

THE PORTNOFF REPORTER

FALL 2022

200 Municipal Clients!!!

It seems fitting that in this 20^{th} edition of The Portnoff Reporter, it can now be reported that Portnoff Law Associates represents over 200 municipal clients throughout Pennsylvania! PLA's clients include cities, townships, boroughs, municipal authorities, and over 10% of Pennsylvania's public school districts. currently has PLA clients in Pennsylvania counties.

Firm President Michelle Portnoff believes that the 200-client milestone was reached because "Portnoff Law Associates provides value to every member of the communities that we represent. By bringing in much needed revenue through our collection efforts, PLA helps the majority of taxpayers who pay their municipal bills on



time, as this additional revenue may prevent their taxes and utility fees from sharply rising. For those property owners that need more assistance paying their bills, PLA offers flexible payment plans and a hardship program to enable them to pay over time."

PLA is often asked how it has the ability to continue taking on additional clients. The answer is simple – Portnoff Law Associates not only helps its clients collect their delinquent accounts, but helps them reduce the number of delinquent accounts. After the first year of collections by PLA, a typical client might see an increase in the current collection rate, and going forward, PLA receives a shorter list of accounts to collect, as there are fewer delinquencies. With fewer accounts placed by existing clients, combined with a skilled staff of over 80 employees working throughout Pennsylvania, Portnoff Law Associates has the ability to help additional municipalities and school districts collect their delinquent real estate taxes and utility fee accounts.



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Michelle Portnoff, Esquire, Publisher Kevin Buraks, Esquire, Editor Ryan Moyer, Contributor

Employee Spotlight Diane Boehret, Esquire

Many of PLA's clients are lucky to have the opportunity to work with client management attorney Diane Boehret. Diane joined PLA in 2011 and is responsible for the firm's clients in Berks, Bucks, Chester, Franklin, Lancaster, and Montgomery Counties. Diane is very well liked by everyone who knows her, and is consistently praised for her responsiveness and extremely pleasant demeanor. Diane cites a number of reasons why she has enjoyed working at Portnoff Law Associates for so many years. "I take satisfaction in knowing we provide a valuable service to our clients by bringing in much needed monies, while also being sensitive to the circumstances of those property owners from whom we collect. We have a great team of people at PLA who are a joy to work with and dedicate themselves to the service of our clients. I genuinely enjoy getting to know each of my client contacts to develop and foster a relationship between PLA and our clients."

Diane graduated magna cum laude from Saint Mary's College in Notre Dame, Indiana in 2006 with a Bachelor of Arts in Communication Studies. She then attended Duquesne University School of Law in Pittsburgh, Pennsylvania, and graduated cum laude in 2009. While at Duquesne, Diane was a member of the Law Review and published a comment: Determining the Proper Approach to Discriminatory Statutes Within the Scope of the Fair Housing Act and a case note: Republication of Proof of Actual Malice in a Previous Defamatory Publication: Weaver v. Lancaster Newspapers, Inc. During Law School, Diane worked as an intern at Neighborhood Legal Services in Pittsburgh, providing legal services to indigent citizens.

Diane is licensed to practice law in Pennsylvania, but originally hails from Youngstown, Ohio. She now resides in Montgomery County with her husband Justin and their cats. In her spare time, Diane enjoys cooking, reading and cheering for the Notre Dame Fighting Irish!

In Person



Portnoff attorney Kevin Buraks gave a presentation at the Pennsylvania State Association of Boroughs (PSAB) 2022 PA Municipal Legal Update in Harrisburg on the topic of "Understanding the Municipal Claims & Tax Liens Act."



Portnoff attorney Daniel Schley and Legal Support Manager Jerilyn Kucharski presented a webinar: "What Municipalities, School Districts and Municipal Authorities Need to Know about the Pennsylvania Homeowner Assistance Fund (PAHAF)."



Portnoff Law Associates will be attending the annual PASA-PSBA School Leadership Conference being held at Kalahari Resorts in the Poconos on October 31-November 2, 2022. If you plan to be at the conference, please stop by our booth (#516) to say hello!



