

December 2002

Berks County

SCHOOL REAL ESTATE TAX LEVIES FOR 2002 RISE BY 7.5 PERCENT SINCE LAST YEAR AND BY 30.9 PERCENT IN THE PAST FIVE YEARS

Gross real estate tax levies for 2002 in Berks County's 18 school districts total \$306,584,892, which is \$21,504,686 or 7.5 percent higher than in 2001. (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 each of the county's 18 districts between 2001 and 2002 because of increases in millage rates and/or higher assessed valuations. The largest absolute increases occurred in Boyertown Area (\$3,297,272) and Reading (\$2,795,769); the largest proportionate increases were recorded in Daniel Boone Area (12.5 percent) and Oley Valley (14.5 percent). The smallest increase in tax levy since last year was in Antietam (\$10,228 or 0.2 percent).

For the five-year period beginning in 1997, the real estate tax levies of Berks' school districts rose by \$72,356,808 or 30.9 percent. Levies increased in 17 of the county's districts during this period. Dollar increases ranged from \$770,843 in Antietam to \$7,349,699 in Boyertown Area. The largest proportionate increases during the five-year period were recorded in Daniel Boone Area (62.3 percent) and Tulpehocken Area (60.4 percent); the smallest proportionate growth was in Antietam (15.3 percent). The sole decrease in the real estate tax levy between 1997 and 2002 occurred in Reading (\$2,420,076 or 8.5 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 1997 to 2002 (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 experienced 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 have 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 2002 range from \$5,806,325 in Antietam to \$31,116,445 in Boyertown Area; in 1997 the range was from \$5,030,609 in Antietam to \$28,528,610 in Reading. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies—2002

| School District | 2002 Gross Tax Levy | Change 2001 to 2002 | | Change 1997 to 2002 | |
|-------------------------|------------------------|---------------------|------|---------------------|-------|
| | | \$ | % | \$ | % |
| Antietam | \$ 5,806,325 | \$ 10,228 | 0.2% | \$ 770,843 | 15.3% |
| Boyertown Area | 31,116,445 | 3,297,272 | 11.9 | 7,349,669 | 30.9 |
| Brandywine Heights Area | 11,011,952 | 890,518 | 8.8 | 3,418,446 | 45.0 |
| Conrad Weiser Area | 15,521,695 | 1,412,592 | 10.0 | 5,215,590 | 50.6 |
| Daniel Boone Area | 15,458,847 | 1,712,281 | 12.5 | 5,933,242 | 62.3 |
| Exeter Township | 20,514,702 | 1,433,943 | 7.5 | 5,580,673 | 37.4 |
| Fleetwood Area | 15,576,616 | 1,065,718 | 7.3 | 4,946,200 | 46.5 |
| Governor Mifflin | 24,095,398 | 1,034,699 | 4.5 | 5,294,930 | 28.2 |
| Hamburg Area | 11,248,712 | 150,902 | 1.4 | 1,886,565 | 20.2 |
| Kutztown Area | 12,018,204 | 758,184 | 6.7 | 4,340,236 | 56.5 |
| Muhlenberg | 22,257,106 | 757,588 | 3.5 | 6,346,773 | 39.9 |
| Oley Valley | 11,480,301 | 1,453,028 | 14.5 | 3,749,529 | 48.5 |
| Reading | 26,108,534 | 2,795,769 | 12.0 | -2,420,076 | -8.5 |
| Schuylkill Valley | 12,828,852 | 588,283 | 4.8 | 2,444,734 | 23.5 |
| Tulpehocken Area | 9,383,322 | 476,625 | 5.4 | 3,531,987 | 60.4 |
| Twin Valley | 18,051,787 | 1,016,612 | 6.0 | 4,203,613 | 30.4 |
| Wilson | 30,230,591 | 1,596,183 | 5.6 | 7,012,498 | 30.2 |
| Wyomissing Area | <u>13,875,503</u> | <u>1,054,261</u> | 8.2 | <u>2,751,356</u> | 24.7 |
| Total | \$306,584,892 | \$21,504,686 | 7.5% | \$72,356,808 | 30.9% |

Real estate tax millages increased in 15 of the county’s school districts between 2001 and 2002; they remained unchanged in three (Antietam, Hamburg Area, and Twin Valley). The

largest increases among school districts with comparable millages occurred in Oley Valley (2.02 mills or 12.1 percent) and Reading (2.0 mills or 12.5 percent).

For the five-year period beginning in 1997, school millages increased in 17 of the county's districts and decreased in one—Reading, by 0.76 mills or 4.1 percent. During this period increases among districts with comparable millage rates ranged from 1.13 mills in Schuylkill Valley to 6.88 mills in Kutztown Area; on a proportionate basis, the increases ranged from 6.8 percent in Schuylkill Valley to 50.0 percent in Tulpehocken Area.

Millage rates for 2002 among Berks' districts with comparable millages range from 14.90 mills in Wilson to 23.05 mills in Fleetwood Area; the range in 1997 among these districts was from 13.00 mills in Tulpehocken Area to 20.11 mills in Antietam. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—2002

| <u>School District</u> | <u>2002 Millage</u> | <u>Change 2001 to 2002</u> | | <u>Change 1997 to 2002</u> | |
|-------------------------|-------------------------|----------------------------|----------|----------------------------|----------|
| | | <u>Mills</u> | <u>%</u> | <u>Mills</u> | <u>%</u> |
| Antietam | 23.00 | — | — % | 2.89 | 14.4% |
| Boyertown Area | 16.04 | 1.303 | 8.8 | 2.61 | 19.4 |
| Brandywine Heights Area | 21.80 | 1.600 | 7.9 | 6.17 | 39.5 |
| Conrad Weiser Area | 20.05 | 1.300 | 6.9 | 5.19 | 34.9 |
| Daniel Boone Area | 19.00 | 1.250 | 7.0 | 4.00 | 26.7 |
| Exeter Township | 17.70 | 0.550 | 3.2 | 2.37 | 15.5 |
| Fleetwood Area | 23.05 | 0.750 | 3.4 | 4.77 | 26.1 |
| Governor Mifflin | 16.00 | 0.480 | 3.1 | 1.71 | 12.0 |
| Hamburg Area | 15.63 | — | — | 1.69 | 12.1 |
| Kutztown Area | 20.87 | 0.930 | 4.7 | 6.88 | 49.2 |
| Muhlenberg | 19.81 | 0.750 | 3.9 | 4.95 | 33.3 |
| Oley Valley | 18.69 | 2.020 | 12.1 | 5.10 | 37.5 |
| Reading | 18.00 | 2.000 | 12.5 | -0.76 | -4.1 |
| Schuylkill Valley | 17.63 | 0.230 | 1.3 | 1.13 | 6.8 |
| Tulpehocken Area | 19.50 | 0.500 | 2.6 | 6.50 | 50.0 |
| Twin Valley | 16.90 | — | — | 2.30 | 15.8 |
| Wilson | 14.90 | 0.200 | 1.4 | 1.45 | 10.8 |
| Wyomissing Area | 17.50 | 1.300 | 8.0 | 3.02 | 20.9 |

Assessed valuations of taxable property for 2002 rose in 16 of the county's 18 school districts. Absolute increases ranged from \$444,700 in Antietam to \$80,979,800 in Wilson. The largest proportionate increase since last year was recorded in the Berks County portion of Twin Valley (6.7 percent). The decreases in assessed valuation since last year occurred in Muhlenberg (\$4,462,700 or 0.4 percent) and Reading (\$6,573,700 or 0.5 percent).

