



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

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Berks County

SCHOOL REAL ESTATE TAX LEVIES FOR 2000 RISE BY 5.7 PERCENT SINCE LAST YEAR AND BY 21.8 PERCENT IN THE PAST FIVE YEARS

Gross real estate tax levies for the year 2000 in Berks County's 18 school districts total \$267,458,087, which is \$14,522,789 or 5.7 percent higher than in 1999. (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 1999 and 2000 because of increases in millage rates and/or higher assessed valuations. The largest absolute increases occurred in Conrad Weiser Area (\$1,671,956), Governor Mifflin (\$2,422,290), Muhlenberg (\$1,380,372), and Tulpehocken Area (\$1,143,515). The largest proportionate increases were recorded in Antietam (14.7 percent), Conrad Weiser Area (14.0 percent), Governor Mifflin (12.4 percent), and Tulpehocken Area (16.5 percent). The sole decrease in tax levy since last year was in Reading (\$333,827 or 1.4 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 (and, in conjunction with the real estate tax millage, the tax levy as well), assessed valuations and tax levies in Berks County for the year 2000 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) program (which is 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 by-product 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

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KOZ program have reduced the assessed valuation and possibly the tax levy in some school districts and municipalities, as well as 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 for the year 2000.

For the five-year period beginning in 1995, the real estate tax levies of Berks' school districts rose by \$47,912,263 or 21.8 percent. Levies increased in 17 of the county's districts during this period. Dollar increases ranged from \$1,338,222 in Antietam to \$6,976,456 in Muhlenberg. The largest proportionate increases during the five-year period were recorded in Daniel Boone Area (60.3 percent), Fleetwood Area (49.2 percent), Muhlenberg (51.2 percent), and Tulpehocken Area (55.9 percent); the smallest proportionate growth was in Wyomissing Area (14.0 percent). The sole decrease in the real estate tax levy between 1995 and 2000 occurred in Reading (\$10,178,491 or 29.8 percent).

School district real estate tax levies for the year 2000 range from \$5,780,505 in Antietam to \$25,895,498 in Wilson; in 1995 the range was from \$4,442,283 in Antietam to \$34,142,739 in Reading. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies—2000

School District	2000 Gross Tax Levy	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
Antietam	\$ 5,780,505	\$ 741,568	14.7%	\$1,338,222	30.1%
Boyertown Area	25,569,258	866,994	3.5	4,145,301	19.3
Brandywine Heights Area	9,179,561	491,930	5.7	1,833,161	25.0
Conrad Weiser Area	13,592,879	1,671,956	14.0	4,109,933	43.3
Daniel Boone Area	12,544,405	816,308	7.0	4,720,971	60.3
Exeter Township	17,604,795	933,199	5.6	4,153,783	30.9
Fleetwood Area	13,106,095	616,557	4.9	4,320,593	49.2
Governor Mifflin	22,005,953	2,422,290	12.4	3,671,447	20.0
Hamburg Area	10,994,234	118,500	1.1	2,768,781	33.7
Kutztown Area	10,149,387	900,617	9.7	3,028,568	42.5
Muhlenberg	20,595,969	1,380,372	7.2	6,976,456	51.2
Oley Valley	8,723,109	443,486	5.4	2,050,446	30.7
Reading	23,964,248	-333,827	-1.4	-10,178,491	-29.8
Schuylkill Valley	11,602,054	423,546	3.8	1,964,081	20.4
Tulpehocken Area	8,077,076	1,143,515	16.5	2,895,019	55.9
Twin Valley	16,202,517	676,365	4.4	3,340,042	26.0
Wilson	25,895,498	912,307	3.7	5,314,333	25.8
Wyomissing Area	<u>11,870,544</u>	<u>297,106</u>	2.6	<u>1,459,617</u>	14.0
Total	\$267,458,087	\$14,522,789	5.7%	\$47,912,263	21.8%

Real estate tax millages increased in 16 of the county's school districts between 1999 and 2000; they remained unchanged in two (Reading and Wilson). The largest increases among school

districts with comparable millages occurred in Antietam (2.890 mills or 14.4 percent), Conrad Weiser Area (2.000 mills or 12.1 percent), Kutztown Area (1.826 mills or 11.1 percent), and Tulpehocken Area (2.500 mills or 16.7 percent). (Twin Valley crosses county lines and, therefore, makes adjustments to equalize taxes between the two counties; as a result its millage rate, which increased by 0.8 mill or 5.0 percent for the year 2000, is not comparable with those of other Berks County school districts.)

For the five-year period beginning in 1995, 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 0.70 mill or 4.9 percent in Governor Mifflin to 5.75 mills or 48.9 percent in Tulpehocken Area.

