



SOLICITOR SERVICES PROPOSAL PLUM BOROUGH SCHOOL DISTRICT

WEISS BURKARDT KRAMER LLC
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Solicitor Services

Although many firms divide attorneys into practice groups, Weiss Burkardt Kramer LLC (WBK) is one of the only firms that dedicates its entire practice to school and municipal law. Despite this specialized practice, our firm also assigns attorneys to even more specialized practice groups, which gives our clients access to attorneys who focus their legal practice on the specific issue at hand. The following practice areas exist within our firm:

School Law. As stated above, our firm has represented school districts and other governmental agencies for over 30 years. All attorneys practice education law and have experience in representing school district clients. As part of our general solicitor practice, we routinely advise clients on all school law matters, including issues that arise during the normal day-to-day operations of a school district. We provide updates to clients on court decisions and newly enacted legislation which affect school district clients. At the Board's direction, we will also serve as spokesperson for the school district on issues of public interest. We routinely provide in-service training and seminars for school boards, administration and teachers and other staff.

Employment Matters and Labor Relations. The firm has extensive background in all areas of Pennsylvania school employment matters and public sector labor relations. Ira Weiss, Jocelyn Kramer, Lisa Colautti and Theresa Miller-Sporrer handle labor and employment matters for our school district clients. These matters include preparation of employment agreements, representing districts in School Code hearings and local agency hearings, and defending public employers in equal employment cases and civil rights cases at administrative agencies and in court. We also advise regarding interpretation, application and implementation of employment statutes, including, but not limited to Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act (ADEA), the Americans with Disabilities Act (ADA), the Pennsylvania Human Relations Act, the Family and Medical Leave Act (FMLA) and the Veteran's Preference Act. We review, revise, and draft employment policies and employment manuals. Labor relations responsibilities include collective bargaining, contract administration, grievance processing, and labor arbitrations (including Act 88 and advisory arbitrations). Labor relations responsibilities also include defending Unfair Labor Practice complaints at the Pennsylvania Labor Relations Board and labor litigation in court, including injunctions.

Additionally, Mr. Weiss and Jocelyn Kramer have been on the forefront of legislation affecting all facets of school employment law. Mr. Weiss and Ms. Kramer have lectured frequently on performance-based evaluations, educator misconduct and discipline and staff reductions. Our firm can provide technical advice on this and all issues related to school employment matters.

Local Taxation and Real Estate Matters. WBK has significant experience with real estate matters including subdivision and land development, zoning, and utility and real estate conveyancing. Janet Burkardt serves as solicitor to local zoning hearing boards and represents all of our school district clients, including the School District of Pittsburgh, for real estate matters such as the sale of unused and unnecessary school buildings. Over the past few years we have successfully assisted our Districts with over a dozen such sales. We have been involved in thousands of tax assessment appeals, both defending assessments and pursuing school district appeals. These cases have involved the entire range of properties including power plants, office complexes, malls, nursing homes, retirement communities, and manufacturing facilities. We have been in the forefront of litigation on exemption cases and we have also successfully challenged several improper assessment practices. Ms. Burkardt, Claude Council and Laura McCurdy handle real

estate and assessment matters and represent school districts and counties statewide as special tax counsel on complex cases. Ms. Burkardt and all WBK Solicitors can assist the District in preparing the necessary tax and budget resolutions that are part of the Board's annual budget process.

Special Education and Student Services. Jocelyn Kramer, Aimee Zundel, Rebecca Heaton Hall and Annemarie Harr represent and advise school districts regarding special education and student services matters, including compliance with child custody arrangements and protection from abuse orders, student discipline, and FERPA compliance. As you are aware, the provision of special education to eligible students is a highly regulated and litigious area in public education. We tailor our services to help school district clients to avoid costly litigation by providing up-to-date and routine advice on special education law compliance. We routinely review student records including proposed and existing IEPs, discipline records and Section 504 service agreements in order to ensure clients are maintaining compliance with special education laws. Ms. Kramer, Ms. Zundel, Ms. Heaton Hall and Ms. Harr frequently provide in-service training to staff on these topics.

In addition to providing compliance advice, we have handled extensive special education litigation matters at both the state and federal levels. While some school districts may choose to turn over their special education cases to outside insurance counsel, there are advantages to utilizing the special education services that our firm can provide. For instance, attorney fees for special education cases handled by WBK often do not meet the deductible that the school district is required to pay when the case is turned over to insurance. Additionally, when special education counsel is involved from the beginning of a case, hours of administrative time can be saved by the district. If a school district does wish to turn a case over to insurance, Ms. Kramer and Ms. Zundel also serve as insurance counsel and can be requested by the district to handle a case. Our special education team also serves as special counsel to other school districts for special education matters.

Right-to-Know Law, Sunshine Act, and Charter Schools. Nicole Williams, Lisa Colautti, Annemarie Harr and Jocelyn Kramer are responsible for Right-to-Know, Sunshine Act and Charter School matters and assure compliance with current Pennsylvania law on these matters. Ms. Williams and Ms. Harr routinely handle Right-to-Know requests, including the review of responsive records and drafting of agency responses, and have successfully represented districts in appeals to the Office of Open Records. In 2016, our firm handled over 200 Right-to-Know requests for our clients. Ms. Williams and Ms. Colautti also provide counsel and opinions regarding compliance with the Sunshine Act. Finally, Ms. Kramer and Ms. Colautti assist our clients in reviewing charter school applications and provide advice concerning the interactions between the school districts and existing charter schools.

Policy and Legislative Updates. Aimee Zundel and Nicole Williams provide ongoing consultation and review of Board policies and procedures for our school district clients. New laws are enacted and new guidance is frequently released which trigger review of district policy and procedure. The district's policy manual must be properly maintained, reviewed and updated to ensure legal compliance and operational accuracy. Our firm has years of experience in managing this process for clients. Even for clients who choose to utilize PSBA's Policy Services, we offer a second review to ensure district policy aligns with changing legal requirements. In addition to maintaining legally accurate policies that reflect your district's practices, you must effectively disseminate and train those employees responsible for implementing policies. As mentioned above, we provide training to employees and also to board members, upon request.

Ira Weiss manages the legislative consulting contract for the School District of Pittsburgh and works with the consultant and the District in formulating legislative proposals on behalf of the District as well as monitoring proposed and pending legislation. In that role, he analyzes proposed legislation and provides updates to the Board and Administration. Mr. Weiss and the consultant meet with legislative leaders from the State House and Senate to advocate for legislation benefitting public education. We also maintain our own contractual relationship with that legislative consultant for services unrelated to the School District of Pittsburgh that we use for the benefit of our other school district clients at no cost to the districts. As new laws and regulations are enacted and current laws are amended, legislative updates are provided to our clients in the form of the In Brief Newsletter, information letters and in-service training to staff. Last year, WBK attorneys provided written guidance to our school district clients on the changes in the law regarding background checks, child abuse reporting, professional misconduct and teacher evaluations, among other important issues.

Contracts, Bidding Practices and Procurement Issues. WBK attorneys are experienced with all phases of contracting including analysis and interpretation of existing and proposed contracts and initial drafting of new contracts. We routinely advise our school district clients on contracts, bidding and procurement issues, and we effectively represent several clients in contract litigation and challenges to bidding practices and awards. In addition, all of our attorneys are skilled at working with administrators, including business managers and facilities directors, in reviewing Requests for Proposals (RFPs), bidding documents and vendor contracts, to ensure compliance with School Code and other legal requirements. We counsel clients prior to the bid and help them draft bid documents and specifications, which could limit the client's exposure to litigation. However, should bidding-related litigation arise, we have successfully defended school districts up to and through injunction hearings and bench trials.

