



# Research Summary

## Pennsylvania Economy league

CENTRAL DIVISION

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### Berks County

#### **SCHOOL REAL ESTATE TAX LEVIES FOR 1999 RISE BY 3.9 PERCENT SINCE LAST YEAR AND BY 21.6 PERCENT IN THE PAST FIVE YEARS**

**Real estate tax levies** for 1999 (the potential tax yields based on millages and taxable valuations) for Berks County's 18 school districts total \$252,935,298, which is \$9,468,009 or 3.9 percent higher than in 1998.

Real estate tax levies rose in 16 of the county's districts between 1998 and 1999 because of increases in millage rates and/or higher assessed valuations. The largest increases occurred in Exeter Township (\$1,231,478 or 8.0 percent), Kutztown Area (\$1,180,459 or 14.6 percent), Muhlenberg (\$1,619,342 or 9.2 percent), and Twin Valley (\$1,079,666 or 7.5 percent). Two districts recorded decreases in tax levies-Reading (\$1,261,547 or 4.9 percent) and Schuylkill Valley (\$45,193 or 0.4 percent).

For the five-year period beginning in 1994, the real estate tax levies of Berks' school districts rose by \$45,001,017 or 21.6 percent. Levies increased in 17 of the county's districts during this period. Dollar increases ranged from \$764,332 in Antietam to \$6,891,592 in Wilson. The largest proportionate increases during the five-year period were recorded in Daniel Boone Area (52.5 percent), Fleetwood Area (60.2 percent), Muhlenberg (55.7 percent), and Tulpehocken Area (60.5 percent); the smallest proportionate growth was in Governor Mifflin (13.9 percent). The sole decrease occurred in Reading (\$11,487,433 or 32.1 percent).

School district real estate tax levies for 1999 range from \$5,038,937 in Antietam to \$24,298,075 in Reading; in 1994 the range was from \$4,274,605 in Antietam to \$35,785,508 in Reading. (See Table 1.)

**Real estate tax millages** increased in nine of the county's school districts between 1998 and 1999, decreased in one (Reading by 0.76 mill or 4.5 percent), and remained unchanged in eight (Antietam, Boyertown Area, Conrad Weiser Area, Daniel Boone Area, Governor Mifflin, Schuylkill Valley, Wilson, and Wyomissing Area). The largest absolute and proportionate increases among school districts with comparable millages occurred in Brandywine Heights Area (1.120 mills or 6.9 percent), Kutztown Area (1.964 mills or 13.6 percent), Muhlenberg (1.350 mills or 8.3 percent), and Tulpehocken Area (1.500 mills or 11.1 percent). (Twin Valley crosses

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Table 1

Change in School District Real Estate Tax Levies—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Tax Levy	\$	%	\$	%
Antietam	\$ 5,038,937	\$ 15,073	0.3%	\$ 764,332	17.9%
Boyertown Area	24,702,264	203,380	0.8	3,951,626	19.0
Brandywine Heights Area	8,687,631	668,820	8.3	1,850,757	27.1
Conrad Weiser Area	11,920,923	248,577	2.1	3,480,091	41.2
Daniel Boone Area	11,728,097	612,918	5.5	4,037,517	52.5
Exeter Township	16,671,596	1,231,478	8.0	4,422,414	36.1
Fleetwood Area	12,489,538	834,010	7.2	4,694,199	60.2
Governor Mifflin	19,583,663	341,072	1.8	2,385,976	13.9
Hamburg Area	10,875,734	892,171	8.9	3,404,329	45.6
Kutztown Area	9,248,770	1,180,459	14.6	2,274,117	32.6
Muhlenberg	19,215,597	1,619,342	9.2	6,870,760	55.7
Oley Valley	8,279,623	409,998	5.2	1,731,412	26.4
Reading	24,298,075	-1,261,547	-4.9	-11,487,433	-32.1
Schuylkill Valley	11,178,508	-45,193	-0.4	1,816,795	19.4
Tulpehocken Area	6,933,561	760,311	12.3	2,613,122	60.5
Twin Valley	15,526,152	1,079,666	7.5	3,705,624	31.3
Wilson	24,983,191	609,713	2.5	6,891,592	38.1
Wyomissing Area	<u>11,573,438</u>	<u>67,760</u>	0.6	<u>1,593,787</u>	16.0
Total	\$252,935,298	\$9,468,009	3.9%	\$45,001,017	21.6%

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 5.2 percent for 1999, is not comparable with those of other Berks County school districts.)

For the five-year period beginning in 1994, 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 0.90 mill in Governor Mifflin to 5.26 mills in Muhlenberg. Proportionately, the range was from 6.6 percent in Governor Mifflin to 51.5 percent in Tulpehocken Area.

Millage rates in 1999 among Berks' districts with comparable millages range from 13.54 mills in Boyertown Area to 20.11 mills in Antietam; the range in 1994 among these districts was from 9.90 mills in Tulpehocken Area to 21.76 mills in Reading. (See Table 2.)

