



# Research Summary

## Pennsylvania Economy League

CENTRAL DIVISION

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### Berks County

#### **SCHOOL REAL ESTATE TAX LEVIES FOR 2001 RISE BY 6.6 PERCENT SINCE LAST YEAR AND BY 24.8 PERCENT IN THE PAST FIVE YEARS**

**Gross real estate tax levies** for the year 2001 in Berks County's 18 school districts total \$285,080,206, which is \$17,622,119 or 6.6 percent higher than in 2000. (The gross real estate tax levy is the potential tax yield based on millages and certified taxable valuations; it is not necessarily the amount of real estate tax revenues budgeted by the districts or the amount which they expect to receive.)

Real estate tax levies rose in 17 of the county's 18 districts between 2000 and 2001 because of increases in millage rates and/or higher assessed valuations. The largest absolute increases occurred in Boyertown Area (\$2,249,915) and Wilson (\$2,738,910); the largest proportionate increase was recorded in Oley Valley (15.0 percent). The sole decrease in tax levy since last year was in Reading (\$651,483 or 2.7 percent).

For the five-year period beginning in 1996, the real estate tax levies of Berks' school districts rose by \$56,566,033 or 24.8 percent. Levies increased in 17 of the county's districts during this period. Dollar increases ranged from \$765,488 in Antietam to \$7,342,868 in Wilson. The largest proportionate increase during the five-year period was recorded in Daniel Boone Area (65.4 percent); the smallest proportionate growth was in Antietam (15.2 percent). The sole decrease in the real estate tax levy between 1996 and 2001 occurred in Reading (\$10,030,901 or 30.1 percent).

In addition to new construction, demolitions, and the natural appreciation and depreciation of properties which can influence the change in the assessed valuation of a county, its school districts, and its municipalities from year to year, assessed valuations in Berks County during the period 1996 to 2001 (and, in conjunction with the real estate tax millages, perhaps the gross tax levies as well), have been influenced by several significant events. These include the deregulation of public utilities in the Commonwealth (and the resulting shift in properties from tax-exempt to taxable status); changes in Pennsylvania's "Clean and Green" legislation (which expands the eligibility for preferential assessment to include farm property previously excluded from consideration for tax exemption); and the implementation of Pennsylvania's Keystone Opportunity Zone (KOZ) and Keystone Opportunity Expansion Zone (KOEZ) programs (which are designed to encourage businesses and individuals to remain in or to move into these designated areas by providing tax incentives including exemption from real estate taxation).

The deregulation of utilities has increased the certified assessed valuation and tax levy countywide and in some school districts and municipalities, but, as a byproduct of deregulation, all jurisdictions will experience a loss in revenue from the state as part of the Public Utility Realty Tax (PURTA) program. Conversely, the change in the “Clean and Green” legislation and the implementation of the KOZ and KOEZ programs result in reduced assessed valuations for selected properties in some school districts and municipalities and the county as a whole. While the specific impacts of these factors differ from jurisdiction to jurisdiction, combined, they have had a noticeable effect on the total certified value of taxable property and tax levies in Berks County during the five-year period under review.

School district real estate tax levies for the year 2001 range from \$5,796,097 in Antietam to \$28,634,408 in Wilson; in 1996 the range was from \$5,030,609 in Antietam to \$33,343,666 in Reading. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies—2001

School District	2001 Gross Tax Levy	Change 2000 to 2001		Change 1996 to 2001	
		\$	%	\$	%
Antietam	\$ 5,796,097	\$ 15,592	0.3%	\$ 765,488	15.2%
Boyertown Area	27,819,173	2,249,915	8.8	4,868,563	21.2
Brandywine Heights Area	10,121,434	941,873	10.3	2,667,906	35.8
Conrad Weiser Area	14,109,103	516,224	3.8	4,002,982	39.6
Daniel Boone Area	13,746,566	1,202,161	9.6	5,436,683	65.4
Exeter Township	19,080,759	1,475,964	8.4	4,500,161	30.9
Fleetwood Area	14,510,898	1,404,803	10.7	4,867,917	50.5
Governor Mifflin	23,060,699	1,054,746	4.8	4,464,242	24.0
Hamburg Area	11,097,810	103,576	0.9	2,027,735	22.4
Kutztown Area	11,260,020	1,110,633	10.9	4,108,740	57.5
Muhlenberg	21,499,518	903,549	4.4	7,324,290	51.7
Oley Valley	10,027,273	1,304,164	15.0	2,982,788	42.3
Reading	23,312,765	-651,483	-2.7	-10,030,901	-30.1
Schuylkill Valley	12,240,569	638,515	5.5	2,353,455	23.8
Tulpehocken Area	8,906,697	829,621	10.3	3,114,667	53.8
Twin Valley	17,035,175	832,658	5.1	3,710,959	27.9
Wilson	28,634,408	2,738,910	10.6	7,342,868	34.5
Wyomissing Area	<u>12,821,242</u>	<u>950,698</u>	8.0	<u>2,057,491</u>	19.1
Total	\$285,080,206	\$17,622,119	6.6%	\$56,566,033	24.8%

**Real estate tax millages** increased in 14 of the county’s school districts between 2000 and 2001; they remained unchanged in four (Antietam, Hamburg Area, Reading, and Twin Valley). The largest increases among school districts with comparable millages occurred in Brandywine Heights Area (1.70 mills or 9.2 percent), Kutztown Area (1.70 mills or 9.3 percent), and Oley Valley (1.74 mills or 11.7 percent).

For the five-year period beginning in 1996, school millages increased in 17 of the county's districts and decreased in one—Reading, by 5.76 mills or 26.5 percent. During this period increases among districts with comparable millage rates ranged from 1.23 mill or 8.6 percent in Governor Mifflin to 6.74 mills or 51.1 percent in Kutztown Area.