Construction Litigation. Ira Weiss and the firm's *Of Counsel*, Jessica Quinn-Horgan, provide our school clients with experience in the highly specialized world of construction litigation. Unlike most other solicitor firms, we do not represent architects, contractors or developers, which causes a direct conflict of interest for school clients. We highly recommend that you ensure that an attorney is not already representing interests adverse to school districts prior to engaging them for school legal services.

General Litigation. Unfortunately, litigation cannot always be avoided. While our goal is always to assist our clients to avoid costly litigation whenever possible, our clients know that WBK can both pursue and defend their interests in court and before administrative agencies. Ira Weiss, Hobart Webster and Victor Kustra have successfully represented clients in a wide range of matters before federal and state courts at both the trial and appellate levels, as well as before administrative agencies. We also have extensive experience handling cases which have been referred to arbitration and mediation. WBK attorneys have experience in representing districts in construction litigation, employment litigation, grievance arbitrations, discrimination lawsuits, special education due process claims and tax assessment litigation, which have been described throughout this proposal. In addition, WBK has litigation expertise regarding charter school funding and charter school approvals and appeals. Ira Weiss has been a member of the Academy of Trial Lawyers since 2001. Additionally, when a district is sued, or may be sued, WBK can assist with media inquiries as well as representing the district in state and federal court.

Investigations. Jocelyn Kramer, Aimee Zundel and Nicole Williams conduct employment and student investigations relating to unlawful harassment, bullying, and hazing. They are intimately familiar with policies, guidelines and grievance procedures relating to harassment. They routinely conduct investigations for our school clients and Ms. Kramer has conducted independent investigations across the state. Ms. Zundel is also a certified trainer for child abuse recognition and reporting and provides our

school clients with support and advice for complying with all of the training and reporting mandates that continue to evolve with legislative and regulatory changes. Ms. Kramer has delivered trainings regarding responding to and addressing bullying harassment statewide and to a national audience.

Professional Development. Attorneys at WBK lend their extensive knowledge to school district clients by providing school-based professional development seminars upon request. Topics recently presented include: Sex Discrimination and Responsibilities under Title IX; Bullying and Harassment; From Firing to Hiring: Requirements & Educator Discipline; Child Abuse Recognition and Reporting; Reasonable Force and Physical Restraint; Section 504 and Food Allergy Management Training; Appropriate Use of Social Media and Professional Responsibility. Jocelyn Kramer, Ira Weiss and Aimee Zundel often present for the Tri-State Area School Study Council and for the past several years, the trio has also presented at the annual Dr. Samuel Francis School Law Symposium and Special Education Workshop, where topics of presentation have included: Mandatory Reporting and Clearance Requirements under the School Code & CPSL: Managing the Risks and Protecting Children; How to Prepare For and Win Special Education Due Process Disputes; Recent Amendments to the Educator Discipline Law; and Performance Based Teacher Evaluations. Ms. Kramer conducts legal seminars for the Pennsylvania Bar Institute, including her recent presentation of Special Education Remedies at the Exceptional Children's Conference in Lancaster, Pennsylvania.

Miscellaneous. Upon request, the attorneys at WBK will provide review and evaluation of grant applications. We have extensive experience in assisting clients with the preparation and submission of grant applications. Additionally, we routinely draft opinion letters at the request of our clients, in addition to the general information letters that we frequently provide when new case law is created, guidance is released or legislation is enacted. We are well-versed in drafting necessary legal notices and counseling our clients on when these notices must be provided. Finally, we often conduct legal audits of our clients' policies and practices in the practice areas detailed above. We provide comprehensive reviews and compliance audits on school district policy manuals and student discipline and special education matters. We have experience conducting reviews into human resource matters including, hiring practices, salary schedules, Fair Labor Standards Act (FLSA) compliance, and district practices which may involve civil rights and other anti-discrimination laws including Title IX, ADA, ADEA, and the Equal Pay Act.

Statement of Qualifications

All attorneys in our firm are members in good standing of the Bar of the Commonwealth of Pennsylvania. Additionally, many of our attorneys are also members of the Bar of the United States District Court for the Western District of Pennsylvania, the Third Circuit Court of Appeals and the United States Supreme Court. We are also members of the Pennsylvania School Board Solicitors Association and take active part in providing seminars and training. All of our attorneys have extensive experience with Federal and State Education laws and most have a minimum of five (5) years working with or for Pennsylvania school districts in all areas of service required therein. All of our attorneys maintain current child abuse, state police and FBI clearances, as would be required for an independent contractor who would come into direct contact with students on a regular basis. Our attorneys are also familiar with their mandated reporter obligations under the CPSL as attorneys for school entities. No attorney affiliated with WBK has ever been disciplined by the Disciplinary Board of the Supreme Court of Pennsylvania. We pride ourselves on our promise to respond to client requests within 24 hours. We restrict our representation to public entities and, therefore, we would have no conflicts of interests in representing Plum Borough School District.

Malpractice Insurance

Our firm is covered by CNA for professional liability insurance. This carrier is endorsed by the Pennsylvania Bar Association. Our policy provides coverage in the amount of \$1,000,000 for each claim with a deductible of \$15,000.

Fee Proposal

We propose a fee structure consisting of both a monthly retainer and an hourly rate for billable services. The hourly rate is \$125.00 per hour. This is a blended rate for all services provided, discounted with the understanding that our clients are public entities. Our statements are rendered on a monthly basis and are detailed and itemized as to categories of service and the hours charged. There are no administrative fees or charges for routine postage or routine photocopies. In the event of express mail or messenger charges, we bill those on an actual cost basis as we do the cost of bulk photocopying of litigation materials. We do not seek reimbursement for telephone charges except in the case of conference call fees.

We propose a retainer of \$500.00 per month. The retainer covers attendance at both the planning session and legislative monthly meetings and routine phone consultation with members of the Board and Administration and others authorized to contact the Solicitor directly. The retainer also includes review of routine correspondence, the preparation of recurring resolutions and related documents. We guarantee the proposed hourly fee and retainer rates for at least two years.

Services not listed as retainer services above would be billed on an hourly basis. These services include labor relations, collective bargaining, personnel matters and litigation-related services such as preparation for and attendance at hearings, researching and drafting pleadings and briefs, and participating in discovery. Additionally, counsel regarding individual discipline or special education matters, review and revision of Board policies and preparation and delivery of professional development services would be billed hourly. Each monthly statement details the services rendered under the retainer as well as an itemized statement of all hourly services, billed in increments of one-tenth of an hour.

In the event it becomes necessary to retain the services of consultants such as engineers, appraisers or other such professionals, we would do so with express Board approval. We would also obtain Board approval prior to retaining special counsel to serve as hearing officers at board hearings or handle other such specialized matters when necessary.

Conclusion

We believe our firm brings the highest levels of ability, experience and capacity to the role of Solicitor for Plum Borough School District. We do not represent developers, design professionals, parents, teachers or employees in order to eliminate conflicts for school districts not only in terms of actual cases, but also in the legal positions contained within those cases.

We appreciate your consideration and look forward to the opportunity to discuss this proposal further with the Board of Directors. If you have any questions regarding this proposal, please do not hesitate to contact us directly.



PLUM BOROUGH SCHOOL DISTRICT DELINQUENT REAL ESTATE TAX COLLECTION SERVICES PROPOSAL

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General Scope

Our firm has been collecting delinquent taxes for more than 15 years in Allegheny County. We currently collect for Gateway, Moon, Montour, Baldwin-Whitehall, Riverview and Sto-Rox School Districts as well as Bradford Woods Borough, Verona Borough, Crescent Township, Robinson Township and Franklin Park Borough. Our program involves several components, all of which are in strict compliance with federal, state and local laws regulating debt collection practices.