For the five-year period beginning in 1997, assessed valuations of taxable property increased in 17 of the county's 18 school districts ranging from \$2,052,000 in Antietam to

\$302,646,400 in Wilson. Proportionate increases during this period ranged from 0.8 percent in Antietam to 17.5 percent in both Twin Valley and Wilson. Reading's assessed valuation fell by \$70,240,700 or 4.6 percent during the five-year period.

School district assessed valuations for 2002 range from \$252,448,900 in Antietam to \$2,028,898,700 in Wilson; in 1997 the valuations ranged from \$250,396,900 in Antietam to \$1,726,252,300 in Wilson. (See Table 3.)

Table 3

Change in School District Assessed Valuations—2002

| School District | 2002 | Change 2001 to 2002 | | Change 1997 to 2002 | |
|----------------------------------|----------------|---------------------|------|---------------------|------|
| | Assessed Value | \$ | % | \$ | % |
| Antietam | \$ 252,448,900 | \$ 444,700 | 0.2% | \$ 2,052,000 | 0.8% |
| Boyertown Area ^{1/} | 944,910,300 | 12,176,800 | 1.3 | 51,925,000 | 5.8 |
| Brandywine Heights Area | 505,135,400 | 4,074,300 | 0.8 | 19,306,500 | 4.0 |
| Conrad Weiser Area ^{1/} | 774,149,400 | 21,663,900 | 2.9 | 80,602,600 | 11.6 |
| Daniel Boone Area | 813,623,500 | 39,169,100 | 5.1 | 178,583,200 | 28.1 |
| Exeter Township | 1,159,022,700 | 46,442,000 | 4.2 | 184,852,500 | 19.0 |
| Fleetwood Area | 675,775,100 | 25,062,200 | 3.9 | 94,242,500 | 16.2 |
| Governor Mifflin | 1,505,962,400 | 20,092,600 | 1.4 | 190,324,300 | 14.5 |
| Hamburg Area | 719,687,300 | 9,654,700 | 1.4 | 48,084,200 | 7.2 |
| Kutztown Area | 575,860,300 | 11,165,200 | 2.0 | 27,042,000 | 4.9 |
| Muhlenberg | 1,123,528,800 | -4,462,700 | -0.4 | 52,846,900 | 4.9 |
| Oley Valley | 614,248,300 | 12,732,200 | 2.1 | 45,390,900 | 8.0 |
| Reading | 1,450,474,100 | -6,573,700 | -0.5 | -70,240,700 | -4.6 |
| Schuylkill Valley | 727,671,700 | 24,190,700 | 3.4 | 98,331,200 | 15.6 |
| Tulpehocken Area | 481,196,000 | 12,422,500 | 2.7 | 31,093,300 | 6.9 |
| Twin Valley ^{1/} | 557,248,900 | 34,749,800 | 6.7 | 82,801,000 | 17.5 |
| Wilson | 2,028,898,700 | 80,979,800 | 4.2 | 302,646,400 | 17.5 |
| Wyomissing Area | 792,885,900 | 1,451,200 | 0.2 | 24,643,700 | 3.2 |

^{1/} Includes Berks County portion only.

The county's predetermined assessment ratio is 100 percent for 2002, 2001, and 1997. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 97.7 percent in 1997 and 93.5 percent in 2001 (the most recent figure available). The county most recently reassessed in 1994.

Enrollments in Berks County's public school districts for the 2001-02 school year (the most recent readily available figures from the Pennsylvania Department of Education) were up by 2.7 percent over the prior year and by 7.7 percent from five years earlier—the 1996-97 school year. For the one-year period, enrollments increased in 13 districts and declined in five. Reading rose the greatest (8.0 percent), followed by Daniel Boone Area (5.3 percent). The smallest increase was in Kutztown Area (0.1 percent). The largest decreases in enrollments during this

period occurred in Governor Mifflin (2.5 percent), Oley Valley (1.0 percent), and Wyomissing Area (0.8 percent).

Sixteen of the county's school districts had higher enrollments in 2001-02 than in 1996-97. During the five-year period, the largest increases occurred in Daniel Boone Area (24.9 percent) and Reading (13.3 percent). The decreases between 1996-97 and 2001-02 were in Governor Mifflin (2.3 percent) and in Kutztown Area (6.6 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—2002

| School District | 2001-02 Enrollment | Change 2000-01 to 2001-02 | | Change 1996-97 to 2001-02 | |
|-------------------------|-----------------------|------------------------------|------|------------------------------|------|
| | | Pupils | % | Pupils | % |
| Antietam | 1,052 | 4 | 0.4% | 94 | 9.8% |
| Boyertown Area | 6,723 | -19 | -0.3 | 93 | 1.4 |
| Brandywine Heights Area | 2,044 | -10 | -0.5 | 48 | 2.4 |
| Conrad Weiser Area | 2,717 | 8 | 0.3 | 88 | 3.3 |
| Daniel Boone Area | 3,160 | 158 | 5.3 | 629 | 24.9 |
| Exeter Township | 3,903 | 78 | 2.0 | 442 | 12.8 |
| Fleetwood Area | 2,492 | 60 | 2.5 | 283 | 12.8 |
| Governor Mifflin | 4,115 | -106 | -2.5 | -97 | -2.3 |
| Hamburg Area | 2,747 | 40 | 1.5 | 41 | 1.5 |
| Kutztown Area | 1,811 | 2 | 0.1 | -128 | -6.6 |
| Muhlenberg | 2,980 | 38 | 1.3 | 306 | 11.4 |
| Oley Valley | 2,132 | -21 | -1.0 | 24 | 1.1 |
| Reading | 16,726 | 1,239 | 8.0 | 1,965 | 13.3 |
| Schuylkill Valley | 1,909 | 21 | 1.1 | 59 | 3.2 |
| Tulpehocken Area | 1,748 | 32 | 1.9 | 31 | 1.8 |
| Twin Valley | 3,055 | 90 | 3.0 | 177 | 6.2 |
| Wilson | 4,998 | 125 | 2.6 | 575 | 13.0 |
| Wyomissing Area | <u>1,813</u> | <u>-15</u> | -0.8 | <u>87</u> | 5.0 |
| TOTAL | 66,125 | 1,724 | 2.7% | 4,717 | 7.7% |

SOURCE: Pennsylvania Department of Education.

