

Finance Committee

Thursday, October 8, 2026 5:15 PM

QCSD District Service Center - Community Room, 100 Commerce Drive,
Quakertown, PA 18951

1. **COMMITTEE MEMBERS**

2. **CALL TO ORDER**

3. **MEETING MINUTES**

4. **DISCUSSION ITEMS**

4.A. Bucks County Delinquent Real Estate Tax
Resolution

4.B. 2027-2028 Budget - Adjusted Act 1 Index Update

4.C. 2027-2028 Budget - Calendar Update

5. **PUBLIC COMMENT**

6. **ADJOURNMENT**

[MUNICIPALITY]
BUCKS COUNTY, PENNSYLVANIA
ORDINANCE NO. 2026 - _____

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

CERTIFICATION

I, [MUNICIPAL MANAGER], BEING DULY SWORN ACCORDING TO LAW,
DEPOSE AND SAY THAT I AM THE [MUNICIPAL] MANAGER IN
[MUNICIPALITY], BUCKS COUNTY, PA AND THAT ATTACHED HERETO IS A
TRUE AND COMPLETE CORRECT COPY OF ORDINANCE NO. 2026-_____.

[Name], [Municipal] Manager
_____, 2026

ENACTED: _____

[MUNICIPALITY]
BUCKS COUNTY, PENNSYLVANIA
ORDINANCE NO. 2026 - 80

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

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;

NOW, THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the [MANAGING BOARD] of [MUNICIPALITY] that the [MUNICIPALITY] Code is amended as follows:

SECTION 1. **Amendment to Part [PART] [Part Name], to amend Chapter [CH #] [CH Name], by creating Article [Article #] [Collection of Delinquent Real Estate Taxes].**

The Code of [MUNICIPALITY], Part [PART] [Part Name], to amend Chapter [CH #] [CH Name], by creating Article [Article #] [Collection of Delinquent Real Estate Taxes] as follows:

Chapter [Ch #] [Ch Name]

Article [Article #] [Collection of Delinquent Real Estate Taxes]

§ [#-#] Alternative 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.

§ [#-#] 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.

§ [#-#] 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;

§ [#-#] Enabling.

The proper officials of [MUNICIPALITY] 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 [MUNICIPALITY] 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 affect, and for this reason the provisions of this Ordinance shall be severable.

SECTION 4. Effective Date.

This Ordinance shall become effective immediately after enactment.

ORDAINED AND ENACTED this _____ day of _____ 2026, by the [MANAGING BOARD] of [MUNICIPALITY].

