



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

June 1999

Berks County

COUNTY AND MUNICIPAL REAL ESTATE TAX LEVIES FOR 1999 RISE BY 1.4 PERCENT SINCE LAST YEAR AND BY 41.7 PERCENT IN THE PAST FIVE YEARS

The real estate tax levy for 1999 (the potential tax yield based on the millage and assessed valuation) for Berks County, Reading City, and the county's boroughs and townships totals \$98681,398, which is \$1,378,638 or 1.4 percent higher than in 1998.

Berks County's real estate tax levy increased by \$1,064,982 or 1.7 percent between 1998 and 1999 to \$65,486,713. Real estate tax levies also rose in 62 of the county's 75 municipalities, they declined in 11, and in two (Brecknock and Earl townships) there were no real estate taxes in 1998 and 1999. The largest dollar increase in real estate tax levy among the county's municipalities occurred in Muhlenberg Township-\$1 13,373, largely the result of the merger of Temple Borough into the township. Other significant dollar increases were recorded in the boroughs of Kutztown (\$65,096), Mohnton (\$57,425), St. Lawrence (\$63,675), and Womelsdorf (\$72,907). The largest proportionate increase occurred in Kutztown Borough (101.5 percent). The largest absolute decrease in real estate tax levies between 1998 and 1999 was recorded in Reading City (\$55,802); the largest proportionate decrease was in West Reading Borough (12.5 percent). (See Exhibit I.)

For the five-year period beginning in 1994, the combined real estate tax levy of the county and its municipalities rose by \$29,023,723 or 41.7 percent. Berks County's real estate tax levy increased by \$24,917,575 or 61.4 percent. Levies also rose in 69 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 1994 or 1999. The largest dollar increase in tax levy for the five-year period was in Muhlenberg Township (\$841,995). New Morgan Borough and Union Township, which had no real estate taxes in 1994, have 1999 real estate tax levies of \$3 10,092 and \$152,905, respectively. The largest proportionate increase in the levy occurred in Washington Township (554.3 percent). The decreases during the five-year period were recorded in Reading City (\$1,779,706 or 10.3 percent), Lenhartsville Borough (\$96 or 1.4 percent), Lyons Borough (\$5,279 or 21.8 percent), and Ruscombmanor Township (\$3,665 or 13.8 percent).

Real estate tax levies for 1999 in Berks County's boroughs total \$7,490,421 and range from \$6,564 in Lenhartsville to \$1,674,757 in Wyomissing; the levies in the townships total \$10,277,549 and range from \$13,432 in North Heidelberg to \$1,945,082 in Cumru. The 1999 tax levies in the boroughs rose by \$100,548 or 1.4 percent over 1998 and by \$2,173,697 or 40.9 percent over 1994. Levies in the townships during these two periods of time increased by \$268,910 or 2.7 percent and \$3,712,157 or 56.5 percent, respectively. Reading City's 1999 real estate tax levy is \$15,426,517-down by \$55,802 or 0.4 percent from 1998 and by \$1,779,706 or 6.1 percent since 1994.

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Real estate tax millages for general purposes (and for special purposes if levied throughout the jurisdiction) increased in eight municipalities between 1998 and 1999, decreased in two, and remained unchanged in 65. The largest millage increases were recorded in the boroughs of St. Lawrence (0.84 mill) and Womelsdorf (0.80 mill). The largest proportionate increase occurred in Kutztown Borough (which doubled its rate). The decreases were recorded in West Reading Borough (0.25 mill or 10.0 percent) and Ruscombmanor Township (0.01 mill or 7.1 percent). (See Exhibit I.)

Berks County's real estate millage remained unchanged for 1999 at 4.385 mills. Reading City's real estate tax rate also remained unchanged from last year at 10.3 mills.

For the five-year period beginning in 1994, general purpose real estate tax millages rose in 46 municipalities, decreased in three, and were unchanged in the remaining 26. The increases ranged from 0.13 mill in Heidelberg Township to 13.47 in New Morgan Borough (which did not levy a real estate tax in 1994 but levied 13.47 mills starting in 1998). The millage decreases between 1994 and 1999 were recorded in the City of Reading (0.30 mill or 2.8 percent), Hamburg Borough (0.05 mill or 2.0 percent), and Ruscombmanor Township (0.05 mill or 27.8 percent). Berks County's millage increased by 1.45 mills or 49.4 percent to 4.385 mills during the five-year period.