- Close cooperation between this office as delinquent collector, the administration and the collector for current taxes is critical to successful collection efforts.
- We are a law firm and our debt collection department is under the legal supervision of M. Janet Burkardt, a partner with the firm.
- We recommend that our clients authorize us to file Assumpsit Complaints and/or Sheriff Sale actions. We recommend Assumpsit actions as they have proven to be the most cost effective way to spur habitual delinquents to pay their taxes. These actions take a fraction of the time and cost of a sheriff sale and, it has been our experience that even when the taxpayer doesn't pay upon service of the complaint, they do pay as soon as judgment is filed. That is because these actions result in a personal judgment that has a greater effect on the delinquent taxpayer.
- We have developed a proprietary software which we use to manage our tax collection data. This software allows us to maintain accurate records of all interactions with taxpayers, records of phone calls, correspondence to taxpayers and other communication regarding delinquent accounts. A sample screen shot of one page that illustrates this point is found at Tab A.
- We prepare and disseminate detailed monthly reports. Samples of these monthly reports are found at Tab B.
- We prepare year-to-date reports that are updated monthly and are available to each client upon request. A sample of this report is found at Tab C.
- Our team is always available to meet with client representatives and taxpayers. Our offices are conveniently located right off the parkway near Grant Street where there is ample parking. We are also convenient to public transportation.

Servicing

- As the delinquent tax collector for Plum Borough School District, we would assign a specific paralegal to your account. That way, your administrators and taxpayers always have the same point of contact with our office. Your account representative will create and maintain a complete record and produce and maintain account statements for each delinquent account. Those statements include all relevant identifying data and a sample statement is found at Tab D.

- Your account representative follows a set procedure as determined by Act 20 of 2003 to create and send correspondence and notices. All of our notices comply with the Federal Fair Debt Collection Practices Act and local tax collection laws and samples of these notices are found at Tab E.
- As part of our routine procedures, we file claims on behalf of our clients including liens which are filed with the Department of Court Records each year and claims which are filed with the Allegheny County Sheriff's Department. We update those claims to add interest fees when sales are postponed. When Sheriff Sales are completed, sale proceeds are reported to the client and any needed exonerations are promptly filed.
- We follow a set process with regard to accounts in bankruptcy. We maintain up to date bankruptcy files and check regularly with Bankruptcy Court to note any changes in the status of these cases.
- Delinquent tax collection payments are deposited into an individual client escrow account on a weekly basis. At the conclusion of each month, a check is issued to the client, along with a detailed report itemizing each tax payment with a breakdown of face, penalty, interest, costs, commission and fees. A sample of this report is found at Tab B.
- Our firm provides all needed legal support to the delinquent tax collection efforts and we keep our clients apprised of all legal proceedings.
- We routinely provide additional reports as requested by the client or its external auditors relating to the collection of delinquent taxes.
- We have a set policy for payment plans and hardship payment plans but we can be flexible in situations dealing with the elderly and poor so that they are able to stay in their homes while making regular payments on their accounts.

Legal Counsel

- We do not retain outside counsel but provide legal services through our firm. This is a valuable service because it ensures that any legal fees accruing to a delinquent account are promptly posted to the account. We request approval from our clients before undertaking enforced collection of delinquent taxes. We make recommendations on the accounts to pursue and the methods used to pursue them under applicable laws. Generally we prefer Assumpsit actions as explained above, as these actions are highly successful and cost efficient.
- We protect our client's delinquent tax interests in cases subject to Bankruptcy proceedings by promptly filing claims with Bankruptcy Court and monitoring the cases through the process.

Compensation

- Our fees are 100% recoverable through Act 20 and the Local Tax Collection Law. It is important to enact an Act 20 Resolution that lists the specific fees charged under the Act. A sample Act 20 Resolution is attached at Tab E.

Weiss Burkardt Kramer, LLC

Our firm is dedicated to the representation of public sector clients. We understand the special needs of school districts and municipalities and we are responsive to and respectful of the public servants who administer these clients. We do not use any third-party subcontractors in the performance of our collection services. We would be proud to assist Plum Borough School District with the collection of their delinquent taxes.

Our Collection Department achieved the following results in 2016:

- In the Moon Area School District, our program has been in place since 2004. In 2016 we collected over \$1,150,000.
- In 2016 our collections for Riverview School District exceeded \$1,126,000. Our program has been in place since 2015.
- Our 2016 collections for Gateway School District exceeded \$1,465,000. Our program has been in place since 2008.
- In Sto-Rox, we have collected over \$2,835,251,000 since 2013 when our program was initiated.
- In our first year of collections for Robinson Township, we exceeded \$240,000 in collections of delinquent and interim taxes.

Advantages of our Program

Our program has several advantages over typical, large collection agencies:

- It places collection and monitoring within the control of the client but insulates the client from direct contact with delinquent taxpayers. We furnish monthly and year end reports that clearly show the amounts collected with breakdown of face, penalty, interest, costs, commission and fees. We provide coordination of the collection of delinquent taxes and lien taxes. Delinquent taxes are those taxes that have gone into the penalty period but have not yet been lien. Experience shows that it is very effective to combine collection efforts on delinquent and lien taxes. Moreover and more importantly, the effective collection of delinquent and lien taxes almost always results in improved collection rates for current taxes. We promptly file liens on all properties as quickly as provided for under law. In addition, we monitor and file all necessary claims for delinquent taxes with the Allegheny County Sheriff and

we monitor the progress of any sheriff sales to ensure interest is updated throughout the process.

- Our office staff is remarkably adept at working with taxpayers in an effective manner which results in high levels of satisfaction for our clients and for the taxpayers. We take special care to service taxpayers and our clients have never received any complaints about our collection practices; we are particularly sensitive to the hardships senior citizens face in this economy and strive to set up payment programs that are manageable for these and other disadvantaged taxpayers.
- Our legal staff is in constant contact and supervision of our delinquent tax collection personnel. We work with our staff to undertake the legal services necessary to enforce collection of our clients' delinquent taxes. We also work under the supervision of administrators so that the clients are always informed of legal actions undertaken on their behalf.

References

Paul A. Schott, MS.Ed., PRSBA, Business Manager & Board Treasurer

Gateway School District
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Keith Bielby, MBA, PRSBS, Director of Fiscal and School Services

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Anna Borsos, Business Manager

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- Tax
 - Search Block/Lot
 - Search Municipality
 - Tax Payments
 - Lien Export
- Reports
 - Tax Collection Report
 - Auditor Report
 - Lien Reconciliation
 - Official Delinquent Notice
- Logout

Block/Lot:

Property Owner:

Property Description:

Municipality:

Property Status:

[Delinquent Taxes](#)

[Generate Payment Letter](#) [Official Delinquent Notice](#)

Address (Show Details...)

Contact (Show Details...)

Notes (Hide Details...)

[View All](#)

Note Text	Date	By
Tax Certification ran on 10/13/2017	10/13/2017	adicalro-wargo
Tax Certification ran on 9/7/2017	9/7/2017	adicalro-wargo
rcvd postal request back no change of address	8/16/2017	kkovach
request a postal search for prop.	8/4/2017	kkovach
TITLE SEARCH REQUESTED	8/3/2017	adicalro-wargo
Tax Certification ran on 8/1/2017	8/1/2017	kkovach
Act 20 returned can't read signature	6/5/2017	kkovach
2016 Official notice ran on 1/19/2017	1/19/2017	kkovach
10/3/2016 act 20 receive signed by (can't read signature)	12/13/2016	kkovach
Tax Certification ran on 9/27/2016	9/27/2016	Kkovach