**Assessed valuations of taxable property** rose in 16 of the county's school districts in 1999. Increases ranged from \$749,500 in Antietam to \$44,504,600 in Wilson. Other sizable dollar increases were recorded in Daniel Boone Area (\$36,592,100) and Exeter Township (\$39,370,200). The largest proportionate increase occurred in Daniel Boone Area (5.5 percent). Decreases in assessed valuations since last year were recorded in Reading (\$6,407,400 or 0.4 percent) and Schuylkill Valley (\$2,698,100 or 0.4 percent).

Table 2

Change in School District Real Estate Tax Millages—1999

<u>School District</u>	1999	<u>Change 1998 to 1999</u>		<u>Change 1994 to 1999</u>	
	<u>Millage</u>	<u>Mills</u>	<u>%</u>	<u>Mills</u>	<u>%</u>
Antietam	20.11	—	—%	3.01	17.6%
Boyertown Area	13.54	—	—	0.94	7.4
Brandywine Heights Area	17.34	1.120	6.9	2.44	16.4
Conrad Weiser Area	16.50	—	—	3.24	24.4
Daniel Boone Area	16.75	—	—	3.75	28.8
Exeter Township	15.93	0.600	3.9	2.37	17.5
Fleetwood Area	20.00	0.870	4.5	4.70	30.7
Governor Mifflin	14.45	—	—	0.90	6.6
Hamburg Area	15.41	0.970	6.7	3.61	30.6
Kutztown Area	16.41	1.964	13.6	3.51	27.2
Muhlenberg	17.56	1.350	8.3	5.26	42.8
Oley Valley	14.08	0.490	3.6	1.88	15.4
Reading	16.00	-0.760	-4.5	-5.76	-26.5
Schuylkill Valley	16.75	—	—	1.50	9.8
Tulpehocken Area	15.00	1.500	11.1	5.10	51.5
Twin Valley	16.10	0.800	5.2	2.10	15.0
Wilson	13.70	—	—	2.45	21.8
Wyomissing Area	14.66	—	—	1.46	11.1

For the five-year period beginning in 1994, assessed valuations of taxable property increased in 17 of the county's 18 school districts ranging from \$591,800 in Antietam to \$215,448,500 in Wilson. Proportionate increases during this period ranged from 0.2 percent in Antietam to 22.6 percent in Fleetwood Area. The assessed valuation of Reading fell by \$125,924,900 or 7.7 percent during the five-year period.

The 1999 school district assessed valuations range from \$250,568,700 in Antietam to \$1,823,590,600 in Wilson; in 1994 the valuations ranged from \$249,976,900 in Antietam to \$1,644,554,600 in Reading. (See Table 3.)

The county's predetermined assessment ratio is 100 percent for 1999, 1998, and 1994. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 106.7 percent in 1994 and 96.3 percent in 1998 (the most recent figure available). The county most recently reassessed in 1994.

**Enrollments in Berks County's public school districts** for the 1998-99 school year (the most recent readily available figures) were up by 0.8 percent over the prior year and by 9.9 percent from five years earlier—the 1993-94 school year. For the one-year period, enrollments increased in 13 districts and declined in five. Exeter Township rose the greatest (3.9 percent), followed by Brandywine Heights Area (3.8 percent), Daniel Boone Area (3.8 percent), Schuylkill Valley (3.2 percent), and Fleetwood Area (3.0 percent). The smallest increases were in Reading (0.4 percent) and Wyomissing Area (0.5 percent). The decreases in enrollments during this

period occurred in Antietam (0.1 percent), Governor Mifflin (6.3 percent), Hamburg Area (1.4 percent), Kutztown Area (1.2 percent), and Oley Valley (0.8 percent).

Table 3

Change in School District Assessed Valuations—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Assessed Value	\$	%	\$	%
Antietam	\$ 250,568,700	\$ 749,500	0.3%	\$ 591,800	0.2%
Boyertown Area <sup>1/</sup>	916,972,600	12,994,800	1.4	44,337,200	5.1
Brandywine Heights Area	501,016,800	6,638,800	1.3	42,166,200	9.2
Conrad Weiser Area <sup>1/</sup>	722,480,200	15,065,300	2.1	85,916,700	13.5
Daniel Boone Area	700,184,900	36,592,100	5.5	108,601,800	18.4
Exeter Township	1,046,553,400	39,370,200	3.9	143,221,400	15.9
Fleetwood Area	624,476,900	15,196,800	2.5	114,977,600	22.6
Governor Mifflin	1,355,270,800	23,603,600	1.8	86,068,800	6.8
Hamburg Area	705,758,200	14,375,700	2.1	72,588,300	11.5
Kutztown Area	563,468,400	5,107,800	0.9	22,797,600	4.2
Muhlenberg	1,094,282,300	8,763,800	0.8	90,637,000	9.0
Oley Valley	588,041,400	8,966,700	1.5	51,302,800	9.6
Reading	1,518,629,700	-6,407,400	-0.4	-125,924,900	-7.7
Schuylkill Valley	667,373,600	-2,698,100	-0.4	53,490,800	8.7
Tulpehocken Area	462,237,400	4,959,600	1.1	25,829,400	5.9
Twin Valley <sup>1/</sup>	491,343,400	9,672,700	2.0	42,940,400	9.6
Wilson	1,823,590,600	44,504,600	2.5	215,448,500	13.4
Wyomissing Area	789,456,900	4,622,100	0.6	33,422,700	4.4

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

Seventeen of the county's school districts had higher enrollments in 1998-99 than in 1993-94. During the five-year period, the largest increases occurred in Fleetwood Area (34.3 percent), Muhlenberg (16.3 percent), and Daniel Boone Area (15.0 percent). The sole decrease between 1993-94 and 1998-99 was in Governor Mifflin (1.4 percent). (See Table 4.)