Millage rates for the year 2001 among Berks' districts with comparable millages range from 14.70 mills in Wilson to 23.00 mills in Antietam; the range in 1996 among these districts was from 12.69 mills in Oley Valley to 21.76 mills in Reading. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—2001

<u>School District</u>	<u>2001 Millage</u>	<u>Change 2000 to 2001</u>		<u>Change 1996 to 2001</u>	
		<u>Mills</u>	<u>%</u>	<u>Mills</u>	<u>%</u>
Antietam	23.00	—	— %	2.89	14.4%
Boyertown Area	14.74	0.941	6.8	1.60	12.2
Brandywine Heights Area	20.20	1.700	9.2	4.57	29.2
Conrad Weiser Area	18.75	0.250	1.4	3.89	26.2
Daniel Boone Area	17.75	0.500	2.9	4.25	31.5
Exeter Township	17.15	0.750	4.6	1.82	11.9
Fleetwood Area	22.30	1.650	8.0	5.02	29.1
Governor Mifflin	15.52	0.530	3.5	1.23	8.6
Hamburg Area	15.63	—	—	1.88	13.7
Kutztown Area	19.94	1.700	9.3	6.74	51.1
Muhlenberg	19.06	0.750	4.1	5.55	41.1
Oley Valley	16.67	1.740	11.7	3.98	31.4
Reading	16.00	—	—	-5.76	-26.5
Schuylkill Valley	17.40	0.360	2.1	1.50	9.4
Tulpehocken Area	19.00	1.500	8.6	6.00	46.2
Twin Valley	16.90	—	—	2.40	16.6
Wilson	14.70	1.000	7.3	1.99	15.7
Wyomissing Area	16.20	1.200	8.0	2.06	14.6

**Assessed valuations of taxable property** for the year 2001 rose in 17 of the county's 18 school districts. Absolute increases ranged from \$65,100 in Wyomissing Area to \$57,736,600 in Wilson. The largest proportionate increase since last year was recorded in Daniel Boone Area (6.5 percent). The sole decrease in assessed valuation since last year was recorded in Reading (\$40,717,700 or 2.7 percent).

For the five-year period beginning in 1996, assessed valuations of taxable property also increased in 17 of the county's 18 school districts ranging from \$1,849,600 in Antietam to \$272,738,700 in Wilson. Proportionate increases during this period ranged from 0.7 percent in Antietam to 25.8 percent in Daniel Boone Area. Reading's assessed valuation fell by \$75,289,800 or 4.9 percent during the five-year period.

School district assessed valuations for the year 2001 range from \$252,004,200 in Antietam to \$1,947,918,900 in Wilson; in 1996 the valuations ranged from \$250,154,600 in Antietam to \$1,675,180,200 in Wilson. (See Table 3.)

Table 3

Change in School District Assessed Valuations–2001

School District	2001	Change 2000 to 2001		Change 1996 to 2001	
	Assessed Value	\$	%	\$	%
Antietam	\$ 252,004,200	\$ 677,900	0.3%	\$ 1,849,600	0.7%
Boyertown Area <sup>1/</sup>	932,733,500	15,181,300	1.7	49,287,300	5.6
Brandywine Heights Area	501,061,100	4,868,600	1.0	24,187,900	5.1
Conrad Weiser Area <sup>1/</sup>	752,485,500	17,735,300	2.4	72,396,600	10.6
Daniel Boone Area	774,454,400	47,242,500	6.5	158,907,500	25.8
Exeter Township	1,112,580,700	39,117,600	3.6	161,465,400	17.0
Fleetwood Area	650,712,900	16,035,200	2.5	92,670,000	16.6
Governor Mifflin	1,485,869,800	17,827,600	1.2	184,508,200	14.2
Hamburg Area	710,032,600	6,626,700	0.9	50,390,800	7.6
Kutztown Area	564,695,100	8,259,400	1.5	22,931,500	4.2
Muhlenberg	1,127,991,500	3,143,400	0.3	78,751,800	7.5
Oley Valley	601,516,100	17,248,900	3.0	46,395,100	8.4
Reading	1,457,047,800	-40,717,700	-2.7	-75,289,800	-4.9
Schuylkill Valley	703,481,000	22,609,300	3.3	81,649,900	13.1
Tulpehocken Area	468,773,500	7,226,300	1.6	23,232,700	5.2
Twin Valley <sup>1/</sup>	522,499,100	25,702,700	5.2	59,269,000	12.8
Wilson	1,947,918,900	57,736,600	3.1	272,738,700	16.3
Wyomissing Area	791,434,700	65,100	<0.1	30,207,600	4.0

<sup>1/</sup> Includes Berks County portion only.

The county's predetermined assessment ratio is 100 percent for 2001, 2000, and 1996. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 100.2 percent in 1996 and 94.7 percent in 2000 (the most recent figure available). The county most recently reassessed in 1994.

**Enrollments in Berks County's public school districts** for the 2000-01 school year (the most recent readily available figures from the Pennsylvania Department of Education) were up by 0.9 percent over the prior year and by 7.4 percent from five years earlier—the 1995-96 school year. For the one-year period, enrollments increased in 11 districts and declined in seven. Daniel Boone Area rose the greatest (5.6 percent), followed by Wilson (3.7 percent). The smallest increases were in Oley Valley (0.7 percent) and Reading (0.6 percent). The largest decreases in enrollments during this period occurred in Kutztown Area (3.5 percent) and Tulpehocken Area (1.9 percent).