**DELINQUENT TAXES COLLECTED BY
WEISS BURKARDT KRAMER, LLC.
AUGUST 1, 2017 THROUGH AUGUST 31, 2017**

Property Owner	Parcel No.	Year	Status	Deposit Date	Face	Penalty	Interest	Sub-total	Commission	Costs	Attorney Fees	Total	Notes
Municipality of Monroeville		2012	PIF	8/15/17	1,660.45	166.05	636.51	2,463.01	246.31	288.47	531.48	3,529.27	
		2013	PIF	8/15/17	1,749.01	174.90	495.55	2,419.46	241.95	30.00	0.00	2,691.41	
		2014	PIF	8/15/17	1,919.42	191.94	351.89	2,463.25	246.32	30.00	0.00	2,739.57	
		2015	PIF	8/15/17	1,963.56	196.36	163.63	2,323.55	232.36	30.00	0.00	2,585.91	
		2016	PIF	8/15/17	1,785.26	178.53	0.00	1,963.79	196.38	0.00	0.00	2,160.17	
		2016	PIF	8/15/17	741.47	222.40	0.00	963.87	96.39	0.00	0.00	1,060.26	
		2009	P	8/15/17	0.00	0.00	545.45	545.45	54.55	0.00	0.00	600.00	
		2015	P	8/15/17	204.00	0.00	15.09	219.09	21.91	0.00	0.00	241.00	
		2015	P	8/15/17	208.32	0.00	20.56	228.88	22.88	0.00	0.00	251.76	
		2015	P	8/15/17	0.00	0.00	181.82	181.82	18.18	0.00	0.00	200.00	
		2015	P	8/15/17	100.39	0.00	15.93	116.32	11.63	0.00	0.00	127.95	
		2012	P	8/15/17	60.97	0.00	7.21	68.18	6.82	0.00	0.00	75.00	
		2009	P	8/15/17	0.00	0.00	181.82	181.82	18.18	0.00	0.00	200.00	
		2013	PIF	8/15/17	752.97	0.00	81.57	834.54	83.45	21.56	20.00	959.55	
		2015	P	8/15/17	512.54	221.48	184.57	918.59	91.86	30.00	0.00	1,040.45	
		2015	P	8/15/17	2,725.64	0.00	811.23	3,536.87	353.69	0.00	150.00	4,040.56	
		FEES	P	8/15/17	0.00	0.00	0.00	0.00	0.00	37.58	162.42	200.00	
		2005	P	8/15/17	86.19	0.00	4.72	90.91	9.09	0.00	0.00	100.00	
		2016	P	8/15/17	1,146.95	125.77	0.00	1,272.72	127.28	0.00	0.00	1,400.00	
		2015	P	8/15/17	558.07	138.90	115.75	812.72	81.28	2.00	0.00	896.00	
		2015	P	8/15/17	462.50	0.00	110.22	572.72	57.28	0.00	150.00	780.00	
		2016	P	8/15/17	0.00	334.55	0.00	334.55	33.45	0.00	220.00	588.00	
		2016	P	8/15/17	2,860.82	317.87	0.00	3,178.69	317.87	0.00	0.00	3,496.56	
		2015	P	8/15/17	163.58	0.00	1.37	164.95	16.50	0.00	0.00	181.45	
		2015	P	8/15/17	410.10	0.00	7.17	417.27	41.72	0.00	0.00	458.99	
		2015	P	8/15/17	91.35	0.00	94.21	185.56	18.55	0.00	0.00	204.11	
		2015	P	8/15/17	109.57	0.00	2.29	111.86	11.19	0.00	0.00	123.05	
		2012	P	8/15/17	177.77	0.00	4.04	181.81	18.19	0.00	0.00	200.00	
		2016	PIF	8/15/17	1,839.37	183.94	0.00	2,023.31	202.33	0.00	0.00	2,225.64	
		2012	PIF	8/15/17	684.61	0.00	74.17	758.78	75.87	6.56	0.00	841.21	
		2014	P	8/15/17	0.00	202.14	96.75	298.89	29.90	30.00	0.00	358.79	
		2009	P	8/15/17	224.02	0.00	3.25	227.27	22.73	0.00	0.00	250.00	
		2016	PIF	8/15/17	730.58	109.58	0.00	840.16	84.02	0.00	0.00	924.18	

P= Payment
PIF= Paid in Full

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Property Owner	Parcel No.	Year	Status	Deposit Date	Face	Penalty	Interest	Sub-total	Commission	Costs	Attorney Fees	Total	Notes
		2013	P	8/15/17	178.91	0.00	2.91	181.82	18.18	0.00	0.00	200.00	
		2015	P	8/15/17	0.00	59.58	188.31	247.89	24.79	0.00	0.00	272.68	
		2014	P	8/15/17	437.65	0.00	16.90	454.55	45.45	0.00	0.00	500.00	
		2015	P	8/15/17	38.79	200.97	152.33	392.09	39.21	0.00	0.00	431.30	
		2014	P	8/15/17	519.20	0.00	16.25	535.45	53.55	0.00	0.00	589.00	
		2014	PIF	8/15/17	143.66	0.00	1.20	144.86	14.50	0.00	0.00	159.36	
		2015	P	8/15/17	0.00	9.67	0.00	9.67	0.97	30.00	0.00	40.64	
		2014	P	8/15/17	46.62	0.00	89.75	136.37	13.63	0.00	150.00	300.00	
		2016	PIF	8/15/17	338.69	46.19	0.00	384.88	38.49	0.00	0.00	423.37	
		2015	P	8/15/17	285.09	0.00	5.81	290.90	29.10	0.00	0.00	320.00	
		2016	PIF	8/15/17	611.95	183.55	0.00	795.50	79.56	0.00	0.00	875.06	
		2010	P	8/15/17	43.73	0.00	86.67	130.40	13.04	0.00	56.56	200.00	
		2014	P	8/15/17	1,172.49	0.00	282.05	1,454.54	145.46	0.00	0.00	1,600.00	
		1981	P	8/15/17	0.00	27.27	0.00	27.27	2.73	0.00	0.00	30.00	
		2012	P	8/15/17	899.90	0.00	9.19	909.09	90.91	0.00	0.00	1,000.00	
		2016	PIF	8/15/17	4,939.33	493.93	0.00	5,433.26	543.32	0.00	0.00	5,976.58	
		1997	P	8/15/17	31.13	0.00	5.24	36.37	3.63	0.00	0.00	40.00	
		2015	P	8/28/17	169.54	0.00	0.00	169.54	16.95	0.00	0.00	186.49	
		2012	P	8/28/17	0.00	33.18	35.00	68.18	6.82	0.00	0.00	75.00	
		2012	P	8/28/17	0.00	33.18	35.00	68.18	6.82	0.00	0.00	75.00	
		2012	P	8/28/17	0.00	33.18	35.00	68.18	6.82	0.00	0.00	75.00	
		2012	P	8/28/17	0.00	33.18	35.00	68.18	6.82	0.00	0.00	75.00	
		2007	P	8/28/17	0.00	0.00	272.73	272.73	27.27	0.00	0.00	300.00	
		2016	PIF	8/28/17	128.85	19.33	0.00	148.18	14.82	0.00	0.00	163.00	
		2016	P	8/28/17	0.00	0.00	0.00	0.00	0.00	38.65	150.00	188.65	
		2016	PIF	8/28/17	745.40	95.04	0.00	840.44	84.04	0.00	0.00	924.48	
		2016	PIF	8/28/17	1,453.35	145.34	0.00	1,598.69	159.87	0.00	0.00	1,758.56	
		1991	PIF	8/28/17	50.64	0.00	0.84	51.48	5.16	0.00	0.00	56.64	
		1992	PIF	8/28/17	0.00	182.82	0.00	182.82	18.28	0.00	0.00	201.10	
		1993	P	8/28/17	0.00	38.42	0.00	38.42	3.84	0.00	0.00	42.26	
		2010	PIF	8/28/17	882.21	0.00	7.35	889.56	88.96	0.00	0.00	978.52	
		2011	P	8/28/17	0.00	83.16	0.00	83.16	8.32	30.00	0.00	121.48	
		2004	P	8/28/17	171.10	0.00	10.72	181.82	18.18	0.00	0.00	200.00	

