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Part 1

Elected Officials

Subpart A. Township Supervisors

Section 101. Annual Compensation. Each Supervisor of Tilden Township shall receive compensation for attending regular and specially scheduled meetings, preparing for such regular and special meetings, and for otherwise performing duties of the Office of Supervisor, at the rate of One Hundred Twenty-five Dollars (\$125.00) per month, beginning with the January 2, 1990 meeting of the Board. (Ordinance No. 64, December 17, 1987, Section 1; as amended by Ordinance No. 73, December 21, 1989, Section 1)

Section 102. Statutory Limit. No Supervisor shall receive annual compensation under this Subpart in excess of the annual statutory limit set by the General Assembly in Act 68 for supervisors of townships within the appropriate calculation category. (Ordinance No. 64, December 17, 1987, Section 2)

Section 103. Installment Payments. Such compensation shall be paid in monthly installments. (Ordinance No. 64, December 17, 1987, Section 4)

Part 2

Appointed Officials

Subpart A. Township Manager

Section 201. Creation of the Office. The Office of Township Manager is hereby created by the Township of Tilden. (Ordinance No. 97, October 5, 1993, Section 1)

Section 202. Appointment and Removal. The manager shall be appointed for an indefinite term by a majority of all members of the Board of Supervisors. The Manager shall serve at the pleasure of the Board of Supervisors and may be removed at any time by a majority vote of all its members. At least forty-five (45) days before such removal becomes effective, the Board of Supervisors shall furnish the Manager with a written statement setting forth its intention to remove him/her and the reasons therefor. (Ordinance No. 97, October 5, 1993, Section 2)

Section 203. Qualifications. The Manager shall be chosen solely on the basis of his/her executive and administrative abilities, with special reference to five years of uninterrupted actual experience in local government including a certification in local government. The manager need not be a resident of the Township at the time of the appointment and may reside outside the Township while in office with the approval of the Board. (Ordinance No. 97, October 5, 1998, Section 3)

Section 204. Manager's Bond. Before entering upon his/her duties, the Township Manager shall, at the expense of the Township, file with the Township a bond to be approved by the Board of Supervisors, with a bonding company as surety, to be determined by the Board of Supervisors conditioned upon the faithful performance of his or her duties. (Ordinance No. 97, October 5, 1993, Section 4)

Section 205. Manager's Compensation. The salary of the Township Manager shall be fixed from time to time by Resolution of the Board of Supervisors and paid out of the general fund of the Township. (Ordinance No. 97, October 5, 1993, Section 5)

Section 206 . Powers and Duties of the Township Manager. The Township Manager shall be the Chief Administrative Officer of the Township and shall be responsible to the Board of Supervisors as a whole for the proper and efficient administration of the Township. The powers and duties of the administration of all Township business shall be vested in the Township Manager, unless expressly imposed or conferred by statute upon other Township officers.

Subject to the revision by ordinance of the Board of Supervisors, the powers and duties of the Township Manager shall include the following:

(a) The Township Manager, at the direction of the Board of Supervisors, shall execute and enforce the laws of the Commonwealth and ordinances, resolutions and by-laws of the Board of Supervisors.

(b) The Township Manager shall attend all meetings of the Board of Supervisors and shall recommend such measures as he or she shall deem expedient. In addition to attending all meetings of the Board of Supervisors, the Township Manager will attend meetings of each department, committee, agency or board when directed to do so by the Board of Supervisors, with the right to take part in the discussion, and he or she shall receive notice of all special meetings of the Board of Supervisors, of its department, committees, agencies and boards.

(c) The Township Manager shall act as the Township Secretary and Treasurer, upon appointment by resolution, and shall have all the powers and duties given to these offices by statute and by ordinance of this Township.

(d) The Township Manager shall keep the Board of Supervisors informed of the affairs of the Township and keep the Board duly advised of the Township's financial condition and its financial needs.

(e) The Township Manager shall prepare and submit to the Board of Supervisors a recommended budget for the upcoming fiscal year. Such budget shall be submitted in sufficient time to allow for its study and adoption within the time directed by the Second Class Township Code. In preparing the recommended budget, the Township Manager or any officer designated by him or her shall obtain from the head of each department or agency estimates of revenues and expenditures and such other supporting data as he or she may require.

(f) The Township Manager shall administer the budget after its adoption by the Board of Supervisors.

(g) The Township Manager shall prepare the agenda for each meeting of the Board of Supervisors and supply facts pertinent thereto.