Millage rates in the year 2000 among Berks' districts with comparable millages range from 13.70 mills in Wilson to 23.00 mills in Antietam; the range in 1995 among these districts was from 11.75 mills in Tulpehocken Area to 21.76 mills in Reading. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—2000

<u>School District</u>	<u>2000 Millage</u>	<u>Change 1999 to 2000</u>		<u>Change 1995 to 2000</u>	
		<u>Mills</u>	<u>%</u>	<u>Mills</u>	<u>%</u>
Antietam	23.00	2.890	14.4%	5.23	29.4%
Boyertown Area	13.80	0.262	1.9	0.91	7.1
Brandywine Heights Area	18.50	1.160	6.7	2.87	18.4
Conrad Weiser Area	18.50	2.000	12.1	4.39	31.1
Daniel Boone Area	17.25	0.500	3.0	4.25	32.7
Exeter Township	16.40	0.470	3.0	1.87	12.9
Fleetwood Area	20.65	0.650	3.2	4.37	26.8
Governor Mifflin	14.99	0.540	3.7	0.70	4.9
Hamburg Area	15.63	0.220	1.4	2.98	23.6
Kutztown Area	18.24	1.826	11.1	5.04	38.2
Muhlenberg	18.31	0.750	4.3	5.15	39.1
Oley Valley	14.93	0.850	6.0	2.73	22.4
Reading	16.00	—	—	-5.76	-26.5
Schuylkill Valley	17.04	0.290	1.7	1.14	7.2
Tulpehocken Area	17.50	2.500	16.7	5.75	48.9
Twin Valley	16.90	0.800	5.0	2.40	16.6
Wilson	13.70	—	—	1.16	9.3
Wyomissing Area	15.00	0.340	2.3	1.31	9.6

Assessed valuations of taxable property for the year 2000 rose in 12 of the county's school districts. Increases ranged from \$579,600 or 0.1 percent in the Berks County portion of Boyertown Area to \$112,771,400 or 8.3 percent in Governor Mifflin. Other sizable increases since last year were recorded in Daniel Boone Area (\$27,027,000 or 3.9 percent), Exeter Township (\$26,909,700 or 2.6 percent), Muhlenberg (\$30,565,800 or 2.8 percent), and Wilson (\$66,591,700 or 3.7 percent).

Decreases in assessed valuations since last year were recorded in Brandywine Heights Area (\$4,824,300 or 1.0 percent), Hamburg Area (\$2,352,300 or 0.3 percent), Kutztown Area (\$7,032,700 or 1.2 percent), Oley Valley (\$3,774,200 or 0.6 percent), Reading (\$20,864,200 or 1.4 percent), and Tulpehocken Area (\$690,200 or 0.1 percent).

Some of the decreases in school district assessed valuations between 1999 and 2000 as well as some of the increases which are below customary rates of growth in Berks County may be attributed to adjustments in the taxable valuations of individual properties resulting from implementation of changes in Pennsylvania's "Clean and Green" program.

For the five-year period beginning in 1995, assessed valuations of taxable property increased in 17 of the county's 18 school districts ranging from \$1,338,500 in Antietam to \$248,941,100 in Wilson. Proportionate increases during this period ranged from 0.5 percent in Antietam to 20.8 percent in Daniel Boone Area. Reading's assessed valuation fell by \$71,294,200 or 4.5 percent during the five-year period.

School district assessed valuations for the year 2000 range from \$251,326,300 in Antietam to \$1,890,182,300 in Wilson; in 1995 the valuations ranged from \$249,987,800 in Antietam to \$1,641,241,200 in Wilson. (See Table 3.)

Table 3

Change in School District Assessed Valuations--2000

<u>School District</u>	2000 <u>Assessed Value</u>	<u>Change 1999 to 2000</u>		<u>Change 1995 to 2000</u>	
		<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>
Antietam	\$ 251,326,300	\$ 757,600	0.3%	\$ 1,338,500	0.5%
Boyertown Area ^{1/}	917,552,200	579,600	0.1	38,589,000	4.4
Brandywine Heights Area	496,192,500	-4,824,300	-1.0	26,173,300	5.6
Conrad Weiser Area ^{1/}	734,750,200	12,270,000	1.7	62,677,500	9.3
Daniel Boone Area	727,211,900	27,027,000	3.9	125,409,300	20.8
Exeter Township	1,073,463,100	26,909,700	2.6	147,722,400	16.0
Fleetwood Area	634,677,700	10,200,800	1.6	95,027,700	17.6
Governor Mifflin	1,468,042,200	112,771,400	8.3	185,011,700	14.4
Hamburg Area	703,405,900	-2,352,300	-0.3	53,172,500	8.2
Kutztown Area	556,435,700	-7,032,700	-1.2	16,979,700	3.1
Muhlenberg	1,124,848,100	30,565,800	2.8	89,930,700	8.7
Oley Valley	584,267,200	-3,774,200	-0.6	37,327,600	6.8
Reading	1,497,765,500	-20,864,200	-1.4	-71,294,200	-4.5
Schuylkill Valley	680,871,700	13,498,100	2.0	74,709,900	12.3
Tulpehocken Area	461,547,200	-690,200	-0.1	20,521,100	4.7
Twin Valley ^{1/}	496,796,400	5,453,000	1.1	41,049,900	9.0
Wilson	1,890,182,300	66,591,700	3.7	248,941,100	15.2
Wyomissing Area	791,369,600	1,912,700	0.2	30,892,800	4.1

^{1/} Includes Berks County portion only.

The county's predetermined assessment ratio is 100 percent for 2000, 1999, and 1995. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 102.5 percent in 1995 and 96.1 percent in 1999 (the most recent figure available). The county most recently reassessed in 1995.

