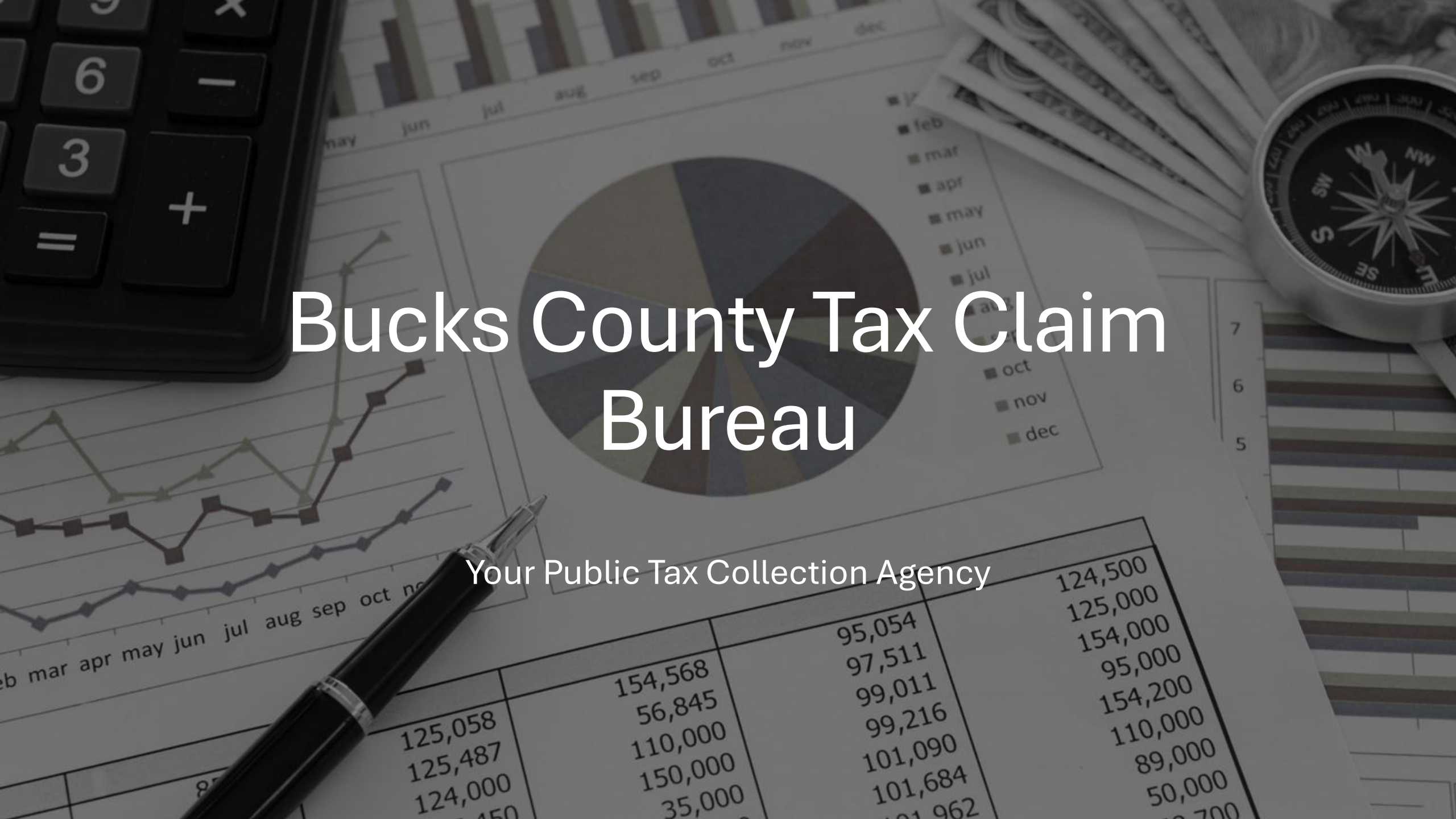




# Bucks County Tax Claim Bureau

Your Public Tax Collection Agency



# COUNTY OF BUCKS TAX CLAIM BUREAU

MARK MOFFA, ACTING TREASURER  
KRISTIN NIELSEN, DIRECTOR  
JOE CEPPARULO, 2<sup>ND</sup> DEPUTY DIRECTOR

# What is Tax Claim and what do we do?



Tax Claim collects delinquent real estate taxes.



We collect County, Municipal, and School Taxes.



We do NOT collect Utilities or Earned Income/Per Capita Tax.



We hold two tax sales annually for unpaid parcels: Upset and Judicial. Repository is Year-Round.



We collect and distribute the revenue to the taxing authorities.

So why are we  
here?

