

Berks County

SCHOOL REAL ESTATE TAX LEVIES FOR 2003 RISE BY 8.0 PERCENT SINCE LAST YEAR AND BY 35.3 PERCENT IN THE PAST FIVE YEARS

Gross real estate tax levies for 2003 in Berks County's 18 school districts total \$331,056,463, which is \$24,471,571 or 8.0 percent higher than in 2002. (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 2002 and 2003 because of increases in millage rates and/or higher assessed valuations. The largest absolute increases occurred in Boyertown Area (\$2,845,927) and Wilson (\$3,023,497); the largest proportionate increases were recorded in Daniel Boone Area (14.3 percent) and Schuylkill Valley (16.6 percent). The sole decrease in real estate tax levy since last year occurred in Governor Mifflin (\$162,577 or 0.7 percent).

For the five-year period beginning in 1998, the real estate tax levies of Berks' school districts rose by \$86,306,127 or 35.3 percent. Levies increased in each of the county's districts during this period. Dollar increases ranged from \$1,120,974 in Antietam to \$9,260,108 in Boyertown Area. The largest proportionate increases during the five-year period were recorded in Daniel Boone Area (59.0 percent) and Tulpehocken Area (59.8 percent); the smallest proportionate growth was in Reading (12.4 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, assessed valuations in Berks County during the period 1998 to 2003 (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 2003 range from \$6,144,838 in Antietam to \$33,962,372 in Boyertown Area; in 1998 the range was from \$5,023,864 in Antietam to \$25,559,622 in Reading. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies–2003

School District	2003 Gross Tax Levy	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
Antietam	\$ 6,144,838	\$ 338,513	5.8%	\$ 1,120,974	22.3%
Boyertown Area	33,962,372	2,845,927	9.1	9,260,108	37.5
Brandywine Heights Area	12,381,664	1,369,712	12.4	4,362,853	54.4
Conrad Weiser Area	16,774,102	1,252,407	8.1	5,101,756	43.7
Daniel Boone Area	17,669,313	2,210,466	14.3	6,554,134	59.0
Exeter Township	22,395,936	1,881,234	9.2	6,955,818	45.1
Fleetwood Area	16,216,607	639,991	4.1	4,561,079	39.1
Governor Mifflin	23,932,821	-162,577	-0.7	4,690,230	24.4
Hamburg Area	11,510,595	261,883	2.3	1,527,032	15.3
Kutztown Area	12,667,592	649,388	5.4	4,599,281	57.0
Muhlenberg	22,533,336	276,230	1.2	4,937,081	28.1
Oley Valley	12,298,561	818,260	7.1	4,428,936	56.3
Reading	28,723,461	2,614,927	10.0	3,163,839	12.4
Schuylkill Valley	14,964,394	2,135,542	16.6	3,740,693	33.3
Tulpehocken Area	9,866,564	483,242	5.2	3,693,314	59.8
Twin Valley	20,480,415	2,428,628	13.5	4,954,263	31.9
Wilson	33,254,088	3,023,497	10.0	8,880,610	36.4
Wyomissing Area	<u>15,279,804</u>	<u>1,404,301</u>	10.1	<u>3,774,126</u>	32.8
Total	\$331,056,463	\$24,471,571	8.0%	\$86,306,127	35.3%

Real estate tax millages increased in 16 of the county’s school districts between 2002 and 2003; they remained unchanged in two (Hamburg Area and Muhlenberg). The largest increases among school districts with comparable millages were recorded in Brandywine Heights Area (2.50 mills or 11.5 percent), Reading (1.75 mills or 9.7 percent), and Wyomissing Area (1.70 mills or 9.7 mills).

For the five-year period beginning in 1998, school millages increased in each of the county's 18 districts. During this period increases among districts with comparable millage rates ranged from 1.19 mills or 8.2 percent in Hamburg Area to 8.08 mills or 49.8 percent in Brandywine Heights Area and 7.35 mills or 50.9 percent in Kutztown Area.

Millage rates for 2003 among Berks' districts with comparable millages range from 15.63 mills in Hamburg Area to 24.30 mills in Brandywine Heights Area; the range in 1998 among these districts was from 13.50 mills in Tulpehocken Area to 20.11 mills in Antietam. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—2003

<u>School District</u>	<u>2003 Millage</u>	<u>Change 2002 to 2003</u>		<u>Change 1998 to 2003</u>	
		<u>Mills</u>	<u>%</u>	<u>Mills</u>	<u>%</u>
Antietam	24.25	1.250	5.4%	4.14	20.6%
Boyertown Area	16.74	0.696	4.3	3.20	23.7
Brandywine Heights Area	24.30	2.500	11.5	8.08	49.8
Conrad Weiser Area	21.04	0.990	4.9	4.54	27.5
Daniel Boone Area	20.50	1.500	7.9	3.75	22.4
Exeter Township	18.60	0.900	5.1	3.27	21.3
Fleetwood Area	23.40	0.350	1.5	4.27	22.3
Governor Mifflin	16.50	0.500	3.1	2.05	14.2
Hamburg Area	15.63	—	—	1.19	8.2
Kutztown Area	21.80	0.930	4.5	7.35	50.9
Muhlenberg	19.81	—	—	3.60	22.2
Oley Valley	19.68	0.990	5.3	6.09	44.8
Reading	19.75	1.750	9.7	2.99	17.8
Schuylkill Valley	18.53	0.900	5.1	1.78	10.6
Tulpehocken Area	20.00	0.500	2.6	6.50	48.1
Twin Valley	17.60	0.700	4.1	2.30	15.0
Wilson	15.70	0.800	5.4	2.00	14.6
Wyomissing Area	19.20	1.700	9.7	4.54	31.0