Enrollments in Berks County's public school districts for the 1999-2000 school year (the most recent readily available figures) were up by 0.9 percent over the prior year and by 8.9 percent from five years earlier—the 1994-95 school year. For the one-year period, enrollments increased in 13 districts and declined in five. Daniel Boone Area rose the greatest (6.7 percent), followed by Antietam (3.5 percent), Muhlenberg (3.3 percent), and Tulpehocken Area (2.3 percent). The smallest increases were in Hamburg Area (0.1 percent) and Twin Valley (0.1 percent). The decreases in enrollments during this period occurred in Oley Valley (0.3 percent), Governor Mifflin (0.8 percent), Brandywine Heights Area (1.1 percent), Kutztown Area (1.8 percent), and Schuylkill Valley (3.4 percent).

Seventeen of the county's school districts had higher enrollments in 1999-2000 than in 1994-95. During the five-year period, the largest increases occurred in Fleetwood Area (25.1 percent) and Daniel Boone Area (20.4 percent). The sole decrease between 1994-95 and 1999-2000 was in Kutztown Area (1.0 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—2000

School District	1999-2000 Enrollment	Change 1998-99 to 1999-2000		Change 1994-95 to 1999-2000	
		Pupils	%	Pupils	%
Antietam	1,021	35	3.5%	148	17.0%
Boyertown Area	6,824	49	0.7	379	5.9
Brandywine Heights Area	2,074	-23	-1.1	125	6.4
Conrad Weiser Area	2,720	25	0.9	261	10.6
Daniel Boone Area	2,844	179	6.7	482	20.4
Exeter Township	3,728	63	1.7	344	10.2
Fleetwood Area	2,374	17	0.7	477	25.1
Governor Mifflin	4,141	-35	-0.8	26	0.6
Hamburg Area	2,724	4	0.1	66	2.5
Kutztown Area	1,874	-34	-1.8	-19	-1.0
Muhlenberg	2,890	93	3.3	409	16.5
Oley Valley	2,137	-7	-0.3	193	9.9
Reading	15,394	162	1.1	1,486	10.7
Schuylkill Valley	1,838	-64	-3.4	46	2.6
Tulpehocken Area	1,750	40	2.3	79	4.7
Twin Valley	2,990	4	0.1	183	6.5
Wilson	4,697	62	1.3	443	10.4
Wyomissing Area	<u>1,778</u>	<u>19</u>	1.1	<u>109</u>	6.5
TOTAL	63,798	589	0.9%	5,237	8.9%

Combined county, municipal, and school district real estate tax millages were higher in the year 2000 than in 1999 in all or part of 70 of the county's 75 municipalities as a result of increases in 16 school districts and ten municipalities. Combined millages remained unchanged in all or part of six municipalities—Reading City; the boroughs of Sinking Spring and West Lawn; the portion of Wyomissing Borough in the Wilson School District; and the townships of Lower Heidelberg and Spring. The increases in comparable total millages ranged from 0.22 mill in all of the municipalities in the Hamburg Area School District to 2.89 mills in Lower Alsace Township. Combined county, municipal, and school real estate tax millages were higher in the year 2000 than in 1995 in 74 county municipalities. The range in increases in comparable millages was from 0.64 mill in Centerport Borough to 6.35 mills in Bernville Borough. The total real estate millage on Reading City taxpayers was 6.06 mills lower in the year 2000 than in 1995. (See Exhibit I.)

The combined year 2000 real estate tax levy for the 18 school districts, Berks County, Reading City, and the 74 boroughs and townships is \$368,473,361, which is \$16,641,823 or 4.7 percent higher than in 1999 and \$75,251,469 or 25.7 percent higher than in 1995. Of the overall net increase in the real estate tax levy since last year, the school districts represent 87.3 percent; the county, 7.0 percent; and the boroughs and townships, 8.3 percent. The city's tax levy decreased. Of the increase since 1995, the school districts represent 63.6 percent; the county, 30.4 percent; and the boroughs and townships, 7.6 percent. The city's tax levy also decreased during the five-year period.

In 1995 the school districts represented 74.9 percent of the total amount of real estate taxes levied in Berks County; the county government, 14.9 percent; the city, 5.6 percent; and the boroughs and townships, 4.6 percent. By 2000 the school districts' share of the total amount of real estate taxes levied in Berks County had decreased to 72.6 percent; the county government had increased to 18.1 percent; the city's share decreased to 4.1 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county rose to 5.2 percent. (See Table 5.)

Table 5

**Change in Combined School District, County, City, Borough,
and Township Gross Real Estate Tax Levies—2000**

	<u>Gross Real Estate Tax Levy</u>				<u>Change 1999 to 2000</u>		<u>Change 1995 to 2000</u>	
	<u>2000</u>	<u>% of Total</u>			<u>\$</u>	<u>% of Total</u>	<u>\$</u>	<u>% of Total</u>
		<u>2000</u>	<u>1999</u>	<u>1995</u>				
County	\$ 66,658,705	18.1%	18.6%	14.9%	\$ 1,171,992	7.0%	\$22,849,990	30.4%
School Districts	267,458,087	72.6	71.9	74.9	14,522,789	87.3	47,912,263	63.6
City	15,211,096	4.1	4.4	5.6	-215,619	-2.6	-1,215,564	-1.6
Boros. & Twps.	<u>19,145,473</u>	<u>5.2</u>	<u>5.1</u>	<u>4.6</u>	<u>1,431,191</u>	<u>8.3</u>	<u>6,499,953</u>	<u>7.6</u>
Total	\$368,473,361	100.0%	100.0%	100.0%	\$16,641,823	100.0%	\$75,251,469	100.0%