Real estate millage rates in Berks County's boroughs now range from 0.80 in Kutztown to 13.47 in New Morgan; millages in the townships range from 0.13 in Ruscombmanor to 2.70 in Cumru. (Brecknock and Earl townships did not levy real estate taxes in 1999.) Reading City's real estate tax rate for 1999 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, 14 Berks County municipalities report annual garbage collection fees in 1999 ranging from \$65 to \$170 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 assessed valuation of taxable property in Berks County for 1999 totals \$14,934,256,000, an increase of \$242,869,200 or 1.7 percent over 1998. Assessed valuations rose in 64 of the county's 75 municipalities since last year; they decreased in 11. The increases ranged from \$1,900 in Bechtelsville Borough to \$59,669,900 in Muhlenberg Township—\$51.0 million of which can be attributed to the merger of Temple Borough into the township. Other large absolute increases occurred in the townships of Amity (\$29,417,700), Exeter (\$37,688,000), and Spring (\$27,085,100). The largest proportionate increases between 1998 and 1999 were recorded in the townships of Amity (8.3 percent) and Lower Heidelberg (7.3 percent). The largest dollar decrease

was recorded in Bern Township (\$14,527,900); proportionately, the largest decrease occurred in Lyons Borough (9.8 percent). (See Exhibit II.)

For the five-year period beginning in 1994, Berks County's assessed valuation rose by \$1.1 billion or 8.0 percent. Assessed valuations grew in 67 of the county's municipalities during this period; they declined in eight. The largest dollar increases occurred in the townships of Exeter (\$137,062,600), Muhlenberg (\$141,271,500—reflecting the Temple Borough merger), and Spring Township (\$129,948,500). The largest proportionate increase was recorded in Maiden Creek Township (42.6 percent). Absolute decreases ranged from \$95,800 in Lenhartsville Borough to \$125,924,900 in Reading City; proportionate decreases ranged from 0.1 percent in Boyertown Borough to 21.8 percent in Lyons Borough.

The 1999 assessed valuations in Berks County's 30 boroughs range from \$6,564,400 in Lenhartsville to \$858,849,800 in Wyomissing, while the range in the 44 townships is from \$63,272,800 in District to \$1,040,339,000 in Spring. Reading City's 1999 assessed valuation is \$1,518,629,700.

The county's predetermined assessment ratio for 1994, 1998, and 1999 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 106.7 percent in 1994 and 97.7 percent in 1997 (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 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.