Assessed valuations of taxable property for 2003 rose in 17 of the county's 18 school districts. Absolute increases ranged from \$946,500 in Antietam to \$89,196,100 in Wilson. The largest proportionate increase since last year was recorded in Schuylkill Valley (11.0 percent); the smallest was in Reading (0.3 percent). The sole decrease in assessed valuation between 2002 and 2003 occurred in Governor Mifflin (\$55,488,400 or 3.7 percent).

For the five-year period beginning in 1998, assessed valuations of taxable property increased in 17 of the county's 18 school districts ranging from \$3,576,200 in Antietam to \$339,008,800 in Wilson. Proportionate increases during this period ranged from 1.4 percent in both Antietam and Wyomissing Area to 29.9 percent in Daniel Boone Area. Reading's assessed valuation fell by \$70,684,620 or 4.6 percent during the five-year period.

School district assessed valuations for 2003 range from \$253,395,400 in Antietam to \$2,118,094,800 in Wilson; in 1998 the valuations ranged from \$249,819,200 in Antietam to \$1,779,086,000 in Wilson. (See Table 3.)

Table 3

Change in School District Assessed Valuations—2003

School District	2003	Change 2002 to 2003		Change 1998 to 2003	
	Assessed Value	\$	%	\$	%
Antietam	\$253,395,400	\$ 946,500	0.4%	\$ 3,576,200	1.4%
Boyertown Area ^{1/}	958,795,600	13,885,300	1.5	54,817,800	6.1
Brandywine Heights Area	509,533,500	4,398,100	0.9	15,155,500	3.1
Conrad Weiser Area ^{1/}	797,248,200	23,098,800	3.0	89,833,300	12.7
Daniel Boone Area	861,917,700	48,294,200	5.9	198,324,900	29.9
Exeter Township	1,204,082,600	45,059,900	3.9	196,899,400	19.5
Fleetwood Area	693,017,400	17,242,300	2.6	83,737,300	13.7
Governor Mifflin	1,450,474,000	-55,488,400	-3.7	118,806,800	8.9
Hamburg Area	736,442,400	16,755,100	2.3	45,059,900	6.5
Kutztown Area	581,082,200	5,221,900	0.9	22,721,600	4.1
Muhlenberg	1,137,472,800	13,944,000	1.2	51,954,300	4.8
Oley Valley	624,926,900	10,678,600	1.7	45,852,200	7.9
Reading	1,454,352,480	3,878,380	0.3	-70,684,620	-4.6
Schuylkill Valley	807,576,600	79,904,900	11.0	137,504,900	20.5
Tulpehocken Area	493,328,200	12,132,200	2.5	36,050,400	7.9
Twin Valley ^{1/}	593,923,800	36,674,900	6.6	112,253,100	23.3
Wilson	2,118,094,800	89,196,100	4.4	339,008,800	19.1
Wyomissing Area	795,823,100	2,937,200	0.4	10,988,300	1.4

^{1/} Includes Berks County portion only.

The county's predetermined assessment ratio is 100 percent for 2003, 2002, and 1998. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 96.3 percent in 1998 and 90.4 percent in 2002 (the most recent figure available). The county most recently reassessed in 1994.

Enrollments in Berks County's public school districts for the 2002-03 school year (the most recent readily available figures from the Pennsylvania Department of Education) were up by 0.2 percent over the prior year and by 7.8 percent from five years earlier—the 1997-98 school year. For the one-year period, enrollments increased in 15 districts and declined in three. Daniel Boone Area rose the greatest (4.3 percent), followed by Oley Valley (3.1 percent). The reported decreases in enrollments during this period occurred in Reading (3.6 percent), Brandywine Heights Area (2.9 percent), and Tulpehocken Area (1.2 percent).