**Combined county, municipal, and school district real estate tax millages** were higher in 1999 than in 1998 in 44 of the county's 75 municipalities as a result of increases in nine school districts and in eight municipalities. Combined millages decreased in two municipalities—Reading City (0.76 mills or 2.4 percent) and West Reading Borough (0.25 mills or 1.2 percent), and were unchanged in 29. The increases in comparable total millages ranged from 0.010 mill in Heidelberg Township to 2.364 mills in Kutztown Borough. Combined county, municipal, and school real estate tax millages were higher in 1999 than in 1994 in 74 county municipalities ranging in comparable municipalities from 2.35 mills in Brecknock Township to 7.41 mills in Muhlenberg Township. Reading City's total millage was 4.610 mills lower in 1999 than in 1994. (See Exhibit I.)

The combined 1999 real estate tax levy for the 18 school districts, Berks County, Reading City, and the 74 boroughs and townships is \$351,616,415, which is \$10,846,365 or 3.2 percent higher than in 1998 and \$74,024,458 or 26.7 percent higher than in 1994. Of the overall

Table 4

Change in Total Enrollments by School District—1999

School District	1998-99 Enrollment	Change 1997-98 to 1998-99		Change 1993-94 to 1998-99	
		Pupils	%	Pupils	%
Antietam	991	-1	-0.1%	90	10.0%
Boyertown Area	6,775	71	1.1	455	7.2
Brandywine Heights Area	2,097	76	3.8	185	9.7
Conrad Weiser Area	2,695	51	1.9	322	13.6
Daniel Boone Area	2,671	99	3.8	348	15.0
Exeter Township	3,665	138	3.9	356	10.8
Fleetwood Area	2,355	68	3.0	601	34.3
Governor Mifflin	3,958	-266	-6.3	-55	-1.4
Hamburg Area	2,704	-38	-1.4	109	4.2
Kutztown Area	1,908	-24	-1.2	39	2.1
Muhlenberg	2,797	22	0.8	393	16.3
Oley Valley	2,156	-18	-0.8	265	14.0
Reading	14,961	57	0.4	1,528	11.4
Schuylkill Valley	1,902	59	3.2	163	9.4
Tulpehocken Area	1,710	36	2.2	41	2.5
Twin Valley	2,986	17	0.6	227	8.2
Wilson	4,635	121	2.7	490	11.8
Wyomissing Area	<u>1,759</u>	<u>8</u>	0.5	<u>101</u>	6.1
TOTAL	62,725	476	0.8%	5,658	9.9%

net increase in the real estate tax levy since last year, the school districts represent 87.3 percent; the county, 9.8 percent; and the boroughs and townships, 3.4 percent. The city's tax levy decreased. Of the increase since 1994, the school districts represent 60.8 percent; the county, 33.6 percent; and the boroughs and townships, 8.0 percent. The city's tax levy also decreased for the five-year period.

In 1994 the school districts represented 74.9 percent of the total amount of real estate taxes levied in Berks County; the county government, 14.6 percent; the city, 6.2 percent; and the boroughs and townships, 4.3 percent. By 1999 the school districts' share of the total amount of real estate taxes levied in Berks County had decreased to 71.9 percent; the county government had increased to 18.6 percent; the city's share decreased to 4.4 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county increased to 5.1 percent. (See Table 5.)

Table 5

Change in Combined School District, County, City, Borough, and Township Real Estate Tax Levies—1999

	Real Estate Tax Levy				Change 1998 to 1999		Change 1994 to 1999	
	1999	% of Total			\$	% of Total	\$	% of Total
		1999	1998	1994				
County	\$ 65,486,713	18.6%	18.9%	14.6%	\$ 1,064,982	9.8%	\$24,917,575	33.6%
School Districts	252,935,298	71.9	71.5	74.9	9,468,009	87.3	45,001,017	60.8
City	15,426,715	4.4	4.5	6.2	-55,802	-0.5	-1,779,706	-2.4
Boros. & Twps.	<u>17,767,689</u>	<u>5.1</u>	<u>5.1</u>	<u>4.3</u>	<u>369,177</u>	<u>3.4</u>	<u>5,885,573</u>	<u>8.0</u>
Total	\$351,616,415	100.0%	100.0%	100.0%	\$10,846,365	100.0%	\$74,024,458	100.0%

**The total county, school district, and municipal real estate tax levy for individual municipalities** in 1999 ranges from \$143,097 in Lenhartsville Borough to \$46,599,152 in Reading City. Increases in the combined levy between 1998 and 1999 occurred in 68 county municipalities which are part of a Berks County school district; decreases occurred in six. On a proportionate basis, the increases ranged from less than 0.1 percent in Bechtelsville Borough to 13.1 percent in Kutztown Borough. Between 1994 and 1999 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 0.8 percent in Lyons Borough to 186.5 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 18.7 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, 14 Berks County municipalities report annual residential garbage collection fees in 1999 ranging from \$65 to \$170 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 63-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.