Combined county, municipal, and school district real estate tax millages were higher in 2002 than in 2001 in 62 of the county's 74 municipalities as a result of increases in 15 school districts and 16 municipalities. Combined millages remained unchanged in ten municipalities: the boroughs of Mount Penn, New Morgan, and Shoemakersville and the townships of Caernarvon, Lower Alsace, Perry, Robeson, Upper Bern, Upper Tulpehocken, and Windsor. The increases in comparable total millages ranged from 0.50 mill in Hamburg Borough to 3.76 mills in Oley and Pike Townships. Combined county, municipal, and school real estate tax millages were higher in 2002 than in 1997 in 70 county municipalities. Increases in comparable millages ranged from 1.13 mills in Centerport Borough and Bern Township to 7.10 mills in Bernville Borough. The total

real estate millage on taxpayers in Reading City was 1.06 mills or 3.6 percent lower in the year 2002 than in 1997. (See Exhibit I.)

The 2002 gross real estate tax levy for the 18 school districts, Berks County, Reading City, and the 73 boroughs and townships totals \$426,125,221, which is \$38,763,170 or 10.0 percent higher than in 2001 and \$97,206,678 or 29.6 percent higher than in 1997. Of the overall increase in the real estate tax levy since last year, the school districts represent 55.5 percent; the county, 36.6 percent; the City, less than 0.1 percent, and the boroughs and townships, 7.9 percent. Of the net increase since 1997, the school districts represent 74.4 percent; the county, 19.6 percent; and the boroughs and townships, 7.3 percent. The city's tax levy decreased during this period.

In 1997 the school districts represented 71.2 percent of the total amount of real estate taxes levied in Berks County; the county government, 19.1 percent; the city, 4.9 percent; and the boroughs and townships, 4.8 percent. By 2002 the school districts' share of the total amount of real estate taxes levied in Berks County had increased to 72.0 percent; the county government had increased to 19.2 percent; the city's share decreased to 3.5 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—2002

| | Gross Real Estate Tax Levy | | | | Change 2001 to 2002 | | Change 1997 to 2002 | |
|------------------|----------------------------|------------|------------|------------|---------------------|------------|---------------------|------------|
| | 2002 | % of Total | | | \$ | % of Total | \$ | % of Total |
| | | 2002 | 2001 | 1997 | | | | |
| County | \$ 82,007,163 | 19.2% | 17.5% | 19.1% | \$14,176,956 | 36.6% | \$19,005,450 | 19.6% |
| School Districts | 306,584,892 | 72.0 | 73.6 | 71.2 | 21,504,686 | 55.5 | 72,356,808 | 74.4 |
| City | 14,808,108 | 3.5 | 3.8 | 4.9 | 6,936 | >0.1 | -1,205,525 | -1.2 |
| Boros. & Twps. | <u>22,725,058</u> | <u>5.3</u> | <u>5.1</u> | <u>4.8</u> | <u>3,074,592</u> | <u>7.9</u> | <u>7,049,945</u> | <u>7.3</u> |
| Total | \$426,125,221 | 100.0% | 100.0% | 100.0% | \$38,763,170 | 100.0% | \$97,206,678 | 100.0% |

The total 2002 county, school district, and municipal real estate tax levy for individual municipalities which are part of a Berks County school district ranges from \$189,309 in Lenhartsville Borough to \$48,140,728 in Reading City. Increases in the combined levy between 2001 and 2002 occurred in 72 county municipalities which are part of a Berks County school district. On a proportionate basis, the increases ranged from 2.8 percent in the municipalities in the Antietam School District to 63.6 percent in New Morgan Borough. Between 1997 and 2002 increases in the combined levy were recorded in 71 county municipalities which are part of a Berks County school district; one decrease was experienced during this period. The increases ranged from 11.8 percent in West Lawn Borough to 313.6 percent in New Morgan Borough. The total real estate tax levy in Reading City during five-year period declined by 6.0 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, 13 Berks County municipalities reported annual residential garbage collection fees in the year 2002 ranging from \$50 to \$225 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.