Fifteen of the county's school districts had higher enrollments in 2002-03 than in 1997-98. During the five-year period, the largest increases occurred in Daniel Boone Area (30.3 percent),

Wilson (15.4 percent), Exeter Township (15.1 percent), and Fleetwood Area (14.6 percent). Decreases in enrollments between 1997-98 and 2002-03 were recorded in Brandywine Heights Area (0.6 percent), Governor Mifflin (0.4 percent), and Kutztown Area (5.6 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District—2003

School District	2002-03 Enrollment	Change 2001-02 to 2002-03		Change 1997-98 to 2002-03	
		Pupils	%	Pupils	%
Antietam	1,064	12	1.1%	106	11.1%
Boyertown Area	6,806	83	1.2	176	2.7
Brandywine Heights Area	1,984	-60	-2.9	-12	-0.6
Conrad Weiser Area	2,748	31	1.1	119	4.5
Daniel Boone Area	3,297	137	4.3	766	30.3
Exeter Township	3,982	79	2.0	521	15.1
Fleetwood Area	2,531	39	1.6	322	14.6
Governor Mifflin	4,196	81	2.0	-16	-0.4
Hamburg Area	2,766	19	0.7	60	2.2
Kutztown Area	1,830	19	1.0	-109	-5.6
Muhlenberg	3,005	25	0.8	331	12.4
Oley Valley	2,199	67	3.1	91	4.3
Reading	16,128	-598	-3.6	1,367	9.3
Schuylkill Valley	1,928	19	1.0	78	4.2
Tulpehocken Area	1,727	-21	-1.2	10	0.6
Twin Valley	3,111	56	1.8	233	8.1
Wilson	5,103	105	2.1	680	15.4
Wyomissing Area	<u>1,822</u>	<u>9</u>	0.5	<u>96</u>	5.6
TOTAL	66,227	102	0.2%	4,819	7.8%

SOURCE: Pennsylvania Department of Education.

Combined county, municipal, and school district real estate tax millages were higher in 2003 than in 2002 in 66 of the county's 74 municipalities as a result of increases in 16 school districts and 20 municipalities. Combined millages remained unchanged in eight municipalities: the boroughs of Hamburg, Laureldale, and Strausstown and the townships of Perry, Tilden, Upper Bern, Upper Tulpehocken, and Windsor. The increases in comparable total millages ranged from 0.35 mill in the municipalities of the Fleetwood Area School District to 2.9 mills in Leesport Borough. Combined county, municipal, and school real estate tax millages were higher in 2003 than in 1998 in each county municipality. Increases in comparable millages during this period ranged from 0.98 mill in Tilden Township to 8.63 mills in Topton Borough. (See Exhibit I.)

The 2003 gross real estate tax levy for the 18 school districts, Berks County, Reading City, and the 73 boroughs and townships totals \$455,198,348, which is \$29,839,538 or 7.0

percent higher than in 2002 and \$114,007,051 or 33.4 percent higher than in 1998. Of the overall increase in the real estate tax levy since last year, the school districts represent 82.0 percent; the county, 6.5 percent; the city, 0.6 percent, and the boroughs and townships, 10.9 percent. Of the net increase since 1998, the school districts represent 75.7 percent; the county, 17.1 percent; and the boroughs and townships, 7.6 percent. The city's tax levy decreased during this period.

In 1998 the school districts represented 71.7 percent of the total amount of real estate taxes levied in Berks County; the county government, 18.9 percent; the city, 4.5 percent; and the boroughs and townships, 4.9 percent. By 2003 the school districts' share of the total amount of real estate taxes levied in Berks County had increased to 72.7 percent; the county government had decreased to 18.5 percent; the city's share decreased to 3.3 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county rose to 5.5 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough,
and Township Gross Real Estate Tax Levies—2003

	Gross Real Estate Tax Levy				Change 2002 to 2003		Change 1998 to 2003	
	2003	% of Total			\$	% of Total	\$	% of Total
		2003	2002	1998				
County	\$ 83,959,256	18.5%	19.3%	18.9%	\$ 1,952,093	6.5%	\$ 19,537,525	17.1%
School Districts	331,056,463	72.7	72.1	71.7	24,471,571	82.0	86,306,127	75.7
City	14,979,831	3.3	3.5	4.5	171,723	0.6	-502,686	-0.4
Boros. & Twps.	<u>25,202,798</u>	<u>5.5</u>	<u>5.2</u>	<u>4.9</u>	<u>3,244,151</u>	<u>10.9</u>	<u>8,666,085</u>	<u>7.6</u>
Total	\$455,198,348	100.0%	100.0%	100.0%	\$29,839,538	100.0%	\$114,007,051	100.0%

The total 2003 county, school district, and municipal real estate tax levy for individual municipalities which are part of a Berks County school district ranges from \$193,438 in Lenhartsville Borough to \$51,244,110 in Reading City. Increases in the combined levy between 2002 and 2003 occurred in 72 county municipalities which are part of a Berks County school district; one decrease was recorded—0.9 percent in Cumru Township. On a proportionate basis, the increases ranged from 2.9 percent in Laureldale Borough to 53.8 percent in Ontelaunee Township. Between 1998 and 2003 increases in the combined levy were recorded in all 73 county municipalities which are part of a Berks County school district. The increases ranged from 8.4 percent in Reading City to 140.3 percent in New Morgan Borough. (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, 20 Berks County municipalities report annual garbage collection fees in 2003 ranging from \$70 to \$210 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—2003