EXHIBIT I

Berks County  
Municipal, School, and County Real Estate Tax Rates—1999

Municipalities	1999 Millage			Change 1998 to 1999						Change 1994 to 1999					
	Municipal	School District	Total <sup>1/</sup>	Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>3/</sup>	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%		
CITY															
Reading <sup>HR/</sup>	10.30	16.00	30.685	—	—	-0.76	-4.5	-0.760	-2.4	-0.30	-2.8	-5.76	-26.5	-4.610	-13.1
BOROUGHS															
Bally	1.80	13.54	19.723	—	—	—	—	—	—	0.35	24.1	0.94	7.4	2.737	16.1
Bechtelsville	2.60	13.54	20.523	—	—	—	—	—	—	0.87	50.3	0.94	7.4	3.257	18.9
Bernville	1.90	15.00	21.285	—	—	1.50	11.1	1.500	7.6	0.60	46.2	5.10	51.5	7.150	50.6
Birdsboro	2.20	16.75	23.335	—	—	—	—	—	—	0.40	22.2	3.75	28.8	5.600	31.6
Boyertown	2.71	13.54	20.633	0.24	9.7	—	—	0.240	1.2	0.56	26.0	0.94	7.4	2.947	16.7
Centerport	2.00	16.75	23.135	—	—	—	—	—	—	1.00	100.0	1.50	9.8	3.950	20.6
Fleetwood	1.43	20.00	25.815	—	—	0.87	4.5	0.870	3.5	—	—	4.70	30.7	6.150	31.3
Hamburg	2.50	15.41	22.295	—	—	0.97	6.7	0.970	4.5	-0.05	-2.0	3.61	30.6	5.010	29.0
Kenhorst	2.00	14.45	20.835	—	—	—	—	—	—	0.60	42.9	0.90	6.6	2.950	16.5
Kutztown	0.80	16.41	21.599	0.40	100.0	1.96	13.6	2.364	12.3	0.55	220.0	3.51	27.2	5.514	34.3
Laureldale	2.00	17.56	23.945	—	—	1.35	8.3	1.350	6.0	0.33	19.8	5.26	42.8	7.040	41.6
Leesport	1.72	16.75	22.855	—	—	—	—	—	—	—	—	1.50	9.8	2.950	14.8
Lenhartsville	1.00	16.41	21.799	—	—	1.96	13.6	1.964	9.9	—	—	3.51	27.2	4.964	29.5
Lyons	1.35	16.41	22.149	—	—	1.96	13.6	1.964	9.7	—	—	3.51	27.2	4.964	28.9
Mohnton	2.02	14.45	20.855	0.50	32.9	—	—	0.500	2.5	0.50	32.9	0.90	6.6	2.850	15.8
Mt. Penn	2.00	20.11	26.495	—	—	—	—	—	—	0.20	11.1	3.01	17.6	4.660	21.3
New Morgan	13.47	16.10	33.955	—	—	0.80	5.2	4/	4/	13.47	NA	2.10	15.0	4/	4/
Robesonia	2.65	16.50	23.535	—	—	—	—	—	—	1.11	72.1	3.24	24.4	5.800	32.7
St. Lawrence	2.36	15.93	22.675	0.84	55.3	0.60	3.9	1.440	6.8	0.84	55.3	2.37	17.5	4.660	25.9
Shillington	1.79	14.45	20.625	—	—	—	—	—	—	0.19	11.9	0.90	6.6	2.540	14.0
Shoemakersville	2.50	15.41	22.295	—	—	0.97	6.7	0.970	4.5	0.72	40.4	3.61	30.6	5.780	35.0
Sinking Spring	2.19	13.70	20.275	—	—	—	—	—	—	0.50	29.6	2.45	21.8	4.400	27.7
Strausstown	1.00	15.41	20.795	—	—	0.97	6.7	0.970	4.9	—	—	3.61	30.6	5.060	32.2
Topton	2.45	17.34	24.175	—	—	1.12	6.9	1.120	4.9	0.79	47.6	2.44	16.4	4.680	24.0
Wernersville	2.75	16.50	23.635	0.25	10.0	—	—	0.250	1.1	1.08	64.7	3.24	24.4	5.770	32.3
West Lawn	1.75	13.70	19.835	—	—	—	—	—	—	0.23	15.1	2.45	21.8	4.130	26.3
West Reading	2.25	14.66	21.295	-0.25	-10.0	—	—	-0.250	-1.2	0.55	32.4	1.46	11.1	3.460	19.4
Womelsdorf	2.50	16.50	23.385	0.80	47.1	—	—	0.800	3.5	0.80	47.1	3.24	24.4	5.490	30.7
Wyomissing <sup>5/</sup>	1.95	13.70	20.035	—	—	—	—	—	—	0.50	34.5	2.45	21.8	4.400	28.1
Wyomissing <sup>6/</sup>	1.95	14.66	20.995	—	—	—	—	—	—	0.50	34.5	1.46	11.1	3.410	19.4
Wyomissing Hills	2.70	14.66	21.745	0.08	3.1	—	—	0.080	0.4	0.82	43.6	1.46	11.1	3.730	20.7
TOWNSHIPS															
Albany	0.50	16.41	21.299	—	—	1.96	13.6	1.964	10.2	—	—	3.51	27.2	4.964	30.4
Alsace	0.80	14.08	19.265	—	—	0.49	3.6	0.490	2.6	0.19	31.1	1.88	15.4	3.520	22.4
Amity	0.55	16.75	21.685	—	—	—	—	—	—	0.29	111.5	3.75	28.8	5.490	33.9
Bern	1.85	16.75	22.980	—	—	—	—	—	—	1.26	213.4	1.50	9.8	4.206	22.4
Bethel	0.50	15.00	19.885	—	—	1.50	11.1	1.500	8.2	0.20	66.7	5.10	51.5	6.750	51.4
Brecknock	—	14.45	18.835	—	—	—	—	—	—	—	—	0.90	6.6	2.350	14.3
Caernarvon	1.88	16.10	22.367	—	—	0.80	5.2	4/	4/	0.50	36.2	2.10	15.0	4/	4/
Centre	0.31	16.75	21.445	—	—	—	—	—	—	—	—	1.50	9.8	2.950	16.0
Colebrookdale ♦	1.50	13.54	19.423	—	—	—	—	—	—	—	—	0.94	7.4	2.387	14.0
Cumru ♦	2.70	14.45	21.535	—	—	—	—	—	—	0.70	35.0	0.90	6.6	3.050	16.5

