

WEST READING  
BUSINESS IMPROVEMENT DISTRICT  
(WRBID)

**PRELIMINARY PLAN: 2026-2031**

Version \_\_\_\_\_

Dated: \_\_\_\_\_

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## 1. Executive Summary

This document presents a proposed Business Improvement District Plan (“Plan”) for the central business district of the Borough of West Reading (“Borough”) pursuant to Act 130 of 2000, known as the Pennsylvania Neighborhood Improvement District Act (“NID Act”). The Plan encompasses all properties in the area of the Borough currently zoned as Central Business District (CBD) and General Business District (GBD) under the Borough Zoning Ordinance, in addition to two (2) parcels currently zoned Light Industrial District (LI) and included in the Commercial and Industrial Redevelopment Overlay Zoning District within the Borough.

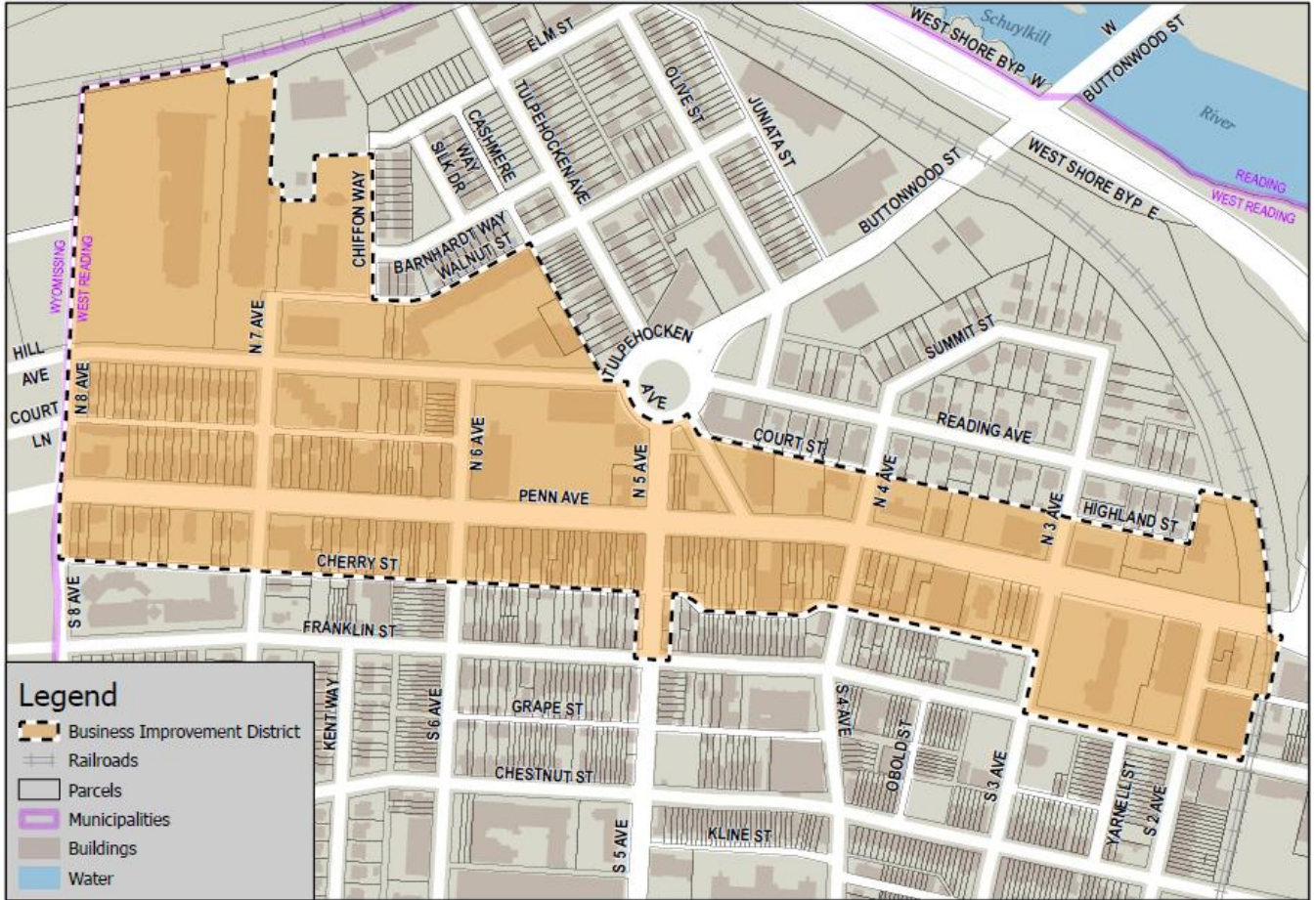
While the Improvement District proposed under the Plan is technically a “Business Improvement District” as defined in the NID Act, the District will operate under the title of “West Reading Business Improvement District (WRBID).” The WRBID will be managed by West Reading Community Revitalization Foundation (WRCRF) as the Neighborhood Improvement District Management Association (NIDMA), as that term is defined in the NID Act. The powers as duties of WRCRF are as set forth in the Plan, and in the NID Act.

