



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

June 2002

Berks County

COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 2002 RISE BY 15.1 PERCENT SINCE LAST YEAR AND BY 24.2 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levy for the year 2002 for Berks County, Reading City, and the county's boroughs and townships totals \$119,540,329, which is \$15,667,200 or 15.1 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 jurisdictions or the amount which they expect to receive.)

Berks County's gross real estate tax levy increased by \$14,176,956 or 20.9 percent between 2001 and 2002 to \$82,007,163. Real estate tax levies also rose in 66 of the county's 74 municipalities, they declined in six, and in two (Brecknock and Earl townships) there were no real estate taxes in 2001 and 2002. The largest absolute increases in real estate tax levy since last year among the county's municipalities occurred in New Morgan Borough (\$361,667) and in the townships of Spring (\$643,584) and Muhlenberg (\$238,210). The largest proportionate increases were recorded in New Morgan Borough (60.8 percent) and in the townships of Centre (140.2 percent) and Ontelaunee (66.3 percent). The decreases in real estate tax levy between 2001 and 2002 occurred in the boroughs of Lenhartsville (\$25 or 0.4 percent), West Reading (\$8,577 or 1.8 percent), and Wyomissing (\$426,871 or 17.8 percent) and in the townships of Douglas (\$881 or 0.3 percent), Ruscombmanor (\$1,162 or 5.6 percent), and Tilden (\$28,954 or 48.8 percent). The borough of Wyomissing Hills merged into Wyomissing Borough as of January 1, 2002, and, for purposes of comparison, the tax levy (and real estate tax assessment) in the former Wyomissing Hills Borough has been included with Wyomissing's figures for all years. The decrease in real estate tax levy for the combined municipality resulted from the merger which allowed for a modest drop in the millage in the former Wyomissing portion and a more substantial millage reduction in the former Wyomissing Hills portion. (See Exhibit I.)

For the five-year period beginning in 1997, the combined gross real estate tax levy of the county and its municipalities rose by \$23,318,905 or 24.2 percent. Berks County's real estate tax levy increased by \$19,005,450 or 30.2 percent. Levies also rose in 68 of the county's municipalities during this period, they decreased in four, and in two (Brecknock and Earl townships) there were no real estate taxes in either 1997 or 2002. The largest dollar increases in tax levy between 1997 and 2002 were recorded in the townships of Muhlenberg (\$537,703) and Spring (\$785,137). (For comparative purposes the tax levy—and real estate tax assessment—in the former Temple Borough, which merged into Muhlenberg Township on January 1, 1999, has been included with the township's figures for all years; approximately \$98,000 of Muhlenberg's increase in tax levy since

1997 is the result of the merger.) New Morgan Borough, which had no real estate tax in 1997, has a year 2002 real estate tax levy of \$956,049. The largest proportionate increases in the real estate tax levy during the five-year period occurred in the boroughs of Kutztown (208.9 percent) and Leesport (148.2 percent) and in the townships of Centre (173.0 percent), Douglass (141.9 percent), Maiden creek (222.9 percent), and Tulpehocken (115.6 percent). The decreases occurred in Reading City (\$1,205,525 or 7.5 percent), Wyomissing Borough (\$352,565 or 15.2 percent), and the townships of Ruscombmanor (\$5,389 or 21.5 percent) and Union (\$2,890 or 2.0 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 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 municipalities, but, as a byproduct of deregulation, all jurisdictions have 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 result in reduced assessed valuations for selected properties in some 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.

Real estate tax levies for 2002 in Berks County's boroughs total \$9,257,778 and range from \$6,997 in Lenhartsville to \$1,966,112 in Wyomissing; the levies in the townships total \$13,467,280 and range from \$13,441 in North Heidelberg to \$2,276,682 in Cumru. The 2002 tax levies in the boroughs rose by \$1,654 or less than 0.1 percent over 2001 and by \$1,822,690 or 24.5 percent over 1997. Levies in the townships during these two periods of time increased by \$1,481,654 or 12.4 percent and \$3,696,290 or 37.8 percent, respectively. Reading City's 2002 real estate tax levy is \$14,808,108—up by \$6,936 or less than 0.1 percent from 2001 but down by \$1,205,525 or 7.5 percent since 1997.