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EXHIBIT I

Berks County
County and Municipal Real Estate Tax Rates and Levies ^{1/}
 1999

	1999		Change 1998 to 1999				Change 1994 to 1999			
	Tax	Tax	Tax Rate		Tax Levy		Tax Rate		Tax Levy	
	Millage	Levy	Mills	%	\$	%	Mills	%	\$	%
COUNTY:										
Berks	4.385	\$65,486,713	—	—	\$1,064,982	1.7	1.450	49.4	\$24,917,575	61.4
CITY:										
Reading ^{HR/}	10.300	15,426,715	—	—	-55,802	-0.4	-0.300	-2.8	-1,779,706	-10.3
BOROUGHES:										
Bally	1.800	93,381	—	—	2,131	2.3	0.350	24.1	22,485	31.7
Bechtelsville	2.600	86,883	—	—	5	<0.1	0.870	50.3	29,711	52.0
Bernville	1.900	55,553	—	—	410	0.7	0.600	46.2	19,588	54.5
Birdsboro	2.200	357,396	—	—	7,029	2.0	0.400	22.2	88,624	33.0
Boyetown	2.710	432,867	0.24	9.7	38,073	9.6	0.560	26.0	89,150	25.9
Centerport	2.000	15,576	—	—	282	1.8	1.000	100.0	7,247	87.0
Fleetwood	1.430	223,872	—	—	3,976	1.8	—	—	31,567	16.4
Hamburg	2.500	399,279	—	—	1,223	0.3	-0.050	-2.0	5,508	1.4
Kenhorst	2.000	227,318	—	—	-846	-0.4	0.600	42.9	70,219	44.7
Kutztown	0.800	129,221	0.40	100.0	65,096	101.5	0.550	220.0	90,395	232.8
Laureldale	2.000	267,226	—	—	838	0.3	0.330	19.8	45,692	20.6
Leesport	1.720	117,502	—	—	3,688	3.2	—	—	15,915	15.7
Lenhartsville	1.000	6,564	—	—	-68	-1.0	—	—	-96	-1.4
Lyons	1.350	18,988	—	—	-2,073	-9.8	—	—	-5,279	-21.8
Mohnton	2.020	216,918	0.50	32.9	57,425	36.0	0.500	32.9	76,408	54.4
Mt. Penn	2.000	181,695	—	—	168	0.1	0.200	11.1	17,676	10.8
New Morgan	13.470	310,092	—	—	4,064	1.3	13.470	NA	310,092	NA
Robesonia	2.650	197,743	—	—	803	0.4	1.110	72.1	89,135	82.1
St. Lawrence	2.360	171,713	0.84	55.3	63,675	58.9	0.840	55.3	70,480	69.6
Shillington	1.790	358,316	—	—	235	0.1	0.190	11.9	38,542	12.1
Shoemakersville	2.500	116,253	—	—	1,449	1.3	0.720	40.4	36,154	45.1
Sinking Spring	2.190	291,209	—	—	5,626	2.0	0.500	29.6	82,555	39.6
Strausstown	1.000	11,633	—	—	-49	-0.4	—	—	192	1.7
Topton	2.450	173,809	—	—	-97	-0.1	0.790	47.6	57,087	48.9
Wernersville	2.750	244,223	0.25	10.0	24,798	11.3	1.080	64.7	126,719	107.8
West Lawn	1.750	103,068	—	—	-427	-0.4	0.230	15.1	13,658	15.3
West Reading	2.250	388,247	-0.25	-10.0	-55,428	-12.5	0.550	32.4	109,532	39.3
Womelsdorf	2.500	213,685	0.80	47.1	72,907	51.8	0.800	47.1	91,223	74.5
Wyomissing	1.950	1,674,757	—	—	19,790	1.2	0.500	34.5	486,917	41.0
Wyomissing Hills	2.700	405,434	0.08	3.1	14,240	3.6	0.820	43.6	131,410	48.0
TOWNSHIPS:										
Albany	0.500	42,354	—	—	711	1.7	—	—	1,730	4.3
Alsace	0.800	124,986	—	—	2,187	1.8	0.190	31.1	36,590	41.4
Amity	0.550	211,655	—	—	16,180	8.3	0.290	111.5	133,939	172.3
Bern	1.845	603,582	—	—	-26,804	-4.3	1.256	213.4	433,324	254.5
Bethel	0.500	81,467	—	—	483	0.6	0.200	66.7	35,176	76.0
Brecknock	—	—	—	—	—	—	—	—	—	—
Caernarvon	1.882	296,025	—	—	4,983	1.7	0.500	36.2	95,948	48.0
Centre	0.310	42,268	—	—	2,588	6.5	—	—	4,943	13.2
Colebrookdale ❖	1.500	361,289	—	—	3,866	1.1	—	—	16,466	4.8
Cumru ❖	2.700	1,945,082	—	—	37,049	1.9	0.700	35.0	588,243	43.4
District	0.350	22,145	—	—	374	1.7	—	—	800	3.7
Douglass	0.850	125,216	—	—	1,801	1.5	—	—	3,991	3.3
Earl	—	—	—	—	—	—	—	—	—	—
Exeter	0.800	779,035	—	—	30,150	4.0	—	—	109,650	16.4
Greenwich	0.600	76,424	—	—	1,647	2.2	0.140	30.4	23,192	43.6
Heidelberg	0.510	51,334	0.01	2.0	2,690	5.5	0.130	34.2	14,590	39.7