The primary activities to be undertaken by the WRCRF within the WRBID include, but are not limited to: creating and maintaining an inviting business district by providing business retention and recruitment assistance for property owners, promotion of WRBID as the central business area of the Borough, marketing of the WRBID and its businesses and location suitable for downtown businesses, and activities geared to promote the WRBID as “safe, clean, and green.”

WRCRF may also seek designation as a Pennsylvania Department of Community and Economic Development (DCED) Keystone Communities Main Street Program. If approved, this designation would open the door to additional funds for activities including façade renovations, building improvements, additional public improvements, and technical assistance.

As currently envisioned by this Plan, the WRBID includes one hundred seventy-three (173) AFFECTED properties, all of which will have the opportunity to officially participate in the decision-making process. Of the 173 affected properties, one hundred sixty-four (164) are full assessment rate payers, nine (9) are tax-exempt properties that will be asked to make a payment in lieu of the assessment. The tax-exempt and residential properties, while entitled to notice and ability to participate in the hearings as “AFFECTED properties, are not “BENEFITED Properties” as the term is defined in the NID Act and are not eligible to cast a vote on the Plan. *See, Schock v. City of Lebanon*, 210 A.3d 945 (Pa. 2019). All benefited properties will have the right to cast an objection to this plan, in accordance with the NID Act. If forty percent (40%) or more 66 votes) of these property owners cast a vote in objection to this plan, the plan may not be approved by West Reading Borough Council and effectively stops the process at that point. Should less than 40% object, the West Reading Borough Council may approve, but as the option to approve the WRBID plan at that point. A property owner will get the cast one ballot for each individually deeded property owned. Thus, a property owner with ten properties would get to cast ten votes. Votes must be cast in accordance with the directions stipulated in this plan and using the ballots provided.

If approved, this plan will take effect on the date approved by West Reading Borough Council and will terminate on June 30, 2031. The WRBID may be reauthorized by West Reading Borough Council to continue operation after June 30, 2031, subject to the conditions presented in Section 17 of this plan.



**West Reading: Business Improvement District**  
 West Reading Borough, Berks County, Pennsylvania : 9/13/2022



## 2. Map of Improvement District

**PRELIMINARY WRBID BOUNDARY MAP AND “AFFECTED” PROPERTIES  
 SUBJECT TO FINAL REVIEW AND REVISION**

### **3. Name of the Proposed Improvement District**

In accordance with the NID Act, the official name of the entity shall be the “West Reading Business Improvement District.” (WRBID). The common name for marketing and promotional purposes shall be “West Reading BID.”