Real estate tax millages for general purposes (and for special purposes if levied throughout the jurisdiction) increased in 16 municipalities between 2001 and 2002, decreased in four, and remained unchanged in 54. The largest millage increase was recorded in Ontelaunee Township (1.0 mill); the largest proportionate millage increase was in Centre Township (132.3 percent). The decreases were recorded in the boroughs of West Reading (0.05 mill or 1.8 percent) and Wyomissing (0.02 mill or 1.0 percent) and in the townships of Ruscombmanor (0.01 mill or 9.1 percent) and Tilden (0.21 mill or 50.0 percent). (See Exhibit I.)

Berks County's real estate millage increased by 0.80 mill or 18.2 percent for 2002 to 5.185 mills. Reading City's real estate tax rate remained unchanged from last year at 10.300 mills.

For the five-year period beginning in 1997, general purpose real estate tax millages rose in 35 municipalities, decreased in five, and were unchanged in the remaining 34. The increases ranged from 0.02 mill in Upper Bern Township to 25.5 mills in New Morgan Borough (which did not levy a real estate tax in 1997). The millage decreases between 1997 and 2002 were recorded in the City of Reading (0.30 mill or 2.8 percent), Wyomissing Borough (0.02 mill or 1.0 percent), and the townships of Ruscombmanor (0.05 mill or 33.3 percent), Tilden (0.21 mill or 50.0 percent), and Union (0.10 mill or 10.0 percent). Berks County's millage increased by 0.80 mill or 18.2 percent during the five-year period.

Real estate millage rates in Berks County's boroughs now range from 1.0 in Lenhartsville to 25.50 in New Morgan; millages in the townships range from 0.10 in Ruscombmanor to 3.57 in Lower Alsace. (Brecknock and Earl townships did not levy real estate taxes in 2002.) Reading City's real estate tax rate for 2002 is 10.30 mills.

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 report annual garbage collection fees in 2002 ranging from \$50 to \$225 per household. Also, various nonproperty taxes, particularly those levied under Act 511, are widely used by Berks County's municipalities (and school districts, as well). Included are earned income, per capita, occupational privilege, real estate transfer, amusement, mercantile, and business privilege taxes. **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 certified assessed valuation of taxable property in Berks County for the year 2002 totals \$15.8 billion and represents an increase of \$347.5 million or 2.2 percent over 2001. Assessed valuations rose in 67 of the county's 74 municipalities since last year, they decreased in six, and were unchanged in one—Strausstown Borough. The increases ranged from \$1,700 in Lyons Borough to \$54,739,200 in Spring Township; the largest proportionate increase since last year occurred in New Morgan Borough (60.8 percent). The largest decrease in assessed valuation between 2001 and 2002 was recorded in Muhlenberg Township (\$4,328,700 or 0.4 percent). (See Exhibit II.)

For the five-year period beginning in 1997, Berks County's assessed valuation rose by \$1.4 billion or 10.1 percent. Assessed valuations grew in 71 of the county's municipalities during this period; they declined in three. The largest dollar increases occurred in the townships of Amity (\$151,753,200), Cumru (\$141,385,500), Exeter (\$178,975,200), Muhlenberg (\$101,099,400), and Spring (\$196,291,900). The largest proportionate increases were recorded in New Morgan Borough (65.0 percent) and the townships of Amity (45.9 percent), Caernarvon (34.7 percent), Lower Heidelberg (37.7 percent), and Maiden creek (29.2 percent). Decreases in assessed valuations for the five year period occurred in Reading City (\$83,034,400 or 5.5 percent), the boroughs of

Boyertown (\$716,600 or 0.4 percent) and Strausstown (\$85,700 or 0.7 percent), and Albany Township (\$467,600 or 0.6 percent).

The 2002 assessed valuations in Berks County's 29 boroughs range from \$6,997,200 in Lenhartsville to \$1,018,710,800 in Wyomissing, while the range in the 44 townships is from \$61,730,200 in District to \$1,177,690,200 in Spring. Reading City's 2002 assessed valuation is \$1,437,680,400.