Municipalities	2003 Millages			Change 2002 to 2003						Change 1998 to 2003					
	Municipal	School District	Total ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
CITY															
Reading ^{HR/}	10.30	19.75	30.050	—	—	1.75	9.7	1.750	6.2	—	—	2.99	17.8	2.990	11.0
BOROUGHS															
Bally	2.80	16.74	19.540	1.00	55.6	0.70	4.3	1.696	9.5	1.00	55.6	3.20	23.7	4.202	27.4
Bechtelsville	3.50	16.74	20.240	0.35	11.1	0.70	4.3	1.046	5.4	0.90	34.6	3.20	23.7	4.102	25.4
Bernville	2.45	20.00	22.450	0.55	28.9	0.50	2.6	1.050	4.9	0.55	28.9	6.50	48.1	7.050	45.8
Birdsboro	2.93	20.50	23.430	—	—	1.50	7.9	1.500	6.8	0.73	33.2	3.75	22.4	4.480	23.6
Boyetown	3.19	16.74	19.930	0.16	5.3	0.70	4.3	0.856	4.5	0.72	29.1	3.20	23.7	3.922	24.5
Centerport	2.00	18.53	20.530	—	—	0.90	5.1	0.900	4.6	—	—	1.78	10.6	1.780	9.5
Fleetwood	1.93	23.40	25.330	—	—	0.35	1.5	0.350	1.4	0.50	35.0	4.27	22.3	4.770	23.2
Hamburg	3.50	15.63	19.130	—	—	—	—	—	—	1.00	40.0	1.19	8.2	2.190	12.9
Kenhorst	3.00	16.50	19.500	1.00	50.0	0.50	3.1	1.500	8.3	1.00	50.0	2.05	14.2	3.050	18.5
Kutztown	1.20	21.80	23.000	—	—	0.93	4.5	0.930	4.2	0.80	200.0	7.35	50.9	8.150	54.9
Laureldale	2.30	19.81	22.110	—	—	—	—	—	—	0.30	15.0	3.60	22.2	3.900	21.4
Leesport	5.72	18.53	24.250	2.00	53.8	0.90	5.1	2.900	13.6	4.00	232.6	1.78	10.6	5.780	31.3
Lenhartsville	1.00	21.80	22.800	—	—	0.93	4.5	0.930	4.3	—	—	7.35	50.9	7.350	47.6
Lyons	1.85	21.80	23.650	0.50	37.0	0.93	4.5	1.430	6.4	0.50	37.0	7.35	50.9	7.850	49.7
Mohnton	2.52	16.50	19.020	—	—	0.50	3.1	0.500	2.7	1.00	65.8	2.05	14.2	3.050	19.1
Mt. Penn	2.50	24.25	26.750	0.50	25.0	1.25	5.4	1.750	7.0	0.50	25.0	4.14	20.6	4.640	21.0
New Morgan	25.50	17.60	43.100	—	—	0.70	4.1	4/	4/	12.03	89.3	2.30	15.0	4/	4/
Robesonia	2.65	21.04	23.690	—	—	0.99	4.9	0.990	4.4	—	—	4.54	27.5	4.540	23.7
St. Lawrence	2.36	18.60	20.960	—	—	0.90	5.1	0.900	4.5	0.84	55.3	3.27	21.3	4.110	24.4
Shillington	2.35	16.50	18.850	—	—	0.50	3.1	0.500	2.7	0.56	31.3	2.05	14.2	2.610	16.1
Shoemakersville	3.00	15.63	18.630	0.50	20.0	—	—	0.500	2.8	0.50	20.0	1.19	8.2	1.690	10.0
Sinking Spring	3.19	15.70	18.890	1.00	45.7	0.80	5.4	1.800	10.5	1.00	45.7	2.00	14.6	3.000	18.9
Strausstown	1.50	15.63	17.130	—	—	—	—	—	—	0.50	50.0	1.19	8.2	1.690	10.9
Topton	3.00	24.30	27.300	0.25	9.1	2.50	11.5	2.750	11.2	0.55	22.4	8.08	49.8	8.630	46.2
Wernersville	4.20	21.04	25.240	0.50	13.5	0.99	4.9	1.490	6.3	1.70	68.0	4.54	27.5	6.240	32.8
West Lawn	1.75	15.70	17.450	—	—	0.80	5.4	0.800	4.8	—	—	2.00	14.6	2.000	12.9
West Reading	3.25	19.20	22.450	0.50	18.2	1.70	9.7	2.200	10.9	0.75	30.0	4.54	31.0	5.290	30.8
Womelsdorf	2.50	21.04	23.540	—	—	0.99	4.9	0.990	4.4	0.80	47.1	4.54	27.5	5.340	29.3
Wyomissing ^{5/}	1.93	15.70	17.630	—	—	0.80	5.4	0.800	4.8	-0.02	-1.0	2.00	14.6	1.980	12.7
Wyomissing ^{6/}	1.93	19.20	21.130	—	—	1.70	9.7	1.700	8.7	-0.02	-1.0	4.54	31.0	4.520	27.2
TOWNSHIPS															
Albany	0.60	21.80	22.400	—	—	0.93	4.5	0.930	4.3	0.10	20.0	7.35	50.9	7.450	49.8
Alsace	1.00	19.68	20.680	—	—	0.99	5.3	0.990	5.0	0.20	25.0	6.09	44.8	6.290	43.7
Amity	0.55	20.50	21.050	—	—	1.50	7.9	1.500	7.7	—	—	3.75	22.4	3.750	21.7
Bern	1.85	18.53	20.375	—	—	0.90	5.1	0.900	4.6	—	—	1.78	10.6	1.780	9.6
Bethel	0.50	20.00	20.500	—	—	0.50	2.6	0.500	2.5	—	—	6.50	48.1	6.500	46.4
Brecknock	—	16.50	16.500	—	—	0.50	3.1	0.500	3.1	—	—	2.05	14.2	2.050	14.2
Caernarvon	1.88	17.60	19.482	—	—	0.70	4.1	4/	4/	—	—	2.30	15.0	4/	4/
Centre	0.72	18.53	19.250	—	—	0.90	5.1	0.900	4.9	0.41	132.3	1.78	10.6	2.190	12.8
Colebrookdale ♦	1.80	16.74	18.540	—	—	0.70	4.3	0.696	3.9	0.30	20.0	3.20	23.7	3.502	23.3
Cumru ♦	3.00	16.50	19.500	0.30	11.1	0.50	3.1	0.800	4.3	0.30	11.1	2.05	14.2	2.350	13.7

