

**PERKASIE BOROUGH
BUCKS COUNTY, PENNSYLVANIA
ORDINANCE NO. _____**

**AN ORDINANCE OF THE BOROUGH OF PERKASIE PROVIDING FOR THE
COLLECTION OF DELINQUENT REAL ESTATE TAXES INCLUDING THE
ESTABLISHMENT OF PENALTY, INTEREST AND FEE SCHEDULE FOR THE
COLLECTION OF DELINQUENT REAL ESTATE TAXES**

WHEREAS, the Borough Council of Perkasio Borough is empowered by the provisions of 8 Pa.C.S.A. §1202(5), to enact certain regulations relating to the public health, safety and welfare of the residents of Perkasio Borough;

WHEREAS, it is necessary and prudent for Perkasio Borough to recover promptly its levied and unpaid delinquent real estate taxes, and if necessary, to accomplish such recovery through legal proceedings;

WHEREAS, the Municipal Claims and Tax Liens Act, 53 P.S. §7101, et seq. (the “MCTLA”), authorizes the addition of interest, costs, charges, expenses and fees, including reasonable attorney fees, to the total payable with respect to unpaid taxes;

WHEREAS, the Borough Council of Perkasio Borough has determined that it is in the best interest of all taxpayers and residents to enforce the payment of delinquent real estate taxes; and

WHEREAS, the Borough Council of Perkasio Borough has determined that the addition of interest, costs, charges, expenses and fees to the total payable with respect to unpaid taxes is reasonable and just.

NOW, THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of Perkasio Borough as follows:

Section 1. Article I. Collection of Delinquent Real Estate Taxes:

a. Alternate Collector. In addition to the authorization for the collection of taxes pursuant to the Real Estate Tax Sales Law (“RETSL”), 72 P.S. §5860.201, et seq, the Bucks County Tax Claim Bureau is appointed as alternative collector and is authorized and directed to file liens for existing delinquent real estate taxes with the Prothonotary of Bucks County in accordance with the provisions of the Municipal Claims and Tax Liens Act, 53 P.S. §7101, et seq.

b. Interest Charged. In accordance with the MCTLA and RETSL, interest shall be charged on taxes so returned from and after but not before the first day of the month following the return. Interest shall be charged at the rate of nine percent (9%) per annum.

c. Reasonable Charges, Expenses and Fees. Pursuant to §7106 of the MCTLA, it is hereby established that the reasonable charges, expenses and fees incurred in the collection of any delinquent account under the MCTLA are hereby fixed at five percent (5%) of the total amount of the delinquent taxes (including interest and penalties), and that additional reasonable attorney's fees incurred in the collection of any delinquent taxes shall be fixed at one percent (1%) of the total amount of the delinquent taxes (including interest and penalties), and that said charges for attorney's fees and for all charges, expenses and fees set forth herein, shall be paid to the County of Bucks through the Bucks County Tax Claim Bureau in lieu of payment of commission pursuant to §207 of RETSL.

d. Enabling. The proper officials of Perkasio Borough are hereby authorized and empowered to take such additional action as they may deem necessary or appropriate to implement this Ordinance.

Section 2. Repeal and Ratification.

All Ordinances or parts of Ordinances inconsistent herewith or in conflict with any of the specific terms enacted hereby, to the extent of said inconsistencies or conflicts are hereby specifically repealed. Any other terms and provisions of the Perkasio Borough Code unaffected by this Ordinance are hereby reaffirmed and ratified.

Section 3. Severability.

Should any section, paragraph, sentence, clause, or phrase in this Ordinance be declared unconstitutional or invalid for any reason, the remainder of the Ordinance shall not be affected thereby and shall remain in full force and effect, and for this reason the provisions of this Ordinance shall be severable.

Section 4. Effective Date.

This Ordinance shall become effective immediately after enactment.

Approved by the Borough Council of the Borough of Perkasio on this 19th day of October, 2026.

ATTEST:

BOROUGH OF PERKASIE:

Carolyn McCreary, Secretary

Robin Schilling, Council President

Examined and approved this 19th day of October, 2026.

Jeff Hollenbach, Mayor

**THIS ORDINANCE SHALL BECOME EFFECTIVE
IMMEDIATELY UPON ENACTMENT AND SIGNATURE**