RESOLUTION NO. 118-2014

WHEREAS, Act 32 of 2008 ("Act 32"), which amended and restated Pennsylvania's Local Tax Enabling Act, 53 P.S. § 6924.101 et seq. (the "LTEA"), created the Berks County Tax Collection Committee (the "TCC") and established the Berks County Tax Collection District (the "TCD"); and

WHEREAS, the TCC appointed the Berks County Earned Income Tax Collection Bureau (the "Bureau") as the tax collector to collect certain taxes for and throughout the TCD pursuant to Act 32 effective as of January 1, 2011; and

WHEREAS, the relationship of the TCC and the Bureau has been a contractual relationship, such relationship being governed by that certain Tax Collection Agreement between the TCC and the Bureau (the "Tax Collection Agreement"); and

WHEREAS, the TCC desires to acquire all of the tangible and intangible assets and operations of the Bureau (the "Merger), pursuant to the terms and conditions of that certain Plan of Tax Bureau Creation Through Merger and Acquisition, attached hereto as Exhibit "A" (the "Plan of Merger"); and

WHEREAS, the TCC has determined that the Merger is desirable because it will save money and effort by eliminating duplicative governance structures, operations and expenses; and

WHEREAS, as a result of the Merger and as more fully described in the Plan of Merger, (i) the Bureau's operations shall be assumed by the TCC; (ii) the TCC shall assume those liabilities and expenses of the Bureau set forth in the Plan of Merger; (iii) the Tax Collection Agreement shall be terminated and have no further effect; and (iv) the Amended and Restated Joint Agreement of the Bureau and the Bureau's Amended and Restated Bylaws shall be terminated, thereby resulting in the dissolution the Bureau; and

WHEREAS, the City Council (the "Council") of the City of Reading (the "Municipality") has been presented with the Plan of Merger and deems it desirable that the Bureau enter into the Merger, pursuant to the terms and conditions of the Plan of Merger, in substantially the form presented to the undersigned, with such changes therein as may be approved by the President of the Bureau, upon the advice of counsel.

NOW, THEREFORE, BE IT RESOLVED as follows:

RESOLVED, that the Council hereby approves the Plan of Merger, in substantially the form presented to the undersigned, with such changes therein as may be approved by the President of the Bureau, upon the advice of counsel, and, without limitation, also approves the dissolution of the Bureau as set forth in the Plan of Merger; and

RESOLVED, that the Municipality's representative on the Executive Committee of the Bureau is hereby directed to vote in favor of the Merger at a duly convened meeting of the Executive Committee of the Bureau; and

RESOLVED, that the Council further authorizes its representative on the Executive Committee of the Bureau to take any and all necessary actions in order to effectuate the intent and purposes of this resolution.

Adopted on Oct 27, 2014

Attest: _____
Name: Linda A. Kelleher
Title: City Clerk

By: _____
Name: Francis A. Acosta
Title: President of Council

I, LINDA A. KELLEHER, City Clerk of the City of Reading, Pa., do hereby certify, that the foregoing is a true and correct copy of the original Resolution passed by the Council of the City of Reading, on the 27 day of Oct A. D. 20 14. Witness my hand and seal of the said City this 28 day of Oct A. D. 20 14

CITY CLERK

27678144v1

Exhibit A

Plan of Tax Bureau Creation Through Merger and Acquisition

Berks County Tax Collection Committee –
Berks County Earned Income Tax Collection Bureau

Plan of Tax Bureau Creation Through Merger and Acquisition

Background. The **Berks County Earned Income Tax Collection Bureau** (the "**Bureau**") is an intergovernmental cooperative that was organized in 1968 by Berks County school districts to collect local earned income tax ("**EIT**") and other taxes under the Local Tax Enabling Act, 53 P.S. § 6924.101 *et seq.* (the "**LTEA**"), for Berks County school districts and municipalities.

The **Berks County Tax Collection Committee** (the "**TCC**") is a government entity created and organized under Act 32 of 2008, which amended and restated the LTEA. Under Act 32, the TCC is required to appoint or create a tax collector to collect EIT and possibly other taxes throughout the Berks Tax Collection District ("**TCD**"), and to oversee the tax collector's collection within the TCD.

On October 27, 2010, the TCC appointed the Bureau to collect EIT imposed by all school districts and municipalities that are part of the TCD, and to collect local services tax and business privilege tax for any such school district or municipality that opts to have the Bureau collect those taxes.

So far, the relationship between the Bureau and the TCC has been contractual. As such, each entity currently has its own governance board, its own board meeting schedule, its own budget, its own annual audit, and its own professional advisors.

Under 53 P.S. § 6924.505(a.2)(2), each tax collection committee has authority to "create a tax bureau and to provide for its operation and administration" in lieu of having a contractual relationship with a tax collector. One manner in which a tax collection committee can create a tax bureau is by acquiring the assets and operations of an existing bureau.

The TCC and the Bureau have agreed to merge by having the TCC acquire all of the tangible and intangible assets and operations of the Bureau (the "**Assets**"). Using the Assets, the TCC is creating a tax bureau that it will operate from the Effective Time (as that term is defined below) forward under the control of the TCC's governing board. As a result, the school districts and municipalities that fund both the TCC and the Bureau's operations will save money and effort by eliminating duplicative governance structures, operations, and expenses.

This document sets forth the terms and conditions of, and the plan for executing, the merger between the TCC and the Bureau.

Intending to be legally bound, the parties agree as follows:

1. **Effective Time/Asset Transfer.** Provided all conditions precedent set forth in this Plan are satisfied prior to the close of business on December 31, 2014, the Bureau shall transfer the Assets to the TCC pursuant to the **Bill of Transfer** at **Attachment A** and the merger between the TCC and the Bureau shall take effect as of 12:00 a.m. on January 1, 2015 (the "**Effective Time**).

2. **Liabilities.** Except as otherwise specifically set forth in this Plan, the TCC is not assuming and will not be in any way responsible for any liabilities of the Bureau. As of the Effective Time, the TCC will assume only the following liabilities of the Bureau: (a) contractual liabilities arising under the contracts, agreements, leases, licenses, and obligations attached at **Exhibit A** to the extent such liabilities are validly assigned to the TCC; (b) expenses incurred by the Bureau in the ordinary course of operations prior to but not yet paid by the Effective Date including, but not necessarily limited to, employee wages, payroll taxes that must be withheld from such wages, payments and premiums for employee benefit plans, fees for professional services rendered prior to the Effective Time, and outstanding invoices for office supplies; (c) the obligation to pay valid taxpayer refund claims that are pending but unpaid as of the Effective Time.

3. **Conditions Precedent.** The following conditions precedent to the merger between the TCC and the Bureau shall be completed prior to the close of business on December 31, 2014:

a. The TCC Solicitor shall deliver a written legal opinion to the Bureau Solicitor opining that the TCC board may lawfully govern both the TCC and the operations of the Bureau after the Effective Time.

b. Both the TCC and the Bureau shall approve and execute this Plan.

c. The Bureau shall approve and execute the Bill of Transfer.

d. The TCC shall approve the **Berks County Tax Collection Committee Amended and Restated Bylaws** at **Attachment B**.

e. The parties shall obtain any and all third-party consents the TCC Solicitor and Bureau Solicitor believe are necessary to assign to the TCC as of the Effective Time the existing contracts, agreements, leases, licenses, and obligations that the TCC is assuming under this Plan.

f. The parties shall complete any steps necessary to continue in full force and effect after the Effective Time: (i) a bond that meets the substantive requirements of 53 P.S. §§ 6924.509(d)(2) through (d)(6) and that is in a form substantially similar to the bond which the Bureau has in place for the 2014 tax year; and (ii) insurance coverages substantially similar to those that the TCC and the Bureau have in place for the 2014 tax year.

g. The parties shall complete any steps necessary to ensure employees of the Bureau shall have comparable or identical benefits before and after the Effective Time.

h. The Bureau shall obtain public officials liability or similar insurance to provide coverage to Bureau executive committee members for liabilities arising out of or relating to their approval of the transactions contemplated by this Plan. Such insurance coverage will: (i) include a policy limit deemed appropriate by the Bureau Solicitor; and (ii) be written on a policy form that is acceptable to the Bureau Solicitor in form and substance.

