

August 2003

## Berks County

### **COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 2003 RISE BY 4.5 PERCENT SINCE LAST YEAR AND BY 28.7 PERCENT IN THE PAST FIVE YEARS**

**The gross real estate tax levy** for the year 2003 for Berks County, Reading City, and the county's boroughs and townships totals \$124,141,885, which is \$5,367,967 or 4.5 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 jurisdictions or the amount which they expect to receive.)

Berks County's gross real estate tax levy increased by \$1,952,093 or 2.4 percent between 2002 and 2003 to \$83,959,256. Real estate tax levies also rose in 65 of the county's 74 municipalities, they declined in five, were unchanged in two (New Morgan and Strausstown boroughs), and in two (Brecknock and Earl townships) there were no real estate taxes in 2002 and 2003. The largest absolute and proportionate increase in real estate tax levy since last year among the county's municipalities occurred in Exeter Township (\$600,683 or 69.2 percent). The decreases in real estate tax levy between 2002 and 2003 occurred in the boroughs of Fleetwood (\$457 or 0.1 percent), Laureldale (\$290 or 0.1 percent), Lenhartsville (\$85 or 1.2 percent), and Shillington (\$394 or 0.1 percent) and in Ruscombmanor Township (\$1,328 or 6.8 percent. (See Exhibit I.)

For the five-year period beginning in 1998, the combined gross real estate tax levy of the county and its municipalities rose by \$27,700,924 or 28.7 percent. Berks County's real estate tax levy increased by \$19,537,525 or 30.3 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 1998 or 2003. The largest dollar increases in tax levy between 1998 and 2003 were recorded in New Morgan Borough (\$650,102) and in the townships of Exeter (\$719,413), Muhlenberg (\$842,025), and Spring (\$842,586). (For comparative purposes the tax levy—and real estate tax assessment—in the former Temple Borough, which merged into Muhlenberg Township in January of 1999, have been included with the township's figures for all years; approximately \$130,000 of Muhlenberg's increase in tax levy 1998 is the result of the merger. Similarly, Wyomissing Hills Borough merged into Wyomissing Borough in January of 2002, and, for purposes of comparison, the tax levy and real estate tax assessment in the former Wyomissing Hills have been included with Wyomissing's figures for all years.) The largest proportionate increases in the real estate tax levy during the five-year period occurred in the boroughs of Kutztown (207.4 percent), Leesport (288.9), and New Morgan (212.4 percent) and in the townships of Maiden creek (215.3 percent) and Tulpehocken (223.0 percent). The decreases occurred in Reading City (\$502,686 or 3.2 percent) and in the townships of Ruscombmanor (\$5,601 or 23.4 percent), Tilden (\$23,270 or 42.3 percent), and Union (\$867 or 0.6 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 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 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 2003 in Berks County's boroughs total \$9,333,329 and range from \$6,912 in Lenhartsville to \$1,972,406 in Wyomissing; the levies in the townships total \$15,103,736 and range from \$13,506 in North Heidelberg to \$2,553,924 in Muhlenberg. The 2003 tax levies in the boroughs rose by \$841,962 or 9.9 percent over 2002 and by \$2,805,255 or 43.0 percent over 1998. Levies in the townships during these two periods of time increased by \$1,636,456 or 12.2 percent and \$5,095,097 or 50.9 percent, respectively. Reading City's 2003 real estate tax levy is \$14,979,831—up by \$171,723 or 1.2 percent from 2002 but down by \$502,686 or 3.2 percent since 1998.

**Real estate tax millages** for general purposes (and for special purposes if levied throughout the jurisdiction) increased in 20 municipalities between 2002 and 2003, decreased in one (Ruscombmanor Township—0.1 mill or 10.0 percent), and remained unchanged in 53. The largest absolute millage increase was recorded in Leesport Borough (2.0 mills); the largest proportionate millage increase was in Exeter Township (62.5 percent). (See Exhibit I.)

Berks County's real estate millage remain unchanged for 2003 at 5.185 mills. Reading City's real estate tax rate also remained unchanged from last year.

For the five-year period beginning in 1998, general purpose real estate tax millages rose in 44 municipalities, decreased in four, and were unchanged in the remaining 26. Millage increases ranged from 0.02 mill in Upper Bern Township to 12.03 mills in New Morgan Borough. proportionately, they ranged from 4.2 percent in Upper Bern Township to 232.6 percent in Leesport Borough. The millage decreases between 1998 and 2003 were recorded in Wyomissing Borough (0.02 mill or 1.0 percent) and the townships of Ruscombmanor (0.05 mill or 35.7 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 between 1998 and 2003; Reading City's 2003 tax rate is the same as in 1998.