The county's predetermined assessment ratio for 1997, 2001, and 2002 is 100 percent of market value. 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 94.7 percent in 2000 (the most recent figure available.) The county most recently reassessed in 1994.

The foregoing narrative and 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 government and each municipality in the county. No valid comparison of tax burden among the municipalities can be made without a detailed analysis of the quantity and quality of services provided and the role of nonproperty taxes, special fees, and charges, and any municipal-operated utilities; such as, sewer and water.

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

EXHIBIT I

Berks County
County and Municipal Real Estate Tax Rates and Gross Tax Levies^{1/}
 2002

	2002		Change 2001 to 2002				Change 1997 to 2002			
	Tax Millage	Gross Tax Levy ^{2/}	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
			Mills	%	\$	%	Mills	%	\$	%
COUNTY:										
Berks	5.185	\$82,007,163	0.80	18.2	14,176,956	20.9	0.800	18.2	19,005,450	30.2
CITY:										
Reading ^{HR/}	10.300	14,808,108	—	—	6,936	<0.1	-0.300	-2.8	-1,205,525	-7.5
BOROUGHES:										
Bally	1.800	93,792	—	—	1,206	1.3	0.200	12.5	14,773	18.7
Bechtelsville	3.150	105,677	—	—	834	0.8	0.550	21.2	18,834	21.7
Bernville	1.900	57,327	—	—	93	0.2	0.600	46.2	19,295	50.7
Birdsboro	2.930	502,517	0.73	33.2	131,405	35.4	0.730	33.2	155,421	44.8
Boyetstown	3.030	481,870	0.16	5.6	25,498	5.6	0.880	40.9	138,409	40.3
Centerport	2.000	18,486	—	—	704	4.0	—	—	2,731	17.3
Fleetwood	1.930	308,905	—	—	257	0.1	0.500	35.0	95,586	44.8
Hamburg	3.500	561,593	0.50	16.7	79,708	16.5	1.500	75.0	245,872	77.9
Kenhorst	2.000	228,832	—	—	45	<0.1	—	—	3,856	1.7
Kutztown	1.200	195,639	0.40	50.0	66,600	51.6	0.800	200.0	132,300	208.9
Laureldale	2.300	312,938	0.30	15.0	40,550	14.9	0.300	15.0	46,818	17.6
Leesport	3.720	282,161	—	—	12,971	4.8	2.000	116.3	168,494	148.2
Lenhartsville	1.000	6,997	—	—	-25	-0.4	—	—	451	6.9
Lyons	1.350	21,925	—	—	2	<0.1	—	—	1,100	5.3
Mohnton	2.520	298,373	0.50	24.8	63,947	27.3	1.000	65.8	144,126	93.4
Mt. Penn	2.000	183,184	—	—	195	0.1	—	—	470	0.3
New Morgan	25.500	956,049	—	—	361,667	60.8	25.500	NA	956,049	NA
Robesonia	2.650	215,605	—	—	13,820	6.8	—	—	19,366	9.9
St. Lawrence	2.360	175,830	—	—	1,809	1.0	0.840	55.3	71,517	68.6
Shillington	2.350	472,103	—	—	592	0.1	0.560	31.3	114,576	32.0
Shoemakersville	2.500	119,595	—	—	987	0.8	—	—	6,585	5.8
Sinking Spring	2.190	338,300	—	—	29,555	9.6	—	—	62,155	22.5
Strausstown	1.500	17,404	0.50	50.0	5,801	50.0	0.500	50.0	5,716	48.9
Topton	2.750	199,416	—	—	200	0.1	0.750	37.5	56,295	39.3
Wernersville	3.700	342,443	—	—	5,342	1.6	1.700	85.0	167,310	95.5
West Lawn	1.750	103,436	—	—	80	0.1	—	—	282	0.3
West Reading	2.750	471,018	-0.05	-1.8	-8,577	-1.8	0.250	10.0	60,233	14.7
Womelsdorf	2.500	220,251	—	—	854	0.4	0.800	47.1	84,657	62.4
Wyomissing ^{3/}	1.930	1,966,112	-0.02	-1.0	-426,871	-17.8	-0.020	-1.0	-352,565	-15.2
TOWNSHIPS:										
Albany	0.600	49,076	0.05	9.1	4,549	10.2	0.100	20.0	7,946	19.3
Alsace	1.000	162,387	—	—	188	0.1	—	—	12,201	8.1
Amity	0.550	265,260	—	—	18,099	7.3	—	—	83,465	45.9
Bern	1.845	640,206	—	—	10,902	1.7	—	—	75,627	13.4
Bethel	0.500	81,511	—	—	1,057	1.3	—	—	2,668	3.4
Brecknock	—	—	—	—	—	—	—	—	—	—
Caernarvon	1.882	378,606	—	—	28,644	8.2	—	—	97,539	34.7
Centre	0.720	106,660	0.41	132.3	62,260	140.2	0.410	132.3	67,584	173.0
Colebrookdale ❖	1.800	448,916	0.30	20.0	81,270	22.1	0.300	20.0	95,340	27.0
Cumru ❖	2.700	2,276,682	—	—	31,326	1.4	—	—	381,741	20.1
District	0.350	21,606	—	—	3	<0.1	—	—	298	1.4
Douglass	2.000	295,723	—	—	-881	-0.3	1.150	135.3	173,474	141.9
Earl	—	—	—	—	—	—	—	—	—	—
Exeter	0.800	867,615	—	—	36,541	4.4	—	—	143,180	19.8
Greenwich	0.600	82,173	—	—	2,549	3.2	—	—	9,694	13.4
Heidelberg	0.700	73,876	0.10	16.7	12,029	19.4	0.240	52.2	29,729	67.3

