Property Donation:
From Taxpayer to Municipality

Tax Delinquent Parcel

Can be a structure or a vacant lot

Current owner is interested in donating tax delinquent parcel to municipality

Owner's Notice to Intended Municipality

Owner notifies the municipality of his or her interest in donating the tax delinquent parcel

Notice to Affected Municipalities

Municipality receiving the donation must send notice to any other municipality which may have claim or lien(s) against the parcel

Affected Municipalities have 30 days to respond

If no response is received within 30 days, than the affected municipality accepts the proposed donation and loses its claim on the property

Negotiation Between Receiving Municipality and Affected Municipalities

Affected Municipalities can negotiate the proposed use of the donated parcel as well as the amount owed to them if the donated parcel eventually is sold by the receiving municipality.

Delinquent Parcel Transfers to Receiving Municipality

The deed must be recorded by the Recorder of deeds

A "Recorded Satisfaction" must accompany the deed stating that all other liens are extinguished or terms are otherwise agreed upon

Once The Municipality assumes Ownership

The parcel is tax exempt from taxes that may be levied against the property

Is liable for any private liens property may still have like a mortgage

Sources: *Megan M. Ott, Esq. and Patrick C. Manning, Esq. of Goehring, Rutter and Boehm 'Municipal Collections, Claims and Tax Enforcement, June 14*