

RESOLUTION NO. 2010-39

A RESOLUTION OF RADNOR TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA, ESTABLISHING A POLICY FOR THE ADMINISTRATION AND COLLECTION OF BUSINESS PRIVILEGE, MERCANTILE, AND RELATED BUSINESS TAXES IN RADNOR TOWNSHIP

WHEREAS, Radnor Township receives a significant amount of revenue from its business privilege, mercantile and related business taxes; and

WHEREAS, the Township is required to maintain confidentiality of all information gained as a result of any audit, return, report, investigation or hearing pursuant to the Local Taxpayer Bill of Rights Act, 53 Pa.C.S. 8421, *et seq.*; and

WHEREAS, the Township desires to establish a policy and procedure for the commencement of compliance proceedings, audits and/or the settlement of tax collection matters.

NOW, THEREFORE, be it hereby *RESOLVED* by the Board of Commissioners of Radnor Township, as follows:

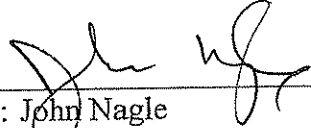
1. All tax settlement agreements, including business privilege, mercantile, occupational privilege, emergency and municipal services, local services, amusement, and license and registration taxes and/or fees in excess of \$3,000 shall be approved by the Board of Commissioners at a public meeting.
2. All settlement agreements shall be executed by the Township Manager, or his designee, after approval by the Board of Commissioners.
3. Authority is granted to the Township Manager, or his designee, to settle business tax matters in all amounts up to and including \$3,000.
4. All compliance business tax matter resolutions, including business privilege, mercantile, occupational privilege, emergency and municipal services, local services, amusement, and license and registration taxes and/or fees in excess of \$3,000 to be enforced at the District Justice Court level, may be approved by the Township Manager, or his designee, up to the jurisdictional limits of the District Justice Court.
5. Authority is given to the Township Manager, or his designee, to authorize the commencement of collection proceedings in the Delaware County Court of Common Pleas upon review and approval by the Board of Commissioners.

6. All information acquired by the Township as a result of any audit, return, report, investigation, hearing or verification shall be considered confidential tax information pursuant to the Local Taxpayer Bill of Rights Act, 53 Pa.C.S. 8421, *et seq.*, and any unauthorized release of such information may result in criminal penalties, fines and a discharge from office or employment. For purposes of public approval of any settlement agreements, the Township Finance Director shall establish a reference account number and all such settlement agreements shall bear the date of Board approval.

SO RESOLVED, this 13th day of September, A.D. 2010.

RADNOR TOWNSHIP

By:


Name: John Nagle
Title: President

ATTEST:


Matthew Baumann, Secretary