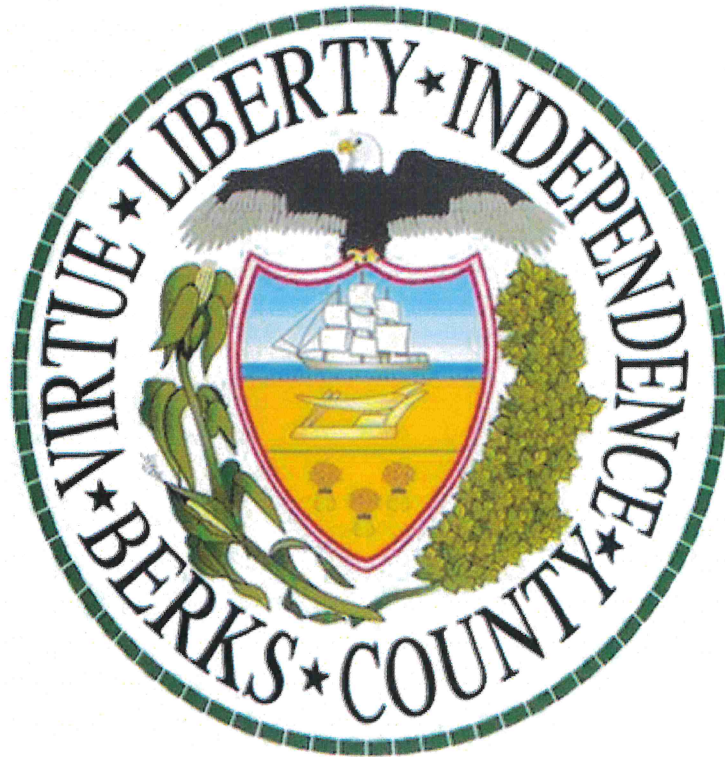


**Berks County Tax Collectors**  
**Agreed Upon Procedures Report**  
**For the Year Ended December 31, 2024**



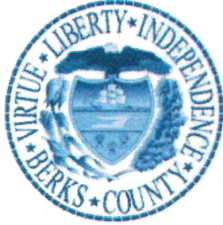
County of Berks  
Office of the Controller  
Joseph E. Rudderow III, Controller

Report 25-11

## Report Distribution List

1. Mitchell R. Darcourt, County Treasurer
2. Pat Lupia, President, Berks County Tax Collectors Association
3. Christian Y. Leinbach, County Commissioner Chair
4. Michael S. Rivera, County Commissioner
5. Dante Santoni, Jr., County Commissioner
6. Kevin S. Barnhardt, Chief Operations Officer
7. Lawrence Medaglia, Jr., Deputy Chief Operations Officer
8. Christine Sadler, Esq., County Solicitor
9. Cody Kauffman, Esq., Asst. County Solicitor
10. Kayla DeMar, Z & A, Certified Public Accountants
11. Berks County Tax Collectors for 2024 (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: 610.478.8863

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**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, 13<sup>th</sup> 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, 2024, 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.

**Finding No. 1** - Noted three (3) instances where the tax collector did not have a properly appointed deputy.

District	Response / Status
Centerport	No response
District	No response
Penn	Carmen Chiumento, Penn Tax Collector, provided Deputy Tax Collector paperwork on 5/29/25.

- 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. 2** - Noted one (1) instance where the tax collector did not provide properly documented approvals for the acceptance of late payments.

District	Response / Status
Centerport	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, 2024, 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. 3** - 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. 4** - Noted two (2) instances where the tax collectors did not timely remit tax funds to the County.

District	Response / Status
Centerport	No response
District	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. 5** – Noted eight (8) instances where the tax collector did not timely remit refunds to taxpayers.

District	Response / Status
District	No response
Kutztown	No response
Longswamp	From Lorraine Meck, Longswamp Tax Collector: "I am working to provide refunds in a more timely manner."
Maidencreek	No response
Maxatawny	No response
Pike	No response
Shillington	From Carol Leiphart, Shillington Tax Collector: "I agree with your findings and have tried to improve my note taking in 2025."
Tulpehocken	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. 6** - Noted two (2) instances where the tax collector did not maintain appropriate documentation to support refund checks.