Berks County
Municipal, School, and County Real Estate Tax Rates—2003

Municipalities	2003 Millages			Change 2002 to 2003						Change 1998 to 2003					
	Municipal	School District	Total ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
				Millage	%	Millage	%	Millage	%	Millage	%	Millage	%	#	%
TOWNSHIPS (continued):															
District	0.35	24.30	24.650	—	—	2.50	11.5	2.500	11.3	—	—	8.08	49.8	8.080	48.8
Douglass	2.00	16.74	18.740	—	—	0.70	4.3	0.696	3.9	1.15	135.3	3.20	23.7	4.352	30.2
Earl	—	16.74	16.740	—	—	0.70	4.3	0.696	4.3	—	—	3.20	23.7	3.202	23.7
Exeter	1.30	18.60	19.900	0.50	62.5	0.90	5.1	1.400	7.6	0.50	62.5	3.27	21.3	3.770	23.4
Greenwich	0.60	21.80	22.400	—	—	0.93	4.5	0.930	4.3	—	—	7.35	50.9	7.350	48.8
Heidelberg	0.70	21.04	21.740	—	—	0.99	4.9	0.990	4.8	0.20	40.0	4.54	27.5	4.740	27.9
Hereford	0.80	18.73	19.527	—	—	0.19	1.0	4/	4/	—	—	1.85	10.9	4/	4/
Jefferson	0.18	20.00	20.180	—	—	0.50	2.6	0.500	2.5	—	—	6.50	48.1	6.500	47.5
Longswamp	0.23	24.30	24.530	—	—	2.50	11.5	2.500	11.3	—	—	8.08	49.8	8.080	49.1
Lower Alsace	4.07	24.25	28.320	0.50	14.0	1.25	5.4	1.750	6.6	1.78	78.0	4.14	20.6	5.924	26.4
Lower Heidelberg	0.68	15.70	16.380	—	—	0.80	5.4	0.800	5.1	—	—	2.00	14.6	2.000	13.9
Maidencreek	1.25	23.40	24.650	—	—	0.35	1.5	0.350	1.4	0.75	150.0	4.27	22.3	5.020	25.6
Marion	0.90	21.04	21.940	0.10	12.5	0.99	4.9	1.090	5.2	0.10	12.5	4.54	27.5	4.640	26.8
Maxatawny	2.16	21.80	23.960	—	—	0.93	4.5	0.930	4.0	1.00	86.2	7.35	50.9	8.350	53.5
Muhlenberg ♦	2.55	19.81	22.360	0.30	13.3	—	—	0.300	1.4	0.65	34.2	3.60	22.2	4.250	23.5
North Heidelberg	0.20	21.04	21.240	—	—	0.99	4.9	0.990	4.9	—	—	4.54	27.5	4.540	27.2
Oley	0.49	19.68	20.170	0.17	53.1	0.99	5.3	1.160	6.1	0.17	53.1	6.09	44.8	6.260	45.0
Ontelaunee	2.80	18.53	21.330	—	—	0.90	5.1	0.900	4.4	1.00	55.6	1.78	10.6	2.780	15.0
Penn	0.60	20.00	20.600	—	—	0.50	2.6	0.500	2.5	—	—	6.50	48.1	6.500	46.1
Perry	0.25	15.63	15.880	—	—	—	—	—	—	—	—	1.19	8.2	1.190	8.1
Pike	0.87	19.68	20.550	—	—	0.99	5.3	0.990	5.1	—	—	6.09	44.8	6.090	42.1
Richmond	0.50	23.40	23.900	—	—	0.35	1.5	0.350	1.5	—	—	4.27	22.3	4.270	21.8
Robeson	0.97	17.60	18.570	—	—	0.70	4.1	4/	4/	0.17	21.2	2.30	15.0	4/	4/
Rockland	0.30	24.30	24.600	—	—	2.50	11.5	2.500	11.3	—	—	8.08	49.8	8.080	48.9
Ruscombmanor	0.09	19.68	19.770	-0.01	-10.0	0.99	5.3	0.980	5.2	-0.05	-35.7	6.09	44.8	6.040	44.0
South Heidelberg	1.25	21.04	22.290	—	—	0.99	4.9	0.990	4.6	0.25	25.0	4.54	27.5	4.790	27.4
Spring	1.50	15.70	17.200	—	—	0.80	5.4	0.800	4.9	0.50	50.0	2.00	14.6	2.500	17.0
Tilden	0.21	15.63	15.840	—	—	—	—	—	—	-0.21	-50.0	1.19	8.2	0.980	6.6
Tulpehocken	1.50	20.00	21.500	0.50	50.0	0.50	2.6	1.000	4.9	1.00	200.0	6.50	48.1	7.500	53.6
Union	0.90	20.50	21.400	—	—	1.50	7.9	1.500	7.5	-0.10	-10.0	3.75	22.4	3.650	20.6
Upper Bern	0.50	15.63	16.130	—	—	—	—	—	—	0.02	4.2	1.19	8.2	1.210	8.1
Upper Tulpehocken	0.31	15.63	15.941	—	—	—	—	—	—	—	—	1.19	8.2	1.190	8.1
Washington	0.99	16.74	17.730	—	—	0.70	4.3	0.696	4.1	—	—	3.20	23.7	3.202	22.0
Windsor	0.30	15.63	15.930	—	—	—	—	—	—	—	—	1.19	8.2	1.190	8.1