Explore collection options

Changes to the Tax Claim Bureau

Best option for taxpayers

Improved collections due to Tax  
Claim efficiency

# Tax Claim Collection Rates

| Tax Year | Number of<br>Parcels<br>Liened | Amount Liened    | Collected Within 8<br>Months- First Tax<br>Sale Day | Collection<br>Percentage | Collected Within 12 Months | End of Year 1<br>Collection<br>Percentage | Sale Date Year 2                              | Collection<br>Percentage | End of Year 2   | End of Year 2<br>Collection<br>Percentage |
|----------|--------------------------------|------------------|-----------------------------------------------------|--------------------------|----------------------------|-------------------------------------------|-----------------------------------------------|--------------------------|-----------------|-------------------------------------------|
| 2023     | 5,077                          | \$ 16,473,339.86 | \$9,112,524.21                                      | 55%                      | \$10,455,681.53            | 63%                                       | \$15,992,294.64                               | 97%                      | \$16,345,779.69 | 99%                                       |
| 2024     | 5,065                          | \$ 16,792,232.39 | \$9,311,856.81                                      | 55%                      | \$10,638,445.73            | 63%                                       | (08-31-2026)<br>\$16,112,438.61<br>09/15/2026 | 96%                      | N/A             | N/A                                       |
| 2025     | 5,615                          | \$ 21,951,042.19 | (08-31-2026)<br>\$12,429,725.89                     | 56.6%                    | N/A                        | N/A                                       | N/A<br>Sept 2027                              | N/A                      | N/A             | N/A                                       |

What do we offer?

Newer technology, optimized collection processes

Decreases in the number of properties sold annually

Administer a hardship program for struggling residents

Return a net 100% of levied taxes, penalties and interest

# New Method = 100% Net



Currently, under RETSL, 5% commission from collections remains with Tax Claim. 95% is remitted to the taxing authorities.



Under the new method, RETSL and MCTLA, the 5% commission will be paid by the delinquent property owners and Tax Claim will remit 100% net to the taxing authorities.



If a taxing authority decides not to opt into the new method, TCB will continue to collect under RETSL only and remit 95% of net collections.

# The 95% vs. 100% in Actual Dollars

| <b>Taxing Authority</b> | <b>Total Collection Amount</b> | <b>95% Remitted to Tax Authorities</b> | <b>100% Remittance</b> | <b>New Method 5% Increase</b> |
|-------------------------|--------------------------------|----------------------------------------|------------------------|-------------------------------|
| <b>Bucks County</b>     | \$3,163,254.05                 | \$3,005,091.35                         | \$3,163,254.05         | <b>\$158,162.70</b>           |
| <b>Bensalem SD</b>      | \$2,606,208.00                 | \$2,475,897.60                         | \$2,606,208.00         | <b>\$130,310.40</b>           |
| <b>Pennridge SD</b>     | \$1,184,164.85                 | \$1,127,776.05                         | \$1,184,164.85         | <b>\$56,388.90</b>            |
| <b>Bristol Twp SD</b>   | \$2,853,536.57                 | \$2,710,859.74                         | \$2,853,536.57         | <b>\$142,676.83</b>           |
| <b>Neshaminy SD</b>     | \$2,315,752.05                 | \$2,199,964.45                         | \$2,315,752.05         | <b>\$115,787.60</b>           |
| <b>Quakertown SD</b>    | \$1,087,132.36                 | \$1,035,364.15                         | \$1,087,132.36         | <b>\$51,768.21</b>            |
| <b>Bristol Boro SD</b>  | \$468,986.83                   | \$446,654.12                           | \$468,986.83           | <b>\$22,332.10</b>            |
| <b>Centennial SD</b>    | \$1,314,448.35                 | \$1,248,725.93                         | \$1,314,448.35         | <b>\$65,722.42</b>            |

*Figures above are from January 1, 2025, through December 31, 2025.*

# Tax Claim Collection Effectiveness for CBSD Municipalities

Central Bucks Municipalities — Collection Data as of August 31, 2026

| Municipality             | 2023 Liened | 2023 Paid | 2023 Collected % | 2024 Liened | 2024 Paid | 2024 Collected % | 2025 Liened | 2025 Paid | 2025 Collected % |
|--------------------------|-------------|-----------|------------------|-------------|-----------|------------------|-------------|-----------|------------------|
| Buckingham Twp           | 77          | 73        | 95%              | 76          | 69        | 91%              | 78          | 49        | 63%              |
| Chalfont Borough         | 33          | 32        | 97%              | 14          | 12        | 86%              | 15          | 9         | 60%              |
| Doylestown Borough       | 13          | 13        | 100%             | 13          | 11        | 85%              | 15          | 9         | 60%              |
| Doylestown Twp           | 132         | 127       | 96%              | 126         | 118       | 94%              | 185         | 138       | 75%              |
| New Britain Borough      | 22          | 22        | 100%             | 16          | 14        | 88%              | 22          | 10        | 45%              |
| New Britain Twp          | 46          | 46        | 100%             | 32          | 29        | 91%              | 53          | 31        | 58%              |
| Plumstead Twp            | 120         | 113       | 94%              | 112         | 99        | 88%              | 90          | 50        | 56%              |
| Warrington Twp           | 68          | 68        | 100%             | 68          | 66        | 97%              | 51          | 27        | 53%              |
| Warwick Twp              | 20          | 19        | 95%              | 33          | 28        | 85%              | 30          | 13        | 43%              |
| Muni's inside CBSD Total | 531         | 513       | 97%              | 490         | 446       | 91%              | 539         | 327       | 60%              |

