

# Borough of Plum & Plum Borough School District

## Delinquent Real-Estate Tax Collection Jointure Proportional Shared Cost

### Board & Council approval scheduled for May 2015

1. June 1 – December 31, 2015
  - a. *Amnesty Period*
  - b. Borough & District will waive all interest and fees for delinquent real estate taxes for property owners who pay in full or make payment during the seven month period (to bring balance to zero)
2. January 1, 2016
  - a. *Release/posting of property owners*
  - b. The Borough and District will publish, on respective websites, all delinquent property owners' names, addresses and amount of tax owed to the Borough and District
  - c. Information of property owners who are making payments and are making-good faith efforts will be withheld (to bring balance to zero)
  - d. Notify residents via water/sewage bills and include with Property Tax Bills
3. January 1, 2016
  - a. *Wage Garnishment*
  - b. The Borough will garnish wages of delinquent Borough & District employees
  - c. The District will garnish wages of delinquent Borough & District employees
4. January 1, 2016
  - a. *Scofflaw, Phase I*
  - b. The Borough Planning Department, Tax Collector and District Solicitor will collectively identify top 25 Scofflaw offenders and proceed with Sheriff Sale of property
5. January 1, 2016
  - a. *Property Judgments*
  - b. Borough and District continue to litigate delinquent owners in small claims court
6. March 1, 2016
  - a. *Uncollectable & Insignificant*
  - b. The Borough Planning Department will identify uncollectable and insignificant properties
  - c. Allegheny County record errors
  - d. Taxes less than Sheriff Sale cost
7. March 1, 2016
  - a. *Scofflaw, Phase II*
  - b. The Borough Planning Department, Tax Collector and District Solicitor will collectively identify the next 25 Scofflaw offenders and proceed with Sheriff Sale of property
8. March 1, 2016
  - a. *Vacant & Contiguous Land*
  - b. The Borough Planning Department will identify properties
  - c. Work with broker/agent to market and Sherriff Sale properties
9. May 1, 2016
  - a. *Review & Reassessment*