

ORDINANCE 2026-_____

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF NORTHAMPTON TOWNSHIP, BUCKS COUNTY, PENNSYLVANIA AT CHAPTER 24, TAXATION; SPECIAL BY ADDING A PART 5, COLLECTION OF DELINQUENT REAL ESTATE TAXES, APPOINTING THE BUCKS COUNTY TAX CLAIM BUREAU AS ALTERNATE COLLECTOR, AND ESTABLISHING FEES, INTEREST AND CHARGES FOR COLLECTION OF DELINQUENT REAL ESTATE TAXES

WHEREAS the Board of Supervisors of Northampton Township Bucks County, Pennsylvania is duly empowered by the Second Class Township Code of the Commonwealth of Pennsylvania to enact certain regulations relating to the public health, safety and welfare of the residents of Northampton Township, and

WHEREAS the Board of Supervisors believe it is necessary and prudent for Northampton Township to recover 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 the Board of Supervisors has determined that it is in the best interest of the Township to enforce the payment of delinquent real estate taxes; and

WHEREAS the Board of Supervisors 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 Board of Supervisors of Northampton Township that the Code of Ordinances is amended at Chapter 24, Taxation, Special by adding a new Part 5 to read as follows:

Part 5, Collection of Delinquent Real Estate Taxes

§ 24.501 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 Alternate 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.

§ 24.502 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 per centum (9%) per annum.

§ 24.503 Reasonable Charges, Expenses and Fees.

Pursuant to Section 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 Section 207 of RETSL;

§ 24.504 Enabling

The proper officials of Northampton Township Bucks County, Pennsylvania are hereby authorized and empowered to take such additional action as they may deem necessary or appropriate to implement this Ordinance.

§ 24.505 Repeal and Ratification

All ordinances or parts of ordinances inconsistent herewith or in conflict with any of the specific terms enacted herein are hereby specifically repealed. All other terms and provisions of Code of Ordinances of Northampton Township unaffected by this Ordinance are hereby reaffirmed and ratified.

§ 24.506 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 affect, and for this reason the provisions of this Ordinance shall be severable.

§ 24.507 Effective Date

This Ordinance shall become effective immediately upon enactment.

ORDAINED AND ENACTED this _____ day of _____ 2026.

BOARD OF SUPERVISORS OF NORTHAMPTON TOWNSHIP

Barry Moore, Secretary

Robert Salzer, Chairman

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