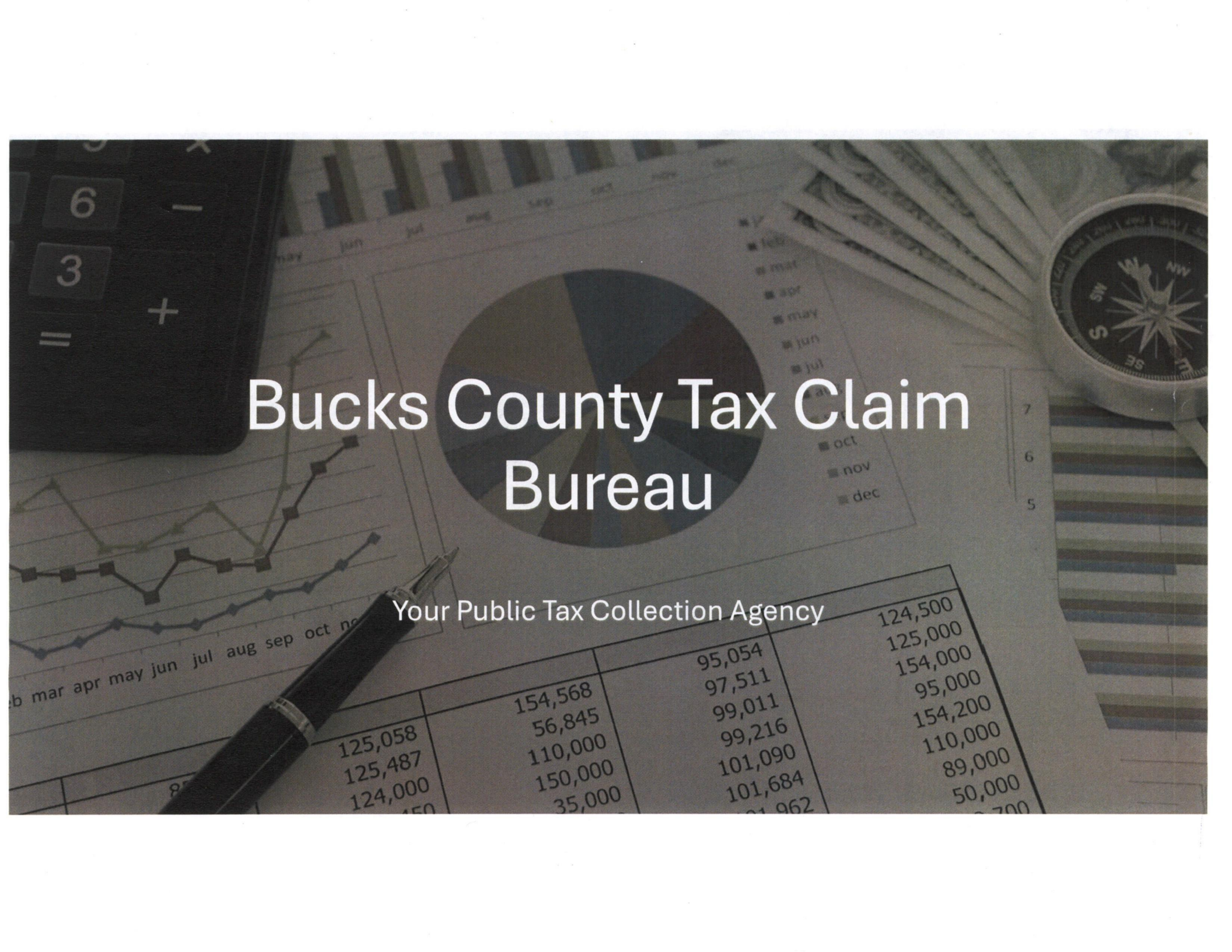
**[MUNICIPALITY]
[MANAGING BOARD]**

[Seal]

[PRESIDENT],
President

Attested by:

[SECRETARY],
Secretary



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, 2ND 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 those delinquencies to YOU, the taxing authorities.

What Does Tax Claim Offer?

New Technology, Optimized processes.

Increasing Collections, Decreasing Sales.

Excellent Customer Service

Created a hardship program for struggling residents.

New Capability that returns 100% of collected taxes

Tax Claim Collection Rates

Tax Year	Number of Parcels Liened	Amount Liened	Collected Within 8 Months- First Tax Sale Day	Collection Percentage	Collected Within 12 Months	End of Year 1 Collection Percentage	Sale Date Year 2	Collection Percentage	End of Year 2	End of Year 2 Collection Percentage
2022	5,248	\$ 15,490,677.38	\$8,732,396.98	56%	\$9,663,477.95	62%	\$14,986,120.21	97%	\$15,378,653.30	99%
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%	N/A 09/15/2026	N/A	N/A	N/A

The 95% versus the 100% in actual Dollars

Taxing Authority	Total Collection Amount	95% Remitted to Tax Authorities	100% Remittance	New Method 5% Increase
Bucks County	\$3,163,254.05	\$3,005,091.35	\$3,163,254.05	\$158,162.70
Bensalem SD	\$2,606,208.00	\$2,475,897.60	\$2,606,208.00	\$130,310.40
Bensalem TWP	\$271,646.00	\$258,063.70	\$271,646.00	\$13,582.30
Bristol Twp SD	\$2,853,536.57	\$2,710,859.74	\$2,853,536.57	\$142,676.83
Neshaminy SD	\$2,315,752.05	\$2,199,964.45	\$2,315,752.05	\$115,787.60
Northampton Twp	\$123,708.50	\$117,523.08	\$123,708.50	\$6,185.43
Plumstead Twp	\$31,117.58	\$29,561.70	\$31,117.58	\$1,555.88
Centennial SD	\$1,314,448.35	\$1,248,725.93	\$1,314,448.35	\$65,722.42

Advantages for property owners with Tax Claim

Constituent Service
Oriented

Convenience for
Taxpayers/ Walk-in's
welcome

Connections to other
Government
Resources
(AAA/Veterans Affairs)

Developed a Hardship
Program

No For-Profit motives
or tax
farming/pyramiding

Lowest Possible Costs
to homeowners

Measuring Up against Third Parties

Costs to Property Owners

THIRD PARTY COLLECTOR IN BUCKS

Tax delinquency collected by 3rd Party Law Firm for first legal 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

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.