EXHIBIT I

Berks County
County and Municipal Real Estate Tax Rates and Levies ^{1/}
 1999

	1999		Change 1998 to 1999				Change 1994 to 1999			
	Tax	Tax	Tax Rate		Tax Levy		Tax Rate		Tax Levy	
	Millage	Levy	Mills	%	\$	%	Mills	%	\$	%
TOWNSHIPS (cont'd):										
Hereford	0.800	\$90,040	—	—	633	0.7	0.587	275.6	66,771	287.0
Jefferson	0.180	14,053	—	—	222	1.6	—	—	1,075	8.3
Longswamp	0.230	45,626	—	—	478	1.1	—	—	1,704	3.9
Lower Alsace	2.286	365,155	—	—	1,522	0.4	—	—	1,981	0.5
Lower Heidelberg	0.680	135,507	—	—	9,271	7.3	—	—	38,545	39.8
Maidencreek	0.500	148,976	—	—	6,599	4.6	—	—	44,515	42.6
Marion	0.800	53,787	—	—	526	1.0	0.400	100.0	26,712	98.7
Maxatawny	1.160	196,308	—	—	1,541	0.8	—	—	6,345	3.3
Muhlenberg ❖	1.900	1,825,272	—	—	113,373	6.6	0.700	58.3	841,995	85.6
North Heidelberg	0.200	13,432	—	—	230	1.7	—	—	868	6.9
Oley	0.320	52,958	—	—	153	0.3	—	—	1,944	3.8
Ontelaunee	1.800	230,002	—	—	2,158	0.9	0.990	122.2	119,130	107.4
Penn	0.600	51,304	—	—	586	1.2	0.230	62.2	21,535	72.3
Perry	0.250	30,695	—	—	230	0.8	—	—	2,239	7.9
Pike	0.870	78,014	—	—	129	0.2	0.250	40.3	25,644	49.0
Richmond	0.500	84,985	—	—	-392	-0.5	0.300	150.0	51,765	155.8
Robeson	0.800	248,824	—	—	5,398	2.2	0.450	128.6	148,204	147.3
Rockland	0.300	50,529	—	—	1,060	2.1	—	—	9,554	23.3
Ruscombmanor	0.130	22,964	-0.01	-7.1	-981	-4.1	-0.050	-27.8	-3,665	-13.8
South Heidelberg	1.000	238,530	—	—	5,883	2.5	0.250	33.3	91,199	61.9
Spring	1.000	1,040,339	—	—	27,085	2.7	0.275	37.9	380,306	57.6
Tilden	0.420	58,077	—	—	3,124	5.7	—	—	15,106	35.2
Tulpehocken	0.500	53,243	—	—	782	1.5	0.190	61.3	21,660	68.6
Union	1.000	152,905	—	—	3,979	2.7	1.000	NA	152,905	NA
Upper Bern	0.484	34,007	—	—	724	2.2	0.154	46.7	12,277	56.5
Upper Tulpehocken	0.311	19,772	—	—	657	3.4	—	—	1,540	8.4
Washington	0.990	151,479	—	—	5,447	3.7	0.821	485.8	128,327	554.3
Windsor	0.300	27,904	—	—	588	2.2	—	—	3,394	13.8

❖ First Class Township.

NA = Not Applicable

HR/ Home Rule Charter municipality.

^{1/} Tax rates and levies for 1994, 1998, and 1999 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 106.7 percent in 1994 and 97.7 percent in 1997 (the most recent figure available).

SOURCE: Municipalities and Berks County Board of Assessment Appeals

PEL:CD June 1999

EXHIBIT II

Berks County
County and Municipal Assessed Valuations ^{1/}
1999

	Assessed Valuation	Change 1998 to 1999		Change 1994 to 1999	
		\$	%	\$	%
COUNTY					
Berks	\$14,934,256,000	242,869,200	1.7	1,111,721,900	8.0
CITY:					
Reading ^{HR/}	1,518,629,700	-6,407,400	-0.4	-125,924,900	-7.7
BOROUGHES:					
Bally	51,878,600	1,184,000	2.3	2,984,800	6.1
Bechtelsville	33,416,600	1,900	0.0	369,400	1.1
Bernville	29,238,300	215,800	0.7	1,572,600	5.7
Birdsboro	162,452,900	3,195,100	2.0	13,135,400	8.8
Boyetown	159,729,600	-106,200	-0.1	-138,700	-0.1
Centerport	7,787,900	140,800	1.8	-540,900	-6.5
Fleetwood	156,554,000	2,780,700	1.8	22,074,900	16.4
Hamburg	159,711,600	489,200	0.3	5,291,500	3.4
Kenhorst	113,659,200	-422,700	-0.4	1,445,300	1.3
Kutztown	161,525,900	1,213,000	0.8	6,221,500	4.0
Laureldale	133,612,900	418,700	0.3	958,000	0.7
Leesport	68,315,100	2,144,200	3.2	9,252,800	15.7
Lenhartsville	6,564,400	-67,400	-1.0	-95,800	-1.4
Lyons	14,064,900	-1,535,500	-9.8	-3,910,700	-21.8
Mohnton	107,385,100	2,455,700	2.3	14,944,300	16.2
Mt. Penn	90,847,300	83,600	0.1	-274,600	-0.3
New Morgan	23,020,900	301,700	1.3	6,907,700	42.9
Robesonia	74,619,900	302,900	0.4	4,095,500	5.8
St. Lawrence	72,759,600	1,682,200	2.4	6,158,800	9.2
Shillington	200,176,600	131,500	0.1	317,800	0.2
Shoemakersville	46,501,200	579,700	1.3	1,501,500	3.3
Sinking Spring	132,972,300	2,569,000	2.0	9,508,100	7.7
Strausstown	11,633,300	-48,300	-0.4	192,300	1.7
Topton	70,942,500	-39,600	-0.1	628,100	0.9
Wernersville	88,808,300	1,038,400	1.2	18,446,800	26.2
West Lawn	58,895,800	-244,400	-0.4	73,500	0.1
West Reading	172,554,200	-4,915,700	-2.8	8,604,200	5.2
Womelsdorf	85,473,900	2,663,600	3.2	13,437,700	18.7
Wyomissing	858,849,800	10,148,800	1.2	39,649,600	4.8
Wyomissing Hills	150,160,700	850,100	0.6	4,403,100	3.0
TOWNSHIPS:					
Albany	84,708,700	1,423,500	1.7	3,460,600	4.3
Alsace	156,232,100	2,733,700	1.8	11,320,800	7.8
Amity	384,827,000	29,417,700	8.3	85,919,100	28.7
Bern	327,144,500	-14,527,900	-4.3	37,934,100	13.1
Bethel	162,933,200	965,400	0.6	8,629,200	5.6
Brecknock	213,649,000	7,717,200	3.7	27,379,900	14.7
Caernarvon	157,292,600	2,623,100	1.7	12,487,700	8.6
Centre	136,347,300	8,346,000	6.5	15,944,600	13.2
Colebrookdale ❖	240,859,600	2,577,900	1.1	10,977,600	4.8
Cumru ❖	720,400,900	13,721,900	1.9	41,981,500	6.2
District	63,272,800	1,071,100	1.7	2,286,200	3.7
Douglass	147,312,600	2,118,400	1.5	4,695,500	3.3
Earl	130,766,200	1,716,900	1.3	9,431,700	7.8
Exeter	973,793,800	37,688,000	4.0	137,062,600	16.4
Greenwich	127,373,800	2,746,300	2.2	11,652,900	10.1
Heidelberg	100,654,300	3,367,100	3.5	3,959,700	4.1
Hereford	112,549,800	790,600	0.7	3,307,800	3.0
Jefferson	78,073,300	1,236,800	1.6	5,973,000	8.3
Longswamp	198,371,900	2,075,000	1.1	7,405,300	3.9