P= Payment
PIF= Paid in Full

**DELINQUENT TAXES COLLECTED BY
WEISS BURKARDT KRAMER, LLC.
AUGUST 1, 2017 THROUGH AUGUST 31, 2017**

Property Owner	Parcel No.	Year	Status	Deposit Date	Face	Penalty	Interest	Sub-total	Commission	Costs	Attorney Fees	Total	Notes
		2015	P	8/28/17	160.58	0.00	119.30	279.88	27.99	0.00	0.00	307.87	
		2014	P	8/28/17	398.03	303.78	185.68	887.49	88.75	36.56	0.00	1,012.80	
		2016	P	8/28/17	0.00	32.58	0.00	32.58	3.26	70.00	150.00	255.84	
		2015	P	8/28/17	160.24	0.00	0.00	160.24	16.02	0.00	0.00	176.26	
		2016	PIF	8/28/17	4,525.74	452.57	0.00	4,978.31	497.83	0.00	0.00	5,476.14	
		2012	P	8/28/17	0.00	0.00	363.64	363.64	36.36	0.00	0.00	400.00	
		2015	P	8/28/17	48.39	0.00	42.52	90.91	9.09	0.00	0.00	100.00	
		2016	P	8/28/17	0.00	0.00	0.00	0.00	0.00	3.07	150.00	153.07	
		2008	P	8/28/17	0.00	0.00	136.36	136.36	13.64	0.00	150.00	300.00	
		2010	P	8/28/17	2,246.09	0.00	26.64	2,272.73	227.27	0.00	0.00	2,500.00	
		2014	P	8/28/17	155.09	0.00	11.48	166.57	16.66	0.00	0.00	183.23	
		2015	PIF	8/28/17	9,547.24	72.90	795.60	10,415.74	1,041.57	0.00	150.00	11,607.31	
		2015	PIF	8/28/17	1,343.18	134.32	111.93	1,589.43	158.94	30.00	0.00	1,778.37	
		2016	PIF	8/28/17	1,343.18	134.32	0.00	1,477.50	147.75	0.00	0.00	1,625.25	
		2014	P	8/28/17	165.45	0.00	0.00	165.45	16.55	0.00	0.00	182.00	
		2014	P	8/28/17	495.15	0.00	50.31	545.46	54.54	0.00	0.00	600.00	
		2016	PIF	8/28/17	6,254.02	625.40	0.00	6,879.42	687.94	0.00	0.00	7,567.36	
		2010	P	8/28/17	90.91	0.00	0.00	90.91	9.09	0.00	0.00	100.00	
		2014	P	8/28/17	110.28	0.00	1.21	111.49	11.15	0.00	0.00	122.64	
		2016	P	8/28/17	0.00	193.60	0.00	193.60	19.36	0.00	0.00	212.96	
		2016	PIF	8/28/17	1,669.55	250.42	0.00	1,919.97	192.00	0.00	0.00	2,111.97	
		2014	PIF	8/28/17	2,196.30	219.63	402.66	2,818.59	281.86	30.00	50.00	3,180.45	
		2015	PIF	8/28/17	2,249.05	224.91	187.42	2,661.38	266.14	30.00	0.00	2,957.52	
		2016	PIF	8/28/17	2,247.16	224.72	0.00	2,471.88	247.19	0.00	0.00	2,719.07	
		2015	P	8/28/17	225.25	0.00	8.70	233.95	23.40	0.00	0.00	257.35	
		2016	PIF	8/28/17	1,431.58	143.16	0.00	1,574.74	157.48	0.00	0.00	1,732.22	
		2013	P	8/28/17	170.35	0.00	4.20	174.55	17.45	0.00	0.00	192.00	
		2014	PIF	8/31/17	1,638.99	163.90	300.48	2,103.37	210.34	359.56	425.00	3,098.27	
		2015	PIF	8/31/17	1,678.92	167.89	139.91	1,986.72	198.67	30.00	0.00	2,215.39	
		2016	PIF	8/31/17	399.02	146.44	0.00	545.46	54.54	0.00	0.00	600.00	
		2016	PIF	8/31/17	519.88	51.99	0.00	571.87	57.19	0.00	0.00	629.06	
		2011	P	8/31/17	150.78	0.00	1.86	152.64	15.27	0.00	0.00	167.91	
		2015	P	8/31/17	228.87	0.00	0.00	228.87	22.89	0.00	0.00	251.76	

P= Payment
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**DELINQUENT TAXES COLLECTED BY
WEISS BURKARDT KRAMER, LLC.
AUGUST 1, 2017 THROUGH AUGUST 31, 2017**

Property Owner	Parcel No.	Year	Status	Deposit Date	Face	Penalty	Interest	Sub-total	Commission	Costs	Attorney Fees	Total	Notes
		2009	P	8/31/17	215.23	0.00	12.04	227.27	22.73	0.00	0.00	250.00	
		2013	P	8/31/17	138.29	0.00	2.94	141.23	14.13	0.00	0.00	155.36	
		2015	P	8/31/17	2,764.62	0.00	811.23	3,575.85	357.59	36.56	170.00	4,140.00	
		2014	P	8/31/17	87.09	0.00	49.27	136.36	13.64	0.00	0.00	150.00	
		2016	P	8/31/17	0.00	119.68	0.00	119.68	11.97	70.00	150.00	351.65	
		2015	P	8/31/17	231.16	0.00	6.89	238.05	23.80	0.00	0.00	261.85	
		2015	P	8/31/17	181.82	0.00	0.00	181.82	18.18	0.00	0.00	200.00	
		2015	P	8/31/17	181.02	0.00	3.87	184.89	18.49	0.00	0.00	203.38	
		2010	P	8/31/17	308.21	0.00	600.89	909.10	90.90	0.00	0.00	1,000.00	
		FEES	P	8/31/17	0.00	0.00	0.00	0.00	0.00	6.74	193.26	200.00	
		2006	P	8/31/17	0.00	0.00	136.36	136.36	13.64	0.00	0.00	150.00	
		2015	P	8/31/17	993.77	0.00	29.20	1,022.97	102.30	0.00	0.00	1,125.27	
		2016	PIF	8/31/17	3,329.44	332.94	0.00	3,662.38	366.23	0.00	0.00	4,028.61	
					\$ 87,497.63	\$ 8,477.55	\$ 10,037.61	\$106,012.79	\$ 10,601.38	\$1,307.31	\$3,178.72	\$121,100.20	
		2010	PIF	8/15/17	57.02	0.00	29.94	86.96	8.70	21.52	150.00	267.18	
		2011	P	8/15/17	0.00	2.56	0.00	2.56	0.26	30.00	0.00	32.82	
		2016	PIF	8/15/17	620.38	62.04	0.00	682.42	68.24	0.00	0.00	750.66	
		2016	PIF	8/15/17	606.34	60.63	0.00	666.97	66.69	0.00	0.00	733.66	
		2010	P	8/15/17	0.00	51.13	221.60	272.73	27.27	0.00	0.00	300.00	
		2013	PIF	8/15/17	776.46	77.65	220.00	1,074.11	107.42	30.00	0.00	1,211.53	
		2014	PIF	8/15/17	776.46	77.65	142.35	996.46	99.66	30.00	0.00	1,126.12	
		2015	PIF	8/15/17	794.32	79.43	66.19	939.94	93.99	30.00	0.00	1,063.93	
		2016	PIF	8/15/17	794.32	79.43	0.00	873.75	87.37	0.00	0.00	961.12	
		2016	PIF	8/15/17	299.56	29.96	0.00	329.52	32.96	0.00	0.00	362.48	
		2016	PIF	8/15/17	1,524.85	152.49	0.00	1,677.34	167.74	0.00	0.00	1,845.08	
		2016	PIF	8/28/17	154.91	0.00	0.00	154.91	15.50	0.00	0.00	170.41	
		2016	P	8/28/17	0.00	0.00	0.00	0.00	0.00	0.00	2.89	2.89	
		2016	PIF	8/28/17	1,340.75	134.08	0.00	1,474.83	147.49	0.00	0.00	1,622.32	
		2012	P	8/28/17	37.65	0.00	7.81	45.46	4.54	0.00	0.00	50.00	

