

ORDINANCE NO. 2024-02

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, AMENDING PROVISIONS REGARDING TAXPAYER RESPONSIBILITY FOR COLLECTION FEES TO REFLECT ACTUAL FEES INCURRED BY THE TOWNSHIP AND ESTABLISHING THAT FINES IMPOSED BY THE MAGISTERIAL DISTRICT COURT SHALL BE CIVIL IN NATURE

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 (the "Tax Code"); and

WHEREAS, the Township incurs legal and other costs when it collects delinquent taxes from taxpayers and the Tax Code requires that the costs of collecting delinquent taxes are to be paid by each delinquent taxpayer whose actions necessitate such costs to be incurred and sets the amount of such costs to be reimbursed to the Township; and

WHEREAS, the Board of Commissioners of Radnor Township has from time to time established a schedule of attorney fees to be paid by delinquent taxpayers; and

WHEREAS, in order to ensure that the attorney fees, auditor fees, and other collection costs for which taxpayers are responsible are sufficient to cover the Township's actual costs, the Board wishes to set these costs at the amounts actually incurred by the Township.

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 is amended to read as follows:

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 attorney fees and auditor fees in the amounts incurred by the Township.

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 imposition by a District Judge of the Township of Radnor, be subject to a civil fine of not more than \$600 and costs of prosecution for each offense. 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 is amended to read as follows:

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 attorney fees and auditor fees in the amounts incurred by the Township.

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 imposition by a District Judge of the Township of Radnor, be subject to a civil fine of not more than \$600 and costs of prosecution for each offense. 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 in accordance with the Radnor Township Home Rule Charter.

ENACTED AND ORDAINED this 26 day of February, 2024.

RADNOR TOWNSHIP

By: Maggie Myers
Name: Maggie Myers
Title: President

ATTEST:
William M. White
William M. White
Township Manager / Secretary