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 2002

	2002		Change 2001 to 2002				Change 1997 to 2002			
	Tax Millage	Gross Tax Levy ^{2/}	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
			Mills	%	\$	%	Mills	%	\$	%
TOWNSHIPS:										
Hereford	0.800	\$90,464	—	—	1,346	1.5	—	—	2,983	3.4
Jefferson	0.180	15,018	—	—	695	4.9	—	—	1,303	9.5
Longswamp	0.230	46,115	—	—	562	1.2	—	—	1,516	3.4
Lower Alsace	3.570	574,244	—	—	1,241	0.2	1.284	56.1	210,647	57.9
Lower Heidelberg	0.680	163,556	—	—	9,243	6.0	—	—	44,793	37.7
Maidencreek	1.250	430,355	0.25	25.0	108,027	33.5	0.750	150.0	297,076	222.9
Marion	0.800	53,159	0.10	14.3	7,127	15.5	0.100	14.3	7,427	16.2
Maxatawny	2.160	369,018	—	—	9,444	2.6	1.000	86.2	177,110	92.3
Muhlenberg ❖ ^{3/}	2.250	2,221,805	0.25	12.5	238,210	12.0	0.350	18.4	537,703	31.9
North Heidelberg	0.200	13,441	—	—	128	1.0	—	—	283	2.2
Oley	0.320	52,816	—	—	954	1.8	—	—	578	1.1
Ontelaunee	2.800	412,845	1.00	55.6	164,595	66.3	1.000	55.6	190,866	86.0
Penn	0.600	55,357	—	—	1,801	3.4	—	—	5,678	11.4
Perry	0.250	30,651	—	—	328	1.1	—	—	758	2.5
Pike	0.870	78,380	—	—	1,949	2.6	—	—	1,511	2.0
Richmond	0.500	85,718	—	—	1,486	1.8	—	—	2,818	3.4
Robeson	0.970	308,996	—	—	5,184	1.7	0.170	21.2	67,108	27.7
Rockland	0.300	51,117	—	—	465	0.9	—	—	3,273	6.8
Ruscombmanor	0.100	19,672	-0.01	-9.1	-1,162	-5.6	-0.050	-33.3	-5,389	-21.5
South Heidelberg	1.250	341,184	—	—	13,596	4.2	0.250	25.0	116,109	51.6
Spring	1.500	1,766,535	0.50	50.0	643,584	57.3	0.500	50.0	785,137	80.0
Tilden	0.210	30,399	-0.21	-50.0	-28,954	-48.8	-0.210	-50.0	-21,168	-41.0
Tulpehocken	1.000	112,305	—	—	3,394	3.1	0.500	100.0	60,221	115.6
Union	0.900	143,843	—	—	3,098	2.2	-0.100	-10.0	-2,890	-2.0
Upper Bern	0.500	36,355	—	—	543	1.5	0.020	4.2	3,280	9.9
Upper Tulpehocken	0.311	19,725	—	—	508	2.6	—	—	1,096	5.9
Washington	0.990	165,021	—	—	5,138	3.2	—	—	22,796	16.0
Windsor	0.300	28,889	—	—	588	2.1	—	—	3,181	12.4

❖ First Class Township.