District	Response / Status
District	No response
Shillington	From Carol Leiphart, Shillington Tax Collector: "I agree with your findings and have tried to improve my note taking in 2025."

- 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. 7** Noted eight (8) instances where the tax collectors were not able to maintain accurate records to identify undisbursed funds at year end.

District	Response / Status
Bernville	From Deborah Craig, Bernville Tax Collector: "I received the letter from the county about the excess funds in my account and was advised to send proportioned amounts to the County, Borough, and the School District. I did this on March 28, 2025."
Bethel	Darlene Orendo, Bethel Tax Collector, provided documentation via email on 4/14/25 regarding the partial disbursement of excess funds to the County, Township, and School District.
Centerport	No response
Earl	No response
Kutztown	No response
Maxatawny	No response
Perry	No response
Tulpehocken	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.

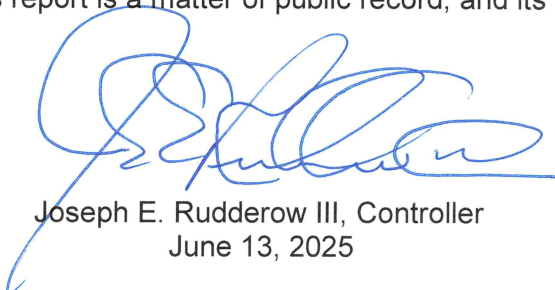
**All tax collectors were in compliance with this section.**

- 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 September 1, 2024. Reminder notices were mailed by the County for 2024.

**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 13, 2025

**EXHIBIT A**  
**List of Tax Collectors – 2024 (1 of 3)**

DISTRICT	MUNICIPALITY	TAX COLLECTOR
01-19	Reading	County Treasurer Mitchell R. Darcourt
20	Adamstown	County Treasurer Mitchell R. 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	Berville	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 - 2024 (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

**EXHIBIT A**  
**List of Tax Collectors - 2024 (3 of 3)**

<b>DISTRICT</b>	<b>MUNICIPALITY</b>	<b>TAX COLLECTOR</b>
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	Thomas 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  
2024 Real Estate Tax Collection Summary, by Municipality**

----- 2024 -----

	<b>City of Reading</b>	<b>Adamstown Borough</b>	<b>Albany Township</b>	<b>Alsace Township</b>	<b>Lower Alsace Township</b>	<b>Amity Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 11,932,140	\$ 3,546	\$ 807,664	\$ 1,564,025	\$ 1,379,673	\$ 6,132,314
Interims/Changes Receivable	\$ 73,633	\$ -	\$ 4,251	\$ 1,791	\$ 698	\$ 17,599
Reductions/exonerations	(10,411)	-	(348)	(145)	(8,658)	(1,712)
	<u>11,995,361</u>	<u>3,546</u>	<u>811,567</u>	<u>1,565,672</u>	<u>1,371,713</u>	<u>6,148,202</u>
<b>Real estate taxes collected:</b>						
Net Face Revenue Collected	10,855,688	3,475	785,436	1,502,249	1,317,816	5,977,300
Penalties	(103,393)	-	(2,993)	(4,344)	(4,811)	(16,324)
Discounts	176,095	71	14,051	27,788	24,437	113,297
<b>Face Amount</b>	<u>10,928,390</u>	<u>3,546</u>	<u>796,495</u>	<u>1,525,693</u>	<u>1,337,443</u>	<u>6,074,272</u>
<b>Real estate taxes outstanding</b>	<u>\$ 1,066,971</u>	<u>\$ -</u>	<u>\$ 15,072</u>	<u>\$ 39,978</u>	<u>\$ 34,270</u>	<u>\$ 73,929</u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 10,771	\$ -	\$ 828	\$ 33	\$ 380	\$ 1,244
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	1,056,200	-	14,244	39,946	33,891	72,686
	<u>\$ 1,066,971</u>	<u>\$ -</u>	<u>\$ 15,072</u>	<u>\$ 39,978</u>	<u>\$ 34,270</u>	<u>\$ 73,929</u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2024 Real Estate Tax Collection Summary, by Municipality**