♦ First Class Township

HR/ Home Rule Charter municipality

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

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

3/ Includes an increase in the county's real estate tax rate of 0.80 mill or 18.2 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.

EXHIBIT II
Berks County

County, Municipal, and School District Gross Real Estate Tax Levies—2003^{1/}

Municipalities Arranged by School District ^{2/}	2003 Gross Real Estate Tax Levies				Percentage Change 2002 to 2003				Percentage Change 1998 to 2003			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>Antietam</u>												
Mt. Penn Borough	474,901	228,978	2,221,089	2,924,968	18.4	25.0	5.4	8.7	19.3	26.1	21.7	21.6
Lower Alsace Township	838,954	658,527	3,923,749	5,421,230	19.2	14.7	6.1	8.9	20.3	81.1	22.7	27.3
<u>Bovertown Area</u>												
Bally Borough	270,515	146,084	873,371	1,289,970	19.9	55.8	4.5	11.7	21.7	60.1	27.3	29.0
Bechtelsville Borough	173,995	117,451	561,751	853,197	19.2	11.1	4.4	8.0	18.7	35.2	24.2	24.4
Boyertown Borough	829,114	510,101	2,676,831	4,016,046	18.9	5.9	4.9	7.6	18.3	29.2	23.7	23.2
Colebrookdale Township ♦	1,314,317	456,272	4,243,329	6,013,918	22.3	1.6	6.0	8.8	25.8	27.7	31.5	29.9
Douglass Township	780,459	301,045	2,519,747	3,601,251	20.0	1.8	6.2	8.5	22.6	143.9	28.2	32.1
Earl Township	712,414	—	2,300,061	3,012,475	21.2	—	5.2	8.6	25.9	—	31.7	30.2
Washington Township	890,540	170,036	2,875,149	3,935,725	25.8	3.0	7.5	10.9	37.7	16.4	44.0	41.1
<u>Brandywine Heights Area</u>												
Topton Borough	382,907	221,547	1,794,531	2,398,985	20.5	11.1	13.5	14.4	23.0	27.4	55.9	46.6
District Township	323,765	21,855	1,517,355	1,862,975	19.6	1.1	12.8	13.7	18.7	0.4	50.4	42.9
Longswamp Township	1,040,773	46,167	4,877,681	5,964,621	19.8	0.1	11.6	12.8	20.9	2.3	53.2	45.8
Rockland Township	894,487	51,754	4,192,097	5,138,338	20.8	1.3	12.9	14.0	23.7	4.6	56.7	49.1
<u>Conrad Weiser Area</u>												
Robesonia Borough	422,090	215,726	1,712,782	2,350,598	26.4	0.1	5.0	7.8	29.5	9.5	39.7	34.4
Wernersville Borough	488,663	395,831	1,982,925	2,867,419	22.3	15.6	6.9	10.4	27.0	80.4	36.9	39.7
Womelsdorf Borough	460,839	222,198	1,870,018	2,553,055	19.8	0.9	5.9	7.7	26.9	57.8	36.9	36.5
Heidelberg Township	561,794	75,845	2,279,682	2,917,321	24.3	2.7	7.7	10.4	31.7	55.9	42.0	40.2