NA = Not Applicable

HR/ Home Rule Charter municipality.

^{1/} Tax rates and 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 price as determined by the State Tax Equalization Board (STEB) was 97.7 percent in 1997 and 94.7 percent in 2000 (the most recent figure available).

^{2/} The gross real estate tax levy is the potential tax yield based on the millage and the certified taxable valuation; it is not necessarily the amount of real estate tax revenue budgeted by a jurisdiction or the amount which it expects to receive.

^{3/} In January of 2002, Wyomissing Hills Borough merged into Wyomissing Borough. For purposes of comparison, the tax levy Wyomissing Hills has been included with Wyomissing's figures for all years.

^{4/} In January of 1999, Temple Borough merged into Muhlenberg Township. For purposes of comparison, the tax levy of the former borough has been included with Muhlenberg's figures for all years.

EXHIBIT II

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Berks County
County and Municipal Assessed Valuations^{1/}
 2002

	2002 Assessed Valuation	Change 2001 to 2002		Change 1997 to 2002	
		\$	%	\$	%
COUNTY					
Berks	\$15,816,232,100	347,541,900	2.2	1,448,680,600	10.1
CITY:					
Reading ^{HR/}	1,437,680,400	673,421	<0.1	-83,034,400	-5.5
BOROUGHES:					
Bally	52,106,900	670,100	1.3	2,719,800	5.5
Bechtelsville	33,548,400	264,900	0.8	147,300	0.4
Bernville	30,171,900	48,600	0.2	916,800	3.1
Birdsboro	171,507,500	2,820,100	1.7	13,736,800	8.7
Boyetown	159,032,900	18,200	<0.1	-716,600	-0.4
Centerport	9,242,900	352,000	4.0	1,365,500	17.3
Fleetwood	160,054,500	133,200	0.1	10,880,300	7.3
Hamburg	160,455,000	-173,200	-0.1	2,594,700	1.6
Kenhorst	114,416,200	22,900	<0.1	1,928,000	1.7
Kutztown	163,032,300	1,733,200	1.1	4,683,700	3.0
Laureldale	136,059,900	-134,000	-0.1	3,000,100	2.3
Leesport	75,849,800	3,486,900	4.8	9,764,300	14.8
Lenhartsville	6,997,200	-24,300	-0.3	451,200	6.9
Lyons	16,241,000	1,700	<0.1	814,800	5.3
Mohnton	118,402,000	2,349,400	2.0	16,923,900	16.7
Mt. Penn	91,591,800	97,200	0.1	234,700	0.3
New Morgan	37,492,100	14,183,000	60.8	14,772,900	65.0
Robesonia	81,360,300	5,215,200	6.8	7,307,900	9.9
St. Lawrence	74,504,200	766,500	1.0	5,877,300	8.6
Shillington	200,895,000	252,000	0.1	1,159,400	0.6
Shoemakersville	47,837,900	394,700	0.8	2,633,800	5.8
Sinking Spring	154,474,700	13,495,400	9.6	28,381,300	22.5
Strausstown	11,602,700	—	—	-85,700	-0.7
Topton	72,514,800	72,500	0.1	954,300	1.3
Wernersville	92,552,100	1,443,700	1.6	4,985,500	5.7
West Lawn	59,106,200	45,400	0.1	161,200	0.3
West Reading	171,279,100	-4,800	<-0.1	6,965,000	4.2
Womelsdorf	88,100,300	341,600	0.4	8,339,400	10.5
Wyomissing ^{2/}	1,018,710,800	563,000	0.1	29,619,200	3.0
TOWNSHIPS:					
Albany	81,792,900	834,600	1.0	-467,600	-0.6
Alsace	162,387,200	187,800	0.1	12,201,100	8.1
Amity	482,290,100	32,906,100	7.3	151,753,200	45.9
Bern	346,995,000	5,909,000	1.7	40,990,000	13.4
Bethel	163,021,600	2,114,600	1.3	5,335,000	3.4
Brecknock	229,033,600	5,866,200	2.6	28,927,500	14.5
Caernarvon	201,204,000	15,222,100	8.2	51,835,300	34.7
Centre	148,139,200	4,914,500	3.4	22,088,400	17.5
Colebrookdale ❖	249,397,800	4,300,200	1.8	13,680,400	5.8
Cumru ❖	843,215,600	11,602,100	1.4	141,385,500	20.1
District	61,730,200	7,300	<0.1	851,500	1.4
Douglass	147,861,500	-440,500	-0.3	4,038,700	2.8
Earl	136,275,400	2,174,400	1.6	9,030,000	7.1
Exeter	1,084,518,500	45,675,500	4.4	178,975,200	19.8
Greenwich	136,955,200	4,247,900	3.2	16,156,200	13.4
Heidelberg	105,537,100	2,458,300	2.4	9,564,800	10.0
Hereford	113,079,500	1,681,700	1.5	3,728,200	3.4
Jefferson	83,436,100	3,863,500	4.9	7,241,500	9.5
Longswamp	200,500,000	2,443,300	1.2	6,591,200	3.4