EXHIBIT II

Berks County
County and Municipal Assessed Valuations ^{1/}
 1999

	Assessed Valuation	Change 1998 to 1999		Change 1994 to 1999	
		\$	%	\$	%
TOWNSHIPS (cont'd):					
Lower Alsace	\$159,721,400	665,900	0.4	866,400	0.5
Lower Heidelberg	199,275,700	13,633,800	7.3	56,684,200	39.8
Maidencreek	297,952,800	13,199,800	4.6	89,030,500	42.6
Marion	67,233,800	657,500	1.0	-454,300	-0.7
Maxatawny	169,230,700	1,327,900	0.8	5,469,100	3.3
Muhlenberg ❖	960,669,400	59,669,900	6.6	141,271,500	17.2
North Heidelberg	67,160,400	1,152,900	1.7	4,342,500	6.9
Oley	165,494,800	478,000	0.3	6,075,600	3.8
Ontelaunee	127,778,800	1,198,800	0.9	-9,099,800	-6.6
Penn	85,507,100	977,400	1.2	5,050,700	6.3
Perry	122,778,500	919,700	0.8	8,953,500	7.9
Pike	89,671,700	149,100	0.2	5,203,600	6.2
Richmond	169,970,100	-783,700	-0.5	3,872,200	2.3
Robeson	311,029,900	6,747,900	2.2	23,545,000	8.2
Rockland	168,429,600	3,532,300	2.1	31,846,600	23.3
Ruscombmanor	176,642,800	5,605,900	3.3	28,702,800	19.4
South Heidelberg	238,529,600	5,882,900	2.5	42,088,800	21.4
Spring	1,040,339,000	27,085,100	2.7	129,948,500	14.3
Tilden	138,279,000	7,438,900	5.7	35,966,500	35.2
Tulpehocken	106,485,500	1,564,200	1.5	4,603,900	4.5
Union	152,905,000	3,979,300	2.7	9,547,300	6.7
Upper Bern	70,262,800	923,500	1.3	4,415,200	6.7
Upper Tulpehocken	63,577,100	2,112,800	3.4	4,952,100	8.4
Washington	153,009,400	5,501,900	3.7	16,016,900	11.7
Windsor	93,014,700	1,960,200	2.2	11,315,700	13.9

❖ First Class Township.

HR/ Home Rule Charter municipality.

^{1/} Valuations for 1994, 1998, and 1999 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 106.7 percent in 1994 and 97.7 percent in 1997 (the most recent figure available).

SOURCE: Berks County Assessment Office

PEL:CD June 1999