P= Payment
PIF= Paid in Full

**DELINQUENT TAXES COLLECTED BY
WEISS BURKARDT KRAMER, LLC.
AUGUST 1, 2017 THROUGH AUGUST 31, 2017**

Property Owner	Parcel No.	Year	Status	Deposit Date	Face	Penalty	Interest	Sub-total	Commission	Costs	Attorney Fees	Total	Notes
		2011	PIF	8/28/17	66.25	0.00	0.55	66.80	6.69	0.00	0.00	73.49	
		2012	P	8/28/17	0.00	0.00	0.00	0.00	0.00	26.51	0.00	26.51	
		2015	PIF	8/28/17	736.34	73.63	61.36	871.33	87.13	30.00	0.00	988.46	
		2016	PIF	8/28/17	736.34	73.63	0.00	809.97	80.99	0.00	0.00	890.96	
		2016	PIF	8/28/17	1,625.35	162.54	0.00	1,787.89	178.79	0.00	0.00	1,966.68	
		2016	P	8/28/17	1,278.61	339.57	0.00	1,618.18	161.82	70.00	150.00	2,000.00	
		2015	PIF	8/31/17	4.76	0.00	0.04	4.80	0.47	0.00	0.00	5.27	
		2010	P	8/31/17	4.26	0.00	268.46	272.72	27.28	0.00	0.00	300.00	
		2015	PIF	8/31/17	8.05	0.00	0.20	8.25	0.82	0.00	0.00	9.07	
		2016	PIF	8/31/17	480.72	48.07	0.00	528.79	52.88	0.00	0.00	581.67	
Municipality Total					\$ 12,723.70	\$ 1,504.49	\$ 1,018.50	\$ 15,246.69	\$ 1,524.70	\$ 268.03	\$ 302.89	\$ 17,342.31	
SUB-TOTALS					\$100,221.33	\$ 9,982.04	\$ 11,056.11	\$121,259.48	\$ 12,126.08	\$1,575.34	\$3,481.61	\$138,442.51	

P= Payment
PIF= Paid in Full

**DELINQUENT TAXES COLLECTED BY
WEISS BURKARDT KRAMER, LLC
COLLECTION REPORT**

	Tax	Penalty	Interest	Sub Total	Commission	Record Costs	Postage	Attorney Fees	Total Collected
January	22,746.67	2,575.50	5,857.11	31,179.28	3,117.91	603.75	24.45	1,013.24	35,938.63
February	204,358.95	20,408.87	8,654.47	233,422.29	23,342.31	1,050.75	18.70	1,858.58	259,692.63
March	44,417.60	5,126.52	4,969.33	54,513.45	5,451.35	254.51	11.86	450.00	60,681.17
April	74,535.72	7,549.92	6,051.19	88,136.83	8,813.80	704.01	61.86	900.00	98,616.50
May	49,923.20	4,860.32	7,177.46	61,960.98	6,196.14	1,003.11	11.86	1,726.46	70,898.55
June	104,571.18	6,948.53	9,842.25	121,361.96	12,133.82	1,184.50	164.76	1,623.54	136,468.58
July	46,817.09	5,027.99	6,004.29	57,849.37	5,784.88	1,028.64	12.22	725.00	65,400.11
August	86,226.63	6,874.31	13,187.32	106,288.26	10,628.92	523.22	12.59	1,050.00	118,502.99
September	126,277.63	13,298.46	31,777.57	171,353.66	17,135.55	926.75	151.92	2,193.89	191,761.77
October	40,495.44	10,809.97	12,486.07	63,791.48	6,376.23	694.90	58.95	1,287.61	72,209.17
November	80,316.01	5,766.30	8,324.36	94,406.67	9,440.73	575.10	0.00	232.67	104,655.17
December	75,352.80	4,991.06	13,307.19	93,651.05	9,365.06	561.57	6.48	250.00	103,834.16
TOTALS	\$ 956,038.92	\$ 94,237.75	\$ 127,638.61	\$ 1,177,915.28	\$ 117,786.70	\$ 9,110.81	\$ 535.65	\$ 13,310.99	\$ 1,318,659.43

Weiss Burkardt Kramer LLC
445 Fort Pitt Boulevard, Suite 503
Pittsburgh, PA 15219
(412) 391-0160

GATEWAY SCHOOL DISTRICT
(Monroeville)

Property Owner: [REDACTED]

Property Address: [REDACTED] Tax Bill Mailing Address: [REDACTED]

Block and Lot: [REDACTED]

Delinquent Tax Certification

Tax Year	Lien	Face	Penalty	Interest	Costs	Service Fee	Total
2009	[REDACTED]	1,888.59	188.86	1,166.48	30.00	324.40	3,598.33
2010	[REDACTED]	2,045.25	204.53	1,210.10	30.00	345.99	3,835.87
2011	[REDACTED]	2,045.25	204.53	1,005.58	30.00	325.54	3,610.90
2012	[REDACTED]	2,126.01	212.60	868.12	30.00	320.67	3,557.40
2013	[REDACTED]	2,112.11	211.21	651.23	30.00	297.45	3,302.00
2014	[REDACTED]	2,112.11	211.21	440.02	30.00	276.33	3,069.67
2015	[REDACTED]	2,160.69	216.07	234.07	30.00	261.09	2,901.92
2016	[REDACTED]	1,982.39	198.24	33.04	70.00	221.36	2,505.03
Sub Total							26,381.12
Legal Costs							0.00
Less Payments							- 2,109.53
TOTAL DUE							\$24,271.59

Interest Calculated through November 30, 2017

Contact the Tax Collector for current taxes.

Please make your check payable to : GATEWAY SCHOOL DISTRICT

In compliance with the Fair Debt Collection Practices Act ("FDCPA"), if you dispute the amount owed, you are required to send written notification of the amount in dispute to the address set forth above and you must include a detailed explanation of your dispute along with supporting documentation. A telephone call or personal appearance will not entitle you to the protections provided under the FDCPA. Any defenses to the above stated claims must comply with the Pennsylvania Municipal Claims and Tax Lien Act, 53 P.S. 7101, et seq.

Additional tax liability may be due for years not yet submitted to Weiss Burkardt Kramer LLC. Penalties, interest and costs will continue to accrue at the rate of 10% per annum (0.83% per month) after November 30, 2017.

DO NOT MAIL CASH. UNLESS PAID BY CERTIFIED FUNDS, ALLOW TWO WEEKS FOR PROCESSING.

For payment additional instructions or arrangements, please call 412-391-0160.

Mail to:

Weiss Burkardt Kramer LLC
445 Fort Pitt Boulevard, Suite 503
Pittsburgh, PA 15219

NO RECEIPT MAILED UNLESS A SELF-ADDRESSED STAMPED ENVELOPE IS SUPPLIED

****This firm is a debt collection agency and is attempting to collect a debt. Any information obtained will be used for that purpose.**

WEISS BURKARDT KRAMER, LLC

445 Fort Pitt Boulevard ♦ Suite 503 ♦ Pittsburgh, PA 15219
(412) 391-0160 ♦ (412) 391-9685 Fax

October 19, 2017

CERTIFIED MAIL/RETURN RECEIPT

[REDACTED]

[REDACTED]

FINAL NOTICE BEFORE LEGAL PROCEEDINGS

RE: GATEWAY SCHOOL DISTRICT/DELINQUENT TAXES
PROPERTY ADDRESS [REDACTED]
BLOCK AND LOT: [REDACTED]

Dear Taxpayer(s):

This office represents the Gateway School District in connection with the lien tax delinquency on the above-named property. Their records indicate that you owe a balance on delinquent real estate taxes for the years **2014-2016** in the amount of **\$81,063.70** which includes penalty and interest calculated through **November 30, 2017**. **Payments made after that date will accrue additional interest.**

This letter is to inform you that, pursuant to Act 20 of 2003, the School District has adopted a Schedule of Attorney's Fees for the collection of delinquent accounts, a copy of which is attached.