4. **Bureau Disclosures.** Contemporaneous with its execution of this Plan, the Bureau shall provide the TCC with a list of the following: (a) all known, material Bureau liabilities (whether current, contingent, or otherwise); (b) all liens, security interests, encumbrances, or charges of any kind against any of the Assets; (c) all pending or threatened litigations, investigations, proceedings, or outstanding orders, writs, injunctions, or decrees involving the Bureau or the Assets; and (d) all contracts, agreements, leases, licenses, and obligations to which the Bureau is party and which could extend beyond the Effective Time. The following need not and should not be included in what the Bureau discloses under this Section: (a) tax refund claims; or (b) claims from other tax collectors for EIT collected by the Bureau from non-residents of the TCD who work in the TCD. The lists and disclosures required under this Section are referred to in this Plan as the "**Bureau Disclosures**."

5. **Effect of Merger.** Provided all conditions precedent set forth in this Plan are satisfied prior to the close of business on December 31, 2014, the following shall occur as of the Effective Time:

a. The "Amended and Restated Joint Agreement of Berks County Earned Income Tax Collection Bureau" and the "Amended and Restated Bylaws of Berks County Earned Income Tax Collection Bureau" shall terminate and have no further effect.

b. The **Tax Collection Agreement** dated November 19, 2010 by and between the TCC and the Bureau shall terminate and have no further effect.

c. All written agreements under which the Bureau collected local services tax or business privilege tax prior to the Effective Time for any school district or municipality that is part of the TCD shall terminate and have no further effect.

d. Except to the extent necessary to ensure funds are available for uncashed checks issued by the Bureau prior to the Effective Time, all funds held by the Bureau prior to the Effective Time will be transferred into the custody and control of the TCC.

e. The TCC shall continue the operations of the Bureau under the control of the TCC governing board and in accordance with the Berks County Tax Collection Committee Amended and Restated Bylaws.

6. **Transition Covenants.** From the time this Plan is executed to the date on which the merger is completed or, as the case may be, this Plan is terminated, the following terms and conditions shall apply:

a. **Status Quo.** The relationship of the parties shall continue to be governed by, and subject to the terms and conditions of, the Tax Collection Agreement. In addition, the Bureau shall not do any of the following without the prior express written consent of the TCC: (i) pledge or subject any of the Assets to any lien, security interest, other obligation, or encumbrance; (ii) sell or otherwise transfer any of the Assets other than in the ordinary course of the Bureau's operations; (iii) enter into any contract, agreement, lease, license, or obligation relating to the Bureau's operations or to the Assets that is not in the ordinary course of the Bureau's operations

or that would have the effect of materially increasing or expanding the Bureau's liability exposure or the Bureau's financial commitments; (iv) terminate or make any material change to any contract, agreement, lease, license, or obligation that could remain in effect after the Effective Time.

b. **Updates.** The Bureau shall provide the TCC with immediate notice of any matter, item, or occurrence that: (i) would have been required to have been included in the Bureau Disclosures if known to the Bureau on the date when it provided the Bureau Disclosures; (ii) requires the express prior written consent of the TCC under the Section of this Plan entitled "Transition Covenants – Status Quo"; or (iii) could have a material adverse effect on the Bureau's operations or the Assets.

c. **Cooperation.** The parties shall cooperate to complete the conditions precedent set forth in this Plan and to complete all other steps necessary to effectuate the merger.

d. **General Disclosure.** Each party shall provide the other and its representatives with any and all additional documents, information, explanations, and analyses reasonably requested.

7. **Failure of Condition Precedent and Termination.**

a. **Failure of Condition Precedent.** If a condition precedent is not satisfied as of the close of business on December 31, 2014 and the parties have not agreed to delay completion of the condition, then: (i) neither the Bill of Transfer nor the Berks County Tax Collection Committee Amended and Restated Bylaws shall be effective; (ii) the "Amended and Restated Joint Agreement of Berks County Earned Income Tax Collection Bureau," "Amended and Restated Bylaws of Berks County Earned Income Tax Collection Bureau," and the Tax Collection Agreement shall remain in full force and effect; (iii) all written agreements under which the Bureau collected local services tax or business privilege tax prior to the Effective Time for any school district or municipality that is part of the TCD shall remain in full force and effect; (iv) no assignment to the TCC of any Bureau contract, agreement, lease, license, or obligation shall take effect; and (v) each party shall have the right to terminate this Plan as set forth below.

b. **Termination.** Either party may terminate this Plan if: (i) any condition precedent set forth herein is not satisfied by the close of business on December 31, 2014 and the parties do not mutually agree to delay completion of the condition; or (ii) the other party breaches any of the covenants it has made under this Plan. In addition, the TCC may terminate this Plan if it determines, in its sole discretion, there is a material adverse risk to the Bureau's operations or the Assets or that there has been a material adverse change to the Bureau's operations or the Assets. A party seeking to terminate the Plan shall give written notice to the other party specifying the effective date of termination.

8. **Remedy Limitations.** Each party hereby specifically waives any right it might otherwise have to compel the other party to complete any of the transactions contemplated by this Plan through an action for specific performance or other means. Under no circumstances shall either

party be liable to the other for any non-economic, consequential, incidental, special, or punitive damages arising out of or relating to this Plan. However, in the event this Plan is terminated, nothing in the Plan or otherwise shall relieve either party of any of the obligations imposed on it or liabilities arising against it under the Tax Collection Agreement or any other document to which the party remains bound after the termination.

9. **Notices.** All notices under this Plan shall be emailed to the intended recipient at the email address set forth below for the intended recipient.

10. **Miscellaneous.** No amendment to this Plan shall be valid unless reduced to writing and duly approved and executed by the TCC and the Bureau. This Plan cannot be assigned. There are no third-party beneficiaries of this Plan. The Background section of the Plan is incorporated into the body of the Plan as if fully set forth herein. In this Plan, the singular includes the plural and the plural includes the singular. The Sections of this Plan entitled "Failure of Condition Precedent and Termination" and "Remedy Limitations" shall survive termination of the Plan. Photocopied signatures on this Plan shall be treated as original signatures for all purposes.

The parties hereby execute this Plan this _____ day of _____, 2014.

Berks County Tax Collection Committee ("TCC")

By: _____
Diane Richards, Chairperson
RicDia@Wilsonsd.org

Berks County Earned Income Tax Collection Bureau ("Bureau")

By: _____
Cathy Weist, Executive Director
beitb@berkseit.com

Attachment A

Bill of Transfer

Background. Pursuant to the **Plan of Tax Bureau Creation Through Merger and Acquisition** to which this Bill of Transfer is attached, the **Berks County Earned Income Tax Collection Bureau** (the "**Bureau**"), a Pennsylvania intergovernmental cooperative, is transferring all of the tangible and intangible assets and operations of the Bureau (the "**Assets**") to the **Berks County Tax Collection Committee** ("**TCC**").

