# *Borough of Wilkinsburg*

**BOROUGH MANAGER**
**MUNICIPAL BUILDING**
**605 ROSS AVENUE**
**WILKINSBURG, PA 15221-2145**
**PHONE: (412) 244-2900**
**WILKINSBURG, PA 15221-2145**

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**Tax Base Expansion**
**Application For**
**Tax Compromise**

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**(Attach additional sheets to this Application if you need more space to answer fully. Put the property(ies) address(es) on the top of each sheet and identify each answer by Section number and Sub-section letter. If you have any questions call or email the Wilkinsburg Borough Manager at (412) 244-2900 or WilkinsburgManager@choiceonemail.com)**

## DEFINITIONS

**Section 1.**

**Definitions.** For the purposes of the interpretation and administration of this Application, the following definitions shall apply to the terms used in this Application, unless otherwise defined in the Tax Base Expansion Ordinance:

**A. "Improvement"** means the repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity, or is brought in compliance with laws, ordinances or regulations governing such standards of industrial, commercial, residential, mixed-use or other business structures which results in a tax assessment increase from the Allegheny County Office of Property Assessments. Ordinary upkeep and maintenance shall not be deemed an improvement.

**B. "Deteriorated property"** except for any real estate subject to an inter-governmental cooperation agreement, "deteriorated property" shall mean any property owned by an individual, association or corporation, and located in the deteriorated area, or any such property which has been the subject of an order by a government agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinance or regulations.

**C. "Local taxing authority"** means a county, city, borough, incorporated town, township, school district or home rule municipality having authority to levy real property taxes.

**D.** **"Borough"** means the Borough of Wilkinsburg, located in Allegheny County.

**E.** **"School District"** means the Wilkinsburg School District, located in Allegheny County.

**F.** **"Deteriorated areas"** means the entire Borough of Wilkinsburg pursuant to Borough of Wilkinsburg Code, Part II, Chapter 237 - §§47 and 55.

**G.** **"Joint Committee"** means the Joint Committee on Administrative Process to Reclaim Vacant Properties comprised of the Wilkinsburg Borough Council President, the Wilkinsburg Borough Council Finance Chair, the Wilkinsburg Borough Manager, the Wilkinsburg School District Board President, the Wilkinsburg School District Board Finance Chair, the Wilkinsburg School District Director of Business Affairs and an appointee of Allegheny County, or their respective designees.

**INSTRUCTIONS**
**Section 2.**

**Tax Compromise Application Requirements**. This Application is for any person, organization, corporation, limited liability company, partnership or association seeking a tax compromise of back taxes owed on real estate.

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 this 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 Borough of Wilkinsburg, in full, within 60 days of becoming due, or (2) Failure to abate a building or housing code violation on any property within the Borough of Wilkinsburg as provided for in the notice of violation, or (3) Willfully or negligently failing to provide accurate information herein.

The application for compromise must set forth 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 or demolition;

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

**E.** An estimate of the cost of the planned improvement; and

**F.** The date of the last assessment and documentation of the last assessed value.

**G.** 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 3.**

**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(ies) 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 this Application, an application fee of $2,500. 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.

## REQUIRED INFORMATION

**Section 4.**

**Applicant to Provide the Following Information:**
(Attach additional sheets to this Application if you need more space to answer fully. Put the property(ies) address(es) on each sheet and identify each answer by Section number and Sub-section letter. If you have any questions call or email the Wilkinsburg Borough Manager at (412) 244-2900 or WilkinsburgManager@choiceonemail.com)

**Enclosures:**

_____ **Documentation of last assessed value**

_____ **Title report issued in the past 60 days or less**

_____ **Copy of Deed**

_____ **Affidavit of Non-Collusion**

_____ **Appraisal**

_____ **A verifiable sales agreement with the notarized signature of the party authorized to convey the property(ies).**

_____ **Additional sheets to this Application when more space was needed to answer fully. Each sheet must have your name at the top and each answer must be identified by Section number and Sub-section letter.**

**A. General Information:**

1. Property(ies) Address(es) and Parcel ID(s) (Lot and Block Number(s)) for compromise:

2. Name of Applicant:

3. Mailing Address (if different from property address):

4. Daytime Phone:

5. Evening Phone:

6. Cell Phone:

7. Fax:

8. Email:

9. All other real property, in Allegheny County, owned by the applicant or any other real property owned by a person, organization, corporation, limited liability company, partnership or association in which applicant has any shared ownership interest (include address(es) and parcel ID (lot and block number(s)):

**B. Building and Improvement Information:**

1. Building or Demolition Permit(s) number(s) and Date(s) of Issuance:

2. Construction or Demolition Start Date(s):

3. Estimated Total Cost of Construction or Demolition:

4. Type of Structure(s) and Number of Units (i.e., single family, multi-family, retail, office, mixed-use, vacant land, etc.):

5. Types of improvements and summary of plan (include whether applicant intends to construct, demolish or both, also include dimensions, quantity and types of materials):

6. Summary of the plan for financing the improvements (such as, the amount of approved financing, letter of intent from lender, approved line of credit, proof of financial capacity such as income statements, tax returns and bank statements, etc.):

7. Last assessed value? _____**(please attach documentation of last assessed value)**

8. Date of last assessment:

**C. Title and Equitable Owner Information: (Please attach a title report on the property(ies) to be tax compromised issued in the past 60 days or less)**

1. **Please attach a copy of the Deed:** Whose names are on the deed (grantor-grantee)?

2. Who lives in or occupies the property (if no one, write "Empty")?

3. Is there a mortgage on the property? _____ 2nd mortgage?_____
   Is so, amount(s)
   Interest Rate(s)

4. Does the applicant pay taxes on the property?

5. Are there any unpaid tax, water, utility bills, municipal service fees and/or other liens against the property listed in Section 4(A)(1), or any of property(ies) listed in Section 4(A)(9) ?

   If yes, please describe.

**D.** **Please sign and submit an affidavit of non-collusion on the form provided by the Borough.**

**E.** **Please submit 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.**

**F.** **Please submit a verifiable sales agreement with the notarized signature of the party authorized to convey the property(ies).**

**IT IS A MISDEMEANOR UNDER THE ACT OF DECEMBER 6, 1972, 18 PA C.S.A. §4984 TO MAKE A FALSE STATEMENT WITH INTENT TO MISLEAD PUBLIC OFFICIALS.**

I hereby certify that the statements made in this Application are true and correct to the best of my knowledge, information and belief.

_____ _____

Date Signature of Applicant

**Enclosures:**

_____ **Documentation of last assessed value**

_____ **Title report issued in the past 60 days or less**

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_____ **Tax Certification Letter from the Local Tax Collector**