### **4. Service Area Description**

The defined “service area” of the proposed WRBID shall include all properties in the area currently zoned in Central Business District (CBD) and General Business District (GBD) under the Borough Zoning Ordinance as shown on the Borough Zoning Map, in addition to two parcels in the area currently zoned Light Industrial District (LI) with a Commercial and Industrial Redevelopment Overlay District on Reading Avenue and Walnut Street, within the Borough with an address of, or fronting on:

- a) the north and south side of Penn Avenue between the railroad tracks and the centerline of Eighth Avenue,
- b) both sides of Court Street between the centerline of Tulpehocken Avenue and the center line of Eighth Avenue,
- c) the south side of Highland Street between the railroad tracks and Third Avenue,
- d) the north side of Cherry Street between the railroad tracks and the centerline of Eighth Avenue,
- e) both sides of Tulpehocken Avenue between Penn Avenue and Reading Avenue,
- f) both sides of Fifth Avenue between the centerline of Franklin Street and Reading Avenue,
- g) both sides of Sixth Avenue between Cherry Street and Reading Avenue,
- h) the east side of Eighth Avenue between Cherry Street and the northern Borough boundary,
- i) both sides of Reading Avenue between the east side of Eighth Avenue, and the west side of Cashmere Way.
- j) The west side of Cashmere Way between Reading Avenue and the south side of Walnut Street,
- k) the south side of Walnut Street between the centerline of Cashmere Way and both sides of Seventh Avenue,
- l) the north side of Walnut Street between Seventh Avenue and Chiffon Way.

### **5. List of Properties to be Assessed**

All properties within the defined WRBID service area are deemed to be “AFFECTED properties” as impacted by the WRBID. All properties within the service area will have a WRBID assessment. However, not all properties will be assessed. As currently structured, current use of

the property will determine a property's assessment payment status. All income producing properties, both commercial and residential, will be assessed. All single-family, owner-occupied properties will be exempt from the assessment. All tax-exempt properties will be formally exempt from the assessment fee but will be asked to make a voluntary payment in lieu of the assessment. **If a property changes its use status during the duration of the time that this improvement district is in place the new use status of that property shall cause a change in the payment status of the assessment.** A complete list of the statuses of properties within the WRBID service area is included in Appendix A.

## **6. List of Proposed Improvements and Services**

**See Appendix "C" – Services Agreement Between Borough and WRCRF**

## **7. Proposed Year 1 Budget and Future Revenue Sources**

**See Appendix "D" – 2026 WRCRF  
Budget,**

## **8. Proposed Revenue Sources**

- a. Event Income: West Reading Community Revitalization Foundation (WRCRF) has a strong record of generating event-related income.
- b. Non-BID Fundraising: WRCRF is committing to a more aggressive grant-writing and fundraising campaign as part of the BID Planning process. This will include seeking both charitable foundation and corporate contributions  
Commonwealth Grants as Available: West Reading Community Revitalization anticipates being re-designated as a Pennsylvania Main Street Program and to receive future funding as such from the Keystone Communities Program. This funding is NOT guaranteed and as such is not included in the proposed WRCRF "base budget." WRCRF will apply for grants from the Commonwealth of Pennsylvania, with the following applications, and in no less than the following amounts:
  - i. One (1) planning grant of \$25,000.
  - ii. One (1) implementation grant of \$50,000.
  - iii. Three (3) façade program grants of \$50,000 each; property/business owners to provide the match.
  - iv. One (1) public improvement grant totaling up to \$500,000, for wayfinding signage and streetscape improvements.WRCRF will apply for other grants as they become available. Application does not guarantee acceptance or receipt of the entire amount requested.
- c. Other Non-Assessment Revenue: To be determined.

- d. Bid Assessments: WRCRF is proposing an annual BID revenue of approximately of approximately One Hundred Six Thousand Six Hundred Dollars (\$106,600.00) anticipated from assessments, based on one hundred sixty-four (164) properties which are not tax-exempt, subject to assessment a flat assessment fee of Six Hundred Fifty Dollars (\$650.00) per non-exempt property per year, plus payments in lieu of assessments from tax-exempt properties as described below.
- e. Payment in Lieu of Assessments: The WRBID plan calls for all tax-exempt properties to make a Payment In Lieu of the Assessment (PILOA) equal to twenty five percent of the full BID rate, which will amount to One Hundred Sixty-Two Dollars and Fifty Cents (\$162.50) per tax-exempt property, with an estimated revenue of One Thousand Four Hundred and Sixty-Two Dollars and 50 Cents (\$1,462.50).