Intending to be legally bound, the Bureau hereby assigns, transfers, and conveys all of its right, title, and interest in and to the Assets to the TCC, with such assignment, transfer, and conveyance becoming effective only upon and simultaneous with completion of the merger between the Bureau and the TCC per the Plan of Tax Bureau Creation Through Merger and Acquisition.

Date: _____, 2014

Berks County Earned Income Tax Collection Bureau

By: _____**(SEAL)**
Cathy Weist, Executive Director

Attachment B

BERKS COUNTY TAX COLLECTION COMMITTEE

AMENDED AND RESTATED BYLAWS

Effective as of January 1, 2015

BERKS COUNTY TAX COLLECTION COMMITTEE

AMENDED AND RESTATED BYLAWS

Effective as of January 1, 2015

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BERKS COUNTY TAX COLLECTION COMMITTEE

Amended and Restated Bylaws

Effective as of January 1, 2015

Background. The **Berks County Tax Collection Committee** (the "**TCC**") is a government entity created and organized under Act 32 of 2008, which amended and restated the Local Tax Enabling Act, 53 P.S. § 6924.101 *et seq.* (the "**LTEA**"). Under Act 32, the TCC is required to appoint or create a tax collector to collect local earned income tax ("**EIT**") and possibly other taxes throughout the Berks Tax Collection District ("**TCD**"). The school districts and municipalities listed in "**Exhibit A**" are part of the TCD. Those school districts and municipalities are referred to herein as "**Taxing Authorities.**"

Under 53 P.S. § 6924.505(a.2)(2), each tax collection committee has authority to "create a tax bureau and to provide for its operation and administration" in lieu of having a contractual relationship with a tax collector. One manner in which a tax collection committee can create a tax bureau is by acquiring the assets and operations of an existing bureau.

Effective as of the date first listed above, the TCC has acquired the assets and operations of the Berks County Earned Income Tax Collection Bureau, which was organized in 1968 by Berks County school districts to collect EIT and other taxes under the LTEA. Using those assets and operations, the TCC has created a tax bureau that it will operate from this date forward under the name "Berks County Earned Income Tax Collection Bureau" (the "**Bureau**").

ARTICLE I. Effectiveness

Except for Article III, Section 2(b)(i), these Bylaws shall only become effective as of the time and date upon which the TCC completes its acquisition of the assets and operations of the Berks County Earned Income Tax Collection Bureau. That time and date are referred to herein as the "**Effective Time.**"

ARTICLE II. Purpose

The purpose of the TCC is to oversee and execute the Bureau's collection of: (1) EIT imposed by Taxing Authorities; and (2) local services tax and business privilege tax imposed by any Taxing Authority that opts to have the Bureau collect either or both of those taxes and that has signed and provided any documentation required by the TCC. However, nothing shall prevent the TCC from having the Bureau collect other types of tax or from having the Bureau collect tax for school districts or municipalities other than the Taxing Authorities. The types of tax that the Bureau collects for each Taxing Authority and the rates for each of those respective taxes are listed in **Exhibit A**. From time to time, Exhibit A shall be updated to reflect changes in the types of taxes collected and tax rates.

ARTICLE III. Executive Committee

Section 1. The Executive Committee: From the Effective Time forward, the governing body of the TCC shall be called the "**Executive Committee.**" All powers of the TCC and operations of the Bureau shall be exercised by or under authority of the Executive Committee, and the business and affairs of the TCC and the Bureau shall be managed under the direction of the Executive Committee. The Executive Committee may delegate authority for actions to committees, officers, employees, and others. However, without regard to any prior delegation of authority:

a. The Executive Committee will always have the right to direct action on any matter by policy, resolution, directive, or other measure, including a direction that reverses prior action of any committee, officer, or employee.

b. The Executive Committee shall receive and review information provided by officers, the Executive Director, employees, and professional advisors in order to keep fully informed as to TCC and Bureau business, operations, and other affairs.

c. Although the Executive Committee in performing its duties will rely substantially on information provided by others, the Executive Committee shall have ultimate responsibility and authority with respect to TCC and Bureau business, operations, and affairs.

Section 2. Executive Committee Delegates – Primary and Alternate: The Executive Committee shall consist of voting delegates appointed pursuant to these Bylaws by Taxing Authorities that impose EIT. All Taxing Authorities currently impose EIT. In the event a Taxing Authority no longer imposes EIT in the future, the Taxing Authority shall no longer be eligible to appoint delegates to the Executive Committee. A single individual may, and in the case of appointment by any municipality other than the City of Reading will, simultaneously serve as a delegate for multiple Taxing Authorities. Thus, for example, the same individual may represent a school district and all municipalities within the school district on the Executive Committee. Each school district that is a member of the TCC and that imposes EIT shall appoint one primary voting delegate and one alternate voting delegate to the Executive Committee. Under the process set forth herein, all municipal Taxing Authorities that impose EIT within each such school district shall collectively appoint one primary voting delegate and one alternate voting delegate to the Executive Committee. Accordingly, there will be an equal number of school district and municipal seats on the Executive Committee. In the event a Taxing Authority's primary voting delegate does not attend an Executive Committee meeting but the Taxing Authority's alternative voting delegate does, the alternate delegate will be considered the voting delegate. Any individual appointed to represent more than one Taxing Authority shall have the right to cast a separate vote on any given matter for each Taxing Authority that the individual represents.

a. School District Appointment and Replacement: Each individual appointed as a school district's TCC delegate as of the Effective Time shall represent the school district on the Executive Committee until a successor has been elected or earlier resignation, removal, or death. If and when there is a vacancy in the position of delegate representing any school district, the school district will promptly appoint a new delegate to fill the vacancy. Each time a school

municipalities shall give notice to the Executive Director with the delegate's name and contact information.

iii. City of Reading Delegate Appointment: The City of Reading is the only municipality within the Reading School District. As a result, the City shall have the right to appoint one primary voting delegate and one alternate voting delegate to the Executive Committee. The individuals appointed as the City's TCC delegates as of the Effective Time shall represent the City on the Executive Committee until a successor has been elected or earlier resignation, removal, or death. If there is a vacancy in the position of delegate representing the City, the City will promptly appoint a new delegate to fill the vacancy. Each time the City appoints a new delegate, the City will give notice to the Executive Director with the delegate's name and contact information.

c. Delegate Term of Office: Each delegate on the Executive Committee shall serve until a successor has been appointed, or earlier resignation, removal, or death.

d. Delegate Removal: Any school district delegate may be removed at any time for any reason or no reason at all by the school district that appointed the delegate. As to any delegate appointed to represent the municipalities within a given school district, the delegate may be removed at any time for any reason or no reason at all by a majority of those municipalities. As to any delegate appointed to represent the City of Reading, the delegate may be removed at any time for any reason or no reason at all by the City.

e. Delegate Qualifications: All delegates appointed to the Executive Committee will be eighteen (18) years of age or older and residents of Pennsylvania.

Section 3. Executive Committee Meetings: Regular meetings of the Executive Committee shall be held on such dates as may be established by the Executive Committee, but the Executive Committee shall meet no less often than three (3) times per calendar year. Special meetings of the Executive Committee may be called by the Chairperson or by any five (5) primary voting delegates on the Executive Committee.

Section 4. Quorum: A quorum shall consist of the presence of eighteen (18) delegates. In the following situations, the same individual shall count as two (2) delegates for purposes of determining whether a quorum has been achieved: (a) the individual represents two different school districts; (b) the individual represents a school district and also the municipalities located within a given school district; (c) the individual represents the municipalities located within one school district and also the municipalities located in another school district.