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 0.09 in Ruscombmanor to 4.07 in Lower Alsace. (Brecknock and Earl townships did not levy real estate taxes in 2003.) Reading City's real estate tax rate for 2003 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, 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, 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 2003 totals \$16.2 billion and represents an increase of \$376.5 million or 2.4 percent over 2002. Assessed valuations rose in 64 of the county's 74 municipalities since last year, they decreased in eight, and were unchanged in two—New Morgan and Strausstown boroughs. The increases ranged from \$9,000 (less than 0.1 percent) in Bechtelsville Borough to \$62,327,400 (42.3 percent) in Ontelaunee Township. The largest decrease in assessed valuation between 2002 and 2003 was recorded in Cumru Township (\$63,657,700 or 7.5 percent). (See Exhibit II.)

For the five-year period beginning in 1998, Berks County's assessed valuation rose by \$1.5 billion or 10.2 percent. Assessed valuations grew in 70 of the county's municipalities during this period; they declined in four. The largest dollar increases occurred in the townships of Amity (\$169,691,900), Exeter (\$193,354,300), Muhlenberg (\$100,539,300), and Spring (\$223,972,500). The largest proportionate increases were recorded in New Morgan Borough (65.0 percent) and Ontelaunee Township (65.7 percent). Decreases in assessed valuations for the five year period occurred in Reading City (\$63,917,700 or 4.2 percent), the boroughs of Strausstown (\$78,900 or 0.7 percent) and West Reading (\$6,865,800 or 3.9 percent), and Albany Township (\$1,263,100 or 1.5 percent).

The 2003 assessed valuations in Berks County's 29 boroughs range from \$6,912,200 in Lenhartsville to \$1,021,972,200 in Wyomissing, while the range in the 44 townships is from \$62,442,600 in District to \$1,237,226,400 in Spring. Reading City's 2003 assessed valuation is \$1,461,119,400.

The county's predetermined assessment ratio for 1998, 2002, and 2003 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 96.3 percent in 1998 and 90.4 percent in 2002 (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<sup>1/</sup>  
 2003