## 9. Estimated Implementation Schedule

- a. Preparation of the Preliminary Plan to Borough Council by WRCRF Board of Directors and Borough Council authorization of distribution of Preliminary Plan, advertising for public hearing(s) and Ordinance enactment – February 17, 2026
- b. Borough mails Preliminary Plan and supporting documents to all property owners and lessees of property owners within the WRBID boundary - No later than March 6, 2026
- c. Advertise notice of public hearing(s) – No later than March 26, 2026
- d. Borough Council public hearings on the Preliminary Plan – April 7, 2026 and April 22, 2026 (if needed)
- e. Mailing of Final WRBID Plan to WRBID area property owners – April 27, 2026
- f. Comment period on the plan; if 40% or more of the property owners in the district object; the plan will need to be amended and re-mailed to all property owners in the district, beginning the process anew. – April 27, 2026 to June 11, 2026
- g. Borough Council enacts renewal ordinance – June 16, 2026

Any objection shall be registered in writing, signed by the property owner, with the Secretary of the Borough of West Reading within 45 days of the presentation of the final plan. Each individual, or ownership entity, owning a property subject to paying the WRBID Assessment shall be entitled to cast one vote for each parcel of property owned. Each property owner shall be notified by U.S. Mail as to the specific date by which a negative vote must be cast. A vote shall be considered when the objection includes the following:

- The property's Berks County tax parcel identification number,
- The names and address of the legal owner(s) of the property,
- A written statement indicating that the property owner objects to the Final NID Plan. If a property is owned by more than one person, by a partnership, or by a corporate structure,

the objection must be signed by all of the owners, partners, or include a resolution of the corporation's Board of Directors.

A copy of any objection must be sent to the Secretary of the Borough of West Reading via postal mail.

#### **10. Improvement District Administration**

- a. WRCRF, a Pennsylvania non-profit organization and an Internal Revenue Service (IRS) recognized 501(c)(3) organization shall serve as the Neighborhood Improvement District Management Association (NIDMA), subject to certification as the NIDMA via the approval of West Reading Borough Council. Attention is called to the fact that West Reading Borough Council may decertify an organization as the NIDMA and appoint a new NIDMA without abolishing the WRBID itself.

#### **11. Additional NIDMA Information**

- a. As an existing non-profit corporation, WRCRF is subject to Section 6(d)(2) of the NID Act. As such the board of WRCRF, serving as the NIDMA, may appoint members in accordance with existing by-laws.
- b. WRCRF, as a Pennsylvania non-profit corporation is subject to the Pennsylvania Non-Profit Corporation Law, as well as IRS regulations applicable to a 501(c)(3) organization.
- c. In accordance with Section 7.a.(1) of the NID Act, WRCRF shall establish, and its board shall appoint the members of, a WRBID "district advisory council" to provide advice to the board of WRCRF in managing and administering the WRBID. WRCRF shall establish within three months of the date of approval of the BID Plan, a WRBID Advisory Council, comprised of property owners, business owners and other fee-paying stakeholders from within the boundary of the defined WRBID. The sole purpose of the WRBID Advisory Council shall be to provide input and make recommendations to the Board of Directors of West Reading Community Revitalization Foundation on matters relating to the day-to-day and long-term operation of the WRBID. Any stakeholder, including any property owner, any businessperson or any other BID rate payer is eligible to serve on the WRBID Advisory Council. The Board of WRCRF shall make such appointments to the WRBID Advisory Council as necessary to fill not less than seven (7) nor more than thirteen (13) seats.
- d. West Reading Community Revitalization Foundation Organizational Documents – See Appendix B
  - i. WRCRF Articles of Incorporation
  - ii. WRCRF IRS 501(c)(3) Designation Letter
  - iii. WRCRF By-Laws