Section 5. Meeting Conduct: All Executive Committee meetings will be conducted according to any policies or rules established by the Executive Committee.

Section 6. General Voting Rule/Vote Weight:

a. General Rule on Vote Required: Except as otherwise provided in these Bylaws, all action taken by the Executive Committee shall be by the affirmative vote of a majority of the weighted vote of all Taxing Authorities represented by a delegate who is present at the meeting at which the action is proposed.

b. Weighted Voting: The weighted vote of each Taxing Authority is listed in **Exhibit B**. The vote of each Taxing Authority has been calculated based on the following formula: (i) 50% of the weight was allocated according to the population of the Taxing Authority in proportion to the total population of the TCD, as determined by the 2010 Federal census; (ii) 50% of the weight was allocated according to the amount of EIT revenue collected for the Taxing Authority for the 2010 tax year in proportion to the total amount of EIT collected for all Taxing Authorities during the 2010 tax year. The weighted votes of the Taxing Authorities shall remain fixed unless and until the Executive Committee decides to reweight the votes. However, under no circumstances shall the Executive Committee reweight the votes in a manner that would cause the aggregate weighted vote of all municipalities within the TCD to exceed the aggregate weighted vote of all school districts within the TCD.

Section 7. Voting: Voting at a meeting of the Executive Committee will be conducted by any method the Chairperson deems appropriate under the circumstances.

Section 8. Action by Written Consent: Any action that would otherwise be taken at an Executive Committee meeting may be taken without a meeting if a consent setting forth the action to be taken is signed by all primary voting delegates appointed to the Executive Committee and is filed with the Secretary.

Section 9. Major Decisions:

a. Definition: The following shall be considered "**Major Decisions**": (i) Approval of any amendment of these Bylaws. (ii) Approval to purchase or sell real estate. (iii) Approval of any lease pursuant to which the TCC or Bureau would move to a new physical location. (iv) Approval to incur debt of any nature in an amount that exceeds $100,000. (v) Approval to merge with another tax collection committee.

b. Vote Required for Major Decisions: Notwithstanding any other provision of these Bylaws, action taken by the Executive Committee on a Major Decision shall require the affirmative vote of a two-thirds (2/3rds) super-majority of the weighted vote of all Taxing Authorities represented by a delegate who is present at the meeting at which the Major Decision is proposed.

ARTICLE IV. Officers and Personnel

Section 1. Officers: The Executive Committee will have the following officers: (a) Chairperson; (b) Vice-Chairperson; (c) Treasurer; and (d) Secretary. At its annual organization meeting, the Executive Committee shall elect officers. Each officer shall be a primary voting delegate on the Executive Committee with the following exceptions: (a) The

officers serving as of the Effective Time may or may not be primary voting delegates. However, once the term of any such officer who is not a primary voting delegate ends, all subsequent holders of the office vacated by the officer shall be primary voting delegates. (b) The Secretary may either be a primary voting delegate or the Executive Director. However, if the Executive Director serves as Secretary, he or she shall not have any voting rights on the Executive Committee. Different offices may be held by the same individual if determined appropriate by the Executive Committee, with the caveat that the Executive Director may only serve as Secretary and may not serve in any other office. The TCC shall not pay any compensation or remuneration to any individual for serving as an officer of the TCC. If the Executive Director serves as Secretary, the TCC shall not pay her any compensation or remuneration for such service.

Section 2. Annual Organization Meeting: Each year, the first Executive Committee meeting held during the year shall be the annual organization meeting. At each annual organization meeting, the Executive Committee shall elect officers and Tax Appeal Board members for the year and take other action as necessary or appropriate. Each time the Executive Committee elects a new officer, the Secretary shall provide DCED with notice of the name and address of the newly elected officer as required by 53 P.S. § 6924.505(g) within thirty (30) days after the election.

Section 3. Initial Officers: The individuals who are serving as the TCC Chairperson, Vice-Chairperson, Treasurer, and Secretary as of the Effective Time shall continue serving in those respective capacities unless and until a successor has been elected or earlier resignation, removal, or death.

Section 4. Officer Term of Office: Each officer shall hold office until a successor has been elected or earlier resignation, removal, or death.

Section 5. Removal of Officers: All officers serve at the pleasure of the Executive Committee and may be removed by the Executive Committee at any time for any reason or no reason at all. Election or appointment of any officer shall not of itself create contract rights.

Section 6. Chairperson: The Chairperson shall preside at and conduct Executive Committee meetings and perform other duties as determined by the Executive Committee.

Section 7. Vice-Chairperson: The Vice-Chairperson shall perform duties as determined by the Executive Committee. In the absence or unavailability of the Chairperson, the Vice-Chairperson shall perform the duties of the Chairperson.

Section 8. Treasurer: Together with the Executive Director, the Treasurer shall be responsible for oversight of TCC and Bureau finances, and shall endeavor to ensure that the Executive Committee has adequate information concerning TCC finances and Bureau operations. The Treasurer shall perform other duties as determined by the Executive Committee.

Section 9. Secretary: The Secretary shall maintain minutes of Executive Committee meetings, provide all public notices required under the Pennsylvania Sunshine Act, 65 Pa.C.S.A.

§ 701 *et seq.*, provide all notices required by these Bylaws, provide all other notices required by applicable law, and shall perform other duties as determined by the Executive Committee.

Section 10. Executive Director:

a. Selection and Qualifications: The Executive Committee shall select an Executive Director, who shall serve during such term and receive such compensation as the Executive Committee shall decide. Except as otherwise provided in a written contract between the TCC and the Executive Director, the Executive Committee may remove the Executive Director at any time for any reason or no reason at all. The Executive Director shall have experience in business management, be a person of high integrity, and be capable of handling the confidential nature of the business of the TCC and the Bureau. However, the Executive Director need not be a resident of any Taxing Authority.

b. General Duties: Subject to these Bylaws and the directives of the Executive Committee, the Executive Director shall be responsible for the management of the day to day operations of the TCC and the Bureau. As such, the Executive Director shall have, among others, the following duties: (i) act as the chief tax collection officer of the Bureau; (ii) oversee all aspects of operations; (iii) keep the Executive Committee fully informed as to operations; (iv) make recommendations to the Executive Committee on policies, long range plans, and other matters; (v) assist in financial planning and oversight including, but not limited to, preparing a proposed annual budget, establishing and monitoring bank accounts, and working with the auditor; (vi) obtain and monitor a bond and insurance coverages; (vii) ensure compliance with all applicable laws through regular consultation with the Solicitor; (viii) together with the Secretary, maintain records; (ix) perform all other duties generally incident to the office of a chief executive officer and all other duties designated by the Executive Committee.

c. Employment Matters:

i. Hiring, Supervision, Discipline, and Termination: Subject to the limits provided in these Bylaws, the Executive Director shall have authority to hire, supervise, discipline, and terminate any TCC employee. In the event the Executive Director wishes to hire an employee who will not be terminable-at-will or wishes to terminate an employee who is not terminable-at-will, the Executive Director must first obtain approval from the Executive Committee. All employees shall be persons of high integrity and shall keep all information derived from their employment strictly confidential.

ii. Employee List: The Executive Director shall at least annually provide to the Executive Committee a list of all employees, including name, position, and compensation. This may be done as part of developing the annual budget.

iii. Employee Compensation: The Executive Committee must approve all salaries and other compensation paid to employees.

d. Contract Signing: Subject to the limits provided in these Bylaws, the Executive Director may sign contracts on behalf of the TCC and the Bureau.