Attorney Daniel Schley and Litigation Manager Joseph Schultheis will be giving a presentation at the PA State Tax Collectors' Association (PSTCA) Annual Convention on October 21 at the Wyndham Gettysburg.



Attorney Buraks will be presenting a webinar titled "Strategies to Successfully Collect Delinquent Utility and Stormwater Fee Accounts" for the Pennsylvania Municipal Authority Association (PMAA) on November 2, 2022 at 1:00 p.m.



Sponsorship

Portnoff Law Associates was again a proud sponsor of PASBO's 2022 Steel Eagle Conference at Kalahari Resorts.

In Print



Portnoff attorney Daniel Schley wrote an article titled "The Pennsylvania Homeowner Assistance Fund - What Municipalities, School Districts and Municipal Authorities Need to Know" that was published in the June 2022 edition of PMAA's monthly publication, The Authority.



Portnoff attorney Kevin Buraks was quoted in an article on delinquent stormwater fees titled "When People Won't Pay" in the September edition of Pennsylvania Township News.

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.

Legislative Update- Failure to Receive Tax Notice

Act 57 of 2022

The failure of a new homeowner to receive a tax notice may now prevent the taxing district from placing additional charges on the tax bill, such as penalties, interest, fees and collection costs. Act 57 of 2022 (originally House Bill 430) amends the

Local Tax Collection Law enacted in 1945. The revised language added by Act 57 provides that a taxing district shall, by ordinance or resolution, require a tax collector to waive additional charges for real estate taxes if the taxpayer takes all of the following actions:

- (1) provides a waiver request of the additional charges within twelve months of the date of transfer of ownership of real property or a mobile or manufactured home;
- (2) attests that a tax notice was not received;
- (3) provides the tax collector with a copy of the deed showing the date of the real property transfer, or a copy of the title showing the date of issuance following the acquisition of a mobile or manufactured home; and
- (4) pays the face value amount of the tax notice.

Act 57 requires the Department of Community and Economic Development to develop and make available to each taxing district a form by which a taxpayer may request a waiver of additional charges. Act 57 does not revise the original language of the Local Tax Collection Law that provides that the failure to receive notice does not relieve the taxpayer from paying the underlying tax. The effective date of Act 57 is October 9, 2022.

By The Numbers

Over 100 municipal clients across Pennsylvania choose to use Portnoff Law Associates to collect their delinquent real estate taxes in lieu of the county tax claim bureau. Below are PLA's average delinquent tax collection rates by June 30, 2021 and December 31, 2021 when the initial notice of delinquency was mailed by March 15, 2021. If your delinquent tax collection rates do not match these figures, we would be happy to speak with you to discuss how PLA can help.

46.60%	2020 taxes collected by 6/30/21 Range: 20.30% - 83.74%
63.27%	2020 taxes collected by 12/31/21 Range: 37.32% - 93.37%

Note of Appreciation

Portnoff Law Associates often receives thank you notes from property owners who appreciate the professional manner and courtesy with which they were treated during the collection process. The following is a note that we received:

"I would like to start by complimenting Portnoff on your customer service team. [The PLA employees] that I have interacted with are very knowledgeable and highly competent at their jobs. Kudos to the team on being nice and empathetic to us folks that have fallen behind or neglected their payments. Nice job!!!"

A property owner from Willow Grove, PA



Portnoff Law Associates was a proud sponsor of the Northwestern Lehigh School District Educational Foundation's 2022 annual golf fundraiser at the Old Homestead Golf Club. PLA attorney Bob Daday shows excellent form teeing off for Team Portnoff.

Hiring Portnoff

Portnoff Law Associates represents over 200 municipalities, school districts and municipal authorities across 25 Pennsylvania counties. Portnoff's proven collection process can be tailored to meet your specific collection needs, and 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 kburaks@portnoffonline.com.



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PORTNOFF LAW ASSOCIATES HELPS ITS MUNICIPAL CLIENTS BRING IN MORE REVENUE THROUGH THE ENHANCED COLLECTION OF DELINQUENT ACCOUNTS, WHILE PROVIDING DELINQUENT PROPERTY OWNERS WITH MORE PAYMENT FLEXIBILITY AND OPTIONS.

With over 30 years of collection experience, Portnoff Law Associates represents over 200 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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