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EXHIBIT I

Berks County
Municipal, School, and County Real Estate Tax Rates—2002

| Municipalities | 2002 Millages | | | Change 2001 to 2002 | | | | | | Change 1997 to 2002 | | | | | |
|--------------------------|---------------|-----------------|---------------------|---------------------|-------|-----------------|------|---------------------|------|---------------------|-------|-----------------|------|---------------------|------|
| | Municipal | School District | Total ^{1/} | Municipal | | School District | | Total ^{2/} | | Municipal | | School District | | Total ^{2/} | |
| | | | | Mills | % | Mills | % | Mills | % | Mills | % | Mills | % | Mills | % |
| CITY | | | | | | | | | | | | | | | |
| Reading ^{HR/} | 10.30 | 18.00 | 28.300 | — | — | 2.00 | 12.5 | 2.000 | 7.6 | -0.30 | -2.8 | -0.76 | -4.1 | -1.060 | -3.6 |
| BOROUGHS | | | | | | | | | | | | | | | |
| Bally | 1.80 | 16.04 | 17.844 | — | — | 2.24 | 16.3 | 2.244 | 14.4 | 0.20 | 12.5 | 2.61 | 19.4 | 2.812 | 18.7 |
| Bechtelsville | 3.15 | 16.04 | 19.194 | — | — | 2.24 | 16.3 | 2.244 | 13.2 | 0.55 | 21.2 | 2.61 | 19.4 | 3.162 | 19.7 |
| Bernville | 1.90 | 19.50 | 21.400 | — | — | 2.00 | 11.4 | 2.000 | 10.3 | 0.60 | 46.2 | 6.50 | 50.0 | 7.100 | 49.7 |
| Birdsboro | 2.93 | 19.00 | 21.930 | 0.73 | 33.2 | 1.75 | 10.1 | 2.480 | 12.8 | 0.73 | 33.2 | 4.00 | 26.7 | 4.730 | 27.5 |
| Boyetown | 3.03 | 16.04 | 19.074 | 0.16 | 5.6 | 2.24 | 16.3 | 2.404 | 14.4 | 0.88 | 40.9 | 2.61 | 19.4 | 3.492 | 22.4 |
| Centerport | 2.00 | 17.63 | 19.630 | — | — | 0.59 | 3.5 | 0.590 | 3.1 | — | — | 1.13 | 6.8 | 1.130 | 6.1 |
| Fleetwood | 1.93 | 23.05 | 24.980 | — | — | 2.40 | 11.6 | 2.400 | 10.6 | 0.50 | 35.0 | 4.77 | 26.1 | 5.270 | 26.7 |
| Hamburg | 3.50 | 15.63 | 19.130 | 0.50 | 16.7 | — | — | 0.500 | 2.7 | 1.50 | 75.0 | 1.69 | 12.1 | 3.190 | 20.0 |
| Kenhorst | 2.00 | 16.00 | 18.000 | — | — | 1.01 | 6.7 | 1.010 | 5.9 | — | — | 1.71 | 12.0 | 1.710 | 10.5 |
| Kutztown | 1.20 | 20.87 | 22.070 | 0.40 | 50.0 | 2.63 | 14.4 | 3.030 | 15.9 | 0.80 | 200.0 | 6.88 | 49.2 | 7.680 | 53.4 |
| Laureldale | 2.30 | 19.81 | 22.110 | 0.30 | 15.0 | 1.50 | 8.2 | 1.800 | 8.9 | 0.30 | 15.0 | 4.95 | 33.3 | 5.250 | 31.1 |
| Leesport | 3.72 | 17.63 | 21.350 | — | — | 0.59 | 3.5 | 0.590 | 2.8 | 2.00 | 116.3 | 1.13 | 6.8 | 3.130 | 17.2 |
| Lenhartsville | 1.00 | 20.87 | 21.870 | — | — | 2.63 | 14.4 | 2.630 | 13.7 | — | — | 6.88 | 49.2 | 6.880 | 45.9 |
| Lyons | 1.35 | 20.87 | 22.220 | — | — | 2.63 | 14.4 | 2.630 | 13.4 | — | — | 6.88 | 49.2 | 6.880 | 44.9 |
| Mohnton | 2.52 | 16.00 | 18.520 | 0.50 | 24.8 | 1.01 | 6.7 | 1.510 | 8.9 | 1.00 | 65.8 | 1.71 | 12.0 | 2.710 | 17.1 |
| Mt. Penn | 2.00 | 23.00 | 25.000 | — | — | — | — | — | — | — | — | 2.89 | 14.4 | 2.890 | 13.1 |
| New Morgan | 25.50 | 16.90 | 42.400 | — | — | — | — | — | — | 25.50 | NA | 2.30 | 15.8 | 3/ | 3/ |
| Robesonia | 2.65 | 20.05 | 22.700 | — | — | 1.55 | 8.4 | 1.550 | 7.3 | — | — | 5.19 | 34.9 | 5.190 | 29.6 |
| St. Lawrence | 2.36 | 17.70 | 20.060 | — | — | 1.30 | 7.9 | 1.300 | 6.9 | 0.84 | 55.3 | 2.37 | 15.5 | 3.210 | 19.1 |
| Shillington | 2.35 | 16.00 | 18.350 | — | — | 1.01 | 6.7 | 1.010 | 5.8 | 0.56 | 31.3 | 1.71 | 12.0 | 2.270 | 14.1 |
| Shoemakersville | 2.50 | 15.63 | 18.130 | — | — | — | — | — | — | — | — | 1.69 | 12.1 | 1.690 | 10.3 |
| Sinking Spring | 2.19 | 14.90 | 17.090 | — | — | 1.20 | 8.8 | 1.200 | 7.6 | — | — | 1.45 | 10.8 | 1.450 | 9.3 |
| Strausstown | 1.50 | 15.63 | 17.130 | 0.50 | 50.0 | — | — | 0.500 | 3.0 | 0.50 | 50.0 | 1.69 | 12.1 | 2.190 | 14.7 |
| Topton | 2.75 | 21.80 | 24.550 | — | — | 3.30 | 17.8 | 3.300 | 15.5 | 0.75 | 37.5 | 6.17 | 39.5 | 6.920 | 39.3 |
| Wernersville | 3.70 | 20.05 | 23.750 | — | — | 1.55 | 8.4 | 1.550 | 7.0 | 1.70 | 85.0 | 5.19 | 34.9 | 6.890 | 40.9 |
| West Lawn | 1.75 | 14.90 | 16.650 | — | — | 1.20 | 8.8 | 1.200 | 7.8 | — | — | 1.45 | 10.8 | 1.450 | 9.5 |
| West Reading | 2.75 | 17.50 | 20.250 | -0.05 | -1.8 | 2.50 | 16.7 | 2.450 | 13.8 | 0.25 | 10.0 | 3.02 | 20.9 | 3.270 | 19.3 |
| Womelsdorf | 2.50 | 20.05 | 22.550 | — | — | 1.55 | 8.4 | 1.550 | 7.4 | 0.80 | 47.1 | 5.19 | 34.9 | 5.990 | 36.2 |
| Wyomissing ^{4/} | 1.93 | 14.90 | 16.830 | -0.02 | -1.0 | 1.20 | 8.8 | 1.180 | 7.5 | -0.02 | -1.0 | 1.45 | 10.8 | 1.430 | 9.3 |
| Wyomissing ^{5/} | 1.93 | 17.50 | 19.430 | -0.02 | -1.0 | 2.50 | 16.7 | 2.480 | 14.6 | -0.02 | -1.0 | 3.02 | 20.9 | 3.000 | 18.3 |
| TOWNSHIPS | | | | | | | | | | | | | | | |
| Albany | 0.60 | 20.87 | 21.470 | 0.05 | 9.1 | 2.63 | 14.4 | 2.680 | 14.3 | 0.10 | 20.0 | 6.88 | 49.2 | 6.980 | 48.2 |
| Alsace | 1.00 | 18.69 | 19.690 | — | — | 3.76 | 25.2 | 3.760 | 23.6 | — | — | 5.10 | 37.5 | 5.100 | 35.0 |
| Amity | 0.55 | 19.00 | 19.550 | — | — | 1.75 | 10.1 | 1.750 | 9.8 | — | — | 4.00 | 26.7 | 4.000 | 25.7 |
| Bern | 1.85 | 17.63 | 19.475 | — | — | 0.59 | 3.5 | 0.590 | 3.1 | — | — | 1.13 | 6.8 | 1.130 | 6.2 |
| Bethel | 0.50 | 19.50 | 20.000 | — | — | 2.00 | 11.4 | 2.000 | 11.1 | — | — | 6.50 | 50.0 | 6.500 | 48.1 |
| Brecknock | — | 16.00 | 16.000 | — | — | 1.01 | 6.7 | 1.010 | 6.7 | — | — | 1.71 | 12.0 | 1.710 | 12.0 |
| Caernarvon | 1.88 | 16.90 | 18.782 | — | — | — | — | — | — | — | — | 2.30 | 15.8 | 3/ | 3/ |
| Centre | 0.72 | 17.63 | 18.350 | 0.41 | 132.3 | 0.59 | 3.5 | 1.000 | 5.8 | 0.41 | 132.3 | 1.13 | 6.8 | 1.540 | 9.2 |
| Colebrookdale ♦ | 1.80 | 16.04 | 17.844 | 0.30 | 20.0 | 2.24 | 16.3 | 2.544 | 16.6 | 0.30 | 20.0 | 2.61 | 19.4 | 2.912 | 19.5 |
| Cumru ♦ | 2.70 | 16.00 | 18.700 | — | — | 1.01 | 6.7 | 1.010 | 5.7 | — | — | 1.71 | 12.0 | 1.710 | 10.1 |