## **12. Assessment Determination Methodology**

Each benefited property within the WRBID shall be subject to an annual flat fee assessment of Six Hundred Fifty Dollars (\$650.00) for the purpose of funding the services and improvements described herein. This assessment is levied under the NID Act and is designed to provide a rational and definable benefit to each assessed property within the WRBID. All benefited properties within WRBID shall be equally assessed, recognizing that while the benefits may not accrue equally, they are all direct or indirect beneficiaries of the services and improvements provided by the WRBID. Collection of unpaid assessments shall be pursued in accordance with the Municipal Claims and Tax Liens Law.

This flat fee will remain fixed through the term.

Each property within the proposed WRBID is determined to be an AFFECTED property, meaning that every property will be impacted either directly or indirectly, by the proposed BID fee. Within the proposed WRBID, there are 173 AFFECTED properties. Of this number, 164 properties or 94.85% of all affected properties are determined to be full BID rate payers. Nine (9) properties within the WRBID are owned by real estate tax exempt non-profit entities. These properties will be excused from paying the full assessment on their property but will be asked to make a Payment in Lieu Of the Assessment (PILOA) equal to twenty five percent (25%) of the BID assessment flat fee, WRCRF, as part of this plan reserves the right to negotiate the PILOA with each such property. Any properties within the WRBID which are determined to be single-family owner-occupied properties will be 100% exempt from paying the BID assessment completely, unless their current use is changed, at which time they will be assessed at the appropriate rate. These properties will, however, receive no direct services associated with this plan.

*It is important to note that should the status of any given property change during the duration that this BID Plan is in effect, that property, and its owner, may see the status of that property's BID payment change accordingly. For example, a non-profit owned (exempt) property making a payment in lieu of assessment (PILOA), that is sold to an owner for a commercial use, would become a full BID rate payer.*

## **13. NIDMA / Borough Responsibilities**

The Borough shall have such responsibilities as are determined in the Municipal Services Agreement which is required under the NID Act. These Borough responsibilities shall include

1. STREET AND SIDEWALK MAINTENANCE
2. BOROUGH WIDE EVENTS AND MARKETING
3. BOROUGH WIDE BUSINESS RECRUITMENT AND RETENTION
4. CAPITAL IMPROVEMENTS
5. PUBLIC SAFETY AND SECURITY
6. WRBID LIEN ADMINISTRATION

Complete details as to Borough responsibilities are included in Appendix C, Section(I).

WRCRF shall have such responsibilities as are determined in the Municipal Services Agreement which is required under Act 130 of 2000. These WRBID responsibilities shall include

1. MAINTENANCE: Streetscape and Property
2. EVENTS AND MARKETING
3. BUSINESS RECRUITMENT AND RETENTION
4. CAPITAL IMPROVEMENTS
5. PUBLIC SAFETY AND SECURITY
6. OPERATIONAL MANAGEMENT AND ADMINISTRATION

Complete details as to WRBID responsibilities are included in Appendix C , Section (II)

#### **14. NIDMA / Borough Agreement**

In accordance with the requirements of the NID Act, this plan requires an agreement between the Borough and WRCRF, which

- Identifies in detail the specific duties and responsibilities of both the NIDMA and the municipal corporation with respect to the NID.
- Require that a written agreement be signed by the municipal corporation and the NIDMA describing in detail their respective duties and responsibilities.
- Allow for and encourage tax-exempt property owners located within the NID to provide in-kind services or a financial contribution to the NIDMA, if not assessed, in lieu of a property assessment fee.
- Require in the agreement between the municipal corporation and the NIDMA that the municipality must maintain the same level of municipal programs and services provided within the NID before NID designation as after NID designation.
- Allow the municipal corporation the right to include in the agreement with the NIDMA and in the enabling ordinance establishing the NID a sunset provision of no less than five years for renewal of the agreement.