The total county, school district, and municipal real estate tax levy for individual municipalities in the year 2000 ranges from \$160,573 in Lenhartsville Borough to \$45,315,775 in Reading City. Increases in the combined levy between 1999 and 2000 occurred in 69 county municipalities which are part of a Berks County school district; decreases occurred in five. On a proportionate basis, the increases ranged from 0.2 percent in West Lawn Borough to 22.0 percent in Lyons Borough. Between 1995 and 2000 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 10.8 percent in Centerport Borough to 181.0 percent in New Morgan Borough. The total real estate tax levy in Reading City during the one-year and five-year periods declined by 2.8 percent and 17.6 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 2000 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 is a 64-year old nonprofit, nonpartisan organization which serves as an active agent of change for the increased effectiveness of state government, and also for the adoption of state policies and programs which will improve the state's economy and encourage economic development in order to improve the quality of life for the citizens of Pennsylvania. At the local level PEL works to improve government by bringing about the sound financing and the most cost-effective delivery of necessary public services. To these ends, PEL encourages and assists officials of Pennsylvania's state and local governments in formulating and implementing sound policies and practices through its program of professional and unbiased research in government finance and management. PEL's efforts are made possible by the voluntary tax deductible memberships of more than 1,000 individuals, businesses, institutions, and associations in Berks County and throughout Pennsylvania.

Berks County
Municipal, School, and County Real Estate Tax Rates—2000

Municipalities	Year 2000 Millages			Change 1999 to 2000						Change 1995 to 2000					
	School			Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
	Municipal	District	Total ^{1/}	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
CITY															
Reading ^{HR/}	10.30	16.00	26.300	—	—	—	—	—	—	-0.30	-2.8	-5.76	-26.5	-6.060	-18.7
BOROUGHS															
Bally	1.80	13.80	15.600	—	—	0.26	1.9	0.262	1.7	0.30	20.0	0.91	7.1	1.209	8.4
Bechtelsville	2.60	13.80	16.400	—	—	0.26	1.9	0.262	1.6	0.75	40.5	0.91	7.1	1.659	11.3
Bernville	1.90	17.50	19.400	—	—	2.50	16.7	2.500	14.8	0.60	46.2	5.75	48.9	6.350	48.7
Birdsboro	2.20	17.25	19.450	—	—	0.50	3.0	0.500	2.6	0.40	22.2	4.25	32.7	4.650	31.4
Boyertown	2.71	13.80	16.510	—	—	0.26	1.9	0.262	1.6	0.56	26.0	0.91	7.1	1.469	9.8