Berks County
Municipal, School, and County Real Estate Tax Rates—2002

| Municipalities | 2002 Millages | | | Change 2001 to 2002 | | | | | | Change 1997 to 2002 | | | | | |
|------------------------|---------------|-----------------|---------------------|---------------------|-------|-----------------|------|---------------------|------|---------------------|-------|-----------------|------|---------------------|------|
| | Municipal | School District | Total ^{1/} | Municipal | | School District | | Total ^{2/} | | Municipal | | School District | | Total ^{2/} | |
| | | | | Mills | % | Mills | % | Mills | % | Mills | % | Mills | % | # | % |
| TOWNSHIPS (continued): | | | | | | | | | | | | | | | |
| District | 0.35 | 21.80 | 22.150 | — | — | 3.30 | 17.8 | 3.300 | 17.5 | — | — | 6.17 | 39.5 | 6.170 | 38.6 |
| Douglass | 2.00 | 16.04 | 18.044 | — | — | 2.24 | 16.3 | 2.244 | 14.2 | 1.15 | 135.3 | 2.61 | 19.4 | 3.762 | 26.3 |
| Earl | — | 16.04 | 16.044 | — | — | 2.24 | 16.3 | 2.244 | 16.3 | — | 1.8 | 2.61 | 19.4 | 2.612 | 19.4 |
| Exeter | 0.80 | 17.70 | 18.500 | — | — | 1.30 | 7.9 | 1.300 | 7.6 | — | — | 2.37 | 15.5 | 2.370 | 14.7 |
| Greenwich | 0.60 | 20.87 | 21.470 | — | — | 2.63 | 14.4 | 2.630 | 14.0 | — | — | 6.88 | 49.2 | 6.880 | 47.2 |
| Heidelberg | 0.70 | 20.05 | 20.750 | 0.10 | 16.7 | 1.55 | 8.4 | 1.650 | 8.6 | 0.24 | 52.2 | 5.19 | 34.9 | 5.430 | 35.4 |
| Hereford | 0.80 | 18.53 | 19.333 | — | — | -0.85 | -4.4 | NA | NA | — | — | 1.84 | 11.0 | 3/ | 3/ |
| Jefferson | 0.18 | 19.50 | 19.680 | — | — | 2.00 | 11.4 | 2.000 | 11.3 | — | — | 6.50 | 50.0 | 6.500 | 49.3 |
| Longswamp | 0.23 | 21.80 | 22.030 | — | — | 3.30 | 17.8 | 3.300 | 17.6 | — | — | 6.17 | 39.5 | 6.170 | 38.9 |
| Lower Alsace | 3.57 | 23.00 | 26.570 | — | — | — | — | — | — | 1.28 | 56.1 | 2.89 | 14.4 | 4.174 | 18.6 |
| Lower Heidelberg | 0.68 | 14.90 | 15.580 | — | — | 1.20 | 8.8 | 1.200 | 8.3 | — | — | 1.45 | 10.8 | 1.450 | 10.3 |
| Maidencreek | 1.25 | 23.05 | 24.300 | 0.25 | 25.0 | 2.40 | 11.6 | 2.650 | 12.2 | 0.75 | 150.0 | 4.77 | 26.1 | 5.520 | 29.4 |
| Marion | 0.80 | 20.05 | 20.850 | 0.10 | 14.3 | 1.55 | 8.4 | 1.650 | 8.6 | 0.10 | 14.3 | 5.19 | 34.9 | 5.290 | 34.0 |
| Maxatawny | 2.16 | 20.87 | 23.030 | — | — | 2.63 | 14.4 | 2.630 | 12.9 | 1.00 | 86.2 | 6.88 | 49.2 | 7.880 | 52.0 |
| Muhlenberg ♦ | 2.25 | 19.81 | 22.060 | 0.25 | 12.5 | 1.50 | 8.2 | 1.750 | 8.6 | 0.35 | 18.4 | 4.95 | 33.3 | 5.300 | 31.6 |
| North Heidelberg | 0.20 | 20.05 | 20.250 | — | — | 1.55 | 8.4 | 1.550 | 8.3 | — | — | 5.19 | 34.9 | 5.190 | 34.5 |
| Oley | 0.32 | 18.69 | 19.010 | — | — | 3.76 | 25.2 | 3.760 | 24.7 | — | — | 5.10 | 37.5 | 5.100 | 36.7 |
| Ontelaunee | 2.80 | 17.63 | 20.430 | 1.00 | 55.6 | 0.59 | 3.5 | 1.590 | 8.4 | 1.00 | 55.6 | 1.13 | 6.8 | 2.130 | 11.6 |
| Penn | 0.60 | 19.50 | 20.100 | — | — | 2.00 | 11.4 | 2.000 | 11.0 | — | — | 6.50 | 50.0 | 6.500 | 47.8 |
| Perry | 0.25 | 15.63 | 15.880 | — | — | — | — | — | — | — | — | 1.69 | 12.1 | 1.690 | 11.9 |
| Pike | 0.87 | 18.69 | 19.560 | — | — | 3.76 | 25.2 | 3.760 | 23.8 | — | — | 5.10 | 37.5 | 5.100 | 35.3 |
| Richmond | 0.50 | 23.05 | 23.550 | — | — | 2.40 | 11.6 | 2.400 | 11.3 | — | — | 4.77 | 26.1 | 4.770 | 25.4 |
| Robeson | 0.97 | 16.90 | 17.870 | — | — | — | — | — | — | 0.17 | 21.2 | 2.30 | 15.8 | 3/ | 3/ |
| Rockland | 0.30 | 21.80 | 22.100 | — | — | 3.30 | 17.8 | 3.300 | 17.6 | — | — | 6.17 | 39.5 | 6.170 | 38.7 |
| Ruscombmanor | 0.10 | 18.69 | 18.790 | -0.01 | -9.1 | 3.76 | 25.2 | 3.750 | 24.9 | -0.05 | -33.3 | 5.10 | 37.5 | 5.050 | 36.8 |
| South Heidelberg | 1.25 | 20.05 | 21.300 | — | — | 1.55 | 8.4 | 1.550 | 7.8 | 0.25 | 25.0 | 5.19 | 34.9 | 5.440 | 34.3 |
| Spring | 1.50 | 14.90 | 16.400 | 0.50 | 50.0 | 1.20 | 8.8 | 1.700 | 11.6 | 0.50 | 50.0 | 1.45 | 10.8 | 1.950 | 13.5 |
| Tilden | 0.21 | 15.63 | 15.840 | -0.21 | -50.0 | — | — | -0.210 | -1.3 | -0.21 | -50.0 | 1.69 | 12.1 | 1.480 | 10.3 |
| Tulpehocken | 1.00 | 19.50 | 20.500 | — | — | 2.00 | 11.4 | 2.000 | 10.8 | 0.50 | 100.0 | 6.50 | 50.0 | 7.000 | 51.9 |
| Union | 0.90 | 19.00 | 19.900 | — | — | 1.75 | 10.1 | 1.750 | 9.6 | -0.10 | -10.0 | 4.00 | 26.7 | 3.900 | 24.4 |
| Upper Bern | 0.50 | 15.63 | 16.130 | — | — | — | — | — | — | 0.02 | 4.2 | 1.69 | 12.1 | 1.710 | 11.9 |
| Upper Tulpehocken | 0.31 | 15.63 | 15.941 | — | — | — | — | — | — | — | — | 1.69 | 12.1 | 1.690 | 11.9 |
| Washington | 0.99 | 16.04 | 17.034 | — | — | 2.24 | 16.3 | 2.244 | 15.2 | — | — | 2.61 | 19.4 | 2.612 | 18.1 |
| Windsor | 0.30 | 15.63 | 15.930 | — | — | — | — | — | — | — | — | 1.69 | 12.1 | 1.690 | 11.9 |