(h) The Township Manager shall keep the Board of Supervisors informed as to the conduct of the Township's affairs; submit periodic reports on the condition of the Township's finances and such other reports as the Board of Supervisors requests, and make such recommendations to the Board of supervisors as he or she deems necessary.

(i) The Township Manager shall see that the provisions of all the franchises, leases, permits and privileges granted by the Board of Supervisors are observed.

(j) The Township Manager may employ, by and with the approval of the Board of Supervisors, experts or consultants to perform work and to advise in connection with any of the functions of the Township.

(k) The Township Manager shall, subject to the Board of Supervisors' approval, attend to the letting of contracts in due form of law, and he or she shall supervise the performance and faithful execution of same, except insofar as such duties are expressly imposed upon some other Township officer by statute.

(l) The Township Manager shall see that all money owed the Township is promptly paid and that proper proceedings are taken for the security and collection of all the Township's claims.

(m) The Township Manager shall be the purchasing agent of the Township and shall supervise and coordinate, in accordance with the provisions of the Second Class Township Code, the letting of contracts, purchase of all supplies and equipment for the various agencies, boards, departments, and other offices of the Township as authorized by the Board of Supervisors in their annual operating budget. He or she shall keep an account of all purchases and shall periodically, or when directed by the Board of Supervisors make a full written report thereof.

(n) All complaints regarding services or personnel of the Township shall be referred to the Office of the Township Manager, or an officer designated by him or her, who shall investigate and dispose of such complaints. The Township Manager, or officer designated by him or her, shall report thereon to the Board of Supervisors.

(o) The Township Manager shall make research and investigation into the administration and governmental functions of the federal government, state government and of various townships and make recommendation to the Board of Supervisors of all available grants in aid, and other assistance available to the Township affecting the health, safety, welfare and administration of the Township.

(p) The Township Manager shall hold such other Township offices and head such Township departments as the Board of Supervisors may from time to time direct.

(q) The Township Manager shall be authorized to issue instructions and direct all Township personnel to respond to the needs of the Township.

(r) The Township Manager shall be responsible for the management of all personnel, including discipline. Firing and hiring will continue to remain the responsibility of the Board of Supervisors with the recommendation of the Township Manager and the Roadmaster, where applicable, taken into consideration.

(s) The Township Manager shall be responsible for doing an evaluation of all Township employees. The evaluation shall provide for identification of areas of the employee's job performance where the employee performed well and also areas which need improvement. Where applicable, the Township Manager shall consult with the Roadmaster. The results of the evaluation shall be discussed with the Board of Supervisors.

(Ordinance No. 97, October 5, 1993, Section 6)

Section 207. Acting Manager. The Board of Supervisors may appoint a Township employee to act as Manager and to exercise the duties of Manager during the Township Manager's temporary absence or disability. During such absence or disability, the Board of Supervisors may remove such designation at anytime and appoint another person as Acting Manager to serve until the Township Manager shall return or his or her disability shall cease. (Ordinance No. 97, October 5, 1993, Section 7)

Section 208. Savings Clause. If any section, subsection, paragraph, sentence, clause or phrase of this Subpart shall for any reason be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Subpart which shall continue in full force and effect. (Ordinance No. 97, October 5, 1993, Section 7)

Subpart B. Delinquent Tax Collector

Section 220. Establishment of Office of Delinquent Tax Collector. The elected tax collector of Tilden Township shall be appointed as a delinquent tax collector to provide for the collection of delinquent taxes in accordance with 72 P.S. § 5511.26a (Act 104 of 2000) and is hereby provided the same powers, rights, privileges, duties and obligations as are set forth in Section 686 of the Act of March 10, 1949 (P.L. 30, No. 14) known as the "Public School Code of 1949." (Ordinance No. 138, January 7, 2002, Section 1)

Section 221. Severability. If any provision, sentence, clause, section or part of this Subpart is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Subpart. It is hereby declared as the intent of the Board of Supervisors of the Township of Tilden that this Subpart would have been adopted had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein. (Ordinance No. 134, January 7, 2002, Section 3)

Part 3

Boards and Commissions

Subpart A. Tilden Township Planning Commission

See Chapter 27 Subdivision and Land Development

Section 301 through 309 - Reserved for Future Use.