Centerport	2.00	17.04	19.040	—	—	0.29	1.7	0.290	1.5	-0.50	-20.0	1.14	7.2	0.640	3.5
Fleetwood	1.43	20.65	22.080	—	—	0.65	3.2	0.650	3.0	—	—	4.37	26.8	4.370	24.7
Hamburg	2.50	15.63	18.130	—	—	0.22	1.4	0.220	1.2	-0.05	-2.0	2.98	23.6	2.930	19.3
Kenhorst	2.00	14.99	16.990	—	—	0.54	3.7	0.540	3.3	—	—	0.70	4.9	0.700	4.3
Kutztown	0.80	18.24	19.040	—	—	1.83	11.1	1.826	10.6	0.55	220.0	5.04	38.2	5.590	41.6
Laureldale	2.00	18.31	20.310	—	—	0.75	4.3	0.750	3.8	—	—	5.15	39.1	5.150	34.0
Leesport	1.72	17.04	18.760	2.00	116.3	0.29	1.7	0.290	1.6	2.00	116.3	1.14	7.2	1.140	6.5
Lenhartsville	1.00	18.24	19.240	—	—	1.83	11.1	1.826	10.5	—	—	5.04	38.2	5.040	35.5
Lyons	1.35	18.24	19.590	—	—	1.83	11.1	1.826	10.3	—	—	5.04	38.2	5.040	34.6
Mohnton	2.02	14.99	17.010	—	—	0.54	3.7	0.540	3.3	0.50	32.9	0.70	4.9	1.200	7.6
Mt. Penn	2.00	23.00	25.000	—	—	2.89	14.4	2.890	13.1	—	—	5.23	29.4	5.230	26.5
New Morgan	13.47	16.90	30.370	12.03	89.3	0.80	5.0	4/	4/	25.50	NA	2.40	16.6	4/	4/
Robesonia	2.65	18.50	21.150	—	—	2.00	12.1	2.000	10.4	1.11	72.1	4.39	31.1	5.500	35.1
St. Lawrence	2.36	16.40	18.760	—	—	0.47	3.0	0.470	2.6	0.84	55.3	1.87	12.9	2.710	16.9
Shillington	1.79	14.99	16.780	0.56	31.3	0.54	3.7	0.540	3.3	0.75	46.9	0.70	4.9	0.890	5.6
Shoemakersville	2.50	15.63	18.130	—	—	0.22	1.4	0.220	1.2	0.72	40.4	2.98	23.6	3.700	25.6
Sinking Spring	2.19	13.70	15.890	—	—	—	—	—	—	0.50	29.6	1.16	9.3	1.660	11.7
Strausstown	1.00	15.63	16.630	—	—	0.22	1.4	0.220	1.3	—	—	2.98	23.6	2.980	21.8
Topton	2.45	18.50	20.950	0.30	12.2	1.16	6.7	1.160	5.9	0.75	37.5	2.87	18.4	3.320	18.8
Wernersville	2.75	18.50	21.250	0.25	9.1	2.00	12.1	2.000	10.4	1.33	79.6	4.39	31.1	5.470	34.7
West Lawn	1.75	13.70	15.450	—	—	—	—	—	—	—	—	1.16	9.3	1.160	8.1
West Reading	2.25	15.00	17.250	0.30	13.3	0.34	2.3	0.340	2.0	0.85	50.0	1.31	9.6	1.860	12.1
Womelsdorf	2.50	18.50	21.000	—	—	2.00	12.1	2.000	10.5	0.80	47.1	4.39	31.1	5.190	32.8
Wyomissing ^{5/}	1.95	13.70	15.650	—	—	—	—	—	—	0.20	11.4	1.16	9.3	1.360	9.5
Wyomissing ^{6/}	1.95	15.00	16.950	—	—	0.34	2.3	0.340	2.0	0.20	11.4	1.31	9.6	1.510	9.8
Wyomissing Hills	2.70	15.00	17.700	—	—	0.34	2.3	0.340	2.0	0.74	37.8	1.31	9.6	2.050	13.1
TOWNSHIPS															
Albany	0.50	18.24	18.740	—	—	1.83	11.1	1.826	10.8	—	—	5.04	38.2	5.040	36.8
Alsace	0.80	14.93	15.730	0.30	37.5	0.85	6.0	0.850	5.7	0.23	26.4	2.73	22.4	2.660	20.4
Amity	0.55	17.25	17.800	—	—	0.50	3.0	0.500	2.9	0.10	22.2	4.25	32.7	4.350	32.3
Bern	1.85	17.04	18.885	—	—	0.29	1.7	0.290	1.6	0.44	31.3	1.14	7.2	1.580	9.1
Bethel	0.50	17.50	18.000	—	—	2.50	16.7	2.500	16.1	0.10	25.0	5.75	48.9	5.850	48.1
Brecknock	—	14.99	14.990	—	—	0.54	3.7	0.540	3.7	—	—	0.70	4.9	0.700	4.9