♦ First Class Township

HR/ Home Rule Charter municipality

NA = Not Applicable

^{1/} Includes the county's real estate tax rate of 5.185 mills.

^{2/} Includes an increase in the county's real estate tax rate of 0.80 mill or 18.2 percent.

^{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—2002^{1/}

| Municipalities Arranged by School District ^{2/} | 2002 Gross Real Estate Tax Levies | | | | Percentage Change 2001 to 2002 | | | | Percentage Change 1997 to 2002 | | | |
|---|-----------------------------------|-----------|------------|------------|--------------------------------|-----------|------|-------|--------------------------------|-------------|------|-------|
| | County | Municipal | S.D. | Total | County | Municipal | S.D. | Total | County | Municipal | S.D. | Total |
| | \$ | \$ | \$ | \$ | % | % | % | % | % | % | % | % |
| <u>Antietam</u> | | | | | | | | | | | | |
| Mt. Penn Borough | 474,903 | 183,184 | 2,106,611 | 2,764,698 | 18.4 | 0.1 | 0.1 | 2.8 | 18.5 | 0.3 | 14.7 | 14.2 |
| Lower Alsace Township | 834,044 | 574,244 | 3,699,713 | 5,108,001 | 18.5 | 0.2 | 0.2 | 2.8 | 19.6 | 57.9 | 15.7 | 19.9 |
| <u>Bovertown Area</u> | | | | | | | | | | | | |
| Bally Borough | 270,174 | 93,792 | 836,003 | 1,199,969 | 19.8 | 1.3 | 17.8 | 16.7 | 24.8 | 18.7 | 26.0 | 25.1 |
| Bechtelsville Borough | 173,948 | 105,677 | 538,251 | 817,876 | 19.2 | 0.8 | 17.2 | 15.2 | 18.8 | 21.7 | 20.0 | 19.9 |
| Boyertown Borough | 824,586 | 481,870 | 2,551,524 | 3,857,980 | 18.3 | 5.6 | 16.3 | 15.2 | 17.7 | 40.3 | 18.9 | 21.0 |
| Colebrookdale Township ♦ | 1,293,128 | 448,916 | 4,001,338 | 5,743,382 | 20.3 | 22.1 | 18.3 | 19.0 | 25.1 | 27.0 | 26.4 | 26.1 |
| Douglass Township | 766,662 | 295,723 | 2,372,290 | 3,434,675 | 17.9 | -0.3 | 15.9 | 14.7 | 21.6 | 141.9 | 22.8 | 27.9 |
| Earl Township | 706,588 | — | 2,186,403 | 2,892,991 | 20.2 | 1.#J | 18.1 | 18.6 | 26.6 | <u>1.\$</u> | 27.9 | 27.6 |
| Washington Township | 864,274 | 165,021 | 2,674,333 | 3,703,628 | 22.0 | 3.2 | 20.0 | 19.6 | 37.2 | 16.0 | 38.6 | 37.1 |
| <u>Brandywine Heights Area</u> | | | | | | | | | | | | |
| Topton Borough | 375,989 | 199,416 | 1,580,823 | 2,156,228 | 18.4 | 0.1 | 18.0 | 16.1 | 19.8 | 39.3 | 41.3 | 36.9 |
| District Township | 320,071 | 21,606 | 1,345,718 | 1,687,395 | 18.3 | — | 17.9 | 17.7 | 19.9 | 1.4 | 41.4 | 36.1 |
| Longswamp Township | 1,039,593 | 46,115 | 4,370,900 | 5,456,608 | 19.7 | 1.2 | 19.3 | 19.2 | 22.3 | 3.4 | 44.2 | 39.0 |
| Rockland Township | 883,474 | 51,117 | 3,714,511 | 4,649,102 | 19.3 | 0.9 | 18.9 | 18.8 | 26.3 | 6.8 | 49.0 | 43.5 |
| <u>Conrad Weiser Area</u> | | | | | | | | | | | | |
| Robesonia Borough | 421,853 | 215,605 | 1,631,274 | 2,268,732 | 26.3 | 6.8 | 15.8 | 16.7 | 29.9 | 9.9 | 48.2 | 39.9 |
| Wernersville Borough | 479,883 | 342,443 | 1,855,670 | 2,677,996 | 20.1 | 1.6 | 10.1 | 10.6 | 25.0 | 95.5 | 42.6 | 44.0 |
| Womelsdorf Borough | 456,800 | 220,251 | 1,766,411 | 2,443,462 | 18.7 | 0.4 | 8.8 | 9.7 | 30.6 | 62.4 | 49.0 | 46.3 |
| Heidelberg Township | 547,210 | 73,876 | 2,116,019 | 2,737,105 | 21.1 | 19.4 | 11.0 | 13.1 | 30.0 | 67.3 | 48.4 | 44.7 |