#### **15. Tax-Exempt Property Treatment**

In accordance with an 1897 Pennsylvania Supreme Court decision (City of Philadelphia vs. Union Burial Ground Society for the City and County of Philadelphia), which states that “the distinction between a general tax and a local assessment is well recognized” and the court decision affirms that an assessment is not legally a tax, and that tax-exempt properties are not automatically exempt from paying assessments. In the words of the Supreme Court: “We are therefore of the opinion that special municipal assessments, such as that in question, are not within the constitutional exemption above quoted.”

It is therefore the position of WRCRF that tax-exempt properties are not *automatically* exempt from the WRBID assessment fee that has been calculated for them in accordance with Section 4 of this plan. WRCRF, as an integral part of this plan, is, however, choosing to exclude tax-exempt properties from the mandated payment of their calculated WRBID assessment fee. WRCRF will exercise the authority granted it under Sections 5(c)(3)(iii) and 7(a)(9) of the NID Act allowing it to “solicit in-kind of financial contributions from tax-exempt property owners within the NID in lieu of property assessment fees. This may include entering into voluntary multi-year agreements (VMAs) between the NIDMA and tax-exempt property owners located within the WRBID for the provision of such voluntary payments.” As a point of departure, WRCRF will ask all tax-exempt property owners to enter into such a VMA.

### **16. Municipal Level of Service Statement**

In accordance with Section 5.(c) (3)(iv) of the NID Act, requiring in the agreement between the municipal corporation and the NIDMA that the municipality must maintain the same level of municipal programs and services provided within the NID before NID designation as after NID designation, the Borough acknowledges its responsibilities to maintain the same level of service, as defined in the WRCRF/ Borough Municipal Services Agreement detailed in Appendix C. This acknowledgement is subject to such limitations as the Pennsylvania Borough Code and other applicable law may impose.

### **17. Sunset Provision & Reauthorization**

In accordance with Section 5(c)(3)(v) of the NID Act, the WRBID shall be effective on such date as stated in the resolution approved by West Reading Borough Council. As the approval date is anticipated to allow for the authorization of the WRBID to being July 1, 2026, and as the above referenced section requires *at least* a five-year time frame for the initial period of the WRBID, the initial sunset provision for the WRBID shall be **June 30, 2031**.

The WRBID may be authorized for such additional terms as the Borough Council of the Borough of West Reading may authorize. In accordance with the Sunset Provision provided in Section 3 of the NID Act, the WRBID may be continued beyond the initial termination date, provided that the municipal enabling ordinance is re-enacted following a review of:

- The extent to which the objectives of initial WRBID plan have been achieved
- The effectiveness of WRCRF in serving as the NIDMA
- The outcomes of the programs and services provided

In addition, should any of the conditions defined in Section 5(g) of the NID Act, amendments to the Final Plan be part of any request for reauthorization, the provisions of Section 5(g) shall apply. Conditions which require a more extensive reauthorization process include:

- Substantially changed or added programs, improvements and/or service to be provided in the WRBID.
- Increased expenditures affecting more than 25% of the total WRBID budget.
- Incurring increased indebtedness.

- Changing the assessment fee, or the assessment fee structure.
- Changing the approved NIDMA.
- Changing the WRBID service area boundary.

## **18. Improvement District Fee Collection / Lien Placement**

In accordance with Section 5(3)(vi), and as further defined in the Municipal Services Agreement, which is included in Appendix C, WRCRF as the organization requesting designation as the NIDMA is seeking to exercise the authority granted it in the aforementioned Section 5,(3)(vi) to allow WRCRF to directly assess property owners the approved annual assessment and to collect the fees associated with such assessments. The assessment may be paid in one (1) lump sum of Six Hundred and Fifty Dollars (\$650.00), or two (2) equal payments of Three Hundred Twenty-Five Dollars (\$325.00)

If paid in one lump sum, payment will be due no later than July 1 of each year.

If paid in two installments, the first payment would be due on July 1 of each year and the second payment due no later than Dec 31 of each year.