Section 11. Open Records Officer: The Executive Committee shall appoint an Open Records Officer who shall serve until a successor is appointed, or earlier resignation, removal, or death. The Open Records Officer shall ensure compliance with the Pennsylvania Right-to-Know Law, 65 P.S. § 67.101 *et seq.*, and shall consult with the Solicitor as necessary in doing so. The Open Records Officer shall receive all Right-to-Know Law requests submitted to the TCC, shall direct those requests to appropriate persons, and shall issue interim and final responses to requests.

Section 12. Solicitor: The TCC shall at all times have a Solicitor who shall serve until a successor is appointed, or earlier resignation, removal, or death. At all times, the Solicitor shall be an individual with established expertise with the laws and processes governing EIT and local tax collection, deposit, investment, distribution, bonding, and reporting, applicable DCED regulations and guidance, and all other applicable laws including, but not limited to, the LTEA, the Local Taxpayers Bill of Rights Act, the Pennsylvania Sunshine Act, the Pennsylvania Right-to-Know Law, and the Pennsylvania Ethics Act. The Solicitor shall attend Executive Committee meetings unless otherwise directed by the Executive Committee.

ARTICLE V. Committees

Section 1. Committees: The Executive Committee may, from among the delegates, designate an Auditing Committee, a Personnel Committee, a Finance Committee, and such other committees as the Executive Committee shall determine. Any committee so appointed shall have the powers granted to it under these Bylaws and any other powers granted to it by the Executive Committee.

a. Personnel Committee: Any Personnel Committee shall be responsible for making recommendations to the Executive Committee concerning personnel standards, salaries, personnel policies, and related matters.

b. Finance Committee: Any Finance Committee shall review and provide input on the proposed annual budget prepared by the Executive Director and shall present such proposed budget to the Executive Committee for approval as contemplated under these Bylaws.

c. Auditing Committee: Any Auditing Committee shall be responsible to ensure the books and records of the TCC and the Bureau are audited on an annual basis in accordance with the standards prescribed under the LTEA and by the Executive Committee. Any Auditing Committee shall review each annual audit report and shall make such recommendations to the Executive Committee as it deems necessary and appropriate.

Section 2. Committee Member Appointment and Removal: The members of all committees established under this Article shall be appointed and removed by the Chairperson, subject to veto by the Executive Committee.

Section 3. Committee Member Qualifications: Each member of a committee established under this Article shall be a delegate on the Executive Committee.

Section 4. Committee Meetings: A committee established under this Article shall meet on dates and at times established by the committee.

Section 5. Quorum: A quorum of a committee established under this Article shall consist of the presence of a majority of all committee members.

Section 6. Votes Required for Action: All action taken by any committee established under this Article shall be by a majority vote of all committee members present at the meeting at which the action is proposed.

ARTICLE VI. Finances, Security, and Reporting

Section 1. Fiscal Year: The TCC fiscal year will begin on January 1 and end on December 31.

Section 2. Budget: Each year, the Executive Director shall develop a proposed annual budget for the following year and shall provide the proposed budget to the Finance Committee for review and input. After doing so, the Executive Director and the Finance Committee shall present the budget to the Executive Committee for approval at a meeting that occurs prior to the first day of the year being budgeted. In advance of such presentation, the Executive Director shall provide a copy of the proposed annual budget to the Executive Committee at least fifteen (15) days prior to the meeting at which the budget will be presented. The Executive Committee may amend the annual budget at any time.

Section 3. Operating Expense Allocation and Payment:

a. Expense Shares: The expense of operating the TCC and the Bureau shall be shared among and paid by all of the Taxing Authorities as set forth below. For purposes of this Section 3, the term "**Tax Revenue**" includes EIT revenues, local services tax revenues, business privilege tax revenues, and all fines, penalties, and interest paid by taxpayers and employers related to any of the aforementioned taxes.

b. 2015 Reimbursement: On or before May 31, 2015, the TCC shall cause the Bureau to determine how much revenue is left over from commissions paid to the Berks County Earned Income Tax Collection Bureau during 2014 by the Taxing Authorities after payment of all expenses and liabilities of the Berks County Earned Income Tax Collection Bureau that were due prior to the end of 2014. Within thirty (30) days after making that determination, the Bureau shall distribute any leftover revenue to the Taxing Authorities. Each Taxing Authority's share of the distribution shall be in direct proportion to Tax Revenue collected for the Taxing Authority by the Berks County Earned Income Tax Collection Bureau during 2014 as compared to the total amount of Tax Revenue collected by the Berks County Earned Income Tax Collection Bureau for all Taxing Authorities during 2014.

c. Ongoing Funding of Operations and Reimbursements: Beginning at the Effective Time, the Bureau shall retain two percent (2%) of all EIT it has processed for distribution to the Taxing Authorities, two and one-half percent (2.5%) of the local services tax and business privilege tax it has processed for distribution to the Taxing Authorities, and all costs

of collection it recovers from delinquent taxpayers and employers pursuant to 53 P.S. § 6924.707(a). All amounts referred to in the prior sentence are "**Operating Revenue**." The TCC shall use all Operating Revenue to pay expenses and costs including, but not limited to, expenses for equipment, personnel, rent, supplies, professional services, postage, and bond and insurance premiums. On or before May 31 of 2016 and May 31 of each following year, the TCC shall determine how much Operating Revenue it retained and collected during the prior year and how much of that Operating Revenue it has left over after payment of all expenses and liabilities that were due and payable before the end of the prior year. Within thirty (30) days of making that determination, all excess Operating Revenue left over from the prior year shall be refunded to the Taxing Authorities, except to the extent the Executive Committee determines it is necessary to retain excess Operating Revenue to fund a capital or operating reserve. Each Taxing Authority's share of a distribution of excess Operating Revenue shall be in direct proportion to the Tax Revenue collected for the Taxing Authority by the Bureau during the calendar year directly preceding the calendar year in which the distribution is made as compared to the total amount of Tax Revenue collected by the Bureau for all Taxing Authorities during such prior year.

Section 4. Interest and Investment Earnings: The Bureau shall promptly deposit and invest all tax and related amounts it collects in accordance with the **Berks County Tax Collection Committee Deposit & Investment Policy**. Such amounts will remain deposited and invested in accordance with such Policy until distributed. Interest and investment earnings shall be distributed to the Taxing Authorities on a monthly basis. Interest and investment earnings shall be allocated and distributed pro rata to the Taxing Authorities based on undistributed invested daily balances allocated to each Taxing Authority during the month immediately preceding that in which the distribution is made.

Section 5. Interest and Penalties: In the event the Bureau collects penalties and interest from a delinquent employer or taxpayer, the Bureau shall distribute the penalties and interest to the Taxing Authorities that imposed the tax against which the penalties and interest were assessed.

Section 6. Reporting: Within twenty (20) days after the end of each calendar month, the Bureau will provide a written report to each Taxing Authority for which tax was collected during the prior month. Each monthly report shall satisfy the requirements of 53 P.S. § 6924.509(b) and shall provide such additional information as the Executive Committee determines.

Section 7. Auditing: As soon as is practical each year, the TCC shall engage an independent accounting firm to audit all TCC and Bureau finances, operations, and tax collections for the prior year. At minimum, the audit shall comply with all applicable requirements of 53 P.S. § 6924.505(h). In addition, the Executive Committee shall have the discretion to broaden the scope of the annual audit beyond the basic requirements of 53 P.S. § 6924.505(h).

Section 8. Bond: The Bureau shall provide a bond to the Taxing Authorities in an amount determined by the Executive Committee in accordance with applicable law. The bond form shall meet all substantive requirements of 53 P.S. §§ 6924.509(d)(2) through (d)(6).