**Berks County**  
Municipal, School, and County Real Estate Tax Rates—1999

Municipalities	1999 Millage			Change 1998 to 1999						Change 1994 to 1999					
	Municipal	School District	Total <sup>1/</sup>	Municipal		School District		Total <sup>2/</sup>		Municipal		School District		Total <sup>3/</sup>	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	#	%
TOWNSHIPS (continued):															
District	0.35	17.34	22.075	—	—	1.12	6.9	1.120	5.3	—	—	2.44	16.4	3.890	21.4
Douglass	0.85	13.54	18.773	—	—	—	—	—	—	—	—	0.94	7.4	2.387	14.6
Earl	—	13.54	17.923	—	—	—	—	—	—	—	—	0.94	7.4	2.387	15.4
Exeter	0.80	15.93	21.115	—	—	0.60	3.9	0.600	2.9	—	—	2.37	17.5	3.820	22.1
Greenwich	0.60	16.41	21.399	—	—	1.96	13.6	1.964	10.1	0.14	30.4	3.51	27.2	5.104	31.3
Heidelberg	0.51	16.50	21.395	0.01	2.0	—	—	0.010	<0.1	0.13	34.2	3.24	24.4	4.820	29.1
Hereford	0.80	18.09	23.280	—	—	1.21	7.2	<u>4/</u>	<u>4/</u>	0.59	275.6	0.83	4.8	<u>4/</u>	<u>4/</u>
Jefferson	0.18	15.00	19.565	—	—	1.50	11.1	1.500	8.3	—	—	5.10	51.5	6.550	50.3
Longswamp	0.23	17.34	21.955	—	—	1.12	6.9	1.120	5.4	—	—	2.44	16.4	3.890	21.5
Lower Alsace	2.29	20.11	26.781	—	—	—	—	—	—	—	—	3.01	17.6	4.460	20.0
Lower Heidelberg	0.68	13.70	18.765	—	—	—	—	—	—	—	—	2.45	21.8	3.900	26.2
Maidencreek	0.50	20.00	24.885	—	—	0.87	4.5	0.870	3.6	—	—	4.70	30.7	6.150	32.8
Marion	0.80	16.50	21.685	—	—	—	—	—	—	0.40	100.0	3.24	24.4	5.090	30.7
Maxatawny	1.16	16.41	21.959	—	—	1.96	13.6	1.964	9.8	—	—	3.51	27.2	4.964	29.2
Muhlenberg ♦	1.90	17.56	23.845	—	—	1.35	8.3	1.350	6.0	0.70	58.3	5.26	42.8	7.410	45.1
North Heidelberg	0.20	16.50	21.085	—	—	—	—	—	—	—	—	3.24	24.4	4.690	28.6
Oley	0.32	14.08	18.785	—	—	0.49	3.6	0.490	2.7	—	—	1.88	15.4	3.330	21.5
Ontelaunee	1.80	16.75	22.935	—	—	—	—	—	—	0.99	122.2	1.50	9.8	3.940	20.7
Penn	0.60	15.00	19.985	—	—	1.50	11.1	1.500	8.1	0.23	62.2	5.10	51.5	6.780	51.3
Perry	0.25	15.41	20.045	—	—	0.97	6.7	0.970	5.1	—	—	3.61	30.6	5.060	33.8
Pike	0.87	14.08	19.335	—	—	0.49	3.6	0.490	2.6	0.25	40.3	1.88	15.4	3.580	22.7
Richmond	0.50	20.00	24.885	—	—	0.87	4.5	0.870	3.6	0.30	150.0	4.70	30.7	6.450	35.0
Robeson	0.80	16.10	21.285	—	—	0.80	5.2	<u>4/</u>	<u>4/</u>	0.45	128.6	2.10	15.0	<u>4/</u>	<u>4/</u>
Rockland	0.30	17.34	22.025	—	—	1.12	6.9	1.120	5.4	—	—	2.44	16.4	3.890	21.5
Ruscombmanor	0.13	14.08	18.595	-0.01	-7.1	0.49	3.6	0.480	2.6	-0.05	-27.8	1.88	15.4	3.280	21.4
South Heidelberg	1.00	16.50	21.885	—	—	—	—	—	—	0.25	33.3	3.24	24.4	4.940	29.2
Spring	1.00	13.70	19.085	—	—	—	—	—	—	0.28	37.9	2.45	21.8	4.175	28.0
Tilden	0.42	15.41	20.215	—	—	0.97	6.7	0.970	5.0	—	—	3.61	30.6	5.060	33.4
Tulpehocken	0.50	15.00	19.885	—	—	1.50	11.1	1.500	8.2	0.19	61.3	5.10	51.5	6.740	51.3
Union	1.00	16.75	22.135	—	—	—	—	—	—	1.00	—	3.75	28.8	6.200	38.9
Upper Bern	0.48	15.41	20.275	—	—	0.97	6.7	0.970	5.0	0.15	45.5	3.61	30.6	5.210	34.6
Upper Tulpehocken	0.31	15.41	20.106	—	—	0.97	6.7	0.970	5.1	—	—	3.61	30.6	5.060	33.6
Washington	0.99	13.54	18.913	—	—	—	—	—	—	0.82	485.8	0.94	7.4	3.208	20.4
Windsor	0.30	15.41	20.095	—	—	0.97	6.7	0.970	5.1	—	—	3.61	30.6	5.060	33.7