Seventeen of the county's school districts had higher enrollments in 2000-01 than in 1995-96. During the five-year period, the largest increases occurred in Daniel Boone Area (23.8 percent) and Fleetwood Area (17.8 percent). The sole decrease between 1995-96 and 2000-01 was in Kutztown Area (4.9 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—2001

School District	2000-01 Enrollment	Change 1999-2000 to 2000-01		Change 1995-96 to 2000-2001	
		Pupils	%	Pupils	%
Antietam	1,048	27	2.6%	86	8.9%
Boyertown Area	6,742	-82	-1.2	194	3.0
Brandywine Heights Area	2,054	-20	-1.0	+68	-3.4
Conrad Weiser Area	2,709	-11	-0.4	159	6.2
Daniel Boone Area	3,002	158	5.6	578	23.8
Exeter Township	3,825	97	2.6	448	13.3
Fleetwood Area	2,432	58	2.4	368	17.8
Governor Mifflin	4,221	80	1.9	58	1.4
Hamburg Area	2,707	-17	-0.6	38	1.4
Kutztown Area	1,809	-65	-3.5	-93	-4.9
Muhlenberg	2,942	52	1.8	319	12.2
Oley Valley	2,153	16	0.7	84	4.1
Reading	15,487	93	0.6	1,248	8.8
Schuylkill Valley	1,888	50	2.7	32	1.7
Tulpehocken Area	1,716	-34	-1.9	43	2.6
Twin Valley	2,965	-25	-0.8	100	3.5
Wilson	4,873	176	3.7	556	12.9
Wyomissing Area	<u>1,828</u>	<u>50</u>	2.8	<u>150</u>	8.9
TOTAL	64,401	603	0.9%	4,436	7.4%

SOURCE: Pennsylvania Department of Education.

**Combined county, municipal, and school district real estate tax millages** were higher in the year 2001 than in 2000 in 64 of the county's 75 municipalities as a result of increases in 14 school districts and 15 municipalities. Combined millages decreased in one municipal (Hereford Township) and remained unchanged in ten—Reading City; the boroughs of Mount Penn, New Morgan, Shoemakersville, and Strausstown; and the townships of Caernarvon, Perry, Tilden, Upper Tulpehocken, and Windsor. The increases in comparable total millages ranged from 0.02 mill in Upper Bern Township to 2.70 mills in Maxatawny Township. Combined county, municipal, and school real estate tax millages were higher in the year 2001 than in 1996 in 74 county municipalities. The range in increases in comparable millages was from 1.00 mill in Centerport Borough to 7.74 mills in Maxatawny Township. The total real estate millage for taxpayers in Reading City was 6.06 mills lower in 2001 than in 1996. (See Exhibit I.)

**The 2001 gross real estate tax levy for the 18 school districts, Berks County, Reading City, and the 74 boroughs and townships** totals \$388,255,414, which is \$19,782,053 or 5.4 percent higher than in 2000 and \$67,271,436 or 21.0 percent higher than in 1996. Of the overall net increase in the real estate tax levy since last year, the school districts represent 89.1 percent; the county, 5.9 percent; and the boroughs and townships, 7.1 percent. The city's tax levy decreased from the year 2000. Of the increase since 1996, the school districts represent 84.1 percent; the county, 8.7 percent; and the boroughs and townships, 9.2 percent. The city's tax levy also decreased during this period.

In 1996 the school districts represented 71.2 percent of the total amount of real estate taxes levied in Berks County; the county government, 19.3 percent; the city, 5.0 percent; and the boroughs and townships, 4.5 percent. By 2001 the school districts' share of the total amount of real estate taxes levied in Berks County had increased to 73.4 percent; the county government had decreased to 17.5 percent; the city's share decreased to 3.8 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county rose to 5.3 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough,  
and Township Gross Real Estate Tax Levies—2001

	Gross Real Estate Tax Levy				Change 2000 to 2001		Change 1996 to 2001	
	2001	% of Total			\$	% of Total	\$	% of Total
		2001	2000	1996				
County	\$ 67,830,207	17.5%	18.1%	19.3%	\$ 1,171,502	5.9%	\$ 5,870,322	8.7%
School Districts	285,080,206	73.4	72.6	71.2	17,622,119	89.1	56,566,033	84.1
City	14,801,172	3.8	4.1	5.0	-409,924	-2.1	-1,357,054	-2.0
Boros. & Twps.	<u>20,543,829</u>	<u>5.3</u>	<u>5.2</u>	<u>4.5</u>	<u>1,398,356</u>	<u>7.1</u>	<u>6,192,135</u>	<u>9.2</u>
Total	\$388,255,414	100.0%	100.0%	100.0%	\$19,782,053	100.0%	\$67,271,436	100.0%

**The total county, school district, and municipal real estate tax levy for individual municipalities** in the year 2001 ranges from \$177,820 in Lenhartsville Borough to \$44,094,560 in Reading City. Increases in the combined levy between 2000 and 2001 occurred in 72 county municipalities which are part of a Berks County school district; decreases occurred in two—Reading City (2.7 percent) and Perry Township (0.4 percent). On a proportionate basis, the increases ranged from less than 0.1 percent in Mount Penn and Strausstown boroughs to 13.9 percent in Ruscombmanor Township. Between 1996 and 2001 increases in the combined levy were recorded in 73 county municipalities which are part of a Berks County school district; one decrease was experienced during this period. The increases ranged from 7.8 percent in Kenhorst Borough to 156.6 percent in New Morgan Borough. The total real estate tax levy in Reading City during the one-year and five-year periods declined by 2.7 percent and 21.3 percent, respectively. (See Exhibit II.)