Any property that becomes delinquent in paying the appropriate BID fee may have a lien equal to the value of amount due placed on that property, plus penalties, interest, and attorneys' fees as permitted by applicable law and provided in the enabling ordinance. A Municipal Lien shall be placed on such delinquent properties by the Borough, at the request of WRCRF, and the Borough shall have its legal costs and filing fees reimbursed by WRCRF.

Each separately defined parcel, as identified by a Berks County "lot and block" number, within the boundaries of the WRBID as defined in this plan, shall be considered an "affected property." Each such parcel shall carry with it one (1) voting unit. The legal ownership structure of each such parcel is entitled to cast the voting unit for that particular parcel. The legal ownership structure of any given parcel shall therefore have the same number of voting units as parcels that it owns within the WRBID boundary. In accordance with the current NID Act, property owners must cast a remonstrance vote, meaning a vote in objection to the proposed WRBID Plan. Property owners may cast a vote in support of the WRBID Plan if they so desire, but they are not required to do so. Property owners who do not cast a vote in objection to the WRBID plan are assumed to either be in support of the WRBID Plan or neutral on the matter.

The procedure for casting a vote in objection to the WRBID Plan shall be as follows:

- Following the last public hearing required under the law, property owners will have a forty-five (45) day voting period, from the date of the last public hearing, in which to cast a vote in objection to the WRBID Plan.
- If forty percent (40%) or more of the affected property owners within the proposed WRBID fail to cast a vote, **in writing**, in objection (disapproving) to the final plan, or of an amendment to the final plan requiring a vote of the property owners, with the borough secretary of the West Reading Borough, the Borough Council of West Reading

Borough, **may**, following the forty-five day voting period, enact an ordinance establishing the WRBID and designating the WRCRF as the NIDMA, or in the case of an amendment to the final plan, adopt any amendments to the ordinance.

- iii. In submitting a written objection disapproving the WRBID, a property owner must comply with the following procedures.
  - a. A separate written objection must be submitted for each parcel owned to ensure that votes in objection are counted accurately.
  - b. Each individual objection must be cast using the WRBID Objection Form which shall be provided to the property owner with the Final Plan. The Objection Form shall require the property owner to submit the name of the legal ownership structure, the address(es) of the parcel in question and the lot and block number of the parcel in question. The Objection Form must be signed by the appropriate party representing the ownership structure of the parcel. In the case of a single owner property, only the individual property owner needs to sign the Objection Form. In the case of a partnership, each partner of the ownership structure must sign the Objection Form. In the case of a corporate ownership structure, an authorized officer of the corporation must sign the objection form and either attach a corporate resolution indicating the board of directors' objection to the proposed WRBID or certify the ability of the signing officer to act on behalf of the corporate entity. In this case, a single resolution may be passed for all properties owned and attached to each Objection form owner by the corporate entity.
- iv. If the ownership structure of a given parcel chooses to cast an unofficial vote in support of the proposed WRBID, they may do so using the WRBID Support Form which shall be provided to the property owner with the Final Plan. Submission of a form in support of the WRBID is not required. The opportunity is being provided to property owners so that West Reading Community Revitalization Foundation may distinguish between those that actively support the WRBID and those that have taken a more passive position relative to the WRBID.
- v. The total number of "AFFECTED properties" within the WRBID is 176.
- vi. The number of objections that must be registered with the Borough Secretary of West Reading Borough is 66 (40% of 164) rounding up to the next nearest whole number.
- vii. Only objections received on the official Objection Form with the required information will be counted as valid objections. Any other form of objection, incomplete Objection Forms, or Objection forms received after the time and date detailed below, will be disqualified as counting against the required 40% objection rate.

- viii. Objection Forms must be postmarked or received by 4:00 PM on the forty-fifth (45<sup>th</sup>) day from the mailing of the Final Plan in the office of the West Reading Borough Secretary as detailed below:

**West Reading Borough Secretary  
West Reading Borough Building  
500 Chestnut Street  
West Reading, Pennsylvania 19611**