AGREEMENT REGARDING CORRECTION OF REAL ESTATE TAXING DISTRICT DESIGNATION

THIS AGREEMENT REGARDING CORRECTION OF REAL ESTATE TAXING DISTRICT DESIGNATION ("Agreement") is made and entered into as of this _____ day of November, 2026, by and among:

ALSACE TOWNSHIP, a Township of the Second Class organized and existing under the Pennsylvania Second Class Township Code ("Alsace Township"), with an address of 65 Woodside Avenue, Temple, PA 19560;

MUHLENBERG TOWNSHIP, a Township of the First Class organized and existing under the Pennsylvania First Class Township Code, with an address of 210 George Street, Reading, PA 19605;

OLEY VALLEY SCHOOL DISTRICT, a school district organized and existing under Pennsylvania Public School Code of 1949, as amended ("Oley Valley SD"), with an address of 17 Jefferson Street, Oley, PA 19547; and

MUHLENBERG SCHOOL DISTRICT, a school district organized and existing under the Pennsylvania Public School Code of 1949, as amended ("Muhlenberg SD"), with an address of 801 Bellevue Avenue, Reading, PA 19605

Muhlenberg Township, Alsace Township, Muhlenberg SD, Oley Valley SD, and the Owners are referred to collectively as the "Parties."

AND

COLIN M. BEATTY and MICHELE L. BEATTY, husband and wife, who are adult individuals with an address of 2439 Elizabeth Avenue, Berks County, Pennsylvania (collectively, the "Owners").

BACKGROUND

A. The Owners are the record owners of the real property described in the Deed recorded to Instrument No, 2017013950, identified by the Berks County Assessment Office by Parcel Identification No. 66531904706697, consisting of approximately 2.3 acres, with a current total assessed value of $69,700 (the "Property").

B. The Berks County Assessment Office parcel mapping depicts the Property as being located entirely within the geographic boundaries of Alsace Township. A copy of the map from the records of the Berks County Assessment Office is attached hereto, incorporated herein, and marked as Exhibit "A."

C. Notwithstanding the mapped location of the Property described in Paragraph "B" above, the Property is currently designated on the Berks County Assessment and tax records as being located within Muhlenberg Township and within Muhlenberg SD, and real estate and other applicable local taxes are currently levied, billed, and collected on the Property by Muhlenberg Township and Muhlenberg SD. A copy of the Berks County Assessment Office record for the Property is attached hereto, incorporated herein, and marked as Exhibit "B."

D. Based upon the information available to the Parties, the Property's taxing district designation is believed to have been administratively assigned to Muhlenberg Township and Muhlenberg SD decades ago as an accommodation to prior owners of the Property who were employed by Muhlenberg SD at a time when Muhlenberg SD maintained an employee residency requirement, notwithstanding that no portion of the Property, according to the County's parcel mapping, is physically located within the corporate limits of or adjoins the boundary of Muhlenberg Township.

E. The Owners have requested that the Property's taxing district designation be corrected to reflect Alsace Township and Oley Valley SD, consistent with the Property's actual geographic location and with the taxing district designation of neighboring and similarly situated properties.

F. Alsace Township and Oley Valley SD are willing to accept the designation of the Property within their respective taxing districts, and Muhlenberg Township and Muhlenberg SD are willing to relinquish and consent to the removal of the Property from their respective taxing districts, in each case subject to the terms of this Agreement and upon confirmation of the Property's location by a current survey.

G. The Owners have agreed to bear, at their sole cost and expense, all costs of the survey and all documentation, filing, and recording costs necessary to accomplish the correction described in this Agreement.

H. The Parties wish to memorialize their mutual understanding and agreement regarding the correction of the Property's taxing district designation as set forth below.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, and intending to be legally bound hereby, the Parties agree as follows:

1. Incorporation of Recitals.

The above Recitals are incorporated into this Agreement by reference as if fully set forth herein and are deemed to be substantive.

2. Survey.

At the Owners' sole cost and expense, the Owners shall retain a surveyor licensed in the Commonwealth of Pennsylvania to prepare a current survey and/or plans and related documents confirming that the Property is located entirely within the boundaries of Alsace Township. Owners shall provide a copy of the survey, plans, and related documents to each of the other Parties and to the Berks County Assessment Office.

3. Consent to Correction of Taxing District Designation.

Upon receipt of the documents signed and sealed by a licensed Surveyor, described in Section 2 confirming the Property's location, it is agreed as follows:

a. Muhlenberg Township consents to, and shall not oppose, the removal of the Property from its municipal tax rolls and records, for all purposes including but not limited to real estate assessment and taxation purposes;

b. Alsace Township consents to and accepts the designation of the Property within its municipal taxing district for all purposes including but not limited to real estate assessment and taxation purposes;

c. Muhlenberg SD consents to, and shall not oppose, the removal of the Property from its school district tax rolls and records; and

d. Oley Valley SD consents to and accepts the designation of the Property within its school district for all purposes including but not limited to real estate taxes, per capita taxes, and any other taxes levied on residents or properties located in the Oley Valley SD, as applicable.

e. It is agreed that the change in taxing districts shall be of prospective application only, and shall apply only to municipal taxes assessed on and after January 1, 2027 and school taxes assessed on or after July 1, 2027.