| Marion Township | 344,535 | 53,159 | 1,332,292 | 1,729,986 | 19.5 | 15.5 | 9.5 | 11.5 | 20.3 | 16.2 | 37.2 | 32.8 |
| North Heidelberg Township | 348,451 | 13,441 | 1,347,432 | 1,709,324 | 19.4 | 1.0 | 9.4 | 11.2 | 20.8 | 2.2 | 37.8 | 33.6 |
| South Heidelberg Township | 1,415,233 | 341,184 | 5,472,597 | 7,229,014 | 23.2 | 4.2 | 12.9 | 14.3 | 43.4 | 51.6 | 63.6 | 58.6 |
| <u>Daniel Boone Area</u> | | | | | | | | | | | | |
| Birdsboro Borough | 889,266 | 502,517 | 3,258,643 | 4,650,426 | 20.2 | 35.4 | 12.0 | 15.7 | 28.5 | 44.8 | 37.7 | 36.6 |
| Amity Township | 2,500,674 | 265,260 | 9,163,512 | 11,929,446 | 26.9 | 7.3 | 18.2 | 19.7 | 72.5 | 45.9 | 84.8 | 81.0 |
| Union Township | 828,697 | 143,843 | 3,036,692 | 4,009,232 | 20.8 | 2.2 | 12.6 | 13.8 | 28.8 | -2.0 | 38.0 | 34.0 |
| <u>Exeter Township</u> | | | | | | | | | | | | |
| St. Lawrence Borough | 386,304 | 175,830 | 1,318,724 | 1,880,858 | 19.5 | 1.0 | 9.0 | 10.2 | 28.4 | 68.6 | 25.3 | 29.1 |
| Exeter Township | 5,623,228 | 867,615 | 19,195,977 | 25,686,820 | 23.4 | 4.4 | 12.7 | 14.6 | 41.6 | 19.8 | 38.3 | 38.3 |
| <u>Fleetwood Area</u> | | | | | | | | | | | | |
| Fleetwood Borough | 829,883 | 308,905 | 3,689,256 | 4,828,044 | 18.3 | 0.1 | 11.7 | 12.0 | 26.9 | 44.8 | 35.3 | 34.3 |
| Maidencreek Township | 1,785,114 | 430,355 | 7,935,751 | 10,151,220 | 26.3 | 33.5 | 19.2 | 21.0 | 52.7 | 222.9 | 62.9 | 64.4 |
| Richmond Township | 888,898 | 85,718 | 3,951,609 | 4,926,225 | 20.3 | 1.8 | 13.6 | 14.5 | 22.3 | 3.4 | 30.4 | 28.3 |
| <u>Governor Mifflin</u> | | | | | | | | | | | | |
| Kenhorst Borough | 593,248 | 228,832 | 1,830,659 | 2,652,739 | 18.3 | — | 6.8 | 8.5 | 20.3 | 1.7 | 13.9 | 14.1 |
| Mohnton Borough | 613,914 | 298,373 | 1,894,432 | 2,806,719 | 20.6 | 27.3 | 8.9 | 13.0 | 38.0 | 93.4 | 30.6 | 37.0 |
| Shillington Borough | 1,041,641 | 472,103 | 3,214,320 | 4,728,064 | 18.4 | 0.1 | 6.9 | 8.5 | 18.9 | 32.0 | 12.6 | 15.7 |
| Brecknock Township | 1,187,539 | — | 3,664,538 | 4,852,077 | 21.4 | 1.\$ | 9.5 | 12.2 | 35.3 | 1.\$ | 28.2 | 29.8 |
| Cumru Township ♦ | 4,372,073 | 2,276,682 | 13,491,450 | 20,140,205 | 19.9 | 1.4 | 8.2 | 9.7 | 42.1 | 20.1 | 34.5 | 34.3 |
| <u>Hamburg Area</u> | | | | | | | | | | | | |
| Hamburg Borough | 831,959 | 561,593 | 2,507,912 | 3,901,464 | 18.1 | 16.5 | -0.1 | 5.5 | 20.2 | 77.9 | 14.0 | 21.6 |
| Shoemakersville Borough | 248,040 | 119,595 | 747,706 | 1,115,341 | 19.2 | 0.8 | 0.8 | 4.4 | 25.1 | 5.8 | 18.7 | 18.5 |
| Strausstown Borough | 60,160 | 17,404 | 181,350 | 258,914 | 18.2 | 50.0 | — | 6.2 | 17.4 | 48.9 | 11.3 | 14.6 |
| Perry Township | 635,700 | 30,651 | 1,916,296 | 2,582,647 | 19.5 | 1.1 | 1.1 | 5.1 | 21.2 | 2.5 | 15.0 | 16.3 |
| Tilden Township | 750,562 | 30,399 | 2,262,543 | 3,043,504 | 21.1 | -48.8 | 2.4 | 5.4 | 39.4 | -41.0 | 32.2 | 32.2 |
| Upper Bern Township | 376,998 | 36,355 | 1,136,448 | 1,549,801 | 20.0 | 1.5 | 1.5 | 5.5 | 24.8 | 9.9 | 18.3 | 19.6 |
| Upper Tulpehocken Township | 328,864 | 19,725 | 991,348 | 1,339,937 | 21.4 | 2.6 | 2.6 | 6.7 | 25.2 | 5.9 | 18.7 | 20.0 |
| Windsor Township | 499,296 | 28,889 | 1,505,110 | 2,033,295 | 20.7 | 2.1 | 2.1 | 6.1 | 32.9 | 12.4 | 26.0 | 27.4 |