EXHIBIT II

Berks County
County and Municipal Assessed Valuations ^{1/}
 2002

	2002 Assessed Valuation	Change 2001 to 2002		Change 1997 to 2002	
		\$	%	\$	%
TOWNSHIPS (cont'd):					
Lower Alsace	\$160,857,100	347,500	0.2	1,817,300	1.1
Lower Heidelberg	240,523,600	13,592,800	6.0	65,871,500	37.7
Maidencreek	344,284,200	21,956,500	6.8	77,725,300	29.2
Marion	66,448,500	689,200	1.0	1,116,900	1.7
Maxatawny	170,841,700	4,372,100	2.6	5,403,700	3.3
Muhlenberg ❖ ^{3/}	987,468,900	-4,328,700	-0.4	101,099,400	11.4
North Heidelberg	67,203,600	638,700	1.0	1,415,500	2.2
Oley	165,050,600	2,982,500	1.8	1,805,900	1.1
Ontelaunee	147,444,800	9,528,300	6.9	24,123,000	19.6
Penn	92,261,100	3,001,400	3.4	9,463,000	11.4
Perry	122,603,700	1,313,500	1.1	3,033,100	2.5
Pike	90,091,600	2,240,300	2.6	1,736,900	2.0
Richmond	171,436,400	2,972,500	1.8	5,636,900	3.4
Robeson	318,552,800	5,344,700	1.7	16,192,800	5.4
Rockland	170,390,400	1,551,200	0.9	10,909,500	6.8
Ruscombmanor	196,718,900	7,321,600	3.9	29,647,000	17.7
South Heidelberg	272,947,500	10,877,200	4.2	47,872,600	21.3
Spring	1,177,690,200	54,739,200	4.9	196,291,900	20.0
Tilden	144,756,400	3,439,800	2.4	21,978,100	17.9
Tulpehocken	112,305,300	3,394,400	3.1	8,137,000	7.8
Union	159,825,900	3,442,900	2.2	13,093,200	8.9
Upper Bern	72,709,400	1,085,100	1.5	3,802,900	5.5
Upper Tulpehocken	63,426,000	1,633,600	2.6	3,525,000	5.9
Washington	166,687,400	5,189,500	3.2	23,025,400	16.0
Windsor	96,296,200	1,961,200	2.1	10,602,300	12.4

❖ First Class Township.

HR/ Home Rule Charter municipality.

^{1/} Valuations 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 94.7 percent in 2000 (the most recent figure available).

^{2/} In January of 2002, Wyomissing Hills Borough merged into Wyomissing Borough. For purposes of comparison, the tax levy Wyomissing Hills has been included with Wyomissing's figures for all years.

^{3/} In January of 1999, Temple Borough merged into Muhlenberg Township. For purposes of comparison, the assessed valuation of the former borough has been included with Muhlenberg's figures for all years.