Source: Data pulled from Tax Claim Bureau's reporting as of August 31, 2026.

# Measuring Up against Third Parties

## Costs to Property Owners

### THIRD PARTY COLLECTOR IN BUCKS

Tax delinquency collected by 3<sup>rd</sup> Party Law Firm for first initial notice, fees charged before interest accrues:

Attorney/Filing Fees = \$425.00 (example parcel)

Other Charges, expenses

and Fees = \$68.50 (example parcel)

**TOTAL = \$493.50 (example parcel)**

\*DELINQUENCY YEAR IS 2024

### TAX CLAIM BUREAU

**TCB** first official notice, Notice of Return & Claim, prepared & mailed via Certified Return Receipt

US First Class Postage: = \$8.73/parcel

Print costs = \$.43/parcel

Lien Intake = \$40.00/parcel

Record Review = \$10.00/parcel

**TOTAL = \$59.16/parcel**

\*DELINQUENCY YEAR IS 2024

| Portnoff Law Associates - "Exhibit A" 2026                                                      |                                               | Bucks County Tax Claim Bureau 2026          |                            |
|-------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------|----------------------------|
| Legal Fees                                                                                      |                                               | Fee Schedule                                |                            |
| Initial review and sending first legal demand letter                                            | \$175.00                                      | Certified Notice & Claim First Legal Notice | \$8.75 ( postage costs)    |
| File Lien and prepare Satisfaction                                                              | \$250.00                                      |                                             |                            |
| Prepare Writ of Scire Facias                                                                    | \$250.00                                      | Notice and Claim Posting                    | \$20 (costs)               |
| Prepare and mail letter under Pa. R.C.P. 237.1                                                  | \$50.00                                       | Legal Advertisement                         | \$200.00                   |
| Prepare Default Judgment                                                                        | \$175.00                                      | Certified Sale Notice Restricted Delivery   | Approx \$20.00 per Owner   |
| Research, prepare and obtain Re-issued Writ                                                     | \$175.00                                      | Record Review Fee                           | \$10.00                    |
| Prepare Praecipe to Amend                                                                       | \$100.00                                      | Sheriff Personal Service                    | \$115.00                   |
| Prepare Motion to Amend                                                                         | \$150.00                                      | Sale Postings                               | \$20.00                    |
| Prepare Motion for Alternate Service                                                            | \$250.00                                      | Legal Filing Fees                           | Costs- Approx \$45.00      |
| Prepare Motion to Consolidate Claims                                                            | \$250.00                                      |                                             |                            |
| Amend Claim to Add United States as Defendant                                                   | \$250.00                                      | Various Misc. Fees                          | At Cost to Bureau          |
| Prepare Writ of Execution                                                                       | \$800.00                                      |                                             |                            |
| Preparation for sheriff’s sale; review schedule of distribution and resolve distribution issues | \$400.00                                      | Judicial Sale Legal Filings                 | \$275.00 approximate costs |
| Prepare Motion to Continue Sheriff Sale                                                         | \$50.00                                       |                                             |                            |
| Prepare Petition for Free and Clear Sale                                                        | \$400.00                                      |                                             |                            |
| Preparation and service of Subpoena                                                             | \$100.00                                      |                                             |                            |
| Presentation of Motion or Petition                                                              | \$50.00                                       |                                             |                            |
|                                                                                                 | At an hourly rate between \$75-\$275 per hour |                                             |                            |
| Services not covered above                                                                      |                                               |                                             |                            |
| Collection Fees                                                                                 |                                               | Collection Fees                             |                            |
| Validation notice                                                                               | \$ 25.00 per notice                           | Lien Intake Fee                             | \$25.00 Per Bill           |
| Notice of delinquent claim and fee shifting                                                     | \$ 40.00 per notice, plus applicable postage  |                                             |                            |
| Bookkeeping fee for payment plan of 3 months or less                                            | \$25.00                                       | Sale Prep Fee                               | \$10.00                    |
| Bookkeeping fee for payment plan of more than 3 months                                          | \$50.00                                       | Payment Plan Fee                            | \$30.00                    |
| Handling fee for returned check                                                                 | \$25.00                                       | Returned Check Fee                          | \$25.00                    |
|                                                                                                 |                                               |                                             |                            |
| Payoff Fee                                                                                      |                                               | Payoff Fee                                  |                            |
| Providing guaranteed payoff to third parties                                                    | \$25.00                                       | Certificate Fee                             | \$15.00                    |

