



THE PORTNOFF REPORTER

SUMMER 2021

COLLECTING DELINQUENT TAXES NOW OR LATER: YOU HAVE A CHOICE

By creating strong incentives for delinquent taxpayers to pay under Pennsylvania’s Municipal Claims and Tax Liens Act (MCTLA), Portnoff Law Associates is often able to collect a significant percentage of its clients’ delinquent tax accounts very quickly. Within the first year of collecting under the MCTLA, PLA will attempt to make numerous contacts with the delinquent taxpayer in order to obtain payment for the taxing district, including: filing liens against the property, charging interest at the statutory rate of 10% per annum, having the sheriff personally serve the delinquent taxpayer with a writ of scire facias, and obtaining a judgment against the property. Portnoff also will provide positive incentives to initiate payment, including: offering flexible payment plans, providing for a hardship program, and allowing taxpayers to look up their delinquent balances and pay online through PLA’s website. Conversely, most county tax claim bureaus send a single delinquency notice during the first year, with no subsequent action for at least another 12 months, and offer limited opportunities to enter into payment plans.

Below are Portnoff Law Associates’ average tax collection rates over the last three years within the first months of collection, when the initial notice of delinquency and fee shifting was mailed by March 15.

Tax Year	% Collected by June 30	% Collected by December 31
2018 Taxes	42.08% (by 6/30/19)	62.23% (by 12/31/19)
2019 Taxes	33.57% (by 6/30/20)*	65.21% (by 12/31/20)*
2020 Taxes	46.60% (by 6/30/21)	

* In 2020, a 2-3 month collection moratorium was implemented by PLA, with the consent of its clients, as a result of the COVID-19 pandemic which suppressed the collection of the 2019 taxes.



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LAW ASSOCIATES, LTD.

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THE PORTNOFF REPORTER

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In Person

August

Portnoff attorney Kevin Buraks has been asked to speak at the Pennsylvania Municipal Authorities Association (PMAA) Annual Conference & Trade Show on August 30 at 3:15 p.m. at the Penn Stater Hotel in State College on the topic of “Improving Revenue Collections During a Pandemic – Lessons Learned.”

September

Portnoff attorneys Jason Leininger and Kevin Buraks will be speaking on the subject of Collection Strategies During Difficult Times at the GFOA-PA Annual Statewide Conference at the Penn Stater Hotel on September 27.

Virtual Webinars

August

Attorney Kevin Buraks will be participating on a web forum panel for the Pennsylvania Association of School Business Officials (PASBO) on August 11 at 10:30 a.m., discussing delinquent school tax collections during the pandemic.

November

Attorney Buraks will be presenting a webinar on November 3 for the Pennsylvania State Association of Boroughs (PSAB) on the subject: “Strategic Recovery of Delinquent Accounts.”

If you are interested in having Portnoff Law Associates make a presentation at your next virtual or in-person conference or event, please contact us at (800) 561-7989.

Kind Words from an Opposing Attorney

While PLA is always pleased to receive notes of appreciation from property owners, we also are happy to receive praise from the property owners’ attorneys. Recently, during a telephone conversation discussing an open account, we were told by an opposing attorney from a non-profit community legal services group that he really likes dealing with our firm because we always work with property owners to reach a mutually agreeable payment plan. He said that he is happy when clients come to him with delinquencies that Portnoff Law Associates is collecting, because he knows that he will be able to reasonably work something out with our firm.

By The Numbers

The following figures demonstrate that Portnoff Law Associates rarely has to sell property to collect its municipal clients’ delinquent accounts:

110,800	Approximate number of new accounts placed with PLA in 2019 and 2020
1,030	Number of delinquent accounts listed for sheriff’s sale by PLA in 2019 and 2020
74	Number of properties sold by PLA in 2019 and 2020
0.93%	Percentage of delinquent accounts listed for sheriff’s sale by PLA in 2019 and 2020
0.07%	Percentage of delinquent accounts sold by PLA in 2019 and 2020

Local Event Idea

2021 Warminster Arts & Barks Fest and Car Show



Warminster Community Park
350 East Bristol Rd., Warminster, PA
August 28, 11-3 PM

The annual Arts & Barks Fest and Car Show is one of the largest craft shows and community fests around. This year’s event will feature a classic car show, various crafters, vendors, food trucks, kids’ activities, K9 dogs, entertainment, and dog rescues with adoptable dogs. The event runs on August 28 from 11-3 p.m. and is open to the whole family, including your leashed loved ones!