Caernarvon	1.88	16.90	18.782	—	—	0.80	5.0	4/	4/	-0.50	-20.9	2.40	16.6	4/	4/
Centre	0.31	17.04	17.350	—	—	0.29	1.7	0.290	1.7	—	—	1.14	7.2	1.140	7.0
Colebrookdale ♦	1.50	13.80	15.300	—	—	0.26	1.9	0.262	1.7	0.30	25.0	0.91	7.1	1.209	8.6
Cumru ♦	2.70	14.99	17.690	—	—	0.54	3.7	0.540	3.1	0.70	35.0	0.70	4.9	1.400	8.6

EXHIBIT I

Berks County
Municipal, School, and County Real Estate Tax Rates—2000

Municipalities	Year 2000 Millages			Change 1999 to 2000						Change 1995 to 2000					
	Municipal	School District	Total ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	#	%
TOWNSHIPS (continued):															
District	0.35	18.50	18.850	—	—	1.16	6.7	1.160	6.6	—	—	2.87	18.4	2.870	18.0
Douglass	0.85	13.80	14.650	—	—	0.26	1.9	0.262	1.8	—	—	0.91	7.1	0.909	6.6
Earl	—	13.80	13.800	—	—	0.26	1.9	0.262	1.9	—	—	0.91	7.1	0.909	7.1
Exeter	0.80	16.40	17.200	—	—	0.47	3.0	0.470	2.8	—	—	1.87	12.9	1.870	12.2
Greenwich	0.60	18.24	18.840	—	—	1.83	11.1	1.826	10.7	0.10	20.0	5.04	38.2	5.140	37.5
Heidelberg	0.51	18.50	19.010	0.01	2.0	2.00	12.1	2.000	11.8	0.12	30.0	4.39	31.1	4.500	31.0
Hereford	0.80	19.38	20.910	—	—	1.29	7.1	4/	4/	0.40	100.0	4.20	27.7	4/	4/
Jefferson	0.18	17.50	17.680	—	—	2.50	16.7	2.500	16.5	—	—	5.75	48.9	5.750	48.2
Longswamp	0.23	18.50	18.730	—	—	1.16	6.7	1.160	6.6	—	—	2.87	18.4	2.870	18.1
Lower Alsace	2.29	23.00	25.286	—	—	2.89	14.4	2.890	12.9	—	—	5.23	29.4	5.230	26.1
Lower Heidelberg	0.68	13.70	14.380	—	—	—	—	—	—	—	—	1.16	9.3	1.160	8.8
Maidencreek	0.50	20.65	21.150	0.50	100.0	0.65	3.2	0.650	3.2	0.50	100.0	4.37	26.8	4.370	26.0
Marion	0.80	18.50	19.300	-0.10	-12.5	2.00	12.1	2.000	11.6	0.30	75.0	4.39	31.1	4.790	33.0
Maxatawny	1.16	18.24	19.400	—	—	1.83	11.1	1.826	10.4	—	—	5.04	38.2	5.040	35.1
Muhlenberg ♦	1.90	18.31	20.210	—	—	0.75	4.3	0.750	3.9	0.70	58.3	5.15	39.1	5.850	40.7
North Heidelberg	0.20	18.50	18.700	—	—	2.00	12.1	2.000	12.0	—	—	4.39	31.1	4.390	30.7
Oley	0.32	14.93	15.250	—	—	0.85	6.0	0.850	5.9	—	—	2.73	22.4	2.730	21.8
Ontelaunee	1.80	17.04	18.840	—	—	0.29	1.7	0.290	1.6	—	—	1.14	7.2	1.140	6.4
Penn	0.60	17.50	18.100	—	—	2.50	16.7	2.500	16.0	—	—	5.75	48.9	5.750	46.6
Perry	0.25	15.63	15.880	—	—	0.22	1.4	0.220	1.4	—	—	2.98	23.6	2.980	23.1
Pike	0.87	14.93	15.800	—	—	0.85	6.0	0.850	5.7	0.25	40.3	2.73	22.4	2.980	23.2
Richmond	0.50	20.65	21.150	—	—	0.65	3.2	0.650	3.2	—	—	4.37	26.8	4.370	26.0
Robeson	0.80	16.90	17.700	—	—	0.80	5.0	4/	4/	0.45	128.6	2.40	16.6	4/	4/
Rockland	0.30	18.50	18.800	—	—	1.16	6.7	1.160	6.6	—	—	2.87	18.4	2.870	18.0
Ruscombmanor	0.13	14.93	15.060	-0.01	-7.7	0.85	6.0	0.850	6.0	-0.06	-33.3	2.73	22.4	2.680	21.6
South Heidelberg	1.00	18.50	19.500	—	—	2.00	12.1	2.000	11.4	0.25	33.3	4.39	31.1	4.640	31.2
Spring	1.00	13.70	14.700	—	—	—	—	—	—	0.28	37.9	1.16	9.3	1.435	10.8
Tilden	0.42	15.63	16.050	—	—	0.22	1.4	0.220	1.4	—	—	2.98	23.6	2.980	22.8
Tulpehocken	0.50	17.50	18.000	0.50	100.0	2.50	16.7	2.500	16.1	0.50	100.0	5.75	48.9	5.750	46.9
Union	1.00	17.25	18.250	-0.10	-10.0	0.50	3.0	0.500	2.8	0.90	NA	4.25	32.7	5.250	40.4
Upper Bern	0.48	15.63	16.110	—	—	0.22	1.4	0.220	1.4	0.15	45.5	2.98	23.6	3.130	24.1
Upper Tulpehocken	0.31	15.63	15.941	—	—	0.22	1.4	0.220	1.4	—	—	2.98	23.6	2.980	23.0
Washington	0.99	13.80	14.790	—	—	0.26	1.9	0.262	1.8	—	—	0.91	7.1	0.909	6.5
Windsor	0.30	15.63	15.930	—	—	0.22	1.4	0.220	1.4	—	—	2.98	23.6	2.980	23.0

♦ 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/ Includes the county's real estate tax rate increase of 1.25 mills or 39.9 percent.

4/ 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.