# Advantages for Property Owners with Tax Claim Bureau

Constituent Service  
Oriented

Developed a  
comprehensive  
Hardship Program

Lowest Possible  
Costs to  
Property Owners

Convenience for  
Taxpayers  
Walk-in's welcome

We do not bill  
Attorney's Fees by  
the hour.

No for-profit  
motives or tax  
farming/pyramiding

# Bucks County Tax Claim Bureau

4.5 ★★★★★ 16 Google reviews

Tax department in Doylestown, Pennsylvania



**Christina Dunne**

1 review

★★★★★ a year ago

Amanda C. was very helpful to me. She was helpful with questions I had, had all the knowledge I needed for assistance, and even though she was informative, she got it all done in a timely fashion.

Overall she was quick, informative and a great person to work with from what I experienced.

Ty!!



**Kristin Leslie**

8 reviews

★★★★★ 4 months ago

I just called Bucks County Tax Claim Bureau because I was not receiving my mail and did not get my notices and they are truly so kind and helpful. I spoke with Amanda and she calmly and patiently walked me through the process to get everything squared away and up to date. She then went above and beyond to help guide me in all the other areas I should look into to make sure I was squared away with my needs. I was completely taken back how calm, helpful and supportive they were and how easy the whole process was. I also was appreciative that when you call it is not hard to get to a human. Overall very helpful and supportive experience! Thank you for taking something that felt really stressful and helping me fix it.



**Carol Marino**

[Local Guide · 17 reviews](#)

★★★★★ 6 months ago

I'm a Senior in Bensalem I would like to personally thank Amanda from the Doylestown Tax Office. She is awesome. I had called her on several occasions to speak to her about my taxes and she has always been pleasant and very very helpful in all of my inquiries. She made it so easy for me to understand my tax bill Her personality and kindness are amazing. Thank you Bucks County for having a Very reliable kind caring person as Amanda to help us. I'm a senior and again the patience she showed me each time is greatly appreciated Carol Marino. Bensalem



**Rachel Claire**

2 reviews · 2 photos

★★★★★ Edited a year ago

Everyone in the office is so friendly and helpful. My house was delinquent on taxes, and I called very nervous. Mike put me at ease, explained all of my options. I received the payment plan so quickly and was able to go to the office with everything I needed to save my house. They really work efficiently and like a well-oiled machine. Thank you

# Advantages for Taxing Authorities with Tax Claim



**EASY  
ADMINISTRATION  
NO BURDEN ON  
YOU**



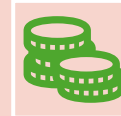
**FAST REMITTANCE**



**BEST PRACTICES**



**MINIMIZE  
COLLECTION  
COSTS TO  
OWNERS**



**2027 WILL NET  
100% OF  
RETURNED TAXES**



**AVAILABLE AND  
ACCOUNTABLE**

# How to Opt-In



Get

the resolution language approved by your solicitor.

Have

the resolution passed by your School Board.

Send

that resolution back with a suggested date of Oct 30<sup>th</sup>, with Nov 30<sup>th</sup> being the deadline for us to implement in 2027.

**[MUNICIPALITY]**  
**BUCKS COUNTY, PENNSYLVANIA**  
**ORDINANCE NO. 2026 - \_\_\_\_**

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AN ORDINANCE AMENDING THE CODE OF [MUNICIPALITY] AT PART [PART], BY AMENDING CHAPTER [CHAPTER], [NAME], BY CREATING ARTICLE [ARTICLE #] [COLLECTION OF DELINQUENT REAL ESTATE TAXES] TO CREATE A PENALTY, INTEREST AND FEE SCHEDULE FOR COLLECTION OF DELINQUENT REAL ESTATE TAXES

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**WHEREAS**, The [MANAGING BOARD] of [MUNICIPALITY] is duly empowered by the [RELEVANT BOROUGH/TOWNSHIP CODE], [STATUTORY CITATION], *et seq.*, to enact certain regulations relating to the public health, safety and welfare of the residents of [MUNICIPALITY];

**WHEREAS**, it is necessary and prudent for [MUNICIPALITY] 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**, The [MANAGING BOARD] of [MUNICIPALITY] 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 [MANAGING BOARD] of [MUNICIPALITY] 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;

Sample Language



# Questions and Answers

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