In addition to the general purpose and municipal-wide special purpose real estate taxes mentioned above, some municipalities levy special purpose real estate taxes only in selected areas of the jurisdiction for such services as street lighting and fire hydrants. These are not included in this study, nor are service fees which may be charged for garbage collection, sewage collection and treatment, and so forth. For example, 17 Berks County municipalities reported annual residential garbage collection fees in the year 2001 ranging from \$65 to \$205 per household. Also, various nonproperty taxes, particularly those levied under Act 511 (earned income, per capita, occupational privilege, real estate transfer, amusement, mercantile, and business privilege), are widely used by Berks County's school districts and municipalities. **During the period under review, some jurisdictions may have imposed for the first time or may have changed nonproperty tax rates, service fees, or special purpose real estate taxes.**

**The foregoing narrative and tables and the exhibits which follow are designed primarily to identify changes since last year and during the most recent five-year period in the real estate tax levies, tax rates, and assessed valuations of the county's school districts. No valid comparison of tax burden among jurisdictions can be made without a detailed analysis of the quantity and quality of services and programs provided; capital projects underway or recently completed; the relative role of state funding in financing school district operations; the use of nonproperty taxes and special fees and charges, if any; and, in the case of counties and municipalities, the role of any government-operated utilities.**

The Pennsylvania Economy League was incorporated in 1936 as a statewide, nonprofit, nonpartisan, citizen-supported research organization. It provides critical information, perspective, and policy analysis to the business, civic, and governmental leadership of our communities and at the state level to support their efforts to make Pennsylvania a better place to live, work, and do business. PEL serves as a catalyst for moving ideas into action by working in partnership with governmental, business, and civic groups to develop consensus and action on public policies, programs, and solutions that will increase the effectiveness and efficiency of state government, improve the economic climate and competitiveness, and raise the quality of life in the state. At the local level PEL engages in a variety of research projects and related activities designed to bring about the sound financing and most cost-effective delivery of necessary public services. PEL's program of professional and unbiased research is made possible by the voluntary tax-deductible memberships of more than 1,000 individuals, businesses, institutions, and associations in Berks County and throughout Pennsylvania.

EXHIBIT I

Berks County  
Municipal, School, and County Real Estate Tax Rates—2001

Municipalities	Year 2001 Millages			Change 2000 to 2001						Change 1996 to 2001					
	Municipal	School District	Total <sup>1/</sup>	Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>3/</sup>	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
CITY															
Reading <sup>HR/</sup>	10.30	16.00	26.300	—	—	—	—	—	—	-0.30	-2.8	-5.76	-26.5	-6.060	-18.7
