LANGHORNE MANOR BOROUGH
BUCKS COUNTY, PENNSYLVANIA

ORDINANCE NO. 2026 - 01

AN ORDINANCE AMENDING THE CODE OF LANGHORNE MANOR BOROUGH, BUCKS COUNTY, PENNSYLVANIA, BY ADDING A CHAPTER FOR REAL ESTATE TAXES, BY CREATING ARTICLE 1, COLLECTION OF DELINQUENT REAL ESTATE TAXES TO CREATE AND ALLOW FOR THE IMPOSITION OF A PENALTY FEES AND COSTS AND INTEREST AND TO CREATE A FEE SCHEDULE FOR COLLECTION OF DELINQUENT REAL ESTATE TAXES

WHEREAS, The Borough Council of Langhorne Manor Borough is duly empowered by the Langhorne Manor Borough CODE, *et seq.*, to enact certain regulations relating to the public health, safety and welfare of the residents of Langhorne Manor Borough;

WHEREAS, it is necessary and prudent for Langhorne Manor Borough 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 Borough Council of Langhorne Manor Borough 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 Borough Council of Langhorne Manor Borough 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;

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NOW, THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of Langhorne Manor Borough that the Langhorne Manor Borough Code is amended as follows:

SECTION 1. **Adding a chapter – Real Estate Taxes, by creating Article 1 -Collection of Delinquent Real Estate Taxes.**

The Code of Langhorne Manor Borough, Real Estate Taxes, to add a chapter – Real Estate Taxes, by creating Article 1 – Collection of Delinquent Real Estate Taxes as follows:

Chapter - Real Estate Taxes

Article 1 Collection of Delinquent Real Estate Taxes

§ 21-1 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.

§ 21-2 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.

§ 21-3 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;

§ 21-4 Enabling.

The proper officials of Langhorne Manor Borough 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 inconsistences or conflicts are hereby specifically repealed. Any other terms and provisions of the Langhorne Manor Borough 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.

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ORDAINED AND ENACTED this 13th day of October 2026, by the Borough Council of Langhorne Manor Borough.

Langhorne Manor Borough
Borough Council

Nick Pizzola,
President

Attested by:

Bonnie McGoldrick,
Secretary