♦ First Class Township

HR/ Home Rule Charter municipality

NA = Not Applicable

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

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

<sup>3/</sup> Includes the county's real estate tax rate increase of 1.450 mills or 49.4 percent.

<sup>4/</sup> 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 Twin Valley and Upper Perkiomen are not comparable with other rates levied in Berks County, and a total has not been listed.

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

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

## EXHIBIT II

## Berks County

## County, Municipal, and School District Real Estate Tax Levies—1999

Municipalities Arranged by School District <sup>1/</sup>	1999 Real Estate Tax Levies				Percentage Change 1998 to 1999				Percentage Change 1994 to 1999			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b><u>Antietam</u></b>												
Mt. Penn Borough	398,365	181,695	1,826,939	2,406,999	0.1	0.1	0.1	0.1	49.0	10.8	17.2	21.0
Lower Alsace Township	700,378	365,155	3,211,997	4,277,530	0.4	0.4	0.4	0.4	50.2	0.5	18.2	20.6
<b><u>Boyertown Area</u></b>												
Bally Borough	227,488	93,381	702,332	1,023,201	2.3	2.3	2.3	2.3	58.5	31.7	14.0	23.2
Bechtelsville Borough	146,532	86,883	452,394	685,809	<0.1	<0.1	<0.1	<0.1	51.1	52.0	8.6	20.2
Boyertown Borough	700,414	432,867	2,162,419	3,295,700	-0.1	9.6	-0.1	1.1	49.3	25.9	7.3	16.6
Colebrookdale Township ♦	1,056,169	361,289	3,260,757	4,678,215	1.1	1.1	1.1	1.1	56.5	4.8	12.6	19.5
Douglass Township	645,966	125,216	1,994,318	2,765,500	1.5	1.5	1.5	1.5	54.3	3.3	11.0	18.3
Earl Township	573,410	—	1,770,313	2,343,723	1.3	—	1.3	1.3	61.0	—	15.8	24.3
Washington Township	670,946	151,479	2,071,441	2,893,866	3.7	3.7	3.7	3.7	66.9	554.3	20.0	34.5
<b><u>Brandywine Heights Area</u></b>												
Topton Borough	311,083	173,809	1,230,143	1,715,035	-0.1	-0.1	6.8	4.8	50.7	48.9	17.4	25.1
District Township	277,451	22,145	1,097,150	1,396,746	1.7	1.7	8.7	7.2	55.0	3.7	20.7	25.9
Longswamp Township	869,861	45,626	3,439,769	4,355,256	1.1	1.1	8.0	6.5	55.2	3.9	20.9	26.2
Rockland Township	738,564	50,529	2,920,569	3,709,662	2.1	2.1	9.2	7.6	84.2	23.3	43.5	49.8
<b><u>Conrad Weiser Area</u></b>												
Robesonia Borough	327,208	197,743	1,231,228	1,756,179	0.4	0.4	0.4	0.4	58.1	82.1	31.7	40.4
Wernersville Borough	389,424	244,223	1,465,337	2,098,984	1.2	11.3	1.2	2.3	88.6	107.8	57.1	67.0
Womelsdorf Borough	374,803	213,685	1,410,319	1,998,807	3.2	51.8	3.2	6.9	77.3	74.5	47.6	55.1