Section 9. Office: The TCC shall at all times maintain an office at a location determined by the Executive Committee at which the operations of the Bureau will be conducted. However, the TCC may have more than one office if the Executive Committee so decides. All TCC offices shall be secured using measures similar to those used by entities that collect, store, and process tax receipts and personal information.

ARTICLE VII. Notices and Meetings

Section 1. Required Meeting Notices: The Secretary shall give written notice to all delegates and officers of all meetings of the Executive Committee. The Secretary shall give at least fifteen (15) days notice of a regular meeting of the Executive Committee and at least five (5) days notice of a special meeting. Notice shall be sent to each delegate and officer at the address for electronic mail provided to the Secretary by the delegate or, as the case may be, officer. A meeting notice shall at minimum specify the date, time, and address of the meeting. For a public meeting, the Secretary shall also give public notice of the meeting in accordance with the Pennsylvania Sunshine Act.

Section 2. Waiver: Attendance at a meeting by any person entitled to receive notice of the meeting shall constitute a waiver of notice.

Section 3. Meeting Location: Meetings of the Executive Committee shall be convened at the TCC office or at such other location as determined by the Executive Committee.

ARTICLE VIII. Tax Appeal Board

Section 1. Purpose: The Tax Appeal Board shall hear appeals of taxpayers, employers, school districts and municipalities, and other tax collection committees from determinations of the Bureau relating to the assessment, collection, refund, withholding, remittance, or distribution of taxes.

Section 2. Tax Appeal Board Members: The Tax Appeal Board shall be comprised of three (3) regular members and two (2) alternate members appointed by the Executive Committee. A panel of three (3) members shall hear and decide each appeal. If a regular member is unavailable to participate in an appeal, one of the alternate members shall participate in place of the regular member.

Section 3. Tax Appeal Board Member Qualifications: All Tax Appeal Board members shall be primary or alternate voting delegates on the Executive Committee. However, no employee of the TCC or the Bureau, no person receiving any type of compensation, remuneration, or fee from the TCC or the Bureau, and no lawyer who represents the TCC or the Bureau shall be eligible to serve. The Executive Committee may prescribe other qualifications for Tax Appeal Board members in accordance with applicable law and in consultation with the Solicitor.

Section 4. Term: The individuals who are serving as TCC Tax Appeal Board members as of the Effective Time shall continue to serve until a successor has been elected or earlier resignation, removal, or death. Each Tax Appeal Board member shall serve until a successor has been appointed or earlier resignation, removal, or death.

Section 5. Removal of Tax Appeal Board Members: All Tax Appeal Board members serve at the pleasure of the Executive Committee and may be removed by the Executive Committee at any time for any reason or no reason at all. Election or appointment of any Tax Appeal Board member shall not of itself create contract rights.

Section 6. Tax Appeal Board Procedures: The Tax Appeal Board shall operate pursuant to the **Berks County Tax Collection Committee Tax Appeal Board Regulations.**

ARTICLE IX. Bylaw Amendments

Any delegate and any officer may propose an amendment to these Bylaws. A copy of any amendment proposed to these Bylaws shall be given to all delegates at least fifteen (15) days prior to the Executive Committee meeting at which it will be presented for adoption. Any such proposed amendment may be adopted in the form given to the delegates or with such clarifying or other amendments as the Executive Committee determines appropriate at the meeting at which the proposed amendment is presented for adoption. Approval of a Bylaw amendment shall require the affirmative vote of a two-thirds (2/3rds) super-majority of the weighted vote of all Taxing Authorities represented by a delegate who is present at the meeting at which the Bylaw amendment is proposed.

Exhibit A

Taxing Authorities/Types of Taxes Collected/Tax Rates

Taxing Authority	EIT Rate for: (1)Residents (R) (2) Non-residents (NR)	Other Tax Type and Rate
Antietam School District	**(R):** 0.5%	
Lower Alsace Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $52
Mt Penn Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $52 **BPT:** a. Wholesale: 0.00100 b. Services: 0.00150 c. Retail: 0.00150 d. Rental: 0.00150
Boyertown Area School District	**(R):** 0.5%	**LST:** $5
Bally Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
Bechtelsville Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
Boyertown Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
Colebrookdale Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
Douglass Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
Earl Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $5
Washington Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
Douglass Township (Montg. Cty.)	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
New Hanover Township (Montg. Cty.)	**(R):** 0.65% **(NR):**1.15%	**LST:** $5
Upper Frederick Township (Montg. Cty.)	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
Brandywine Heights Area School District	**(R):** 0.5%	**LST:** $10 for Rockland Township residents; $5 for all others
District Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $5
Longswamp Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $47

Rockland Township	**(R):** 0.5%; **(NR):** 1%	
Topton Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
Conrad Weiser Area School District	**(R):** 0.5%	
Heidelberg Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $52
Marion Township	**(R):** 0.5%; **(NR):** 1%	
North Heidelberg Township	**(R):** 0.5%; **(NR):** 1%	
Robesonia Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $10
South Heidelberg Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $52
Wernersville Borough	**(R):** 0.5%; **(NR):** 1%	
Womelsdorf Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $10
Daniel Boone Area School District	**(R):** 0.5%	
Amity Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $52
Birdsboro Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $52
Union Township	**(R):** 0.5%	
Exeter Township School District	**(R):** 0.5%	**LST:** $10; **BPT:** a. Wholesale: 0.00050 b. Services: 0.00075 c. Retail: 0.00075 d. Rental: 0.00075
Exeter Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $42 **BPT:** a. Wholesale: 0.00050 b. Services: 0.00075 c. Retail: 0.00075 d. Rental: 0.00075
St Lawrence Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $42
Fleetwood Area School District	**(R):** 0.5%	**LST:** $5
Fleetwood Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $47

Maidencreek Township	**(R)**: 0.5%; **(NR)**: 1%	**LST**: $47
Richmond Township	**(R)**: 0.5%; **(NR)**: 1%	**LST**: $47
Governor Mifflin School District	**(R)**: 0.5%	**LST**: $10 for Brecknock Township Residents; $5 for all others
Brecknock Township	**(R)**: 0.5%; **(NR)**: 1%	
Cumru Township	**(R)**: 0.5%; **(NR)**: 1%	**LST**: $47
Kenhorst Borough	**(R)**: 0.5%; **(NR)**: 1%	**LST**: $47
Mohnton Borough	**(R)**: 0.5%; **(NR)**: 1%	**LST**: $47
Shillington Borough	**(R)**: 0.5%; **(NR)**: 1%	**LST**: $47 **BPT**: a. Wholesale: 0.00100 b. Services: 0.00150 c. Retail: 0.00150 d. Rental: 0.00150
Hamburg Area School District	**(R)**: 0.5%	
Hamburg Borough	**(R)**: 0.5%; **(NR)**: 1%	**LST**: $52
Perry Township	**(R)**: 0.5%; **(NR)**: 1%	
Shoemakersville Borough	**(R)**: 0.5%; **(NR)**: 1%	
Strausstown Borough	**(R)**: 0.5%; **(NR)**: 1%	
Tilden Township	**(R)**: 0.5%; **(NR)**: 1%	
Upper Bern Township	**(R)**: 0.5%; **(NR)**: 1%	
Upper Tulpehocken Township	**(R)**: 0.5%; **(NR)**: 1%	
Windsor Township	**(R)**: 0.5%; **(NR)**: 1%	
Kutztown Area School District	**(R)**: 0.5%	
Albany Township	**(R)**: 0.5%; **(NR)**: 1%	
Greenwich Township	**(R)**: 0.5%; **(NR)**: 1%	
Kutztown Borough	**(R)**: 0.5%; **(NR)**: 1%	
Lenhartsville Borough	**(R)**: 0.5%; **(NR)**: 1%	