Subpart B. Park and Recreation Board

Section 310. Title. This Subpart shall be known and may be cited as the "Township of Tilden, Berks County, Pennsylvania, Park and Recreation Board Ordinance." (Ordinance No. 41, March 26, 1978, Section 1)

Section 311. Powers and Duties of the Park and Recreation Board.

(a) The power and authority to equip, operate and maintain parks, recreation areas and facilities shall be placed in a Park and Recreation Board and such Board shall possess all of the powers and be subject to all the responsibilities under Article XIX of the Act of Assembly of May 1, 1933, P.L. 103, as amended, and as hereinafter amended, including but not limited to the right to select, employ and discharge all recreation personnel used to carry out the provisions of Article XIX of the foregoing Act of Assembly.

(b) Subject to the approval of the Board of Supervisors of the Township of Tilden, Berks County, Pennsylvania, the Park and Recreation Board, herein created, shall exercise its powers and duties in establishing standards, qualifications, and salary classifications of recreation personnel; *provided*, however, that whenever boroughs, townships, cities, counties, school districts, or any of them shall develop a cooperative plan of recreation service with the Township of Tilden, Berks County, Pennsylvania, the Park and Recreation Board, herein created, shall have the further power to adjust its established personnel standards, qualifications and salary schedule to be approved by the Board of Supervisors of the Township of Tilden, Berks County, Pennsylvania, to meet the terms of a joint operation agreed upon.

(c) The Park and Recreation Board of the Township of Tilden, Berks County, Pennsylvania, shall have the power to adopt rules and regulations for the conduct of all business within its jurisdiction.

(d) The jurisdiction of the Park and Recreation Board of the Township of Tilden, Berks County, Pennsylvania, shall include the right to select, employ and discharge all recreation personnel used to carry out the provisions of Article XIX, P.S. 103, as amended, and as hereinafter amended.

(Ordinance No. 41, March 26, 1978, Section 2)

Section 312. Composition and Organization of the Park and Recreation Board.

(a) The Park and Recreation Board, herein created, shall consist of seven members, all adult residents of the Township of Tilden, Berks County,

Pennsylvania, who will serve for a term of five years until successors are appointed and which members will be appointed by the Board of Supervisors, such that the term of no more than two members shall expire annually.

(b) The members of the Park and Recreation Board of the Township of Tilden, Berks County, Pennsylvania, shall serve without pay.

(c) All persons appointed to the Park and Recreation Board of the Township of Tilden, Berks County, Pennsylvania, shall serve their full terms unless they voluntarily resign or are removed by the Board of Supervisors of the Township of Tilden, Berks County, Pennsylvania, for dereliction or neglect of duty.

(d) Vacancies in the Park and Recreation Board of the Township of Tilden, Berks County, Pennsylvania, occurring otherwise than by expiration of term shall be for the unexpired terms, and shall be filled in the same manner as original appointments.

(e) The members of the Park and Recreation Board of the Township of Tilden, Berks County, Pennsylvania, shall elect their own chairman and secretary and select all other officers to serve for a period of one year.

(Ordinance No. 41, March 26, 1978, Section 3; as amended by Ordinance No. 101, May 3, 1994, Section 1)

Section 313. Joint Ownership and Maintenance of Certain Parks and Public Recreation Areas and Facilities. The Township of Tilden, Berks County, Pennsylvania, may jointly with any one or more townships, boroughs and cities acquire property for and to operate and maintain any parks and public recreation areas and facilities. Any school district may join with the Township of Tilden, Berks County, Pennsylvania, in equipping, operating and maintaining parks, public recreation areas and facilities, and the Board of Supervisors of the Township of Tilden, Berks County, Pennsylvania may appropriate money therefor. Annually, but no later than October 15 of each calendar year, the Recreation Board shall submit an Annual Financial and Operations Report to the Supervisors of Tilden Township. (Ordinance No. 41, March 26, 1978, Section 4)

Section 314. Bond Issue. The Board of Supervisors of the Township of Tilden, Berks County, Pennsylvania, may issue bonds for the purpose of acquiring lands for buildings or parks, public recreation areas and facilities and for the equipment thereof. (Ordinance No. 41, March 26, 1978, Section 5)

Section 315. Maintenance and Tax Levy. All expenses incurred in the operation of such parks, recreation areas and facilities established as provided in Article XIX of the Act of Assembly of May 1, 1933, P.L. 103, as amended, and as hereinafter amended, shall be payable from the general township fund of the Township of Tilden, Berks County, Pennsylvania, may annually appropriate an amount necessary for carrying out the provisions of Article XIX of the foregoing Act of Assembly, and may cause to be raised by special taxation such tax, for the purpose of maintaining, equipping and operating the parks, recreation areas and facilities of the programs thereof. (Ordinance No. 41, March 26, 1978, Section 7)

Section 316. Invalidity of Portions of Subpart. In the event that any provision, section, sentence, clause or part of this Subpart shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Subpart, it being the intent of this Township that such remainder of this Subpart shall be and shall remain in full force and effect. (Ordinance No. 41, March 26, 1978, Section 7)

Subpart C. Tilden Township Environmental Advisory Council.