----- 2024 -----

	<b>Bally Borough</b>	<b>Bechtelsville Borough</b>	<b>Bern Township</b>	<b>Upper Bern Township 28</b>	<b>Bernville Borough</b>	<b>Bethel Township 30</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 479,995	\$ 283,674	\$ 3,866,344	\$ 1,113,570	\$ 262,565	\$ 4,118,837
Interims/Changes Receivable	141	13	67,059	38,102	67	70,376
Reductions/exonerations Expensed	\$ -	\$ -	\$ (1,540)	\$ (305)	\$ -	\$ (1,600)
	<u>480,135</u>	<u>283,687</u>	<u>3,931,864</u>	<u>1,151,366</u>	<u>262,632</u>	<u>4,187,614</u>
<b>Real estate taxes collected:</b>						
Net Collected	469,030	276,126	3,846,747	1,113,020	256,459	4,084,326
Discounts Expensed	(712)	(1,276)	(11,914)	(6,211)	(1,411)	(9,782)
Penalties Income	9,039	4,998	70,967	20,042	4,804	78,740
	<u>477,357</u>	<u>279,848</u>	<u>3,905,800</u>	<u>1,126,850</u>	<u>259,852</u>	<u>4,153,283</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 2,778</u></u>	<u><u>\$ 3,839</u></u>	<u><u>\$ 26,064</u></u>	<u><u>\$ 24,516</u></u>	<u><u>\$ 2,781</u></u>	<u><u>\$ 34,330</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 17	\$ -	\$ 253	\$ 73	\$ -	\$ (0)
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	2,761	3,839	25,811	24,443	2,781	34,330
	<u><u>\$ 2,778</u></u>	<u><u>\$ 3,839</u></u>	<u><u>\$ 26,064</u></u>	<u><u>\$ 24,516</u></u>	<u><u>\$ 2,781</u></u>	<u><u>\$ 34,330</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2024 Real Estate Tax Collection Summary, by Municipality**

-----2024-----

	<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	\$ 1,659,033	\$ 1,380,937	\$ 2,304,495	\$ 3,259,701	\$ 1,665,047	\$ 104,706
Interims/Changes Receivable	580	493	9,260	7,506	2,835	-
Reductions/exonerations Expensed	\$ (31)	(636)	\$ (1,480)	\$ (57,481)	\$ (906)	\$ -
	1,659,582	1,380,794	2,312,274	3,209,726	1,666,976	104,706
<b>Real estate taxes collected:</b>						
Net Collected	1,613,208	1,343,706	2,250,832	3,126,793	1,617,997	102,102
Discounts Expensed	(7,252)	(5,458)	(7,780)	(5,925)	(4,342)	(229)
Penalties Income	29,898	24,155	41,200	60,615	30,301	1,959
	<u>1,635,854</u>	<u>1,362,403</u>	<u>2,284,252</u>	<u>3,181,483</u>	<u>1,643,955</u>	<u>103,831</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 23,728</u></u>	<u><u>\$ 18,391</u></u>	<u><u>\$ 28,022</u></u>	<u><u>\$ 28,243</u></u>	<u><u>\$ 23,020</u></u>	<u><u>\$ 875</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ -	\$ 15	\$ 1,227	\$ 127	\$ 72	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	23,728	18,377	26,795	28,116	22,948	875
	<u><u>\$ 23,728</u></u>	<u><u>\$ 18,391</u></u>	<u><u>\$ 28,022</u></u>	<u><u>\$ 28,243</u></u>	<u><u>\$ 23,020</u></u>	<u><u>\$ 875</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2024 Real Estate Tax Collection Summary, by Municipality**