	2003		Change 2002 to 2003				Change 1998 to 2003			
	Tax Millage	Gross Tax Levy <sup>2/</sup>	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
			Mills	%	\$	%	Mills	%	\$	%
COUNTY:										
Berks	5.185	\$83,959,256	—	—	1,952,093	2.4	0.80	18.2	19,537,525	30.3
CITY:										
Reading <sup>HR/</sup>	10.300	14,979,831	—	—	171,723	1.2	—	—	-502,686	-3.2
BOROUGHES:										
Bally	2.800	146,084	1.00	55.6	52,292	55.8	1.00	55.6	54,834	60.1
Bechtelsville	3.500	117,451	0.35	11.1	11,774	11.1	0.90	34.6	30,573	35.2
Bernville	2.450	77,037	0.55	28.9	19,710	34.4	0.55	28.9	21,894	39.7
Birdsboro	2.930	504,857	—	—	2,340	0.5	0.73	33.2	154,490	44.1
Boyetown	3.190	510,101	0.16	5.3	28,231	5.9	0.72	29.1	115,307	29.2
Centerport	2.000	18,981	—	—	495	2.7	—	—	3,687	24.1
Fleetwood	1.930	308,448	—	—	-457	-0.1	0.50	35.0	88,552	40.3
Hamburg	3.500	566,054	—	—	4,461	0.8	1.00	40.0	167,998	42.2
Kenhorst	3.000	343,552	1.00	50.0	114,720	50.1	1.00	50.0	115,388	50.6
Kutztown	1.200	197,122	—	—	1,483	0.8	0.80	200.0	132,997	207.4
Laureldale	2.300	312,648	—	—	-290	-0.1	0.30	15.0	46,260	17.4
Leesport	5.720	442,586	2.00	53.8	160,425	56.9	4.0	232.6	328,772	288.9
Lenhartsville	1.000	6,912	—	—	-85	-1.2	—	—	280	4.2
Lyons	1.850	29,988	0.50	37.0	8,063	36.8	0.50	37.0	8,927	42.4
Mohnton	2.520	305,875	—	—	7,502	2.5	1.00	65.8	146,382	91.8
Mt. Penn	2.500	228,978	0.50	25.0	45,794	25.0	0.50	25.0	47,451	26.1
New Morgan	25.500	956,049	—	—	—	—	12.03	89.3	650,021	212.4
Robesonia	2.650	215,726	—	—	121	0.1	—	—	18,786	9.5
St. Lawrence	2.360	176,109	—	—	279	0.2	0.84	55.3	68,071	63.0
Shillington	2.350	471,709	—	—	-394	-0.1	0.56	31.3	113,628	31.7
Shoemakersville	3.000	144,123	0.50	20.0	24,528	20.5	0.50	20.0	29,319	25.5
Sinking Spring	3.190	531,086	1.00	45.7	192,786	57.0	1.00	45.7	245,503	86.0
Strausstown	1.500	17,404	—	—	—	—	0.50	50.0	5,722	49.0
Topton	3.000	221,547	0.25	9.1	22,131	11.1	0.55	22.4	47,641	27.4
Wernersville	4.200	395,831	0.50	13.5	53,388	15.6	1.70	68.0	176,406	80.4
West Lawn	1.750	103,737	—	—	301	0.3	—	—	242	0.2
West Reading	3.250	554,463	0.50	18.2	83,445	17.7	0.75	30.0	110,788	25.0
Womelsdorf	2.500	222,198	—	—	1,947	0.9	0.80	47.1	81,420	57.8
Wyomissing <sup>3/</sup>	1.930	1,972,406	—	—	6,294	0.3	-0.02	-1.0	26,283	1.4
TOWNSHIPS:										
Albany	0.600	49,213	—	—	137	0.3	0.100	20.0	7,570	18.2
Alsace	1.000	163,210	—	—	823	0.5	0.200	25.0	40,411	32.9
Amity	0.550	288,806	—	—	23,546	8.9	—	—	93,331	47.7
Bern	1.845	660,307	—	—	20,101	3.1	—	—	29,921	4.7
Bethel	0.500	83,400	—	—	1,889	2.3	—	—	2,416	3.0
Brecknock	—	—	—	—	—	—	—	—	—	—
Caernarvon	1.882	434,370	—	—	55,764	14.7	—	—	143,328	49.2
Centre	0.720	110,195	—	—	3,535	3.3	0.410	132.3	70,515	177.7
Colebrookdale ❖	1.800	456,272	—	—	7,356	1.6	0.300	20.0	98,849	27.7
Cumru ❖	3.000	2,338,674	0.30	11.1	61,992	2.7	0.300	11.1	430,641	22.6
District	0.350	21,855	—	—	249	1.2	—	—	84	0.4
Douglass	2.000	301,045	—	—	5,322	1.8	1.150	135.3	177,630	143.9
Earl	—	—	—	—	—	—	—	—	—	—
Exeter	1.300	1,468,298	0.50	62.5	600,683	69.2	0.500	62.5	719,413	96.1
Greenwich	0.600	84,174	—	—	2,001	2.4	—	—	9,397	12.6
Heidelberg	0.700	75,845	—	—	1,969	2.7	0.200	40.0	27,201	55.9