4. Cooperation; Filings with County and Commonwealth.

The Parties shall cooperate in good faith and shall execute and submit, or join in the submission of, such petitions, applications, affidavits, corrected assessment records, or other documentation as may reasonably be required by the Berks County Assessment Office and/or the Berks County Board of Assessment Appeals, the Berks County Recorder of Deeds Office, or other Federal, State, or County offices or agencies to correct the Property's taxing district designation of record. Muhlenberg SD and Oley Valley SD shall further cooperate in providing any notice to, or making any filing with, the Pennsylvania Department of Education that may be required to reflect the correction of the Property's school district designation.

5. Effective Date; Tax Proration.

The correction of the Property's taxing district designation shall become effective for real estate tax purposes as of January 1 of the tax year first following the later of (a) recording of the survey described in Section 2, if recording is required, and (b) formal action by the Berks County Assessment Office (and/or the Berks County Board of Assessment Appeals, if applicable) approving the correction (the "Effective Date").

All real estate and other applicable local taxes assessed by Muhlenberg Township and/or Muhlenberg SD with respect to the Property for any period prior to the Effective Date shall remain due and owing to Muhlenberg Township and/or Muhlenberg SD, as applicable, and shall not be subject to proration, credit, or refund under this Agreement. Taxes assessed with respect to the Property for periods on and after the Effective Date shall be assessed by, and payable to, Alsace Township and Oley Valley SD, as applicable.

6. No Admission of Liability.

Nothing contained herein shall be construed as an admission by Muhlenberg Township or Muhlenberg SD of any error, wrongdoing, or liability with respect to the historic taxing district designation of the Property. This Agreement is entered into solely for the purpose of correcting the Property's taxing district designation to conform to its actual geographic location.

7. Costs and Expenses.

The Owners shall be solely responsible for and shall pay directly or promptly reimburse the other Parties for, all reasonable costs and expenses incurred in connection with the survey, recording fees, filing fees, and any other costs directly associated with the correction contemplated by this Agreement, including the reasonable attorneys' fees and costs of any Township or School District Party incurred to communicate with Owners, Owners' counsel, other Party counsel, the County or other third party about the Property correction; consider and evaluate Owners' Property correction request and

designation; address any actions required by the County or any other governmental entity or agency; and to review, negotiate and execute this Agreement or related filings.

8. Indemnification.

The Owners shall indemnify, defend, and hold harmless Muhlenberg Township, Alsace Township, Muhlenberg SD, and Oley Valley SD, and each of their respective officers, officials, employees, and agents, from and against any and all claims, demands, damages, losses, liabilities, and expenses (including reasonable attorneys' fees) arising out of or relating to the correction of the Property's taxing district designation contemplated by this Agreement, except to the extent arising from the negligence or willful misconduct of the Party seeking indemnification.

9. No Precedent.

This Agreement is entered into based upon the specific facts and circumstances applicable to the Property and shall not be construed as establishing any general policy, practice, or precedent applicable to any other property or taxing district determination.

10. Further Assurances.

Each Party shall, from time to time and without further consideration, execute and deliver such additional instruments and take such further actions as may be reasonably necessary or appropriate to carry out and effectuate the purposes and intent of this Agreement, including to taxing and assessing bodies and title companies.

11. Authority.

Each of Muhlenberg Township, Alsace Township, Muhlenberg SD, and Oley Valley SD represents and warrants that its execution and delivery of this Agreement has been duly authorized by its respective governing body (Board of Supervisors/Board of Commissioners or Board of School Directors, as applicable) and that the individual executing this Agreement on its behalf is authorized to do so.

12. Entire Agreement; Amendment.

This Agreement constitutes the entire agreement among the Parties with respect to the subject matter hereof and supersedes all prior or contemporaneous understandings or agreements, whether written or oral. This Agreement may be amended only by a written instrument signed by all Parties.

13. Governing Law.

This Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania, without regard to its conflict of laws principles.

14. Counterparts.

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. Signatures transmitted by electronic means shall be deemed original signatures for all purposes.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

MUHLENBERG TOWNSHIP

_____

By: Michael Malinowski,
President, Board of Commissioners

Attest:_____
,(Ass't) Secretary

ALSACE TOWNSHIP

_____

By: Keith Blankenbiller
Chairman, Board of Supervisors

Attest:_____
,(Ass't) Secretary

MUHLENBERG SCHOOL DISTRICT

_____

By: Cindy L. Mengle,
President, Board of School Directors

Attest:_____
,(Ass't) Secretary

OLEY VALLEY SCHOOL DISTRICT

_____

By: Candice Corle,
President, Board of School Directors

Attest:_____
,(Ass't) Secretary

OWNERS:

_____
Colin M. Beatty

Witness: _____

_____
Michele L. Beatty

Witness: _____