Lyons Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $10 to Kutztown Area S.D. $42 to Lyons Borough
Maxatawny Township	**(R):** 0.5%; **(NR):** 1%	
Muhlenberg School District	**(R):** 0.5%	**LST:** $5 **BPT:** a. Wholesale: 0.00050 b. Services: 0.00075 c. Retail: 0.00075 d. Rental: 0.00075
Laureldale Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $5
Muhlenberg Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $47 **BPT:** a. Wholesale: 0.00050 b. Services: 0.00075 c. Retail: 0.00075 d. Rental: 0.00075
Oley Valley School District	**(R):** 0.5%	
Alsace Township	**(R):** 0.5%; **(NR):** 1%	
Oley Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $52
Pike Township	**(R):** 0.5%; **(NR):** 1%	
Ruscombmanor Township	**(R):** 0.5%; **(NR):** 1%	
Reading School District	**(R):** 1.5%	**LST:** $5
Reading City	**(R):** 2.1%; **(NR):** 1.3%	**LST:** $47
Schuylkill Valley School District	**(R):** 0.5%	
Bern Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $52
Centerport Borough	**(R):** 0.5%; **(NR):** 1%	
Centre Township	**(R):** 0.5%; **(NR):** 1%	
Leesport Borough	**(R):** 0.5%; **(NR):** 1%	
Ontelaunee Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $52
Tulpehocken Area School District	**(R):** 0.5%	
Bernville Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $52

Bethel Township	**(R):** 0.5%; **(NR):** 1%	
Jefferson Township	**(R):** 0.5%; **(NR):** 1%	
Penn Township	**(R):** 0.5%; **(NR):** 1%	
Tulpehocken Township	**(R):** 0.5%; **(NR):** 1%	
Wilson School District	**(R):** 0.5%	**LST:** $5
Lower Heidelberg Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
Sinking Spring Borough	**(R):** 0.5%; **(NR):** 1%	
Spring Township	**(R):** 0.5%; **(NR):** 1%	**LST:** $47
Wyomissing Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $47 **BPT:** a. Wholesale: 0.00050 b. Services: 0.00075 c. Retail: 0.00075 d. Rental: 0.00075 Note: The TCC does not collect business privilege tax imposed on businesses operating within the portion of Wyomissing Borough that lies within the borders of Wilson School District.
Wyomissing Area School District	**(R):** 0.5%	**LST:** $5 **BPT:** a. Wholesale: 0.00050 b. Services: 0.00075 c. Retail: 0.00075 d. Rental: 0.00075
West Reading Borough	**(R):** 0.5%; **(NR):** 1%	**LST:** $47 **BPT:** a. Wholesale: 0.00050 b. Services: 0.00075 c. Retail: 0.00150 d. Rental: 0.00150

Exhibit B

Taxing Authority Weighted Votes

BERKS TCC

BERKS TCC MUNICIPALITIES								
COUNTY OF ORIGIN	MUNICIPALITY NAME	MUNICIPAL EIT REVENUE	MUNICIPAL POPULATION	MUNICIPAL PROPORTIONAL EIT REVENUE	MUNICIPAL PROPORTIONAL POPULATION	TOTAL MUNICIPAL VOTE	WEIGHTED VOTE
	ANTIETAM SD						
BERKS	LOWER ALSACE TWP	$467,362	4,478	0.50%	0.59%	1.09%	0.55%
BERKS	MT PENN BORO	$315,774	3,016	0.34%	0.40%	0.74%	0.37%
	BOYERTOWN AREA SD						
BERKS	BALLY BORO	$107,382	1,062	0.12%	0.14%	0.26%	0.13%
BERKS	BECHTELSVILLE BORO	$99,840	931	0.11%	0.12%	0.23%	0.11%
BERKS	BOYERTOWN BORO	$370,878	3,940	0.40%	0.52%	0.92%	0.46%
BERKS	COLEBROOKDALE TWP	$619,336	5,270	0.67%	0.69%	1.36%	0.68%
BERKS	DOUGLASS TWP	$408,205	3,327	0.44%	0.44%	0.88%	0.44%
BERKS	EARL TWP	$394,257	3,050	0.42%	0.40%	0.82%	0.41%
BERKS	WASHINGTON TWP	$430,652	3,354	0.46%	0.44%	0.90%	0.45%
MONTGOMERY	DOUGLASS TWP	$1,276,321	9,104	1.37%	1.20%	2.57%	1.28%
MONTGOMERY	NEW HANOVER TWP	$1,266,464	7,369	1.36%	0.97%	2.33%	1.17%
MONTGOMERY	UPPER FREDERICK TWP	$467,859	3,141	0.50%	0.41%	0.92%	0.46%
	BRANDYWINE HEIGHTS AREA SD						
BERKS	DISTRICT TWP	$152,588	1,449	0.16%	0.19%	0.35%	0.18%
BERKS	LONGSWAMP TWP	$574,924	5,608	0.62%	0.74%	1.36%	0.68%
BERKS	ROCKLAND TWP	$440,364	3,765	0.47%	0.49%	0.97%	0.48%
BERKS	TOPTON BORO	$201,228	1,948	0.22%	0.26%	0.47%	0.24%
	CONRAD WEISER AREA SD						
BERKS	HEIDELBERG TWP	$188,044	1,636	0.20%	0.21%	0.42%	0.21%
BERKS	MARION TWP	$114,893	1,573	0.12%	0.21%	0.33%	0.17%
BERKS	NORTH HEIDELBERG TWP	$153,571	1,325	0.17%	0.17%	0.34%	0.17%
BERKS	ROBESONIA BORO	$195,985	2,036	0.21%	0.27%	0.48%	0.24%
BERKS	SOUTH HEIDELBERG TWP	$896,289	5,491	0.96%	0.72%	1.69%	0.84%
BERKS	WERNERSVILLE BORO	$233,916	2,150	0.25%	0.28%	0.53%	0.27%
BERKS	WOMELSDORF BORO	$254,737	2,599	0.27%	0.34%	0.62%	0.31%
	DANIEL BOONE AREA SD						
BERKS	AMITY TWP	$1,575,573	8,867	1.70%	1.16%	2.86%	1.43%
BERKS	BIRDSBORO BORO	$528,754	5,064	0.57%	0.66%	1.23%	0.62%
BERKS	UNION TWP	$465,421	3,453	0.50%	0.45%	0.95%	0.48%
	EXETER TOWNSHIP SD						
BERKS	EXETER TWP	$3,302,419	21,161	3.55%	2.78%	6.33%	3.17%
BERKS	ST LAWRENCE BORO	$205,495	1,812	0.22%	0.24%	0.46%	0.23%
	FLEETWOOD AREA SD						