Also, be advised that you have 30 days to dispute this debt in writing to us. If you have a canceled check, receipt or other documentation, please mail a copy and we will verify the debt and mail you a copy of our findings.

You are hereby notified that if the account is not paid in full within thirty (30) days from the date of this letter or a payment agreement has not been arranged, we may begin **legal action**. In addition to the amounts due for the delinquent real estate taxes, the School District will assess you for payment of reasonable attorney fees in accordance with the schedule of fees attached, plus all court costs and filing fees.

Please make your check payable to the Gateway School District and send it to the above address. To avoid these additional fees, costs and expenses, please contact me, in the Tax Collection Department at 412-391-0160 to make arrangements to pay the total delinquency or to set up a payment agreement.

Very truly yours,

Ann Wargo

Ann Wargo, Paralegal,
Tax Collection Specialist

Enclosures

MAKE CHECK PAYABLE TO: **GATEWAY SCHOOL DISTRICT**

Unless paid by certified funds, allow two weeks for processing. **OUR FIRM DOES NOT ACCEPT CASH.**
Payments must be received in the office by the last business day of the month, we do not accept post mark.

*****NO RECEIPT MAILED UNLESS A SELF-ADDRESSED, STAMPED ENVELOPE IS SUPPLIED*****

MAIL TO: WEISS BURKARDT KRAMER, LLC
445 FORT PITT BOULEVARD, SUITE 503
PITTSBURGH, PA 15219

PHONE: (412) 391-0160
FAX: (412) 391-9685

This communication is from a debt collector and is an attempt to collect a debt. Any information obtained will be used for that purpose.

"E"

RESOLUTION NO. _____-12

**A RESOLUTION OF THE [REDACTED] [REDACTED]
[REDACTED] ALLEGHENY COUNTY,
PENNSYLVANIA, APPROVING COLLECTION
PROCEDURES AND ADOPTING A
SCHEDULE OF ATTORNEY FEES IN
CONNECTION WITH THE COLLECTION OF
DELINQUENT REAL ESTATE TAXES AND
OTHER MUNICIPAL CLAIMS, PURSUANT
TO ACT 20 OF 2003.**

WHEREAS, the [REDACTED] is required from time to time to enforce collection of delinquent real estate taxes and other municipal claims; and

WHEREAS, the expense of such enforced collection, and of the recordkeeping and other services related to the collection, filing, satisfaction, assignment and revival of Claims (hereinafter referred to as "Servicing"), when absorbed by the [REDACTED] constitutes a further demand on the [REDACTED] resources; and

WHEREAS, Act 1 of 1996 (hereafter "Act 1") and Act 20 of 2003 (hereinafter "Act 20") amend, inter alia, §3 of the Pennsylvania Municipal Claim and Tax Lien Law (hereinafter the "Act"), Act of May 16, 1923, PL 207, §3, as amended, 53 P.S. §7106 to permit a municipality as that term is defined in the Act, to recover reasonable Attorney fees in connection with the collection of Claims from the persons and property owing such Claims; and

WHEREAS, §1, §2, and §3 of the Act, as amended, 53 P.S. §§7101, 7103, and 7106, respectively, permit the [REDACTED] to recover as part of each unpaid Claim, among other things, various charges, expenses and fees, and

Attorney fees relating to the failure to pay the Claims promptly and subsequent enforced collection of same; and

WHEREAS, the [REDACTED] desires to exercise such right in order to encourage timely payment of municipal claims including real estate taxes and the collection of delinquent accounts, and to reduce the expense to other taxpayers of enforced collection; and

NOW, THEREFORE, BE IT RESOLVED by the [REDACTED] as follows:

Article I. **Short Title:** This Resolution shall be known as the Tax, Tax Claim, Tax Lien, [REDACTED] Claim and Municipal Lien, Attorney Fees, Servicing Charges, Expenses and Fee Resolution.

Article II. **Expenses Approved:**

Section 1. TITLE SEARCH.

In any enforcement proceeding, the actual cost of a title search in an amount not to exceed \$250.00 shall constitute a reasonable expense for each title search necessary for the initiation of each proceeding and compliance with Pa. R.C.P. 3129. The sum not to exceed \$50.00 shall constitute a reasonable expense for each bring-down or update of the title search in connection with entry of judgment, issuance of execution, listing for sale, or other action.

Section 2.

Actual out-of-pocket expenses in connection with any enforcement action, such as for postage, non-Sheriff's service of process, investigation of the whereabouts of interested parties and other necessary expenses shall constitute reimbursable expenses as part of each Claim recovered.

Article III. Expenses Approved:

Section 1. FLAT FEE MATTERS.

The following schedule of Attorney fees is hereby adopted and approved as reasonable Attorney fees pursuant to Act 1 and Act 20 for all matters described, which fees shall be awarded to the [REDACTED] its agents, counsel or assigns in each action initiated pursuant to the Act for the collection of unpaid Claims. The property owner's obligation to pay the full amount of the flat fee for each phase of each action shall accrue upon the initiation of any aspect of each phase. The full amount of each flat fee for each prior phase of the proceeding shall carry over and be due on a cumulative basis together with the flat fee for each subsequent phase.

A. PREPARATION AND SERVICE OF WRIT OF SCIRE FACIAS.

The sum of \$450.00 shall constitute reasonable Attorney fees for the initiation of each proceeding and shall include preparation and filing of the Praeipe for Writ of Scire Facias, Sheriff's direction for service, Notice pursuant to Pa. R.C.P. §237.1 and the preparation and filing of the Praeipe to Settle and Discontinue the proceeding. The above does not include:

1. Federal Tax Liens, Judgments and Mortgages. Where there are federal tax liens, federal judgments, federal mortgages or other record federal interests, the sum of \$200.00 shall constitute reasonable Attorney fees for all matters necessary to properly notify and serve the United States with all required additional Notice and the presentation of related motions to Court.
2. Alternative Service of Legal Pleadings. In the event that a Special Order of Court is necessary to serve original process or any other pleading, notice, court order or other document, the following amounts shall constitute reasonable Attorney fees as follows:
 - a. Investigation of Defendant(s) whereabouts and preparation of Affidavit of Diligent Search - \$100.00.

b. Preparation and Presentation of Motion for Alternative Service, and delivery of the Order of Court, along with appropriate directions to the Sheriff for service - \$200.00.

B. ENTRY OF JUDGMENT. The sum of \$225.00 shall constitute reasonable Attorney fees in connection with entry of judgment which shall include preparation and filing of the Praeceptum to Enter Judgment, Notices of Judgment, Affidavit of Non-Military Status, and the Praeceptum to Satisfy Judgment.

C. WRIT OF EXECUTION – SHERIFF’S SALE OF PROPERTY. The sum of \$700.00 shall constitute reasonable Attorney fees for preparation of all documents necessary for each execution upon any judgment pursuant to the Act. This sum shall include the preparation and filing of the Praeceptum for Writ of Execution, all Sheriff’s documents, preparation and service of Notices of Sheriff’s Sale, staying the Writ of Execution, and attendance at one (1) Sheriff’s Sale.

1. Postponements. The sum of \$100.00 shall constitute reasonable Attorney fees for each continuance of Sheriff’s Sale at the request of the defendant.

D. SALE PURSUANT TO §31 OF THE ACT, 53 P.S. §7281. The sum of \$700.00 shall constitute reasonable Attorney fees for the sale of property pursuant to §31 of the Act, 53 P.S. §7281, including preparation and service of necessary documents, court appearances, attendance at Sheriff’s Sale and preparation of proposed schedule of distribution of the proceeds realized from such Sale.