Marion Township	348,364	60,468	1,413,612	1,822,444	20.8	13.8	6.1	8.9	19.3	13.5	28.7	26.2
North Heidelberg Township	350,131	13,506	1,420,781	1,784,418	20.0	0.5	5.4	8.0	21.0	2.3	30.5	28.2
South Heidelberg Township	1,501,851	362,066	6,094,301	7,958,218	30.7	6.1	11.4	14.3	47.2	55.6	58.8	56.3
<u>Daniel Boone Area</u>												
Birdsboro Borough	893,408	504,857	3,532,279	4,930,544	20.8	0.5	8.4	9.5	27.9	44.1	32.4	32.7
Amity Township	2,722,650	288,806	10,764,575	13,776,031	38.2	8.9	17.5	20.8	74.7	47.7	80.8	78.7
Union Township	852,985	148,059	3,372,459	4,373,503	24.4	2.9	11.1	13.1	30.6	-0.6	35.2	32.7
<u>Exeter Township</u>												
St. Lawrence Borough	386,918	176,109	1,387,979	1,951,006	19.7	0.2	5.3	7.3	24.1	63.0	27.4	29.3
Exeter Township	5,856,251	1,468,298	21,007,958	28,332,507	28.6	69.2	9.4	15.1	42.7	96.1	46.4	47.5
<u>Fleetwood Area</u>												
Fleetwood Borough	828,655	308,448	3,739,737	4,876,840	18.2	-0.1	1.4	3.8	22.9	40.3	27.1	27.1
Maidencreek Township	1,861,935	448,875	8,402,945	10,713,755	31.7	4.3	5.9	9.6	49.1	215.3	54.3	56.7
Richmond Township	902,705	87,050	4,073,926	5,063,681	22.2	1.6	3.1	6.0	20.6	2.0	24.7	23.5
<u>Governor Mifflin</u>												
Kenhorst Borough	593,772	343,552	1,889,535	2,826,859	18.4	50.1	3.2	10.4	18.7	50.6	14.6	18.9
Mohnton Borough	629,350	305,875	2,002,754	2,937,979	23.7	2.5	5.7	8.7	36.8	91.8	32.1	37.6
Shillington Borough	1,040,771	471,709	3,312,000	4,824,480	18.3	-0.1	3.0	5.7	18.6	31.7	14.6	16.9
Brecknock Township	1,214,807	—	3,865,826	5,080,633	24.1	—	5.5	9.4	34.5	—	29.9	31.0
Cumru Township ♦	4,042,008	2,338,674	12,862,705	19,243,387	10.8	2.7	-4.7	-0.9	30.4	22.6	26.0	26.4
<u>Hamburg Area</u>												
Hamburg Borough	838,569	566,054	2,527,837	3,932,460	19.1	0.8	0.8	4.2	20.1	42.2	9.9	15.8
Shoemakersville Borough	249,093	144,123	750,882	1,144,098	19.7	20.5	0.4	6.4	23.7	25.5	13.2	16.8
Strausstown Borough	60,160	17,404	181,350	258,914	18.2	—	—	3.7	17.4	49.0	7.5	11.8
Perry Township	642,115	30,960	1,935,632	2,608,707	20.7	1.0	1.0	5.2	20.2	1.6	10.0	12.2
Tilden Township	782,274	31,683	2,358,137	3,172,094	26.2	4.2	4.2	8.9	36.3	-42.3	24.8	26.0
Upper Bern Township	386,603	37,281	1,165,401	1,589,285	23.1	2.5	2.5	6.9	27.1	12.0	16.4	18.7
Upper Tulpehocken Township	342,947	20,570	1,033,801	1,397,318	26.6	4.3	4.3	9.0	27.2	7.6	16.5	18.8
Windsor Township	516,694	29,895	1,557,555	2,104,144	24.9	3.5	3.5	8.0	29.4	9.4	18.5	20.8