BOROUGHS															
Bally	1.80	14.74	16.541	—	—	0.94	6.8	0.941	6.0	0.20	12.5	1.60	12.2	1.902	13.0
Bechtelsville	3.15	14.74	17.891	0.55	21.2	0.94	6.8	1.491	9.1	1.30	70.3	1.60	12.2	2.902	19.4
Bernville	1.90	19.00	20.900	—	—	1.50	8.6	1.500	7.7	0.60	46.2	6.00	46.2	6.600	46.2
Birdsboro	2.20	17.75	19.950	—	—	0.50	2.9	0.500	2.6	—	—	4.25	31.5	4.650	30.4
Boyetown	2.87	14.74	17.611	0.16	5.9	0.94	6.8	1.101	6.7	0.72	33.5	1.60	12.2	2.322	15.2
Centerport	2.00	17.40	19.400	—	—	0.36	2.1	0.360	1.9	—	—	1.50	9.4	1.000	5.4
Fleetwood	1.93	22.30	24.230	0.50	35.0	1.65	8.0	2.150	9.7	0.50	35.0	5.02	29.1	5.520	29.5
Hamburg	3.00	15.63	18.630	0.50	20.0	—	—	0.500	2.8	1.00	50.0	1.88	13.7	2.330	14.3
Kenhorst	2.00	15.52	17.520	—	—	0.53	3.5	0.530	3.1	—	—	1.23	8.6	1.230	7.6
Kutztown	0.80	19.94	20.740	—	—	1.70	9.3	1.700	8.9	0.40	100.0	6.74	51.1	7.290	54.2
Laureldale	2.00	19.06	21.060	—	—	0.75	4.1	0.750	3.7	—	—	5.55	41.1	5.550	35.8
Leesport	3.72	17.40	21.120	—	—	0.36	2.1	2.360	12.6	2.00	116.3	1.50	9.4	3.500	19.9
Lenhartsville	1.00	19.94	20.940	—	—	1.70	9.3	1.700	8.8	—	—	6.74	51.1	6.740	47.5
Lyons	1.35	19.94	21.290	—	—	1.70	9.3	1.700	8.7	—	—	6.74	51.1	6.740	46.3
Mohnton	2.02	15.52	17.540	—	—	0.53	3.5	0.530	3.1	0.50	32.9	1.23	8.6	1.730	10.9
Mt. Penn	2.00	23.00	25.000	—	—	—	—	—	—	—	—	2.89	14.4	2.890	13.1
New Morgan	25.50	16.90	42.400	—	—	—	—	3/	3/	25.50	NA	2.40	16.6	3/	3/
Robesonia	2.65	18.75	21.400	—	—	0.25	1.4	0.250	1.2	—	—	3.89	26.2	5.000	30.5
St. Lawrence	2.36	17.15	19.510	—	—	0.75	4.6	0.750	4.0	0.84	55.3	1.82	11.9	2.660	15.8
Shillington	2.35	15.52	17.870	—	—	0.53	3.5	1.090	6.5	0.75	46.9	1.23	8.6	1.980	12.5
Shoemakersville	2.50	15.63	18.130	—	—	—	—	—	—	—	—	1.88	13.7	2.600	16.7
Sinking Spring	2.19	14.70	16.890	—	—	1.00	7.3	1.000	6.3	0.50	29.6	1.99	15.7	2.490	17.3
Strausstown	1.00	15.63	16.630	—	—	—	—	—	—	—	—	1.88	13.7	1.880	12.7
Topton	2.75	20.20	22.950	—	—	1.70	9.2	2.000	9.5	0.75	37.5	4.57	29.2	5.320	30.2
Wernersville	3.70	18.75	22.450	0.70	23.3	0.25	1.4	1.200	5.6	1.70	85.0	3.89	26.2	5.920	35.8
West Lawn	1.75	14.70	16.450	—	—	1.00	7.3	1.000	6.5	—	—	1.99	15.7	1.990	13.8
West Reading	2.80	16.20	19.000	0.25	9.8	1.20	8.0	1.750	10.1	0.30	12.0	2.06	14.6	3.160	19.9
Womelsdorf	2.50	18.75	21.250	—	—	0.25	1.4	0.250	1.2	0.80	47.1	3.89	26.2	4.690	28.3
Wyomissing <sup>4/</sup>	1.95	14.70	16.650	—	—	1.00	7.3	1.000	6.4	0.15	8.3	1.99	15.7	2.190	15.1
Wyomissing <sup>5/</sup>	1.95	16.20	18.150	—	—	1.20	8.0	1.200	7.1	0.15	8.3	2.06	14.6	2.260	14.2
Wyomissing Hills	2.70	16.20	18.900	—	—	1.20	8.0	1.200	6.8	0.66	32.4	2.06	14.6	2.800	17.4
TOWNSHIPS															
Albany	0.60	19.94	20.540	0.10	20.0	1.70	9.3	1.800	9.6	0.10	20.0	6.74	51.1	6.840	49.9
Alsace	1.00	16.67	17.670	-0.10	-9.1	1.74	11.7	1.940	12.3	—	—	3.98	31.4	4.110	30.3
Amity	0.55	17.75	18.300	—	—	0.50	2.9	0.500	2.8	0.10	22.2	4.25	31.5	4.350	31.2
Bern	1.85	17.40	19.245	—	—	0.36	2.1	0.360	1.9	0.44	31.3	1.50	9.4	1.940	11.2
Bethel	0.50	19.00	19.500	—	—	1.50	8.6	1.500	8.3	0.10	25.0	6.00	46.2	6.100	45.5
Brecknock	—	15.52	15.520	—	—	0.53	3.5	0.530	3.5	—	—	1.23	8.6	1.230	8.6
Caernarvon	1.88	16.90	18.782	—	—	—	—	3/	3/	—	—	2.40	16.6	3/	3/
Centre	0.31	17.40	17.710	—	—	0.36	2.1	0.360	2.1	—	—	1.50	9.4	1.500	9.3
Colebrookdale ♦	1.50	14.74	16.241	—	—	0.94	6.8	0.941	6.2	0.30	25.0	1.60	12.2	1.902	13.3
Cumru ♦	2.70	15.52	18.220	—	—	0.53	3.5	0.530	3.0	0.70	35.0	1.23	8.6	1.930	11.8