-----2024-----

	<b>Colebrookdale Township</b>	<b>Cumru Township</b>	<b>District Township</b>	<b>Douglass Township</b>	<b>Earl Township</b>	<b>Exeter Township 43</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 2,292,794	\$ 7,390,185	\$ 640,395	\$ 1,736,640	\$ 1,411,165	\$ 11,319,633
Interims/Changes Receivable	3,365	20,002	1,307	9,579	2,399	13,505
Reductions/exonerations Expensed	\$ -	\$ (1,032)	\$ -	\$ (7)	\$ (4)	(2,323)
	2,296,159	7,409,155	641,702	1,746,212	1,413,559	11,330,815
<b>Real estate taxes collected:</b>						
Net Collected	2,219,557	7,197,724	624,322	1,693,424	1,374,093	10,941,508
Discounts Expensed	(6,498)	(20,420)	(2,131)	(7,090)	(5,698)	(27,186)
Penalties Income	41,689	134,503	11,743	28,951	25,659	206,088
	2,254,747	7,311,807	633,934	1,715,285	1,394,055	11,120,410
<b>Real estate taxes outstanding</b>	<b>\$ 41,412</b>	<b>\$ 97,348</b>	<b>\$ 7,768</b>	<b>\$ 30,927</b>	<b>\$ 19,505</b>	<b>\$ 210,405</b>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 127	\$ 2,211	\$ -	\$ 2,386	\$ (0)	\$ 5,024
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	41,285	95,137	7,768	28,542	19,505	205,381
	<b>\$ 41,412</b>	<b>\$ 97,348</b>	<b>\$ 7,768</b>	<b>\$ 30,927</b>	<b>\$ 19,505</b>	<b>\$ 210,405</b>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2024 Real Estate Tax Collection Summary, by Municipality**

----- 2024 -----

	<b>Fleetwood Borough</b>	<b>Greenwich Township</b>	<b>Hamburg Borough</b>	<b>Heidelberg Township</b>	<b>Lower Heidelberg Township</b>	<b>North Heidelberg Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,330,305	\$ 1,409,747	\$ 1,444,988	\$ 1,007,035	\$ 3,854,087	\$ 635,680
Interims/Changes Receivable	3,524	12,919	16,929	1,973	41,732	4,044
Reductions/exonerations Expensed	\$ -	\$ (444)	(47)	\$ -	\$ (9)	\$ -
	<u>1,333,829</u>	<u>1,422,223</u>	<u>1,461,870</u>	<u>1,009,008</u>	<u>3,895,810</u>	<u>639,724</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,297,498	1,378,253	1,419,138	992,717	3,788,037	621,440
Discounts Expensed	(4,196)	(5,829)	(3,247)	(2,831)	(9,499)	(2,720)
Penalties Income	24,325	24,603	25,962	18,130	71,848	11,369
	<u>1,317,627</u>	<u>1,397,027</u>	<u>1,441,853</u>	<u>1,008,016</u>	<u>3,850,386</u>	<u>630,089</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 16,201</u></u>	<u><u>\$ 25,195</u></u>	<u><u>\$ 20,017</u></u>	<u><u>\$ 991</u></u>	<u><u>\$ 45,424</u></u>	<u><u>\$ 9,635</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 116	\$ 28	\$ 92	\$ -	\$ 2,563	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	16,086	25,167	19,925	991	42,861	9,635
	<u><u>\$ 16,201</u></u>	<u><u>\$ 25,195</u></u>	<u><u>\$ 20,017</u></u>	<u><u>\$ 991</u></u>	<u><u>\$ 45,424</u></u>	<u><u>\$ 9,635</u></u>

**Office of the Treasurer  
County of Berks, Pennsylvania  
2024 Real Estate Tax Collection Summary, by Municipality**

----- 2024 -----

	<b>South Heidelberg Township</b>	<b>Hereford Township</b>	<b>Jefferson Township</b>	<b>Kenhorst Borough</b>	<b>Kutztown Borough</b>	<b>New Morgan Borough</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 3,501,513	\$ 1,194,146	\$ 1,096,583	\$ 935,727	\$ 1,648,041	\$ 318,086
Interims/Changes Receivable	35,682	5,306	7,255	942	5,002	4,865
Reductions/exonerations Expensed	(361)	\$ (71)	\$ -	\$ (814)	\$ (2,933)	\$ -
	<u>3,536,835</u>	<u>1,199,381</u>	<u>1,103,838</u>	<u>935,855</u>	<u>1,650,110</u>	<u>322,952</u>
<b>Real estate taxes collected:</b>						
Net Collected	3,451,004	1,152,155	1,079,628	899,974	1,601,975	316,827
Discounts Expensed	(9,896)	(4,902)	(4,083)	(2,282)	(5,628)	-
Penalties Income	65,396	21,380	19,901	16,870	29,573	6,125
	<u>3,506,504</u>	<u>1,168,633</u>	<u>1,095,446</u>	<u>914,562</u>	<u>1,625,920</u>	<u>322,952</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 30,331</u></u>	<u><u>\$ 30,748</u></u>	<u><u>\$ 8,392</u></u>	<u><u>\$ 21,293</u></u>	<u><u>\$ 24,190</u></u>	<u><u>\$ -</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 1,946	\$ 125	\$ 180	\$ (0)	\$ 14	\$ -
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	28,385	30,623	8,212	21,293	24,176	0
	<u><u>\$ 30,331</u></u>	<u><u>\$ 30,748</u></u>	<u><u>\$ 8,392</u></u>	<u><u>\$ 21,293</u></u>	<u><u>\$ 24,190</u></u>	<u><u>\$ 0</u></u>