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

If you currently use a third-party collector, contact us for a One-on-One meeting about the new system at 215-348-6251.

Get	the resolution language approved by your solicitor.
Have	the resolution passed by your boards/councils/authorities
Send	that resolution back with a suggested date of Sept 30 th , with Nov 30 th being the deadline for us to implement in 2027.
Notify	Tax Claim Bureau will notify affected parties such as the local tax collectors of the changes.

Sample Ordinance

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Questions?

QCSD 2027-2028 Tentative Budget Calendar *

10/8/2026	Finance Committee Meeting - Budget Discussion
10/12/2026	All 2027-2028 Budgets due to the Business Office
11/5/2026	Finance Committee Meeting - Budget Discussion
11/9/2026	Final 2027-2028 Budget Presentations due to the Business Office
12/3/2026	Major Step #1: ACT 1 Exceptions & Opt-out Resolution. Roll Call vote. Adopt resolution authorizing preliminary budget display and Advertising. 2027-2028 proposed preliminary budget must be made available to the public on Form PDE-2028 or Board adopt opt-out resolution. (Must be by January 30, 2027)
12/10/2026	Finance Committee Meeting - Budget Workshop #1 - Preliminary Budget Presentation
12/31/2026	Department of Education deadline to notify school districts of school year of AFR data to be used when calculating referendum exception in Section 333(f)(2)(v).
1/4/2027	School District deadline to make the proposed version of the 2027-2028 preliminary budget available for inspection on the General Fund Budget on form PDE-2028 (public display).
1/14/2027	Finance Committee Meeting - Budget Workshop #2 - Multi-Year Requests/Plans
1/15/2027	School District deadline to publish notice in newspaper of intent to adopt the preliminary 2027-2028 budget. (10 days prior to preliminary budget adoption).
1/15/2027	2025-2026 Budget vs Actual Variance Analyses & Presentations due to the Business Office
1/19/2027	School district deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception (1 week prior to filing of request for referendum exception).
1/28/2027	Major Step #2: Board to adopt Preliminary Budget for 2027-2028.
1/28/2027	Major Step #3: Board to adopt Resolution to authorize seeking approval from Department of Education for a referendum exception.
2/3/2027	School district deadline to submit 2026-2027 preliminary budget containing proposed tax rate increases to Department of Education in the CFRS application.
2/11/2027	Finance Committee Meeting - Budget Workshop #3 - 2025-2026 Actual vs Budget Review
3/5/2027	School district deadline to seek approval from Department of Education for referendum exceptions requiring their approval.
3/11/2027	Finance Committee Meeting - Budget Workshop #4 - 3 Year Budget Forecast
3/25/2027	Deadline for Department of Education to issue ruling on school district's petition for referendum exception.
4/8/2027	Finance Committee Meeting - Budget Workshop #5 - 2027-2028 Proposed Final Budget Presentation
4/22/2027	Major Step #4: Board to approve Proposed Final Budget for 2027-2028 (30 days prior to final).
5/13/2027	Finance Committee Meeting - Budget Workshop #6 - Proposed Final Budget Update
5/21/2027	School District deadline to make the 2027-2028 proposed final budget available for inspection on the General Fund Budget on form PDE-2028 (public display).
6/4/2027	School District deadline to publish notice in newspaper of intent to adopt the final 2027-2028 budget. (10 days prior to final).
6/16/2027	Major Step #5: Board adoption of final 2027-2028 budget and Homestead/Farmstead Exclusions. (Must be by June 30, 2027)
7/15/2027	School district deadline to submit 2027-2028 final budget to Department of Education in the CFRS application.

Highlighted Text Indicates Finance Committee/Regular Board Meeting

Highlighted Text Indicates Board Action Needed

*All dates for 2027 are tentative.