>

Office of the Treasurer
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2025 Real Estate Tax Collection Summary, by Municipality

		-----2025-----					
		St. Lawrence Borough	Strausstown Borough	Tilden Township	Topton Borough	Tulpehocken Township	Upper Tulpehocken Township
Real estate taxes levied:							
	Duplicate Receivable	\$ 683,309		\$ 2,019,840	\$ 703,469	\$ 1,418,881	\$ 1,087,910
	Interims/Changes Receivable	440		6,145	486	9,823	59,070
	Reductions/exonerations Expensed	(3,820)		-	(408)	(1,521)	(230)
		<u>679,929</u>		<u>2,025,985</u>	<u>703,547</u>	<u>1,427,183</u>	<u>1,146,750</u>
Real estate taxes collected:							
	Net Revenue Collected	663,163		1,938,564	682,528	1,382,013	1,113,841
	Penalties	(1,612)		(5,282)	(2,857)	(6,297)	(1,557)
	Discounts	12,480		34,226	12,642	24,761	20,966
		<u>674,030</u>		<u>1,967,507</u>	<u>692,313</u>	<u>1,400,477</u>	<u>1,133,250</u>
Real estate taxes outstanding		<u>\$ 5,899</u>		<u>\$ 58,478</u>	<u>\$ 11,234</u>	<u>\$ 26,706</u>	<u>\$ 13,500</u>
Real estate taxes outstanding	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 10		\$ 532	\$ -	\$ 1,375	\$ 64
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	5,889		57,945	11,234	25,331	13,437
		<u>\$ 5,899</u>		<u>\$ 58,478</u>	<u>\$ 11,234</u>	<u>\$ 26,706</u>	<u>\$ 13,500</u>

Office of the Treasurer
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2025 Real Estate Tax Collection Summary, by Municipality

		-----2025-----					
		Union Township	Washington Township	Wernersville Borough	Leesport Borough	West Reading Borough	Windsor Township
Real estate taxes levied:							
	Duplicate Receivable	\$ 1,951,028	\$ 2,448,066	\$ 1,061,720	\$ 822,956	\$ 1,554,321	\$ 1,196,260
	Interims/Changes Receivable	2,278	2,945	11,076	28	210	4,831
	Reductions/exonerations Expensed	(2,091)	(1,055)	-	-	(492)	(314)
		<u>1,951,215</u>	<u>2,449,956</u>	<u>1,072,796</u>	<u>822,984</u>	<u>1,554,039</u>	<u>1,200,778</u>
Real estate taxes collected:							
	Net Revenue Collected	1,885,603	2,398,044	1,039,817	795,243	1,511,290	1,166,088
	Penalties	(5,664)	(7,312)	(2,272)	(2,209)	(6,646)	(2,764)
	Discounts	35,645	45,296	19,794	14,975	27,665	22,218
		<u>1,915,584</u>	<u>2,436,029</u>	<u>1,057,339</u>	<u>808,009</u>	<u>1,532,309</u>	<u>1,185,542</u>
Real estate taxes outstanding		<u>\$ 35,631</u>	<u>\$ 13,927</u>	<u>\$ 15,457</u>	<u>\$ 14,975</u>	<u>\$ 21,729</u>	<u>\$ 15,236</u>
Real estate taxes outstanding							
	at January 15 comprised of:						
	Interims/Changes outstanding	\$ 638	\$ 163	\$ 2,406	\$ 2	\$ -	\$ 63
	Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	<u>34,993</u>	<u>13,764</u>	<u>13,051</u>	<u>14,973</u>	<u>21,729</u>	<u>15,173</u>
		<u>\$ 35,631</u>	<u>\$ 13,927</u>	<u>\$ 15,457</u>	<u>\$ 14,975</u>	<u>\$ 21,729</u>	<u>\$ 15,236</u>

Office of the Treasurer
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2025 Real Estate Tax Collection Summary, by Municipality

----- 2025 -----			
	Womelsdorf Borough	Wyomissing Borough	2025 Totals
Real estate taxes levied:			
Duplicate Receivable	\$ 942,055	\$ 9,537,770	\$ 181,630,483
Interims/Changes Receivable	252	56,644	1,192,058
Reductions/exonerations Expensed	(479)	(40,946)	(548,086)
	<u>941,827</u>	<u>9,553,467</u>	<u>182,274,455</u>
Real estate taxes collected:			
Net Revenue Collected	912,005	9,257,624	176,264,071
Penalties	(2,151)	(24,903)	(104,937)
Discounts	17,022	169,085	2,707,513
	<u>926,876</u>	<u>9,401,806</u>	<u>178,866,646</u>
Real estate taxes outstanding	<u>\$ 14,952</u>	<u>\$ 151,661</u>	<u>\$ 3,407,808</u>
Real estate taxes outstanding			
at January 15 comprised of:			
Interims/Changes outstanding	\$ -	\$ 1,141	\$ 78,982
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	14,952	150,521	3,328,826
	<u>\$ 14,952</u>	<u>\$ 151,661</u>	<u>\$ 3,407,808</u>