Heidelberg Township	441,369	51,334	1,660,796	2,153,499	3.5	5.5	3.5	3.5	55.5	39.7	29.5	34.4
Marion Township	294,820	53,787	1,109,358	1,457,965	1.0	1.0	1.0	1.0	48.4	98.7	23.6	29.8
North Heidelberg Township	294,498	13,432	1,108,147	1,416,077	1.7	1.7	1.7	1.7	59.7	6.9	33.0	37.5
South Heidelberg Township	1,045,952	238,530	3,935,738	5,220,220	2.5	2.5	2.5	2.5	81.4	61.9	51.1	56.8
<b><u>Daniel Boone Area</u></b>												
Birdsboro Borough	712,356	357,396	2,721,086	3,790,838	2.0	2.0	2.0	2.0	62.5	33.0	40.2	43.2
Amity Township	1,687,466	211,655	6,445,852	8,344,973	8.3	8.3	8.3	8.3	92.3	172.3	65.9	72.4
Union Township	670,488	152,905	2,561,159	3,384,552	2.7	2.7	2.7	2.7	59.4	NA	37.4	48.2
<b><u>Exeter Township</u></b>												
St. Lawrence Borough	319,051	171,713	1,159,060	1,649,824	2.4	58.9	6.4	9.3	63.2	69.6	28.3	37.5
Exeter Township	4,270,086	779,035	15,512,535	20,561,656	4.0	4.0	8.1	7.1	73.9	16.4	36.7	42.1
<b><u>Fleetwood Area</u></b>												
Fleetwood Borough	686,489	223,872	3,131,080	4,041,441	1.8	1.8	6.4	5.4	73.9	16.4	52.2	52.8
Maidencreek Township	1,306,523	148,976	5,959,056	7,414,555	4.6	4.6	9.4	8.4	113.1	42.6	86.4	89.4
Richmond Township	745,319	84,985	3,399,402	4,229,706	-0.5	-0.5	4.1	3.1	52.9	155.8	33.8	38.1
<b><u>Governor Mifflin</u></b>												
Kenhorst Borough	498,396	227,318	1,642,375	2,368,089	-0.4	-0.4	-0.4	-0.4	51.3	44.7	8.0	18.0
Mohnton Borough	470,884	216,918	1,551,715	2,239,517	2.3	36.0	2.3	4.9	73.6	54.4	23.9	34.6
Shillington Borough	877,774	358,316	2,892,552	4,128,642	0.1	0.1	0.1	0.1	49.6	12.1	6.8	14.2
Brecknock Township	936,851	—	3,087,228	4,024,079	3.7	—	3.7	3.7	71.4	—	22.3	31.0
Cumru Township ♦	3,158,958	1,945,082	10,409,793	15,513,833	1.9	1.9	1.9	1.9	58.6	43.4	13.2	23.7
<b><u>Hamburg Area</u></b>												
Hamburg Borough	700,335	399,279	2,461,156	3,560,770	0.3	0.3	7.0	4.9	54.5	1.4	35.1	33.4
Shoemakersville Borough	203,908	116,253	716,583	1,036,744	1.3	1.3	8.1	5.9	54.4	45.1	35.0	39.5
Strausstown Borough	51,012	11,633	179,269	241,914	-0.4	-0.4	6.3	4.5	51.9	1.7	32.8	34.4
Perry Township	538,384	30,695	1,892,017	2,461,096	0.8	0.8	7.5	5.9	61.2	7.9	40.9	44.3
Tilden Township	606,353	58,077	2,130,879	2,795,309	5.7	5.7	12.8	11.0	101.9	35.2	76.5	80.3
Upper Bern Township	308,102	33,726	1,082,750	1,424,578	1.3	1.3	8.1	6.4	59.4	55.2	39.3	43.6
Upper Tulpehocken Township	278,786	19,772	979,723	1,278,281	3.4	3.4	10.4	8.7	62.0	8.4	41.6	44.9
Windsor Township	407,869	27,904	1,433,357	1,869,130	2.2	2.1	9.0	7.3	70.1	13.8	48.7	52.2