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	<b>Laureldale Borough</b>	<b>Lenhartsville Borough</b>	<b>Longswamp Township</b>	<b>Lyons Borough</b>	<b>Maidencreek Township</b>	<b>Marion Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,134,551	\$ 64,852	\$ 2,084,924	\$ 269,038	\$ 4,143,819	\$ 1,014,478
Interims/Changes Receivable	1,952	383	11,222	13	11,709	4,171
Reductions/exonerations Expensed	\$ -	\$ -	(1,615)	\$ (53,552)	(103)	(3,452)
	<u>1,136,503</u>	<u>65,236</u>	<u>2,094,531</u>	<u>215,499</u>	<u>4,155,425</u>	<u>1,015,197</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,102,144	61,409	2,018,902	207,622	4,045,098	992,039
Discounts Expensed	(3,124)	(144)	(7,695)	(369)	(9,875)	(3,648)
Penalties Income	20,972	1,124	37,392	4,023	75,563	18,500
	<u>1,119,993</u>	<u>62,389</u>	<u>2,048,599</u>	<u>211,275</u>	<u>4,110,786</u>	<u>1,006,892</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 16,510</u></u>	<u><u>\$ 2,846</u></u>	<u><u>\$ 45,932</u></u>	<u><u>\$ 4,224</u></u>	<u><u>\$ 44,639</u></u>	<u><u>\$ 8,305</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 333	\$ -	\$ 1,713	\$ -	\$ 56	\$ 18
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	16,178	2,846	44,219	4,224	44,583	8,287
	<u><u>\$ 16,510</u></u>	<u><u>\$ 2,846</u></u>	<u><u>\$ 45,932</u></u>	<u><u>\$ 4,224</u></u>	<u><u>\$ 44,639</u></u>	<u><u>\$ 8,305</u></u>

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	<b>Maxatawny Township</b>	<b>Mt. Penn Borough</b>	<b>Mohnton Borough</b>	<b>Muhlenberg Township</b>	<b>Oley Township</b>	<b>Ontelaunee Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,974,324	\$ 753,712	\$ 1,004,179	\$ 9,667,252	\$ 1,849,385	\$ 2,754,280
Interims/Changes Receivable	14,005	9,028	2,050	100,329	7,233	88,160
Reductions/exonerations Expensed	(8,918)	(77)	-	(39,785)	(4,485)	(189)
	<u>1,979,410</u>	<u>762,664</u>	<u>1,006,230</u>	<u>9,727,796</u>	<u>1,852,133</u>	<u>2,842,250</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,900,677	730,783	977,889	9,431,918	1,801,463	2,765,964
Discounts Expensed	(4,948)	(4,062)	(4,847)	(26,066)	(5,434)	(5,834)
Penalties Income	35,043	13,232	18,070	176,430	33,127	47,434
	<u>1,930,772</u>	<u>739,953</u>	<u>991,112</u>	<u>9,582,282</u>	<u>1,829,156</u>	<u>2,807,564</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 48,638</u></u>	<u><u>\$ 22,711</u></u>	<u><u>\$ 15,118</u></u>	<u><u>\$ 145,514</u></u>	<u><u>\$ 22,977</u></u>	<u><u>\$ 34,686</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 2,324	\$ 2,684	\$ 0	\$ 6,401	\$ 219	\$ 8,522
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	46,314	20,026	15,118	139,113	22,758	26,164
	<u><u>\$ 48,638</u></u>	<u><u>\$ 22,711</u></u>	<u><u>\$ 15,118</u></u>	<u><u>\$ 145,514</u></u>	<u><u>\$ 22,977</u></u>	<u><u>\$ 34,686</u></u>