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

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

SOURCE: County, Municipalities, and School Districts

PEL:CD August 2000

EXHIBIT II
Berks County

County, Municipal, and School District Gross Real Estate Tax Levies—2000^{1/}

Municipalities Arranged by School District ^{2/}	Year 2000 Gross Real Estate Tax Levies				Percentage Change 1999 to 2000				Percentage Change 1995 to 2000			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	Count y	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>Antietam</u>												
Mt. Penn Borough	401,040	182,915	2,103,518	2,687,473	0.7	0.7	15.1	11.7	39.8	-0.1	29.4	28.2
Lower Alsace Township	701,026	365,493	3,676,987	4,743,506	0.1	0.1	14.5	10.9	41.1	0.9	30.6	29.1
<u>Bovertown Area</u>												
Bally Borough	224,029	91,962	705,041	1,021,032	-1.5	-1.5	0.4	-0.2	49.2	28.0	14.2	21.7
Bechtelsville Borough	145,938	86,531	459,279	691,748	-0.4	-0.4	1.5	0.9	42.4	43.1	9.0	18.4
Bovertown Borough	696,883	430,685	2,193,154	3,320,722	-0.5	-0.5	1.4	0.8	39.0	25.2	6.3	14.2
Colebrookdale Township ♦	1,058,993	362,255	3,332,750	4,753,998	0.3	0.3	2.2	1.6	45.0	29.6	11.0	18.5
Douglass Township	643,593	124,756	2,025,448	2,793,797	-0.4	-0.4	1.6	1.0	44.2	3.1	10.4	16.3
Earl Township	575,869	—	1,812,313	2,388,182	0.4	—	2.4	1.9	48.9	—	13.9	20.8
Washington Township	678,161	153,108	2,134,236	2,965,505	1.1	1.1	3.0	2.5	54.8	10.7	18.5	24.7
<u>Brandywine Heights Area</u>												
Topton Borough	313,490	196,601	1,322,591	1,832,682	0.8	13.1	7.5	6.9	40.6	38.2	19.0	24.1
District Township	265,920	21,225	1,121,896	1,409,041	-4.2	-4.2	2.3	0.9	37.6	-1.6	16.4	19.6
Longswamp Township	862,736	45,252	3,639,823	4,547,811	-0.8	-0.8	5.8	4.4	42.9	2.1	20.9	24.3
Rockland Township	733,658	50,193	3,095,252	3,879,103	-0.7	-0.7	6.0	4.6	61.8	15.7	36.9	40.7
<u>Conrad Weiser Area</u>												
Robesonia Borough	330,400	199,671	1,393,932	1,924,003	1.0	1.0	13.2	9.6	44.6	77.9	35.5	40.5
Wernersville Borough	396,936	271,564	1,674,644	2,343,144	1.9	11.2	14.3	11.6	43.8	84.7	34.8	40.7
Womelsdorf Borough	382,465	218,053	1,613,594	2,214,112	2.0	2.0	14.4	10.8	66.2	74.7	55.8	59.2
Heidelberg Township	446,124	52,904	1,882,166	2,381,194	1.1	3.1	13.3	10.6	47.5	37.1	38.2	39.9
Marion Township	288,138	45,997	1,215,635	1,549,770	-2.3	-14.5	9.6	6.3	37.5	72.0	28.9	31.4
North Heidelberg Township	284,205	12,963	1,199,039	1,496,207	-3.5	-3.5	8.2	5.7	37.6	-1.6	29.0	30.2
South Heidelberg Township	1,093,612	249,398	4,613,869	5,956,879	4.6	4.6	17.2	14.1	67.3	59.5	56.8	58.8
<u>Daniel Boone Area</u>												
Birdsboro Borough	721,556	362,012	2,838,505	3,922,073	1.3	1.3	4.3	3.5	53.6	34.2	45.7	46.0
Amity Township	1,794,285	225,053	7,058,477	9,077,815	6.3	6.3	9.5	8.8	86.1	62.6	76.5	77.9
Union Township	672,983	138,126	2,647,423	3,458,532	0.4	-9.7	3.4	2.2	48.7	NA	41.1	48.5
<u>Exeter Township</u>												
St. Lawrence Borough	322,001	173,300	1,204,290	1,699,591	0.9	0.9	3.9	3.0	51.7	68.3	22.4	30.8
Exeter Township	4,385,135	800,025	16,400,50	21,585,665	2.7	2.7	5.7	5.0	63.0	16.6	31.6	36.2
5												
<u>Fleetwood Area</u>												
Fleetwood Borough	697,718	227,534	3,285,721	4,210,973	1.6	1.6	4.9	4.2	61.5	15.5	46.5	46.6
Maidencreek Township	1,353,245	308,608	6,372,751	8,034,604	3.6	107.2	6.9	8.4	88.0	168.9	70.5	75.7
Richmond Township	732,098	83,478	3,447,623	4,263,199	-1.8	-1.8	1.4	0.8	35.5	-3.1	22.9	24.2
<u>Governor Mifflin</u>												
Kenhorst Borough	500,093	228,092	1,709,553	2,437,738	0.3	0.3	4.1	2.9	41.7	1.3	6.3	11.5
Mohnton Borough	494,468	227,782	1,690,325	2,412,575	5.0	5.0	8.9	7.7	64.5	56.3	23.3	32.8
Shillington Borough	880,146	471,686	3,008,755	4,360,587	0.3	31.6	4.0	5.6	40.7	47.7	5.5	14.9
Brecknock Township	949,478	—	3,245,765	4,195,243	1.3	—	5.1	4.3	58.9	—	19.2	26.3
Cumru Township ♦	3,613,180	2,224,763	12,351,55	18,189,498	14.4	14.4	18.7	17.2	68.4	62.5	26.3	36.8
5												
<u>Hamburg Area</u>												

Hamburg Borough	699,750	398,945	2,494,206	3,592,901	-0.1	-0.1	1.3	0.9	41.4	-0.9	24.9	24.2
Shoemakersville Borough	206,485	117,722	736,000	1,060,207	1.3	1.3	2.7	2.3	46.9	47.5	29.8	34.6
Strausstown Borough	50,878	11,603	181,350	243,831	-0.3	-0.3	1.2	0.8	41.8	1.4	25.3	26.9
Perry Township	533,946	30,442	1,903,209	2,467,597	-0.8	-0.8	0.6	0.3	47.8	5.7	30.6	33.5
Tilden Township	615,401	58,944	2,193,549	2,867,894	1.5	1.5	2.9	2.6	75.3	25.3	54.9	58.1
Upper Bern Township	306,000	33,496	1,090,715	1,430,211	-0.7	-0.7	0.7	0.4	45.6	51.4	28.6	32.4
Upper Tulpehocken Township	268,873	19,069	958,377	1,246,319	-3.6	-3.6	-2.2	-2.5	45.8	4.2	28.8	31.6
Windsor Township	403,103	27,578	1,436,830	1,867,511	-1.2	-1.2	0.2	-0.1	54.8	10.7	36.8	39.8