BERKS	FLEETWOOD BORO	$495,025	4,018	0.53%	0.53%	1.06%	0.53%
BERKS	MAIDENCREEK TWP	$1,095,135	6,553	1.18%	0.86%	2.04%	1.02%
BERKS	RICHMOND TWP	$309,516	3,500	0.33%	0.46%	0.79%	0.40%
	GOVERNOR MIFFLIN SD						
BERKS	BRECKNOCK TWP	$602,106	4,459	0.65%	0.59%	1.23%	0.62%
BERKS	CUMRU TWP	$2,194,700	13,816	2.36%	1.81%	4.18%	2.09%
BERKS	KENHORST BORO	$258,121	2,679	0.28%	0.35%	0.63%	0.31%
BERKS	MOHNTON BORO	$366,700	2,963	0.39%	0.39%	0.78%	0.39%
BERKS	SHILLINGTON BORO	$547,277	5,059	0.59%	0.66%	1.25%	0.63%
	HAMBURG AREA SD						
BERKS	HAMBURG BORO	$408,512	4,114	0.44%	0.54%	0.98%	0.49%
BERKS	PERRY TWP	$227,545	2,517	0.24%	0.33%	0.58%	0.29%
BERKS	SHOEMAKERSVILLE BORO	$128,758	2,124	0.14%	0.28%	0.42%	0.21%
BERKS	STRAUSSTOWN BORO	$28,697	339	0.03%	0.04%	0.08%	0.04%
BERKS	TILDEN TWP	$338,398	3,553	0.36%	0.47%	0.83%	0.42%
BERKS	UPPER BERN TWP	$171,167	1,479	0.18%	0.19%	0.38%	0.19%
BERKS	UPPER TULPEHOCKEN TWP	$137,525	1,495	0.15%	0.20%	0.34%	0.17%
BERKS	WINDSOR TWP	$221,457	2,392	0.24%	0.31%	0.55%	0.28%
	KUTZTOWN AREA SD						
BERKS	ALBANY TWP	$194,260	1,662	0.21%	0.22%	0.43%	0.21%
BERKS	GREENWICH TWP	$381,967	3,386	0.41%	0.44%	0.86%	0.43%
BERKS	KUTZTOWN BORO	$360,046	5,067	0.39%	0.67%	1.05%	0.53%
BERKS	LENHARTSVILLE BORO	$18,030	173	0.02%	0.02%	0.04%	0.02%
BERKS	LYONS BORO	$39,993	504	0.04%	0.07%	0.11%	0.05%
BERKS	MAXATAWNY TWP	$410,578	5,982	0.44%	0.79%	1.23%	0.61%
	MUHLENBERG SD						
BERKS	LAURELDALE BORO	$340,808	3,759	0.37%	0.49%	0.86%	0.43%
BERKS	MUHLENBERG TWP	$2,066,369	16,305	2.22%	2.14%	4.36%	2.18%
	OLEY VALLEY SD						
BERKS	ALSACE TWP	$419,642	3,689	0.45%	0.48%	0.94%	0.47%
BERKS	OLEY TWP	$474,787	3,583	0.51%	0.47%	0.98%	0.49%
BERKS	PIKE TWP	$195,486	1,677	0.21%	0.22%	0.43%	0.22%
BERKS	RUSCOMBMANOR TWP	$530,378	3,776	0.57%	0.50%	1.07%	0.53%
	READING SD						
BERKS	READING CITY	$7,442,832	81,207	8.01%	10.66%	18.67%	9.34%
	SCHUYLKILL VALLEY SD						
BERKS	BERN TWP	$736,969	6,758	0.79%	0.89%	1.68%	0.84%
BERKS	CENTERPORT BORO	$25,870	327	0.03%	0.04%	0.07%	0.04%
BERKS	CENTRE TWP	$491,549	3,631	0.53%	0.48%	1.01%	0.50%
BERKS	LEESPORT BORO	$216,519	1,805	0.23%	0.24%	0.47%	0.24%
BERKS	ONTELAUNEE TWP	$179,655	1,217	0.19%	0.16%	0.35%	0.18%
	TULPEHOCKEN AREA SD						
BERKS	BERNVILLE BORO	$91,362	865	0.10%	0.11%	0.21%	0.11%
BERKS	BETHEL TWP	$309,519	4,166	0.33%	0.55%	0.88%	0.44%

BERKS	JEFFERSON TWP	$226,030	1,604	0.24%	0.21%	0.45%	0.23%
BERKS	PENN TWP	$230,469	1,993	0.25%	0.26%	0.51%	0.25%
BERKS	TULPEHOCKEN TWP	$244,085	3,290	0.26%	0.43%	0.69%	0.35%
	WILSON SD						
BERKS	LOWER HEIDELBERG TWP	$820,553	4,150	0.88%	0.54%	1.43%	0.71%
BERKS	SINKING SPRING BORO	$432,266	2,639	0.47%	0.35%	0.81%	0.41%
BERKS	SPRING TWP	$3,380,504	23,402	3.64%	3.07%	6.71%	3.36%
BERKS	WYOMISSING BORO	$233,009	3,254	0.25%	0.43%	0.68%	0.34%
	WYOMISSING AREA SD						
BERKS	WEST READING BORO	$444,934	4,049	0.48%	0.53%	1.01%	0.51%
BERKS	WYOMISSING BORO	$1,562,142	7,901	1.68%	1.04%	2.72%	1.36%
	BERKS TCD MUNICIPAL TOTALS	**$45,739,801**	**380,860**	**49%**	**50%**	**99%**	
	BERKS TCD SCHOOL DISTRICTS						
COUNTY OF ORIGIN	**SCHOOL DISTRICT NAME**	**SCHOOL DISTRICT EIT REVENUE**	**SCHOOL DISTRICT POPULATION**	**SCHOOL DISTRICT PROPORTIONAL EIT REVENUE**	**SCHOOL DISTRICT PROPORTIONAL POPULATION**	**TOTAL SCHOOL DISTRICT VOTE**	
BERKS	ANTIETAM SD	$755,277	7,494	0.81%	0.98%	1.80%	0.90%
BERKS	BOYERTOWN AREA SD	$5,623,490	40,548	6.05%	5.32%	11.38%	5.69%
BERKS	BRANDYWINE HEIGHTS AREA SD	$1,411,539	12,770	1.52%	1.68%	3.20%	1.60%
BERKS	CONRAD WEISER AREA SD	$2,070,129	16,810	2.23%	2.21%	4.44%	2.22%
BERKS	DANIEL BOONE AREA SD	$2,440,803	17,384	2.63%	2.28%	4.91%	2.45%
BERKS	EXETER TOWNSHIP SD	$3,386,183	22,973	3.64%	3.02%	6.66%	3.33%
BERKS	FLEETWOOD AREA SD	$1,916,946	14,071	2.06%	1.85%	3.91%	1.96%
BERKS	GOVERNOR MIFFLIN SD	$3,886,648	28,976	4.18%	3.80%	7.99%	3.99%
BERKS	HAMBURG AREA SD	$1,667,691	18,013	1.80%	2.36%	4.16%	2.08%
BERKS	KUTZTOWN AREA SD	$1,397,553	16,774	1.50%	2.20%	3.71%	1.85%
BERKS	MUHLENBERG SD	$2,294,238	20,064	2.47%	2.63%	5.10%	2.55%
BERKS	OLEY VALLEY SD	$1,577,779	12,725	1.70%	1.67%	3.37%	1.68%
BERKS	READING SD	$9,312,461	81,207	10.02%	10.66%	20.68%	10.34%
BERKS	SCHUYLKILL VALLEY SD	$1,614,070	13,738	1.74%	1.80%	3.54%	1.77%
BERKS	TULPEHOCKEN AREA SD	$1,197,219	11,918	1.29%	1.56%	2.85%	1.43%
BERKS	WILSON SD	$4,756,600	33,445	5.12%	4.39%	9.51%	4.76%
BERKS	WYOMISSING AREA SD	$1,856,671	11,950	2.00%	1.57%	3.57%	1.78%
	BERKS TCD SCHOOL DISTRICT TOTALS	**$47,165,297**	**380,860**	**51%**	**50%**	**101%**	
	BERKS TCD GRAND TOTALS	**$92,905,098**	**380,860**	**100.00%**	**100.00%**	**200.00%**	**100.00%**

Municipality is in multiple SDs within the same TCD

Exhibit A