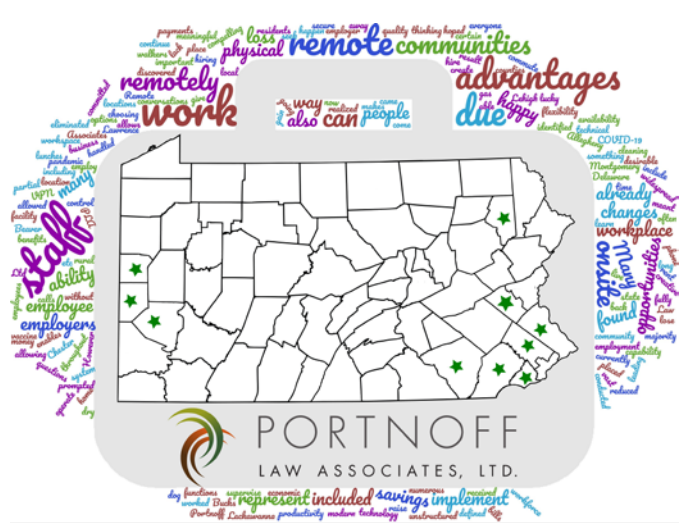
The Post-COVID Workplace

The COVID-19 pandemic prompted changes to the way business was conducted. For many, including Portnoff Law Associates, Ltd., this meant that the vast majority of our staff worked from home. We were lucky in that we already had the technical capability to work remotely. We had secure VPN in place, and a phone system that allowed calls to be both placed and received from a remote location. Remote work came to be defined as work away from the physical workplace.

Many people discovered numerous advantages to remote work. For many employees, advantages included found time (due to the lack of a commute) and found money (due to savings on gas, dry cleaning bills, dog walkers, lunches, etc.). For employers, advantages included the ability to continue to operate, and a committed workforce. Some employers reduced or eliminated their physical workspace due to remote work, leading to a savings in rent payments.

With the widespread availability of a vaccine, we now have options about work locations that raise important questions for everyone. Is onsite work or partial onsite work desirable? What would we lose by allowing people to work remotely more often? What do we gain? The advantages of onsite work include a facility to create a community, more opportunities for creative thinking that can come from unstructured conversations, and the ability to supervise staff. However, the benefits to the employee for remote work are also compelling. A happy employee makes for a happy employer, so changes are going to happen!

At PLA, we realized that due to modern technology, we can work remotely without loss of productivity or the loss of quality control. As a result, we have identified certain functions that can be handled fully remotely. This not only allows some of our staff flexibility in choosing their workplace, but also enables us to do something that we have long hoped to implement - hiring staff from the communities that we represent throughout the state. We currently employ staff who live in Allegheny, Beaver, Bucks, Chester, Delaware, Lackawanna, Lancaster, Lawrence, Lehigh and Montgomery counties. Many rural communities seek economic opportunities for their residents. When we hire local, we learn more about the communities we represent, and are able to “give back” through employment in a meaningful way.



Correlation Between Successful Account Collection and Higher Current Collection Rates



The collection procedures employed by Portnoff Law Associates under the Municipal Claims and Tax Liens Act create incentives for property owners to pay not only their delinquent tax account, but future tax bills on time. For PLA’s municipal tax clients, 68% saw a reduction in the number of delinquent accounts between the first year that Portnoff Law Associates was hired and the end of 2020.

Hiring Portnoff

Portnoff Law Associates represents over 160 municipalities, school districts and municipal authorities across 25 Pennsylvania counties. Portnoff’s proven collection process can be tailored to meet your specific collection needs. We are available to meet with you to discuss the benefits of our services. If you are interested in learning more about how Portnoff can help maximize your delinquent collections at minimal cost to your municipality, please contact us at (800) 561-7989 or sanderson@portnoffonline.com.

PORTNOFF LAW ASSOCIATES' PROVEN COLLECTION PROCESS PROVIDES TAXING DISTRICTS WITH NEEDED REVENUE AND MAY ENABLE THE DISTRICT TO SIDESTEP THE NEED FOR A TAX INCREASE.

With 30+ years of municipal collection experience, Portnoff Law Associates represents over 160 municipalities, school districts and municipal authorities across 25 Pennsylvania counties in the collection of delinquent:

- Real Estate Taxes
- Sewer Fees
- Abatement of Nuisance Charges
- Trash Fees
- Water Bills and Tapping Fees
- Stormwater Fees



Michelle Portnoff, President
Portnoff Law Associates

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