EXHIBIT II

Berks County

County, Municipal, and School District Gross Real Estate Tax Levies—2000 ^{1/}

Municipalities Arranged by School District ^{2/}	Year 2000 Gross Real Estate Tax Levies				Percentage Change 1999 to 2000				Percentage Change 1995 to 2000			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	Count	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	y	%	%	%
<u>Kutztown Area</u>												
Kutztown Borough	701,173	127,922	2,916,623	3,745,718	-1.0	-1.0	10.0	7.4	43.8	229.1	42.1	45.3
Lenhartsville Borough	29,804	6,797	123,972	160,573	3.5	3.5	15.1	12.2	43.3	2.5	41.6	39.6
Lyons Borough	67,737	20,854	281,761	370,352	9.8	9.8	22.0	18.9	33.7	-4.4	32.1	29.6
Albany Township	353,768	40,338	1,471,545	1,865,651	-4.8	-4.8	5.8	3.4	39.1	-0.5	37.4	36.6
Greenwich Township	561,690	76,856	2,336,425	2,974,971	0.6	0.6	11.8	9.1	53.5	31.7	51.6	51.4
Maxatawny Township	725,799	192,002	3,019,061	3,936,862	-2.2	-2.2	8.7	5.9	41.7	1.3	40.0	37.8
<u>Muhlenberg</u>												
Laureldale Borough	596,777	272,190	2,491,899	3,360,866	1.9	1.9	6.2	5.0	44.2	3.1	43.4	39.1
Muhlenberg Township ♦	4,335,682	1,878,631	18,104,069	24,318,382	2.9	2.9	7.3	6.2	62.4	83.9	61.6	63.3
<u>Oley Valley</u>												
Alsace Township	682,228	171,140	2,322,841	3,176,209	-0.4	36.9	5.6	5.5	49.7	35.3	31.0	34.9
Oley Township	710,983	51,885	2,420,747	3,183,615	-2.0	-2.0	3.9	2.4	40.9	0.7	23.2	26.3
Pike Township	374,719	74,346	1,275,840	1,724,905	-4.7	-4.7	1.1	-0.5	37.7	38.1	20.5	24.5
Ruscombmanor Township	794,082	21,731	2,703,681	3,519,494	2.5	-5.4	8.7	7.1	64.7	-21.5	44.1	47.5
<u>Reading</u>												
Reading City ^{HR/}	6,475,792	15,211,096	23,628,887	45,315,775	-2.8	-2.8	-2.8	-2.8	33.3	-7.4	-29.9	-17.6
<u>Schuylkill Valley</u>												
Centerport Borough	35,169	16,041	136,666	187,876	3.0	3.0	4.8	4.3	42.5	-18.5	9.2	10.8
Leesport Borough	303,806	257,733	1,180,582	1,742,121	1.4	119.3	3.2	11.6	59.7	146.9	22.3	38.3
Bern Township	1,471,479	619,128	5,718,130	7,808,737	2.6	2.6	4.4	3.9	60.6	50.8	23.1	30.7
Centre Township	610,264	43,143	2,371,472	3,024,879	2.1	2.1	3.8	3.5	61.9	15.7	24.0	30.0
Ontelaunee Township	564,904	231,888	2,195,204	2,991,996	0.8	0.8	2.6	2.1	44.0	3.0	10.3	14.8
<u>Tulpehocken Area</u>												
Bernville Borough	129,372	56,056	516,308	701,736	0.9	0.9	17.7	12.8	43.2	49.6	52.5	50.4
Bethel Township	709,954	80,953	2,833,341	3,624,248	-0.6	-0.6	15.9	11.9	46.6	31.0	56.1	53.5
Jefferson Township	337,007	13,834	1,344,956	1,695,797	-1.6	-1.6	14.8	11.0	45.0	3.7	54.4	51.8
Penn Township	379,685	51,952	1,515,278	1,946,915	1.3	1.3	18.1	13.9	50.1	7.3	59.9	55.9
Tulpehocken Township	467,865	106,697	1,867,194	2,441,756	0.2	100.4	16.9	15.3	45.0	107.3	54.4	54.2
<u>Twin Valley</u>												
New Morgan Borough	102,042	593,400	393,273	1,088,715	1.1	91.4	6.1	39.3	48.1	NA	23.4	181.0
Caernarvon Township	723,265	310,369	2,787,496	3,821,130	4.9	4.9	10.1	8.6	60.2	-9.5	33.5	32.6
Robeson Township	1,353,146	246,868	5,215,090	6,815,104	-0.8	-0.8	4.1	2.9	49.0	143.4	24.1	30.8
<u>Wilson</u>												

Sinking Spring Borough	605,361	302,335	1,891,322	2,799,018	3.8	3.8	3.8	3.8	55.9	44.5	21.8	30.2
West Lawn Borough	258,651	103,225	808,101	1,169,977	0.2	0.1	0.2	0.2	40.4	0.4	9.7	14.3
Wyomissing Borough ^{2/}	1,728,383	768,608	5,399,966	7,896,957	0.5	0.5	0.5	0.5	49.6	19.1	16.8	22.9
Lower Heidelberg Township	936,293	145,195	2,925,247	4,006,735	7.1	7.2	7.1	7.1	91.2	36.7	49.4	56.9
Spring Township	4,759,761	1,085,464	14,870,86	20,716,086	4.3	4.3	4.3	4.3	62.6	60.3	27.0	35.3
						1						
Wyomissing Area												
West Reading Borough	755,747	439,488	2,585,225	3,780,460	-0.1	13.2	2.2	2.9	44.8	55.3	13.4	22.6
Wyomissing Borough ^{3/}	2,052,512	912,748	7,021,137	9,986,397	0.3	0.3	2.6	1.9	46.4	16.6	14.7	20.2
Wyomissing Hills Borough	661,896	407,553	2,264,183	3,333,632	0.5	0.5	2.9	2.1	43.9	41.7	12.7	20.9

◆ First Class Township.

HR/ Home Rule Charter municipality NA = Not Applicable.

^{1/} Gross tax levies for 1995, 1999, and 2000 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 102.5 percent in 1995 and 96.1 percent in 1999 (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.

^{2/} Includes Berks County municipalities and school districts only.

^{3/} Portions of the municipality are part of another school district.

PEL: August 2000