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	<b>Penn Township</b>	<b>Perry Township</b>	<b>Pike Township</b>	<b>Richmond Township</b>	<b>Robeson Township</b>	<b>Robeson Borough</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,025,324	\$ 2,796,443	\$ 917,335	\$ 1,875,356	\$ 3,510,211	\$ 720,529
Interims/Changes Receivable	13,149	238,252	571	18,490	24,853	1,162
Reductions/exonerations Expensed	-	(136)	-	(105,910)	(644)	(2,257)
	<u>1,038,473</u>	<u>3,034,559</u>	<u>917,906</u>	<u>1,787,936</u>	<u>3,534,420</u>	<u>719,434</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,005,219	2,960,358	889,630	1,740,854	3,445,920	690,541
Discounts Expensed	(3,940)	(2,365)	(2,199)	(3,442)	(12,871)	(2,076)
Penalties Income	18,282	58,713	16,408	31,691	63,377	12,762
	<u>1,019,561</u>	<u>3,016,706</u>	<u>903,838</u>	<u>1,769,103</u>	<u>3,496,426</u>	<u>701,227</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 18,912</u></u>	<u><u>\$ 17,852</u></u>	<u><u>\$ 14,068</u></u>	<u><u>\$ 18,833</u></u>	<u><u>\$ 37,994</u></u>	<u><u>\$ 18,207</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 4,448	\$ 0	\$ -	\$ 14	\$ 290	\$ (0)
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	14,464	17,852	14,068	18,819	37,704	18,207
	<u><u>\$ 18,912</u></u>	<u><u>\$ 17,852</u></u>	<u><u>\$ 14,068</u></u>	<u><u>\$ 18,833</u></u>	<u><u>\$ 37,994</u></u>	<u><u>\$ 18,207</u></u>

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	<b>Rockland Township</b>	<b>Ruscombmanor Township</b>	<b>Shillington Borough</b>	<b>Shoemakersville Borough</b>	<b>Sinking Spring Borough</b>	<b>Spring Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,686,542	\$ 2,009,292	\$ 1,722,084	\$ 394,948	\$ 1,743,026	\$ 13,838,383
Interims/Changes Receivable	8,408	4,688	1,310	115	788	20,617
Reductions/exonerations Expensed	(733)	(1)	-	-	(196)	(2,746)
	<u>1,694,218</u>	<u>2,013,979</u>	<u>1,723,394</u>	<u>395,063</u>	<u>1,743,618</u>	<u>13,856,254</u>
<b>Real estate taxes collected:</b>						
Net Collected	1,635,326	1,970,422	1,659,306	378,150	1,702,617	13,588,476
Discounts Expensed	(5,533)	(7,534)	(5,486)	(1,355)	(10,625)	(52,725)
Penalties Income	30,375	36,109	31,146	6,819	31,109	241,863
	<u>1,660,168</u>	<u>1,998,998</u>	<u>1,684,967</u>	<u>383,614</u>	<u>1,723,101</u>	<u>13,777,614</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 34,050</u></u>	<u><u>\$ 14,982</u></u>	<u><u>\$ 38,427</u></u>	<u><u>\$ 11,449</u></u>	<u><u>\$ 20,517</u></u>	<u><u>\$ 78,641</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 1,617	\$ 72	\$ -	\$ -	\$ 55	\$ 334
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	32,433	14,910	38,427	11,449	20,462	78,307
	<u><u>\$ 34,050</u></u>	<u><u>\$ 14,982</u></u>	<u><u>\$ 38,427</u></u>	<u><u>\$ 11,449</u></u>	<u><u>\$ 20,517</u></u>	<u><u>\$ 78,641</u></u>