EXHIBIT I

Berks County  
Municipal, School, and County Real Estate Tax Rates—2001

Municipalities	Year 2001 Millages			Change 2000 to 2001						Change 1996 to 2001					
	Municipal	School District	Total <sup>1/</sup>	Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>3/</sup>	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	#	%
TOWNSHIPS (continued):															
District	0.35	20.20	20.550	—	—	1.70	9.2	1.700	9.0	—	—	4.57	29.2	4.570	28.6
Douglass	2.00	14.74	16.741	1.15	135.3	0.94	6.8	2.091	14.3	1.15	135.3	1.60	12.2	2.752	19.7
Earl	—	14.74	14.741	—	—	0.94	6.8	0.941	6.8	—	—	1.60	12.2	1.602	12.2
Exeter	0.80	17.15	17.950	—	—	0.75	4.6	0.750	4.4	—	—	1.82	11.9	1.820	11.3
Greenwich	0.60	19.94	20.540	—	—	1.70	9.3	1.700	9.0	—	—	6.74	51.1	6.840	49.9
Heidelberg	0.60	18.75	19.350	0.08	15.4	0.25	1.4	0.340	1.8	0.16	36.4	3.89	26.2	4.090	26.8
Hereford	0.80	18.53	19.333	—	—	-0.85	-4.4	3/	3/	—	—	4.57	32.8	3/	3/
Jefferson	0.18	19.00	19.180	—	—	1.50	8.6	1.500	8.5	—	—	6.00	46.2	6.000	45.5
Longswamp	0.23	20.20	20.430	—	—	1.70	9.2	1.700	9.1	—	—	4.57	29.2	4.570	28.8
Lower Alsace	3.57	23.00	26.570	1.28	56.1	—	—	1.284	5.1	1.28	56.1	2.89	14.4	4.174	18.6
Lower Heidelberg	0.68	14.70	15.380	—	—	1.00	7.3	1.000	7.0	—	—	1.99	15.7	1.990	14.9
Maidencreek	1.00	22.30	23.300	—	—	1.65	8.0	2.150	10.2	0.50	100.0	5.02	29.1	5.520	31.0
Marion	0.70	18.75	19.450	—	—	0.25	1.4	0.150	0.8	0.10	16.7	3.89	26.2	4.190	27.5
Maxatawny	2.16	19.94	22.100	1.00	86.2	1.70	9.3	2.700	13.9	1.00	86.2	6.74	51.1	7.740	53.9
Muhlenberg ♦	2.00	19.06	21.060	0.10	5.3	0.75	4.1	0.850	4.2	0.80	66.7	5.55	41.1	6.350	43.2
North Heidelberg	0.20	18.75	18.950	—	—	0.25	1.4	0.250	1.3	—	—	3.89	26.2	3.890	25.8
Oley	0.32	16.67	16.990	—	—	1.74	11.7	1.740	11.4	—	—	3.98	31.4	3.980	30.6
Ontelaunee	1.80	17.40	19.200	—	—	0.36	2.1	0.360	1.9	0.50	38.5	1.50	9.4	1.500	8.5
Penn	0.60	19.00	19.600	—	—	1.50	8.6	1.500	8.3	—	—	6.00	46.2	6.000	44.1
Perry	0.25	15.63	15.880	—	—	—	—	—	—	—	—	1.88	13.7	1.880	13.4
Pike	0.87	16.67	17.540	—	—	1.74	11.7	1.740	11.0	0.25	40.3	3.98	31.4	4.230	31.8
Richmond	0.50	22.30	22.800	—	—	1.65	8.0	1.650	7.8	—	—	5.02	29.1	5.020	28.2
Robeson	0.97	16.90	17.870	0.17	21.2	—	—	3/	3/	0.62	177.1	2.40	16.6	3/	3/
Rockland	0.30	20.20	20.500	—	—	1.70	9.2	1.700	9.0	—	—	4.57	29.2	4.570	28.7
Ruscombmanor	0.11	16.67	16.780	-0.01	-8.3	1.74	11.7	1.720	11.4	-0.05	-31.3	3.98	31.4	3.910	30.4
South Heidelberg	1.25	18.75	20.000	0.25	25.0	0.25	1.4	0.500	2.6	0.25	25.0	3.89	26.2	4.390	28.1
Spring	1.00	14.70	15.700	—	—	1.00	7.3	1.000	6.8	—	—	1.99	15.7	2.265	16.9
Tilden	0.42	15.63	16.050	—	—	—	—	—	—	—	—	1.88	13.7	1.880	13.3
Tulpehocken	1.00	19.00	20.000	—	—	1.50	8.6	2.000	11.1	0.50	100.0	6.00	46.2	6.500	48.1
Union	0.90	17.75	18.650	—	—	0.50	2.9	0.400	2.2	-0.10	-10.0	4.25	31.5	5.150	38.1
Upper Bern	0.50	15.63	16.130	0.02	4.2	—	—	0.020	0.1	0.17	51.5	1.88	13.7	2.050	14.6
Upper Tulpehocken	0.31	15.63	15.941	—	—	—	—	—	—	—	—	1.88	13.7	1.880	13.4
Washington	0.99	14.74	15.731	—	—	0.94	6.8	0.941	6.4	—	—	1.60	12.2	1.602	11.3
Windsor	0.30	15.63	15.930	—	—	—	—	—	—	—	—	1.88	13.7	1.880	13.4

♦ First Class Township

HR/ Home Rule Charter municipality

NA = Not Applicable

1/ Includes the county's real estate tax rate of 4.385 mills.

2/ Reflects no change in the county's real estate tax rate.

3/ Because Twin Valley and Upper Perkiomen are bi-county school districts, they equalize their real estate taxes in the two counties using State Tax Equalization Board ratios. For that reason, school tax rates and changes listed for the municipalities in the Twin Valley and Upper Perkiomen school districts are not comparable with other rates levied in Berks County, and a total has not been listed.

4/ The part situated in the Wilson School District—Berkshire Heights.

5/ The part situated in the Wyomissing Area School District.

## EXHIBIT II

## Berks County

County, Municipal, and School District Gross Real Estate Tax Levies—2001<sup>1/</sup>

