

ORDINANCE 3 of 2015

WEST WYOMING BOROUGH

**AN ORDINANCE APPROVING PENALTY, INTEREST AND FEE SCHEDULE FOR
COLLECTION OF DELINQUENT REAL ESTATE TAXES:**

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

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; and

WHEREAS, West Wyoming 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, West Wyoming 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, BE IT ORDAINED BY THE BOROUGH OF WEST WYOMING that the following Ordinance is hereby adopted:

1. In addition to the authorization for the collection of taxes and institution of tax sales authorized by the Real Estate Tax Sales Law ("RETSL"), 72 P.S. §5860.201 et seq, Northeast Revenue Service, LLC as agent for the Luzerne 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 Luzerne County in accordance with the provisions of the Municipal Claims and Tax Liens Act, 53 P.S. §7101, et seq.

2. 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 per centum (9%) per annum;

3. Pursuant to Section 7106 of the MCA, it is hereby established that the reasonable charges, expenses and fees incurred in the collection of any delinquent account under the MCA are hereby fixed at five percent (5%) of the total amount of the delinquent taxes (including interest and penalties) and that said expenses and fees set forth herein, shall be paid to Northeast Revenue as agent for the Luzerne County Tax Claim Bureau in lieu of payment of commission pursuant to Section 207 of RETSL;

4. The proper officials of the West Wyoming Borough are hereby authorized and empowered to take such additional action as they may deem necessary or appropriate to implement this Ordinance.

SECTION 1 If any section, clause, provision or portion of this Ordinance shall be held invalid or unconstitutional by and Court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion of this Ordinance so long as it remains legally enforceable minus the invalid portion. The Municipality reserves the right to amend this Ordinance or any portion thereof from time to time as it shall deem advisable in the best interest of the promotion of the purposes and intent of this Ordinance, and the effective administration thereof.

SECTION 2 That all Ordinances inconsistent with the above provisions are repealed to the extent of their inconsistency.

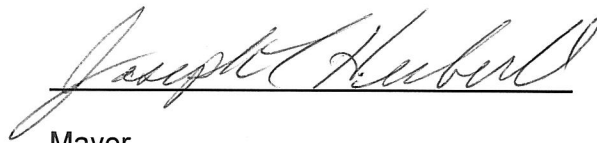
SECTION 3 This Ordinance shall become effective immediately upon approval.

SECTION 4 This Ordinance is enacted by West Wyoming Borough Council under the authority of West Wyoming Borough and any other applicable law arising under the laws of the Commonwealth of Pennsylvania.

Passed by West Wyoming Borough Council on the 13th day of April 2015.

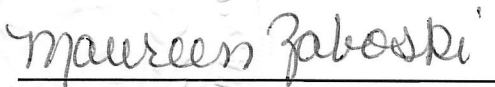


Council Chair



Mayor

Attest



Secretary