Section 320. Creation of Environmental Advisory Council. An advisory council to be known as the Tilden Township Environmental Advisory Council ("Council") is hereby created and shall continue to function until this ordinance is repealed. (Ordinance No. 181, November 10, 2007, Section 1)

Section 321. Number of Council Members. The Council shall be composed of five members at least three of whom shall be residents and the other two of whom shall own property in the Township. The Council may consist of five residents but may contain two property owners. (Ordinance No. 181, November 10, 2007, Section 1)

Section 322. Appointment of Members. Council members shall be appointed in accordance with the following procedures:

- (a) All Council members shall be appointed by the Board.
- (b) Council members' terms of office shall expire on the first Monday in (January) following the last year of their term of office.
- (c) Duly appointed Council members shall serve a term of three years, except that initial appointments shall be so staggered that the terms of approximately one-third of the Council members shall expire each year.
- (d) Whenever possible, one Council member shall also be a member of the Township planning commission.

(Ordinance No. 181, November 10, 2007, Section 1)

Section 323. Members Compliance. All members are to comply with the Pennsylvania Ethics Law, Act 170 of 1978, as amended, and the conflicts of interest policies under the Bylaws of the Berks County EAC. (Ordinance No. 181, November 10, 2007, Section 1)

Section 324. Compensation. Council members shall receive no compensation for their services, but may be reimbursed for the expenses actually and necessarily incurred by them in the performance of their duties, with the approval of the Board. (Ordinance No. 181, November 10, 2007, Section 1)

Section 325. Advisory Authority. The Council shall be advisory to, and shall coordinate its activities with, the Board, the Township Planning Commission, the Township Park and Recreation Board, and other local governmental boards and agencies.

(Ordinance No. 181, November 10, 2007, Section 1)

Section 326. Officers. The members of the Council shall designate the chairman, vice chairman and secretary of the Council. (Ordinance No. 181, November 10, 2007, Section 1)

Section 327. Powers of Council. The Council shall have the following powers:

- (a) Identify environmental issues affecting the Township, the areas surrounding the Township, and the Township's residents.
- (b) Recommend plans and programs to the appropriate agencies for promotion and conservation of natural resources and for the protection and improvement of the quality of the environment within the Township and the areas surrounding the Township.
- (c) Make recommendations as to the possible use of open land areas within the Township.
- (d) Promote a community environmental program.
- (e) Keep an index of all open areas, publicly or privately owned, including, but not limited to, flood prone areas, swamps, and unique natural areas.
- (f) Advise the appropriate local governmental agencies in the acquisition of real property within the Township.
- (g) To undertake such environmental tasks as requested by the Board, and/or to propose environmental issues that the Council considers to be significant to be undertaken within the community.
- (h) The Council shall operate in accordance with the Bylaws of the Council as approved and amended from time to time by the Board.

(Ordinance No. 181, November 10, 2007, Section 1)

Section 328. Council Records. The Council shall keep records of its meetings and activities and shall make an annual report to the Board which shall be made publicly available. Minutes of each meeting of the Council shall be forwarded to the Board. (Ordinance No. 181, November 10, 2007, Section 1)

Section 329. Expenses. The Board may, from time to time, appropriate funds for expenses to be incurred by the Council. (Ordinance No. 181, November 10, 2007, Section 1)

Part 4

Attorneys Fees

Section 401. Declaration of Lien. All municipal claims lawfully imposed or assessed on any property in the Township of Tilden pursuant to the Municipal Claim and Tax Lien Law, the Act of May 16, 1923, P.L. 207, No. 153, (53 P.S. § 7101 *et seq.*), as amended (the "Act"), in the manner and to the extent set forth in the Act, shall be and hereby are declared to be a lien on said property, together with all charges, expenses and fees incurred in the collection of any delinquent account, including reasonable attorneys fees added for failure to promptly pay, and said liens shall arise when lawfully imposed and assessed and shall have priority to and be fully paid and satisfied out of the proceeds of any judicial sale of said property before any other obligation, judgment, claim, lien or estate with which said property may become charged, or for which it may become liable, save and except only the costs of the sale and of the writ upon which it is made, and the taxes imposed or assessed upon said property. (Ordinance No. 111, December 5, 1996, Section 1)