**Berks County**  
County and Municipal Real Estate Tax Rates and Gross Tax Levies<sup>1/</sup>  
 2003

	2003		Change 2002 to 2003				Change 1998 to 2003			
	Tax Millage	Gross Tax Levy <sup>2/</sup>	Tax Rate		Gross Tax Levy		Tax Rate		Gross Tax Levy	
			Mills	%	\$	%	Mills	%	\$	%
TOWNSHIPS:										
Hereford	0.800	\$ 91,233	—	—	769	0.9	—	—	1,826	2.0
Jefferson	0.180	15,861	—	—	843	5.6	—	—	2,030	14.7
Longswamp	0.230	46,167	—	—	52	0.1	—	—	1,019	2.3
Lower Alsace	4.070	658,527	0.50	14.0	84,283	14.7	1.78	78.0	294,894	81.1
Lower Heidelberg	0.680	175,680	—	—	12,124	7.4	—	—	49,444	39.2
Maidencreek	1.250	448,875	—	—	18,520	4.3	0.75	150.0	306,498	215.3
Marion	0.900	60,468	0.10	12.5	7,309	13.7	0.10	12.5	7,207	13.5
Maxatawny	2.160	370,179	—	—	1,161	0.3	1.00	86.2	175,412	90.1
Muhlenberg ❖ <sup>3/</sup>	2.550	2,553,924	0.30	13.3	332,119	14.9	0.65	34.2	842,025	49.2
North Heidelberg	0.200	13,506	—	—	65	0.5	—	—	304	2.3
Oley	0.490	81,935	0.17	53.1	29,119	55.1	0.17	53.1	29,130	55.2
Ontelaunee	2.800	587,362	—	—	174,517	42.3	1.00	55.6	359,518	157.8
Penn	0.600	56,233	—	—	876	1.6	—	—	5,515	10.9
Perry	0.250	30,960	—	—	309	1.0	—	—	495	1.6
Pike	0.870	78,893	—	—	513	0.7	—	—	1,008	1.3
Richmond	0.500	87,050	—	—	1,332	1.6	—	—	1,673	2.0
Robeson	0.970	315,825	—	—	6,829	2.2	0.17	21.2	72,399	29.7
Rockland	0.300	51,754	—	—	637	1.2	—	—	2,285	4.6
Ruscombmanor	0.090	18,344	-0.01	-10.0	-1,328	-6.8	-0.05	-35.7	-5,601	-23.4
South Heidelberg	1.250	362,066	—	—	20,882	6.1	0.25	25.0	129,419	55.6
Spring	1.500	1,855,840	—	—	89,305	5.1	0.50	50.0	842,586	83.2
Tilden	0.210	31,683	—	—	1,284	4.2	-0.21	-50.0	-23,270	-42.3
Tulpehocken	1.500	169,866	0.50	50.0	57,561	51.3	1.00	200.0	117,405	223.8
Union	0.900	148,059	—	—	4,216	2.9	-0.10	-10.0	-867	-0.6
Upper Bern	0.500	37,281	—	—	926	2.5	0.02	4.2	3,998	12.0
Upper Tulpehocken	0.311	20,570	—	—	845	4.3	—	—	1,455	7.6
Washington	0.990	170,036	—	—	5,015	3.0	—	—	24,004	16.4
Windsor	0.300	29,895	—	—	1,006	3.5	—	—	2,579	9.4

❖ First Class Township.

NA = Not Applicable

HR/ Home Rule Charter municipality.

<sup>1/</sup> Tax rates and 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 price 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.

<sup>2/</sup> 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.

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

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

**EXHIBIT II**

**Berks County**  
County and Municipal Assessed Valuations<sup>1/</sup>  
2003

	2003 Assessed Valuation	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
<b>COUNTY</b>					
Berks	\$16,192,720,600	376,488,500	2.4	1,501,333,800	10.2
<b>CITY:</b>					
Reading <sup>HR/</sup>	1,461,119,400	10,645,300	0.7	-63,917,700	-4.2
<b>BOROUGHES:</b>					
Bally	52,172,700	65,800	0.1	1,478,100	2.9
Bechtelsville	33,557,400	9,000	<0.1	142,700	0.4
Bernville	31,443,500	1,271,600	4.2	2,421,000	8.3
Birdsboro	172,306,300	798,800	0.5	13,048,500	8.2
Boyertown	159,906,300	873,400	0.5	70,500	<0.1
Centerport	9,490,300	247,400	2.7	1,843,200	24.1
Fleetwood	159,817,800	-236,700	-0.1	6,044,500	3.9
Hamburg	161,729,800	1,274,800	0.8	2,507,400	1.6
Kenhorst	114,517,300	101,100	0.1	435,400	0.4
Kutztown	164,268,500	1,236,200	0.8	3,955,600	2.5
Laureldale	135,934,000	-125,900	-0.1	2,739,800	2.1
Leesport	77,375,200	1,525,400	2.0	11,204,300	16.9
Lenhartsville	6,912,200	-85,000	-1.2	280,400	4.2
Lyons	16,209,700	-31,300	-0.2	609,300	3.9
Mohnton	121,379,000	2,977,000	2.5	16,449,600	15.7
Mt. Penn	91,591,300	-500	<-0.1	827,600	0.9
New Morgan	37,492,100	—	—	14,772,900	65.0
Robesonia	81,406,000	45,700	0.1	7,089,000	9.5
St. Lawrence	74,622,500	118,300	0.2	3,545,100	5.0
Shillington	200,727,300	-167,700	-0.1	682,200	0.3
Shoemakersville	48,041,100	203,200	0.4	2,119,600	4.6
Sinking Spring	166,484,500	12,009,800	7.8	36,081,200	27.7
Strausstown	11,602,700	—	—	-78,900	-0.7
Topton	73,849,000	1,334,200	1.8	2,866,900	4.0
Wernersville	94,245,500	1,693,400	1.8	6,475,600	7.4
West Lawn	59,278,000	171,800	0.3	137,800	0.2
West Reading	170,604,100	-675,000	-0.4	-6,865,800	-3.9
Womelsdorf	88,879,200	778,900	0.9	6,068,900	7.3
Wyomissing <sup>2/</sup>	1,021,972,200	3,261,400	0.3	23,960,600	2.4
<b>TOWNSHIPS:</b>					
Albany	82,022,100	229,200	0.3	-1,263,100	-1.5
Alsace	163,210,100	822,900	0.5	9,711,700	6.3
Amity	525,101,200	42,811,100	8.9	169,691,900	47.7
Bern	357,889,900	10,894,900	3.1	16,217,500	4.7
Bethel	166,800,300	3,778,700	2.3	4,832,500	3.0
Brecknock	234,292,500	5,258,900	2.3	28,360,700	13.8
Caernarvon	230,839,200	29,635,200	14.7	76,169,700	49.2
Centre	153,049,000	4,909,800	3.3	25,047,700	19.6
Colebrookdale ❖	253,484,400	4,086,600	1.6	15,202,700	6.4
Cumru ❖	779,557,900	-63,657,700	-7.5	72,878,900	10.3
District	62,442,600	712,400	1.2	240,900	0.4
Douglass	150,522,500	2,661,000	1.8	5,328,300	3.7
Earl	137,399,100	1,123,700	0.8	8,349,800	6.5
Exeter	1,129,460,100	44,941,600	4.1	193,354,300	20.7
Greenwich	140,290,700	3,335,500	2.4	15,663,200	12.6
Heidelberg	108,349,900	2,812,800	2.7	11,062,700	11.4
Hereford	114,041,100	961,600	0.9	2,281,900	2.0
Jefferson	88,118,100	4,682,000	5.6	11,281,600	14.7
Longswamp	200,727,600	227,600	0.1	4,430,700	2.3