Municipalities Arranged by School District <sup>2/</sup>	Year 2001 Gross Real Estate Tax Levies				Percentage Change 2000 to 2001				Percentage Change 1996 to 2001			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b><u>Antietam</u></b>												
Mt. Penn Borough	401,204	182,989	2,104,376	2,688,569	<0.1	<0.1	<0.1	<0.1	0.1	0.1	14.5	11.1
Lower Alsace Township	703,835	573,003	3,691,721	4,968,559	0.4	56.8	0.4	4.7	1.1	57.8	15.6	16.8
<b><u>Boyetown Area</u></b>												
Bally Borough	225,550	92,586	758,230	1,076,366	0.7	0.7	7.5	5.4	7.3	20.7	20.4	17.4
Bechtelsville Borough	145,948	104,843	490,632	741,423	<0.1	21.2	6.8	7.2	-0.4	69.7	11.8	14.6
Boyetown Borough	697,279	456,372	2,344,036	3,497,687	0.1	6.0	6.9	5.3	-0.4	32.9	11.7	11.3
Colebrookdale Township ♦	1,074,753	367,646	3,612,984	5,055,383	1.5	1.5	8.4	6.3	5.1	31.3	17.9	15.7
Douglass Township	650,304	296,604	2,186,120	3,133,028	1.0	137.8	7.9	12.1	3.7	144.1	16.4	19.3
Earl Township	588,033	—	1,976,783	2,564,816	2.1	—	9.1	7.4	6.8	—	19.9	16.6
Washington Township	708,168	159,883	2,380,641	3,248,692	4.4	4.4	11.5	9.5	14.8	14.8	28.8	24.8
<b><u>Brandywine Heights Area</u></b>												
Topton Borough	317,659	199,216	1,463,334	1,980,209	1.3	1.3	10.6	8.0	1.5	39.6	31.2	26.1
District Township	270,655	21,603	1,246,803	1,539,061	1.8	1.8	11.1	9.2	0.2	0.2	29.5	22.7
Longswamp Township	868,479	45,553	4,000,745	4,914,777	0.7	0.7	9.9	8.1	2.9	2.9	32.9	26.1
Rockland Township	740,360	50,652	3,410,552	4,201,564	0.9	0.9	10.2	8.3	11.5	11.5	44.1	36.6
<b><u>Conrad Weiser Area</u></b>												
Robesonia Borough	333,896	201,785	1,427,721	1,963,402	1.1	1.1	2.4	2.0	4.2	4.2	31.4	22.7
Wernersville Borough	399,510	337,101	1,708,283	2,444,894	0.6	24.1	2.0	4.3	3.1	90.6	30.0	30.2
Womelsdorf Borough	384,822	219,397	1,645,476	2,249,695	0.6	0.6	2.0	1.6	13.8	67.4	43.6	39.3
Heidelberg Township	452,001	61,847	1,932,728	2,446,576	1.3	16.9	2.7	2.7	8.8	48.4	37.3	31.2
Marion Township	288,355	46,032	1,232,987	1,567,374	0.1	0.1	1.4	1.1	-0.3	16.3	25.8	19.7
North Heidelberg Township	291,887	13,313	1,248,092	1,553,292	2.7	2.7	4.1	3.8	2.4	2.4	29.3	22.9
South Heidelberg Township	1,149,178	327,588	4,913,818	6,390,584	5.1	31.4	6.5	7.3	21.4	51.8	53.2	46.3
<b><u>Daniel Boone Area</u></b>												
Birdsboro Borough	739,694	371,112	2,994,201	4,105,007	2.5	2.5	5.5	4.7	11.0	11.0	46.0	34.5
Amity Township	1,970,549	247,161	7,976,566	10,194,276	9.8	9.8	13.0	12.3	41.6	73.0	86.1	75.1
Union Township	685,739	140,745	2,775,798	3,602,282	1.9	1.9	4.8	4.2	7.0	-3.7	40.7	30.5
<b><u>Exeter Township</u></b>												
St. Lawrence Borough	323,340	174,021	1,264,602	1,761,963	0.4	0.4	5.0	3.7	8.7	68.8	21.6	22.3
Exeter Township	4,555,327	831,074	17,816,157	23,202,558	3.9	3.9	8.6	7.5	17.6	17.6	31.6	28.0
<b><u>Fleetwood Area</u></b>												
Fleetwood Borough	701,255	308,648	3,566,245	4,576,148	0.5	35.6	8.5	8.7	10.4	48.9	42.4	36.7
Maidencreek Township	1,413,407	322,328	7,187,908	8,923,643	4.4	4.5	12.8	11.1	29.8	159.6	67.5	62.1
Richmond Township	738,714	84,232	3,756,745	4,579,691	0.9	0.9	9.0	7.4	2.2	2.2	31.9	25.4
<b><u>Governor Mifflin</u></b>												
Kenhorst Borough	501,615	228,787	1,775,384	2,505,786	0.3	0.3	3.9	2.8	1.7	1.7	10.5	7.8
Mohnton Borough	508,891	234,426	1,801,136	2,544,453	2.9	2.9	6.6	5.5	16.4	54.7	26.4	26.4
Shillington Borough	879,820	471,511	3,113,979	4,465,310	<0.1	<0.1	3.5	2.4	0.6	47.7	9.2	10.4
Brecknock Township	978,589	—	3,463,558	4,442,147	3.1	—	6.7	5.9	14.0	—	23.8	21.5
Cumru Township ♦	3,646,625	2,245,356	12,906,642	18,798,623	0.9	0.9	4.5	3.3	19.8	61.8	30.1	31.0
<b><u>Hamburg Area</u></b>												
Hamburg Borough	704,355	481,885	2,510,619	3,696,859	0.7	20.8	0.7	2.9	1.9	52.8	15.8	16.4
Shoemakersville Borough	208,038	118,608	741,537	1,068,183	0.8	0.8	0.8	0.8	5.2	5.2	19.6	14.8
Strausstown Borough	50,878	11,603	181,350	243,831	<0.1	<0.1	<0.1	<0.1	0.6	0.7	14.4	10.5
Perry Township	531,858	30,323	1,895,766	2,457,947	-0.4	-0.4	-0.4	-0.4	2.6	2.7	16.7	13.1
Tilden Township	619,673	59,353	2,208,778	2,887,804	0.7	0.7	0.7	0.7	20.7	20.7	37.2	32.9
Upper Bern Township	314,073	35,812	1,119,488	1,469,373	2.6	6.9	2.6	2.7	5.5	59.9	20.0	17.3
Upper Tulpehocken Township	270,960	19,217	965,815	1,255,992	0.8	0.8	0.8	0.8	4.3	4.3	18.6	15.0
Windsor Township	413,659	28,301	1,474,456	1,916,416	2.6	2.6	2.6	2.6	13.7	13.7	29.2	25.3

**EXHIBIT II**  
**Berks County**

County, Municipal, and School District Gross Real Estate Tax Levies—2001<sup>1/</sup>