E. SALE PURSUANT TO §31.1 OF THE ACT, 53 P.S. §7282. The sum of \$500.00 shall constitute reasonable Attorney fees for a sale of property pursuant to §31.1 of the Act, 53 P.S. §7282, including the preparation of necessary documents, service, court appearances, and the preparation of proposed Sheriff’s Schedule of Distribution.

F. INSTALLMENT PAYMENT AGREEMENT. The sum of \$150.00 shall constitute reasonable Attorney fees for the preparation of each written installment payment agreement.

G. MOTIONS. The sum of \$200.00 shall constitute reasonable Attorney fees for the preparation, filing, and presentation of motions, other than for alternative service, which shall include, but are not limited

to, motions to reassess damages, motions to amend caption, motions to continue the Sheriff's Sale.

Section 2. HOURLY RATE MATTERS

The following schedule of Attorney fees is hereby adopted and approved as reasonable Attorney fees pursuant to Act 1 and Act 20, which fees shall be awarded to the [REDACTED] its agents, counsel or assigns as compensation in all contested matters, and in all other matters not specifically referenced in Article III, Section 1, above, undertaken in connection with the collection of Claims:

- A. Senior Attorneys \$185.00 per hour
- B. Junior Attorneys \$160.00 per hour
- C. Paralegals \$100.00 per hour
- D. Law Clerks \$ 65.00 per hour

each as recorded and charged in units of 1/10th of an hour for all time devoted to enforcement and collection of the [REDACTED] Claims. Counsel, whether duly employed or duly appointed by the [REDACTED] [REDACTED] its agents or assigns, shall not deviate from this fee schedule absent a subsequent resolution amending the same. Hourly rate matters include, but are not limited to, any matters where any defense, objection, motion, petition or appearance is entered in any phase of any proceeding by or on behalf of any defendant or other interested party.

Article IV. PROCEDURE

Section 1. REQUIRED NOTICE

The Notice required by the Act, as amended, 53 P.S. §7106, shall be provided in accordance therewith and shall be incorporated into an appropriate delinquency notice or notices sent by the [REDACTED] its agent, counsel or assigns.

Section 2. FEES TO BE ACCRUED AND CLAIMS TO BE FILED

Fees shall accrue for all efforts in collection after the 30th day of the Notice, or after the 10th day of any required Second Notice under the Act, as amended, 53 P.S. §7106, on all accounts referred to counsel for enforcement. Fees accumulated as a result of enforced collection shall be certified by duly appointed counsel for the [REDACTED] authorized to pursue collection of Claims

pursuant to the Act, or by counsel for the [REDACTED] agents or assigns and, if not collected in due course with the debt as by voluntary payment, shall be included in any Claims filed on behalf of the [REDACTED] or by its agents or assigns in the course of enforcement including any Claims originally filed with the Prothonotary, any Claims filed with the Sheriff or in any other Claims filed or statements provided where Attorney fees are due.

Section 3.

The amount of fees determined as set forth above shall be added to and become part of the Claim or Claims in each proceeding as provided by the Act and as provided herein.

Article V. Servicing Charges, Expenses and Fees Approved:

Section 1.

The following schedule of charges, expenses and fees (hereinafter collectively referred to as "Servicing Fees") is hereby approved and adopted by the [REDACTED] pursuant to §1, §2, and §3 of the Act of May 16, 1923, as amended, 53 P.S. §§7101, 7103 and 7106, which amounts are the direct result of each person's or property's failure to pay Claims promptly. The Servicing Fees established, assessed, and collected hereunder shall be in addition to the record costs, Article III Attorney fees and Article II, Expenses associated with legal proceedings initiated by or on behalf of the [REDACTED] to collect its Claims.

Section 2.

Servicing of a Claim or Claims may result in voluntary payment without initiation of enforcement proceedings. It is the intent of this Article V to pass the cost of service on to the delinquent person or property as part of each Claim. The recovery of Servicing Fees established herein shall not be contingent upon the initiation of enforcement proceedings. However, such Servicing Fees are due even where enforcement proceedings are initiated. The purpose of this section is to pass the cost and expense associated with delinquent collection on to the delinquent person or property and to make the [REDACTED] whole on all Claims collected.

Section 3. SCHEDULE

The following schedule of Fees shall constitute reasonable and appropriate Service Fees for each indicated service. The Servicing Fees shall be added to and become part of the [REDACTED] Claims, together with the face, penalties, interest, costs and Attorney fees and shall be payable in full before the discharge or satisfaction of any Claim. The schedule of Fees is separate and distinct from any amounts imposed by the Sheriff, Prothonotary, Court or any other public office in connection with the collection of the [REDACTED] Claims.

A.	Assignments	\$ 5.00 per Claim;
B.	Filing Tax Liens	\$ 5.00 per Item;
C.	Satisfactions	\$ 5.00 per Claim;
D.	Tax Claim Revivals (i.e. S&A)	\$10.00 per Claim;
E.	Tax Certifications	\$40.00 per Parcel;
F.	Sheriff Sale Claim Certificates	\$50.00 per Case;
G.	Servicing including staffing, computers, office space, telephones, equipment and materials: for all delinquent and lienied taxes, tax liens, municipal claims (filed or unfiled) and municipal liens	10% of gross collections
H.	Postage and Court costs	Actual Cost

Article VI. Effective Date and Retroactivity:

Section 1.

This Resolution shall take effect on the date of enactment set forth below and with respect to Attorney fees pursuant to Articles III and IV shall apply to all taxes, tax claims, tax liens, municipal claims, municipal liens, Writs of Scire Facias, Judgments, or Executions filed on or after December 19, 1990, or as otherwise provided by law.

Section 2.

In no event shall the [REDACTED] right to charge and collect reasonable Attorney fees pursuant to Articles III and IV of this Resolution be impaired by the fact that any Claim may also include an attorney commission of five percent (5%) for Claims filed prior to December 19, 1990. Any Attorney fees assessed and

collected under this or any prior resolutions pursuant to Act 1 and Act 20 shall be in addition to any five percent (5%) commission previously included in any Claim or judgment thereon.

Section 3.

Attorney fees and expenses incurred in pending enforcement proceedings prior to the effective date of this Resolution, pursuant to prior resolutions or ordinances adopted under Act 1, but not collected, shall remain due and owing in accordance therewith, and shall be incorporated in any further statement, Claim, pleading, judgment, or execution, Attorney fees and expenses in any pending or new action incurred after the effective date of this Resolution shall be incurred, charged, and collected in accordance with the schedules and procedures set forth in this Resolution.

Section 4.

The charges, expenses and fees set forth in Article V of this Resolution relate to all unpaid Claims in favor of the [REDACTED] its agents and assigns, and shall be retroactive to the date of each Claim.

Article VII. Assignment: The [REDACTED] assigns the provisions of this Resolution to any assignee of its Claims unless the assignment limits the assignee's ability to collect such amounts. The [REDACTED] and its duly authorized agent, the Law Offices of Ira Weiss, shall retain all rights to charge reasonable Attorney fees, charges, expenses, and fees in accordance with the provisions of this Resolution in actions commenced under the Act and for Servicing any Claims retained by the [REDACTED]

Article VIII. Severability. If any one or more of the provisions or terms of this Resolution shall be held invalid for any reason whatsoever, then such provision or terms shall be deemed severable from the remaining provisions or terms of this Resolution to the maximum extent possible and shall in no way affect the validity or enforceability of any other provisions hereof.

Article IX. Repealer: All prior resolutions or ordinances are hereby repealed in whole or in part of the extent inconsistent herewith.

BE IT RESOLVED by the [REDACTED] at its regularly
convened public meeting held on the _____ day of _____, 2012.

ATTEST:

[REDACTED]

By: _____