

ORDINANCE NO. 2013-02

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE TOWNSHIP OF RADNOR AMENDING ARTICLES II AND III OF CHAPTER 260 OF THE RADNOR TOWNSHIP CODE, RELATING TO THE MERCANTILE TAX AND THE BUSINESS PRIVILEGE TAX, TO SET THE AMOUNT OF COLLECTION FEES TO BE CHARGED TO TAXPAYERS IN CONNECTION WITH THE COLLECTION OF DELINQUENT MERCANTILE AND BUSINESS PRIVILEGE TAXES

WHEREAS, the Board of Commissioners of Radnor Township, pursuant to the authority of the Local Tax Enabling Act, 53 P.S. §6924.101, et seq., as amended, and the Radnor Township Home Rule Charter, imposes certain Mercantile and Business Privilege Taxes, as stated in Chapter 260 of the Radnor Township Code; and

WHEREAS, the Township incurs legal and other costs when it collects delinquent taxes from taxpayers; and

WHEREAS, the Board of Commissioners of Radnor Township has determined that the costs of collecting delinquent taxes should be paid by each delinquent taxpayer whose actions necessitate such costs to be incurred; and

WHEREAS, the Board of Commissioners of Radnor Township finds that it should be reimbursed for reasonable attorney fees incurred in the collection of delinquent taxes; and

WHEREAS, the Board of Commissioners of Radnor Township shall from time to time establish a reasonable attorney fee schedule which shall be in an amount sufficient to compensate its attorneys who undertake collection and representation of the Township in the collection of delinquent taxes; and

WHEREAS, by Resolution dated October 22, 2012, the Board of Commissioners of Radnor Township set the legal fees to be charged by its attorneys for collecting business taxes.

NOW THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the Board of Commissioners of Radnor Township, as follows:

Section 1. Amendment of Section 260-38, Chapter 260, Article II of the Radnor Township Code. Section 260-38 shall state in its entirety:

Violations and penalties.

Any person, as defined in this article, who shall fail, neglect or refuse to comply with the terms or provisions of this article shall be responsible and liable for the costs of collection, including attorneys fees, at the flat and hourly rates shown

below and at the rate of \$165 per hour for any work not included in the fees shown below:

ACTIVITY	LEGAL FEES	COURT FEES	SHERIFF FEES
Verify account information and data, establish and open file; prepare and send demand letter; account for monies received	\$135.00	n/a	n/a
Prepare and file Civil Complaint in Magisterial District Court; account for monies received	\$250.00	According to fee schedule	Varied
Represent taxing authority at any MDJ hearing – includes preparation of case; preparation of witnesses and any exhibits; attendance at any hearings or conferences; post-hearing pleadings or exhibits	\$165/hour	n/a	n/a
Prepare and file request to certify judgment with County; account for monies received	\$125.00	According to fee schedule	n/a
Execution of Judgment against Delinquent Taxpayer, e.g., prepare praecipe for writ of execution and all related documents	\$165/hour	According to fee schedule	Varied

Any person, as defined in this article, or any officer, agent, servant or employee thereof who shall fail, neglect or refuse to comply with any of the terms or provisions of this article shall, upon conviction thereof before a District Judge of the Township of Radnor, be subject to a fine of not more than \$600 and costs of prosecution for each offense, and, in default of payment of such fine and costs, to imprisonment in the county jail for a term not exceeding 30 days. The fine imposed by this section shall be in addition to any other penalty imposed by any other section of this article.

Section 2. Amendment of Section 260-59, Chapter 260, Article III of the Radnor Township Code. Section 260-59 shall state in its entirety:

Violations and penalties.

Any person, as defined in this article, who shall fail, neglect or refuse to comply with the terms or provisions of this article shall be responsible and liable for the costs of collection, including attorneys fees, at the flat and hourly rates shown below and at the rate of \$165 per hour for any work not included in the fees shown below:

ACTIVITY	LEGAL FEES	COURT FEES	SHERIFF FEES
Verify account information and data, establish and open file; prepare and send demand letter; account for monies received	\$135.00	n/a	n/a
Prepare and file Civil Complaint in Magisterial District Court; account for monies received	\$250.00	According to fee schedule	Varied
Represent taxing authority at any MDJ hearing – includes preparation of case; preparation of witnesses and any exhibits; attendance at any hearings or conferences; post-hearing pleadings or exhibits	\$165/hour	n/a	n/a
Prepare and file request to certify judgment with County; account for monies received	\$125.00	According to fee schedule	n/a
Execution of Judgment against Delinquent Taxpayer, e.g., prepare praecipe for writ of execution and all related documents	\$165/hour	According to fee schedule	Varied

Any person, as defined in this article, or any officer, agent, servant or employee thereof who shall fail, neglect or refuse to comply with any of the terms or provisions of this article shall, upon conviction thereof before a District Judge of the Township of Radnor, be subject to a fine of not more than \$600 and costs of prosecution for each offense, and, in default of payment of such fine and costs, to imprisonment in the county jail for a term not exceeding 30 days. The fine imposed by this section shall be in addition to any other penalty imposed by any other section of this article.

Section 3. This Ordinance does not, nor is it intended to, nor shall it be interpreted to, expand the subject or measure of the taxes imposed in Articles II and III.

Section 4. This Ordinance shall become effective one (1) day after enactment or upon recordation of this Ordinance within the Township's official Ordinance Book, whichever comes later.

ENACTED AND ORDAINED this 18 day of March, 2013.

RADNOR TOWNSHIP

By: 


Name:

Elaine P. Schaefer

Title:

President

ATTEST:



Robert A. Zienkowski, Secretary