## EXHIBIT II

## Berks County

## County, Municipal, and School District Real Estate Tax Levies—1999

Municipalities Arranged by School District <sup>1/</sup>	1999 Real Estate Tax Levies				Percentage Change 1998 to 1999				Percentage Change 1994 to 1999			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<b><u>Kutztown Area</u></b>												
Kutztown Borough	708,291	129,221	2,651,286	3,488,798	0.8	101.5	14.5	13.1	55.4	232.8	32.3	39.7
Lenhartsville Borough	28,785	6,564	107,748	143,097	-1.0	-1.0	12.4	8.8	47.3	-1.4	25.4	27.6
Lyons Borough	61,675	18,988	230,861	311,524	-9.8	-9.8	2.4	-1.1	16.9	-21.8	-0.4	0.8
Albany Township	371,448	42,354	1,390,409	1,804,211	1.7	1.7	15.5	12.0	55.8	4.3	32.7	35.9
Greenwich Township	558,534	76,424	2,090,714	2,725,672	2.2	2.2	16.1	12.5	64.4	43.6	40.1	44.5
Maxatawny Township	742,077	196,308	2,777,753	3,716,138	0.8	0.8	14.5	10.7	54.4	3.3	31.5	33.5
<b><u>Muhlenberg</u></b>												
Laureldale Borough	585,893	267,226	2,346,243	3,199,362	0.3	0.3	8.7	6.3	50.5	20.6	43.8	42.7
Muhlenberg Township ♦	4,212,535	1,825,272	16,869,355	22,907,162	6.6	6.6	15.5	13.0	75.2	85.6	67.4	70.1
<b><u>Oley Valley</u></b>												
Alsace Township	685,078	124,986	2,199,748	3,009,812	1.8	1.8	5.5	4.4	61.1	41.4	24.4	31.9
Oley Township	725,695	52,958	2,330,167	3,108,820	0.3	0.3	3.9	3.0	55.1	3.8	19.8	26.2
Pike Township	393,210	78,014	1,262,578	1,733,802	0.2	0.2	3.8	2.8	58.6	49.0	22.5	30.3
Ruscombmanor Township	774,579	22,964	2,487,131	3,284,674	3.3	-4.1	7.0	6.0	78.4	-13.8	37.8	45.0
<b><u>Reading</u></b>												
Reading City <sup>HR/</sup>	6,659,191	15,641,886	24,298,075	46,599,152	-0.4	-0.4	-4.9	-2.8	39.8	-9.1	-31.2	-18.7
<b><u>Schuylkill Valley</u></b>												
Centerport Borough	34,150	15,576	130,447	180,173	1.8	1.8	1.8	1.8	39.7	87.0	2.7	12.8
Leesport Borough	299,562	117,502	1,144,278	1,561,342	3.2	3.2	3.2	3.2	72.8	15.7	27.0	32.8
Bern Township	1,434,529	603,582	5,479,670	7,517,781	-4.3	-4.3	-4.3	-4.3	69.0	254.5	24.2	38.5
Centre Township	597,883	42,268	2,283,817	2,923,968	6.5	6.5	6.5	6.5	69.2	13.2	24.4	31.3
Ontelaunee Township	560,310	230,002	2,140,295	2,930,607	0.9	0.9	0.9	0.9	39.5	107.4	2.5	12.7
<b><u>Tulpehocken Area</u></b>												
Bernville Borough	128,210	55,553	438,575	622,338	0.7	0.7	11.9	8.4	57.9	54.5	60.1	59.1
Bethel Township	714,462	81,467	2,443,998	3,239,927	0.6	0.6	11.8	8.8	57.8	76.0	60.0	59.9
Jefferson Township	342,351	14,053	1,171,100	1,527,504	1.6	1.6	12.9	10.0	61.8	8.3	64.1	62.8
Penn Township	374,949	51,304	1,282,607	1,708,860	1.2	1.2	12.4	9.4	58.8	72.3	61.0	60.8
Tulpehocken Township	466,939	53,243	1,597,283	2,117,465	1.5	1.5	12.8	9.8	56.2	68.6	58.4	58.1
<b><u>Twin Valley</u></b>												
New Morgan Borough	100,947	310,092	370,636	781,675	1.3	1.3	6.6	3.8	113.5	1.5	64.3	186.5
Caernarvon Township	689,728	296,025	2,532,411	3,518,164	1.7	1.7	7.0	5.5	62.3	48.0	24.9	32.6
Robeson Township	1,363,866	248,824	5,007,581	6,620,271	2.2	2.2	7.6	6.2	61.6	147.3	24.4	33.2
<b><u>Wilson</u></b>												
Sinking Spring Borough	583,084	291,209	1,821,721	2,696,014	2.0	2.0	2.0	2.0	60.9	39.6	31.2	37.6
West Lawn Borough	258,258	103,068	806,872	1,168,198	-0.4	-0.4	-0.4	-0.4	49.6	15.3	21.9	26.5
Wyomissing Borough <sup>2/</sup>	1,719,393	764,610	5,371,877	7,855,880	0.4	0.4	0.4	0.4	57.1	41.4	28.1	34.8
Lower Heidelberg Township	873,824	135,507	2,730,077	3,739,408	7.3	7.3	7.3	7.3	108.8	39.8	70.2	76.4
Spring Township	4,561,887	1,040,339	14,252,644	19,854,870	2.7	2.7	2.7	2.7	70.7	57.6	39.2	46.3
<b><u>Wyomissing Area</u></b>												
West Reading Borough	756,650	388,247	2,529,645	3,674,542	-2.8	-12.5	-2.8	-3.9	57.2	39.3	16.9	25.7
Wyomissing Borough <sup>2/</sup>	2,046,664	910,147	6,842,438	9,799,249	1.9	1.9	1.9	1.9	56.2	40.6	16.1	24.9
Wyomissing Hills Borough	658,455	405,434	2,201,356	3,265,245	0.6	3.6	0.6	0.9	53.9	48.0	14.4	24.4

♦ First Class Township.

<sup>HR/</sup> Home Rule Charter municipality

NA = Not Applicable.

<sup>1/</sup> Berks County municipalities and school districts only.<sup>2/</sup> Portions of the municipality are part of another school district.