EXHIBIT II
Berks County

County, Municipal, and School District Gross Real Estate Tax Levies—2003^{1/}

Municipalities Arranged by School District ^{2/}	2003 Gross Real Estate Tax Levies				Percentage Change 2002 to 2003				Percentage Change 1998 to 2003			
	County \$	Municipal \$	S.D. \$	Total \$	County %	Municipal %	S.D. %	Total %	County %	Municipal %	S.D. %	Total %
<u>Kutztown Area</u>												
Kutztown Borough	851,732	197,122	3,581,053	4,629,907	20.4	0.8	5.2	7.5	21.2	207.4	54.6	50.1
Lenhartsville Borough	35,840	6,912	150,686	193,438	16.4	-1.2	3.2	5.2	23.2	4.2	57.2	47.1
Lyons Borough	84,047	29,988	353,371	467,406	18.0	36.8	4.3	8.2	22.9	42.4	56.8	48.4
Albany Township	425,285	49,213	1,788,082	2,262,580	19.8	0.3	4.7	7.2	16.5	18.2	48.6	40.5
Greenwich Township	727,407	84,174	3,058,337	3,869,918	25.0	2.4	7.0	9.9	33.1	12.6	69.8	59.8
Maxatawny Township	888,600	370,179	3,736,062	4,994,841	21.7	0.3	4.8	7.1	20.7	90.1	54.0	48.8
<u>Muhlenberg</u>												
Laureldale Borough	704,818	312,648	2,692,853	3,710,319	18.0	-0.1	-0.1	2.9	20.7	17.4	24.7	23.3
Muhlenberg Township ♦ ^{3/}	5,192,979	2,553,924	19,840,484	27,587,387	19.4	14.9	1.4	5.6	31.4	49.2	35.8	36.1
<u>Oley Valley</u>												
Alsace Township	846,244	163,210	3,211,975	4,221,429	19.0	0.5	5.8	8.0	25.7	32.9	54.0	46.5
Oley Township	867,001	81,935	3,290,758	4,239,694	22.0	55.1	6.7	10.2	19.8	55.2	46.7	40.4
Pike Township	470,182	78,893	1,784,606	2,333,681	22.1	0.7	6.0	8.7	19.8	1.3	46.7	38.3
Ruscombanor Township	1,056,819	18,344	4,011,223	5,086,386	27.2	-6.8	9.1	12.4	40.9	-23.4	72.6	64.2
<u>Reading</u>												
Reading City ^{HR/}	7,540,818	14,979,831	28,723,461	51,244,110	19.7	1.2	11.0	9.1	14.4	-3.2	14.0	8.4
<u>Schuylkill Valley</u>												
Centerport Borough	49,207	18,981	175,855	244,043	26.2	2.7	7.9	10.7	46.7	24.1	37.3	37.9
Leesport Borough	401,190	442,586	1,433,762	2,277,538	26.4	56.9	7.2	17.6	38.3	288.9	29.4	50.6
Bern Township	1,855,659	660,307	6,631,700	9,147,666	24.1	3.1	8.4	10.8	23.9	4.7	15.9	16.5
Centre Township	793,559	110,195	2,835,998	3,739,752	26.4	3.3	8.6	11.8	41.4	177.7	32.3	36.2
Ontelaunee Township	1,087,669	587,362	3,887,079	5,562,110	79.9	42.3	49.5	53.8	96.0	157.8	83.3	91.6
<u>Tulpehocken Area</u>												
Bernville Borough	163,035	77,037	628,870	868,942	23.4	34.4	6.9	11.7	28.1	39.7	60.5	51.3
Bethel Township	864,860	83,400	3,336,006	4,284,266	22.6	2.3	4.9	8.0	21.8	3.0	52.6	43.9
Jefferson Township	456,892	15,861	1,762,362	2,235,115	30.9	5.6	8.3	12.3	35.6	14.7	69.9	61.0
Penn Township	485,949	56,233	1,874,440	2,416,622	24.2	1.6	4.2	7.6	31.1	10.9	64.3	54.7
Tulpehocken Township	587,172	169,866	2,264,886	3,021,924	22.9	51.3	3.4	8.7	27.6	223.8	59.9	56.7
<u>Twin Valley</u>												
New Morgan Borough	194,397	956,049	659,861	1,810,307	90.2	—	4.1	7.0	95.1	212.4	89.8	140.3
Caernarvon Township	1,196,901	434,370	4,062,770	5,694,041	46.8	14.7	19.5	23.9	76.5	49.2	71.7	70.7
Robeson Township	1,688,197	315,825	5,730,428	7,734,450	22.9	2.2	6.4	9.5	26.5	29.7	23.1	24.1
<u>Wilson</u>												
Sinking Spring Borough	863,222	531,086	2,613,807	4,008,115	39.6	57.0	13.6	23.0	51.0	86.0	46.3	51.6
West Lawn Borough	307,356	103,737	930,665	1,341,758	18.7	0.3	5.7	7.9	18.5	0.2	14.9	14.4
Wyomissing Borough ^{4/}	2,057,165	765,734	6,229,025	9,051,924	17.9	-0.1	5.3	7.4	20.1	0.5	16.4	15.7
Lower Heidelberg Township	1,339,559	175,680	4,056,137	5,571,376	34.6	7.4	13.2	17.5	64.6	39.2	59.5	59.9
Spring Township	6,415,019	1,855,840	19,424,454	27,695,313	30.3	5.1	10.7	14.3	44.4	83.2	39.9	43.2
<u>Wyomissing Area</u>												
West Reading Borough	884,582	554,463	3,275,599	4,714,644	17.8	17.7	9.3	11.7	13.7	25.0	25.9	23.3
Wyomissing Borough ^{3/}	3,241,761	1,206,673	12,004,205	16,452,639	19.2	0.6	10.4	11.2	21.7	1.9	34.8	29.0

♦ First Class Township. HR/ Home Rule Charter municipality

^{1/} Gross tax levies for 1998, 2002, and 2003 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 96.3 percent in 1998 and 90.4 percent in 2002 (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.