Municipalities Arranged by School District <sup>2/</sup>	Year 2001 Gross Real Estate Tax Levies				Percentage Change 2000 to 2001				Percentage Change 1996 to 2001			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b><u>Kutztown Area</u></b>												
Kutztown Borough	707,297	129,039	3,216,304	4,052,640	0.9	0.9	10.3	8.2	2.6	105.2	55.0	43.4
Lenhartsville Borough	30,789	7,022	140,009	177,820	3.3	3.3	12.9	10.7	7.3	7.3	62.1	46.2
Lyons Borough	71,209	21,923	323,812	416,944	5.1	5.1	14.9	12.6	4.5	4.5	57.8	41.6
Albany Township	355,002	48,575	1,614,309	2,017,886	0.3	20.4	9.7	8.2	0.3	20.4	51.5	38.2
Greenwich Township	581,922	79,624	2,646,184	3,307,730	3.6	3.6	13.3	11.2	12.3	12.3	69.6	53.9
Maxatawny Township	729,969	359,574	3,319,404	4,408,947	0.6	87.3	9.9	12.0	1.8	89.5	53.7	43.8
<b><u>Muhlenberg</u></b>												
Laureldale Borough	597,210	272,388	2,595,856	3,465,454	0.1	0.1	4.2	3.1	3.0	3.0	45.3	31.7
Muhlenberg Township ♦	4,349,032	1,983,595	18,903,662	25,236,289	0.3	5.6	4.4	3.8	14.6	91.0	61.6	52.7
<b><u>Oley Valley</u></b>												
Alsace Township	711,244	162,199	2,703,864	3,577,307	4.3	-5.2	16.4	12.6	10.2	10.2	44.8	34.5
Oley Township	710,669	51,862	2,701,675	3,464,206	<0.1	-0.0	11.6	8.8	0.3	0.3	31.8	23.3
Pike Township	385,228	76,431	1,464,481	1,926,140	2.8	2.8	14.8	11.7	0.2	40.5	31.6	24.1
Ruscombmanor Township	830,507	20,834	3,157,253	4,008,594	4.6	-4.1	16.8	13.9	19.3	-18.0	56.7	46.5
<b><u>Reading</u></b>												
Reading City <sup>HR/</sup>	6,301,276	14,801,172	22,992,112	44,094,560	-2.7	-2.7	-2.7	-2.7	-5.7	-8.4	-30.7	-21.3
<b><u>Schuylkill Valley</u></b>												
Centerport Borough	38,987	17,782	154,702	211,471	10.9	10.9	13.2	12.6	12.1	12.1	22.7	19.6
Leesport Borough	317,311	269,190	1,259,114	1,845,615	4.4	4.5	6.7	5.9	10.3	138.6	20.7	27.9
Bern Township	1,495,662	629,304	5,934,896	8,059,862	1.6	1.6	3.8	3.2	13.4	49.0	24.1	23.6
Centre Township	628,040	44,400	2,492,110	3,164,550	2.9	2.9	5.1	4.6	16.8	16.8	27.8	25.3
Ontelaunee Township	604,764	248,250	2,399,747	3,252,761	7.1	7.1	9.3	8.7	10.3	52.8	20.7	20.5
<b><u>Tulpehocken Area</u></b>												
Bernville Borough	132,091	57,234	572,343	761,668	2.1	2.1	10.9	8.5	4.1	52.2	52.2	40.9
Bethel Township	705,577	80,454	3,057,233	3,843,264	-0.6	-0.6	7.9	6.0	3.1	28.9	50.7	38.5
Jefferson Township	348,926	14,323	1,511,879	1,875,128	3.5	3.5	12.4	10.6	5.7	5.7	54.5	41.9
Penn Township	391,404	53,556	1,695,934	2,140,894	3.1	3.1	11.9	10.0	8.9	8.9	59.2	45.2
Tulpehocken Township	477,574	108,911	2,069,307	2,655,792	2.1	2.1	10.8	8.8	5.4	110.7	54.0	43.7
<b><u>Twin Valley</u></b>												
New Morgan Borough	102,210	594,382	393,924	1,090,516	0.2	0.2	0.2	0.2	3.6	NA	20.7	156.6
Caernarvon Township	815,531	349,962	3,143,094	4,308,587	12.8	12.8	12.8	12.8	26.2	26.2	47.1	40.8
Robeson Township	1,373,418	303,812	5,293,217	6,970,447	1.5	23.1	1.5	2.3	6.8	195.9	24.4	23.5
<b><u>Wilson</u></b>												
Sinking Spring Borough	618,194	308,745	2,072,396	2,999,335	2.1	2.1	9.6	7.2	13.5	47.0	31.2	28.5
West Lawn Borough	258,982	103,356	868,194	1,230,532	0.1	0.1	7.4	5.2	0.5	0.5	16.2	11.1
Wyomissing Borough <sup>3/</sup>	1,745,217	776,094	5,850,556	8,371,867	1.0	1.0	8.3	6.0	7.8	16.8	24.7	20.0
Lower Heidelberg Township	995,092	154,313	3,335,883	4,485,288	6.3	6.3	14.0	11.9	37.9	37.9	59.5	53.4
Spring Township	4,924,140	1,122,951	16,507,380	22,554,471	3.5	3.5	11.0	8.9	17.2	17.2	35.5	30.0
<b><u>Wyomissing Area</u></b>												
West Reading Borough	751,080	479,595	2,774,799	4,005,474	-0.6	9.1	7.3	6.0	4.2	16.8	19.4	15.9
Wyomissing Borough <sup>2/</sup>	2,057,397	914,920	7,600,873	10,573,190	0.2	0.2	8.3	5.9	4.6	13.3	19.9	16.0
Wyomissing Hills Borough	661,964	407,595	2,445,570	3,515,129	<0.1	<0.1	8.0	5.4	1.7	34.6	16.5	15.1

♦ First Class Township.

HR/ Home Rule Charter municipality NA = Not Applicable.

<sup>1/</sup> Gross tax levies for 1996, 2000, and 2001 are based on certified municipal assessments at a predetermined 100 percent assessment ratio. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 100.2 percent in 1996 and 94.7 percent in 2000 (the most recent figure available). The gross real estate tax levy is the potential tax yield based on millages and certified taxable valuations; it is not necessarily the amount of real estate tax revenue budgeted by a jurisdiction or the amount which it expects to receive.

<sup>2/</sup> Includes Berks County municipalities and school districts only.

<sup>3/</sup> Portions of the municipality are part of another school district.