

# ORDINANCE NO. 2840

## BOROUGH OF WILKINSBURG ALLEGHENY COUNTY, PENNSYLVANIA

**An ordinance of the Borough of Wilkinsburg, County of Allegheny, Commonwealth of Pennsylvania, amending the Code of the Borough of Wilkinsburg, Part II Chapter 237, Sections 46 and 56, by amendment to Ordinance No. 2802 providing for tax exemption and tax compromise, establishing eligibility requirements and establishing an administrative process for making, processing and approving said application.**

**Section 7.** Tax Compromise Application Requirements is hereby amended as follows:

**Section 7. Tax Compromise Application Requirements.** Any person, organization, corporation, limited liability company, partnership or association desiring tax compromise shall notify the Borough Manager or his/her designee in writing via a form provided by the Borough Manager or his/her designee to be submitted 90 days prior to filing a petition for tax compromise. If the applicant for tax compromise fails to submit this form in compliance with the instructions herein then applicant will be ineligible for tax compromise. The Borough Manager or his/her designee shall submit this application to the Joint Committee who will either approve or reject this application. The petition for tax compromise will be automatically withdrawn in the event of one of the following: (1) Failure to pay any property tax due on any property within the County of Allegheny, in full, within 60 days of becoming due, or (2) Failure to abate a building or housing code violation on any property within the County of Allegheny as provided for in the notice of violation, or (3) Willfully or negligently failing to provide accurate information on the application form described in Section 7 herein. The Borough Council for the Borough of Wilkinsburg authorizes the Joint Committee to annually review the Application For Tax Compromise and make any changes to said Application consistent with the provisions of this Ordinance without a formal vote by Borough Council for the Borough of Wilkinsburg. The application for tax compromise must set forth, at least, the following information:

A. The identity of the property to be tax compromised, by reference to the adjoining street, road or highway and the block and lot or tax parcel identification number of the property as designated by the Real Estate Division of Allegheny County;

B. A title report issued within 60 days of application with the identity of the current owner of record, or person or entity having an equitable interest in the property, and any person or entity having any financial interest in either the property or the planned improvement;

C. The estimated date applicant will begin improvements;

D. A summary of the plan of improvement and financing of the property;

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- E. An estimate of the cost of the planned improvement;
- F. The date of the last assessment and documentation of the last assessed value;
- G. An affidavit of non-collusion on a form provided by the Borough;
- H. An appraisal of the fair market value of the property(ies) to be tax compromised. The appraiser conducting such appraisal must be approved in advance and in writing by the Borough Manager or his/her designee;
- I. A verifiable sales agreement with the notarized signature of the party authorized to convey the property(ies); and,
- J. Such other and additional information as may be required to determine eligibility for the exemption by the Borough Manager or his/her designee or the Joint Committee.

Section 8. Processing of Application for Tax Compromise is hereby amended as follows:

**Section 8. Processing of Application for Tax Compromise.** If the application meets the requirements of all applicable laws and upon approval of the application by the Joint Committee, then the Borough Manager or his/her designee shall cause a petition for tax compromise to be filed on behalf of the property identified herein. WILKINSBURG BOROUGH AND SCHOOL DISTRICT CANNOT PROMISE OR GUARANTEE THE OUTCOME OF SAID PETITION FOR TAX COMPROMISE BECAUSE SAID DECISIONS ARE CONTINGENT UPON THE APPROVAL OF THE ALLEGHENY COUNTY COURT OF COMMON PLEAS TO ACCEPT LESS THAN THE TOTAL TAXES AND/OR PENALTIES DUE IN FULL SATISFACTION OF THE TAX DEBT WHERE THE AMOUNT OWED EXCEEDS EITHER THE AMOUNT WHICH COULD BE REALIZED AT TAX SALE OR AMOUNT WHICH COULD BE OBTAINED BY ENFORCED COLLECTION. The applicant shall pay with the submission of the application described herein, an application fee determined by a fee schedule adopted by the Joint Committee, and approved by the Borough Council of the Borough of Wilkinsburg. This application fee must be paid in the form of a certified check, cashier's check or money order payable to The Borough Of Wilkinsburg. This application fee shall be applied toward all court, attorney and other fees associated with the tax compromise process requested herein. Applicant is responsible for all court, attorney and other fees associated with the tax compromise process requested herein. In the event the application fee does not cover all of these costs, the applicant shall be billed by the Borough accordingly.

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BE IT ORDAINED AND ADOPTED by the Borough Council of the Borough of Wilkinsburg and it is HEREBY ORDAINED AND ADOPTED by authority of the same:

ORDAINED BY THE BOROUGH COUNCIL ON THIS 16<sup>th</sup> DAY OF JUNE, 2010.

ATTEST:

BOROUGH OF WILKINSBURG

\_\_\_\_\_  
Marla P. Marcinko  
Borough Manager/Secretary

By \_\_\_\_\_  
Eugenia Moore  
Council President

EXAMINED AND APPROVED ON THIS 16th DAY OF JUNE, 2010.

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John Thompson  
Mayor