**EXHIBIT II
Berks County**

County, Municipal, and School District Gross Real Estate Tax Levies—2002^{1/}

| Municipalities Arranged by School District ^{2/} | 2002 Gross Real Estate Tax Levies | | | | Percentage Change 2001 to 2002 | | | | Percentage Change 1997 to 2002 | | | |
|---|-----------------------------------|------------|------------|------------|--------------------------------|-----------|------|-------|--------------------------------|-----------|------|-------|
| | County | Municipal | S.D. | Total | County | Municipal | S.D. | Total | County | Municipal | S.D. | Total |
| | \$ | \$ | \$ | \$ | % | % | % | % | % | % | % | % |
| <u>Kutztown Area</u> | | | | | | | | | | | | |
| Kutztown Borough | 845,322 | 195,639 | 3,402,484 | 4,443,445 | 19.5 | 51.6 | 15.6 | 17.6 | 21.7 | 208.9 | 53.6 | 49.5 |
| Lenhartsville Borough | 36,280 | 6,997 | 146,032 | 189,309 | 17.8 | -0.4 | 14.0 | 14.1 | 26.4 | 6.9 | 59.5 | 49.3 |
| Lyons Borough | 84,210 | 21,925 | 338,950 | 445,085 | 18.3 | — | 14.4 | 14.3 | 24.5 | 5.3 | 57.1 | 46.3 |
| Albany Township | 424,096 | 49,076 | 1,707,018 | 2,180,190 | 19.5 | 10.2 | 15.6 | 16.2 | 17.6 | 19.3 | 48.3 | 40.4 |
| Greenwich Township | 710,113 | 82,173 | 2,858,255 | 3,650,541 | 22.0 | 3.2 | 18.1 | 18.4 | 34.1 | 13.4 | 69.1 | 59.3 |
| Maxatawny Township | 885,814 | 369,018 | 3,565,466 | 4,820,298 | 21.3 | 2.6 | 17.4 | 16.8 | 22.1 | 92.3 | 54.1 | 49.2 |
| <u>Muhlenberg</u> | | | | | | | | | | | | |
| Laureldale Borough | 705,471 | 312,938 | 2,695,347 | 3,713,756 | 18.1 | 14.9 | 8.1 | 10.4 | 20.9 | 17.6 | 36.3 | 31.4 |
| Muhlenberg Township ♦ ^{3/} | 5,120,026 | 2,221,805 | 19,561,759 | 26,903,590 | 17.7 | 12.0 | 7.7 | 9.8 | 31.7 | 31.9 | 48.5 | 43.5 |
| <u>Oley Valley</u> | | | | | | | | | | | | |
| Alsace Township | 841,978 | 162,387 | 3,035,017 | 4,039,382 | 18.4 | 0.1 | 25.3 | 22.6 | 27.9 | 8.1 | 48.7 | 41.7 |
| Oley Township | 855,787 | 52,816 | 3,084,796 | 3,993,399 | 20.4 | 1.8 | 27.5 | 25.5 | 19.6 | 1.1 | 39.0 | 33.7 |
| Pike Township | 467,125 | 78,380 | 1,683,812 | 2,229,317 | 21.3 | 2.5 | 28.4 | 25.7 | 20.6 | 2.0 | 40.2 | 33.9 |
| Ruscombmanor Township | 1,019,987 | 19,672 | 3,676,676 | 4,716,335 | 22.8 | -5.6 | 30.0 | 28.2 | 39.2 | -21.5 | 61.9 | 55.7 |
| <u>Reading</u> | | | | | | | | | | | | |
| Reading City ^{HR/} | 7,454,373 | 14,808,108 | 25,878,247 | 48,140,728 | 18.3 | 0.1 | 12.6 | 9.2 | 11.8 | -7.5 | -9.3 | -6.0 |
| <u>Schuylkill Valley</u> | | | | | | | | | | | | |
| Centerport Borough | 47,924 | 18,486 | 162,952 | 229,362 | 22.9 | 4.0 | 7.6 | 10.1 | 38.7 | 17.3 | 25.4 | 27.2 |
| Leesport Borough | 393,281 | 282,161 | 1,337,232 | 2,012,674 | 23.9 | 4.8 | 8.4 | 10.6 | 35.7 | 148.2 | 22.6 | 34.7 |
| Bern Township | 1,799,169 | 640,206 | 6,117,522 | 8,556,897 | 20.3 | 1.7 | 5.3 | 7.8 | 34.1 | 13.4 | 21.2 | 23.0 |
| Centre Township | 768,102 | 106,660 | 2,611,694 | 3,486,456 | 22.3 | 140.2 | 7.0 | 12.0 | 39.0 | 173.0 | 25.6 | 30.5 |
| Ontelaunee Township | 764,501 | 412,845 | 2,599,452 | 3,776,798 | 26.4 | 66.3 | 10.6 | 17.9 | 41.4 | 86.0 | 27.7 | 35.0 |
| <u>Tulpehocken Area</u> | | | | | | | | | | | | |
| Bernville Borough | 156,441 | 57,327 | 588,352 | 802,120 | 18.4 | 0.2 | 11.6 | 12.0 | 21.9 | 50.7 | 54.7 | 46.7 |
| Bethel Township | 845,267 | 81,511 | 3,178,921 | 4,105,699 | 19.8 | 1.3 | 12.9 | 14.0 | 22.2 | 3.4 | 55.1 | 45.6 |
| Jefferson Township | 432,616 | 15,018 | 1,627,004 | 2,074,638 | 24.0 | 4.8 | 16.8 | 18.2 | 29.5 | 9.5 | 64.3 | 55.0 |
| Penn Township | 478,374 | 55,357 | 1,799,091 | 2,332,822 | 22.2 | 3.4 | 15.2 | 16.2 | 31.8 | 11.4 | 67.1 | 56.7 |
| Tulpehocken Township | 582,303 | 112,305 | 2,189,953 | 2,884,561 | 21.9 | 3.1 | 14.9 | 15.7 | 27.5 | 115.6 | 61.7 | 54.8 |
| <u>Twin Valley</u> | | | | | | | | | | | | |
| New Morgan Borough | 194,397 | 956,049 | 633,616 | 1,784,062 | 90.2 | 60.9 | 60.8 | 63.6 | 95.1 | NA | 91.0 | 313.6 |
| Caernarvon Township | 1,043,243 | 378,606 | 3,400,348 | 4,822,197 | 27.9 | 8.2 | 8.2 | 11.9 | 59.3 | 34.7 | 55.9 | 54.7 |
| Robeson Township | 1,651,696 | 308,996 | 5,383,542 | 7,344,234 | 20.3 | 1.7 | 1.7 | 5.4 | 24.6 | 27.7 | 22.0 | 22.8 |
| <u>Wilson</u> | | | | | | | | | | | | |
| Sinking Spring Borough | 800,951 | 338,300 | 2,301,673 | 3,440,924 | 29.6 | 9.6 | 19.2 | 20.4 | 44.9 | 22.5 | 35.7 | 36.3 |
| West Lawn Borough | 306,466 | 103,436 | 880,682 | 1,290,584 | 18.3 | 0.1 | 8.8 | 10.2 | 18.6 | 0.3 | 11.1 | 11.8 |
| Wyomissing Borough ^{4/} | 2,058,984 | 766,411 | 5,916,850 | 8,742,245 | 18.0 | -1.3 | 8.5 | 9.6 | 21.9 | 2.0 | 14.2 | 14.7 |
| Lower Heidelberg Township | 1,247,115 | 163,556 | 3,583,802 | 4,994,473 | 25.3 | 6.0 | 15.3 | 17.3 | 62.8 | 37.7 | 52.6 | 54.5 |
| Spring Township | 6,106,324 | 1,766,535 | 17,547,584 | 25,420,443 | 24.0 | 57.3 | 14.1 | 18.6 | 41.9 | 80.0 | 32.9 | 37.5 |
| <u>Wyomissing Area</u> | | | | | | | | | | | | |
| West Reading Borough | 888,082 | 471,018 | 2,997,384 | 4,356,484 | 18.2 | -1.8 | 16.7 | 14.6 | 23.3 | 14.7 | 26.0 | 24.1 |
| Wyomissing Borough ^{3/} | 3,223,031 | 1,199,701 | 10,878,119 | 15,300,851 | 18.5 | -0.8 | 16.9 | 15.6 | 21.7 | 1.9 | 24.4 | 21.7 |

♦ First Class Township. ^{HR/} Home Rule Charter municipality. NA = Not Applicable.

^{1/} Gross tax levies for 1997, 2001, and 2002 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 97.7 percent in 1997 and 93.5 percent in 2001 (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/} For purposes of comparison, the tax levy of the municipality which merged into this municipality has been included for all years.

^{4/} Portions of the municipality are part of another school district.