

Borough of Plum & Plum Borough School District

Delinquent Real-Estate Tax Collection Jointure Proportional Shared Cost

Board & Council approval May 2015

1. June 1, 2015 – December 31, 2015
 - a. *Amnesty Period*
 - b. Borough & District will wave all interest and fees for delinquent real estate taxes for property owners who pay in full or make payment during the seven month period
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 owner who are making payments and are making-good faith efforts will be withheld
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 Sherriff 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 Sherriff 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 Sherriff 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, 2017
 - a. *Review & Reassessment*