

## BERKS COUNTY TAX CLAIM BUREAU TIMELINE/FEE SCHEDULE (As of 2/2021)

There is a twenty-one (21) month process from the time the taxes are turned over to the Berks County Tax Claim Bureau until they are exposed to Upset Sale, per the Real Estate Tax Sale Law of 1947, as amended (RETSL). Berks County has decided to use a process that is termed 'Hybrid' because it blends RETSL with the Municipal Claims Tax Law (MCTL). This allows the Bureau to charge, and retain as revenue, a 5% Operation Fee, while returning 100% of the tax, penalty, and accrued interest to the individual taxing authorities.

- January
  - Turnover – Bills from County, Municipalities, and School Districts are turned over that remained unpaid at the end of the previous calendar year to be collected as delinquent
  - Bill Fee - \$15/Tax Authority that has a delinquent levy turned over for collection by the Tax Claim Bureau – Assessed on account as soon as bill is turned over to Tax Claim
    - Any payments collected on these accounts from now until the HYBRID process begins, will be disbursed to the taxing bodies less a 5% commission to the Tax Claim Bureau
- March
  - Return & Claim notice and Intent to Assess Attorney Fees notice sent- \$25 – First class mailing, certified mailing, and associated costs– First notice to taxpayer from our office that taxes were turned over as delinquent
- May - HYBRID process starts – Any payments made on accounts with a lien filed will be disbursed back to the taxing authority at 100%, in addition to interest accrued
  - Lien Fee - \$38 – Prothonotary charge to file the lien
  - .75% Interest – First time interest accrues on accounts – Based on FLAT/PENALTY
  - 5% Operating Fee – Based on FLAT/PENALTY
  - ½% Solicitor Fee – Based on FLAT/PENALTY
- June – September
  - .75% Interest/month on remaining FLAT/PENALTY balance
  - 5% Operating Fee – Based on remaining additional interest accrued balance
  - ½% Solicitor Fee – Based on remaining additional interest accrued balance
  - No Fees during this time
- October
  - Return & Claim posting - \$60 – Service cost to hire vendor to do the posting (\*This is only applied to accounts that we have to post per the Real Estate Tax Sale Law of 1947, as amended - Any parcel that didn't receive a signed return of the certified mailing in March)
  - .75% Interest/month on remaining FLAT/PENALTY balance
  - 5% Operating Fee – Based on remaining additional interest accrued balance
  - ½% Solicitor Fee – Based on remaining additional interest accrued balance
- November – June of following year
  - .75% Interest/month on remaining FLAT/PENALTY balance
  - 5% Operating Fee – Based on remaining additional interest accrued balance
  - ½% Solicitor Fee – Based on remaining additional interest accrued balance
  - No Fees during this time
- July
  - Notice of Sale letter to each owner on record - \$30 fee per owner on record – Certified mailing and associated costs
  - .75% Interest/month on remaining FLAT/PENALTY balance
  - 5% Operating Fee – Based on remaining additional interest accrued balance
  - ½% Solicitor Fee – Based on remaining additional interest accrued balance
- August
  - Notice of Sale posting - \$60 – Service cost to hire vendor
  - Advertisement Cost - \$50 – Run in three publications – Reading Eagle, Berks County Law Journal, Merchandiser
  - .75% Interest/month on remaining FLAT/PENALTY balance
  - 5% Operating Fee – Based on remaining additional interest accrued balance
  - ½% Solicitor Fee – Based on remaining additional interest accrued balance
- September
  - 2<sup>nd</sup> Mail Notice - \$10 – First class mail and associated costs
    - Sent at least 10 days prior to Upset Sale

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After the property has been exposed to Upset Sale, and does not sell, we move onto the Judicial Sale process

- October – February of following year
  - .75% Interest/month on remaining FLAT/PENALTY balance
  - 5% Operating Fee – Based on remaining additional interest accrued balance
  - ½% Solicitor Fee – Based on remaining additional interest accrued balance
- March
  - Sheriff Service Fee - \$ - These postings occur from March-May
  - .75% Interest/month on remaining FLAT/PENALTY balance
  - 5% Operating Fee – Based on remaining additional interest accrued balance
  - ½% Solicitor Fee – Based on remaining additional interest accrued balance
- April
  - .75% Interest/month on remaining FLAT/PENALTY balance
  - 5% Operating Fee – Based on remaining additional interest accrued balance
  - ½% Solicitor Fee – Based on remaining additional interest accrued balance
- May
  - Advertisement cost - \$50 – Run in two publications per RETSL
  - .75% Interest/month on remaining FLAT/PENALTY balance
  - 5% Operating Fee – Based on remaining additional interest accrued balance
  - ½% Solicitor Fee – Based on remaining additional interest accrued balance
- June
  - .75% Interest/month on remaining FLAT/PENALTY balance
  - 5% Operating Fee – Based on remaining additional interest accrued balance
  - ½% Solicitor Fee – Based on remaining additional interest accrued balance
  - Judicial Sale

If a property goes unsold at the Judicial Sale, it's moved to our Repository Sale list where it continues to accrue the interest, operating fee, and solicitor's fee; but no additional costs. The property sits dormant waiting to be bid on. We open the bidding period from March 1 – October 31 each year. We currently only have about 90 properties on the Repository Sale list for all of Berks County.

At any time, taxpayers are encouraged to make partial payments towards their delinquent balance. We offer agreements starting in the month of May, which runs up until the day before the sale, in the year the property will be exposed to Upset Sale.