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	<b>St. Lawrence Borough</b>	<b>Strausstown Borough</b>	<b>Tilden Township</b>	<b>Topton Borough</b>	<b>Tulpehocken Township</b>	<b>Upper Tulpehocken Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 638,217		\$ 1,894,956	\$ 653,775	\$ 1,289,903	\$ 785,500
Interims/Changes Receivable	-		4,448	392	20,905	5,849
Reductions/exonerations Expensed	(4,250)		(842)	(12)	(3,001)	(6,092)
	<u>633,967</u>		<u>1,898,562</u>	<u>654,156</u>	<u>1,307,807</u>	<u>785,257</u>
<b>Real estate taxes collected:</b>						
Net Collected	619,992		1,827,194	635,229	1,267,111	755,835
Discounts Expensed	(1,648)		(5,078)	(2,227)	(5,906)	(2,224)
Penalties Income	11,805		33,916	11,783	22,988	13,943
	<u>630,149</u>		<u>1,856,031</u>	<u>644,785</u>	<u>1,284,193</u>	<u>767,554</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 3,818</u></u>		<u><u>\$ 42,531</u></u>	<u><u>\$ 9,371</u></u>	<u><u>\$ 23,614</u></u>	<u><u>\$ 17,703</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ -		\$ 240	\$ (0)	\$ 914	\$ 0
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	3,818		42,291	9,371	22,699	17,703
	<u><u>\$ 3,818</u></u>		<u><u>\$ 42,531</u></u>	<u><u>\$ 9,371</u></u>	<u><u>\$ 23,614</u></u>	<u><u>\$ 17,703</u></u>

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	<b>Union Township</b>	<b>Washington Township</b>	<b>Wernersville Borough</b>	<b>Leesport Borough</b>	<b>West Reading Borough</b>	<b>Windsor Township</b>
<b>Real estate taxes levied:</b>						
Duplicate Receivable	\$ 1,810,139	\$ 2,270,053	\$ 987,735	\$ 762,253	\$ 1,473,717	\$ 1,101,159
Interims/Changes Receivable	6,332	12,666	1,252	319	112,082	16,447
Reductions/exonerations Expensed	(426)	(6)	(1,920)	-	(89,488)	(3)
	1,816,046	2,282,713	987,068	762,573	1,496,312	1,117,602
<b>Real estate taxes collected:</b>						
Net Collected	1,754,682	2,232,416	955,920	733,306	1,440,221	1,082,604
Discounts Expensed	(5,240)	(5,916)	(2,287)	(1,438)	(6,004)	(2,752)
Penalties Income	32,811	41,925	18,272	14,116	26,412	20,136
	<u>1,782,254</u>	<u>2,268,425</u>	<u>971,905</u>	<u>745,984</u>	<u>1,460,628</u>	<u>1,099,988</u>
<b>Real estate taxes outstanding</b>	<u><u>\$ 33,792</u></u>	<u><u>\$ 14,288</u></u>	<u><u>\$ 15,163</u></u>	<u><u>\$ 16,589</u></u>	<u><u>\$ 35,683</u></u>	<u><u>\$ 17,615</u></u>
<b>Real estate taxes outstanding at January 15 comprised of:</b>						
Interims/Changes outstanding	\$ 0	\$ 417	\$ 13	\$ 95	\$ 13	\$ 1,298
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15	33,792	13,870	15,150	16,494	35,670	16,317
	<u><u>\$ 33,792</u></u>	<u><u>\$ 14,288</u></u>	<u><u>\$ 15,163</u></u>	<u><u>\$ 16,589</u></u>	<u><u>\$ 35,683</u></u>	<u><u>\$ 17,615</u></u>

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	Womelsdorf Borough	Wyomissing Borough	2024 Totals
<b>Real estate taxes levied:</b>			
Duplicate Receivable	\$ 871,546	\$ 8,730,125	\$ 167,708,364
Interims/Changes Receivable	3,731	18,011	1,269,826
Reductions/exonerations Expensed	-	(5,494)	(429,631)
	875,277	8,742,641	168,548,560
<b>Real estate taxes collected:</b>			
Net Collected	847,081	8,431,473	162,877,379
Discounts Expensed	(3,336)	(22,079)	(83,025)
Penalties Income	15,578	156,920	2,509,132
	859,323	8,566,314	165,303,486
<b>Real estate taxes outstanding</b>	\$ 15,953	\$ 176,327	\$ 3,245,073
<b>Real estate taxes outstanding at January 15 comprised of:</b>			
Interims/Changes outstanding	\$ 666	\$ 445	\$ 63,052
Duplicate outstanding, turned over to the Berks County Tax Claim Bureau on January 15, 2024	15,287	175,882	3,182,021
	\$ 15,953	\$ 176,327	\$ 3,245,073