EXHIBIT II

**Berks County**  
County and Municipal Assessed Valuations<sup>1/</sup>  
 2003

	2003 Assessed Valuation	Change 2002 to 2003		Change 1998 to 2003	
		\$	%	\$	%
TOWNSHIPS -cont'd:					
Lower Alsace	161,804,100	947,000	0.6	2,748,600	1.7
Lower Heidelberg	258,352,700	17,829,100	7.4	72,710,800	39.2
Maidencreek	359,100,200	14,816,000	4.3	74,347,200	26.1
Marion	67,186,900	738,400	1.1	610,600	0.9
Maxatawny	171,379,000	537,300	0.3	3,476,200	2.1
Muhlenberg ❖ <sup>3/</sup>	1,001,538,800	14,069,900	1.4	100,539,300	11.2
North Heidelberg	67,527,600	324,000	0.5	1,520,100	2.3
Oley	167,213,300	2,162,700	1.3	2,196,500	1.3
Ontelaunee	209,772,200	62,327,400	42.3	83,192,200	65.7
Penn	93,722,000	1,460,900	1.6	9,192,300	10.9
Perry	123,840,800	1,237,100	1.0	1,982,000	1.6
Pike	90,681,200	589,600	0.7	1,158,600	1.3
Richmond	174,099,400	2,663,000	1.6	3,345,600	2.0
Robeson	325,592,500	7,039,700	2.2	21,310,500	7.0
Rockland	172,514,300	2,123,900	1.2	7,617,000	4.6
Ruscombmanor	203,822,300	7,103,400	3.6	32,785,400	19.2
South Heidelberg	289,653,100	16,705,600	6.1	57,006,400	24.5
Spring	1,237,226,400	59,536,200	5.1	223,972,500	22.1
Tilden	150,872,500	6,116,100	4.2	20,032,400	15.3
Tulpehocken	113,244,300	939,000	0.8	8,323,000	7.9
Union	164,510,200	4,684,300	2.9	15,584,500	10.5
Upper Bern	74,561,800	1,852,400	2.5	5,222,500	7.5
Upper Tulpehocken	66,142,100	2,716,100	4.3	4,677,800	7.6
Washington	171,753,200	5,065,800	3.0	24,245,700	16.4
Windsor	99,651,600	3,355,400	3.5	8,597,100	9.4

❖ First Class Township.

HR/ Home Rule Charter municipality.

<sup>1/</sup> Valuations 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.

<sup>2/</sup> In January of 2003, Wyomissing Hills Borough merged into Wyomissing Borough. For purposes of comparison, the tax levy of the former Wyomissing Hills Borough has been included with Wyomissing's figures for all years.

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