Section 402. Collection of Attorneys Fees. Attorneys fees incurred in the collection of any delinquent account shall be in an amount sufficient to compensate attorneys undertaking collection and representation of the Township in actions involving claims arising under the Act, and shall be determined in accordance with a Schedule of Attorneys Fees adopted by Resolution of the Township Supervisors. (Ordinance No. 111, December 5, 1996, Section 3)

Section 403. Procedures for Collection. The procedures for collection of attorneys fees, charges and expenses incurred by the Township in the collection of delinquent accounts, delinquent taxes and fees shall be as set forth in the Act. (Ordinance No. 111, December 5, 1996, Section 3)

Section 404. Entry of Judgment. If an affidavit of defense is filed within the time designated by the Act, judgment may be entered and damages assessed by the Prothonotary of Berks County, Pennsylvania by default, for want thereof. Such assessment shall include a fee for collection to the Township's attorneys in accordance with the Act. (Ordinance No. 111, December 5, 1996, Section 4)

Section 405. Unreasonable Attorneys Fees. The Township shall not be liable to any attorney for the amount of any attorneys fees found to be unreasonable by the Court. (Ordinance No. 111, December 5, 1996, Section 5)

Section 406. Severability. If any sentence, clause, section or part of the Subpart is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences,

clauses, sections or parts of this Subpart. It is hereby declared as the intent of the Township Supervisors that this Subpart would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ordinance No. 111, December 5, 1996, Section 7)

PART 5**LOCAL TAXPAYERS BILL OF RIGHTS**

Section 501. Definitions. The following words and phrases when used in this Part shall have the meanings given to them in this section unless the context clearly indicates otherwise:

- (a) Act 50. Act 50 of 1998, known as the "Local Taxpayers Bill of Rights".
- (b) Appeals Board. A board of local tax appeals established under Section 509 of the Act (relating to administrative appeals).
- (c) Assessment. The determination by a local taxing authority of the amount of underpayment by a taxpayer.
- (d) Board of Supervisors. The Board of Supervisors of the Township.
- (e) Eligible Tax. Any of the following, including interest and penalty provided by law, when levied by a political subdivision:
 - (1) Any tax authorized or permitted under the Act of December 31, 1965 (P.L. 1257, No. 511)," known as The Local Tax Enabling Act.
 - (2) Any per capita tax levied under any act.
 - (3) Any occupation, occupation assessment or occupation privilege tax levied under any act.
 - (4) Any tax on income levied under any act.
 - (5) Any tax measured by gross receipts levied under any act.
 - (6) Any tax on a privilege levied under any act.
 - (7) Any tax on amusements or admissions levied under any act.
 - (8) Any tax on earned income and net profits.

Except as provided in Section 505 of this Part, the provisions of this Part shall not apply to any tax on real property.

(f) Local Taxing Authority. A political subdivision levying an eligible tax. The term shall include any officer, agent, agency, clerk, income tax officer, collector, employee or other person to whom the Board of Supervisors has assigned responsibility for the audit, assessment, determination or administration of an eligible tax. The term shall not include a tax collector or collection agency who has no authority to audit a taxpayer or determine the amount of an eligible tax or whose only responsibility is to collect an eligible tax on behalf of the Board of Supervisors.

(g) Taxpayer. An individual, partnership, association, corporation, limited liability company, estate, trust, trustee, fiduciary or any other entity subject to or claiming exemption from any eligible tax or under a duty to perform an act for itself or for another under or pursuant to the authority of an act providing for an eligible tax.

(h) Township. The Township of Tilden, Berks County, Pennsylvania.

(Ordinance No. 123, December 21, 1998, Section 1)

Section 502. Notice and Distribution of Disclosure Statement. The Township, as a local taxing authority, shall notify any taxpayer contacted regarding the assessment, audit, determination, review or collection of an eligible tax of the availability of a disclosure statement. The local taxing authority shall make copies of the disclosure statement available to taxpayers upon request at no charge to the taxpayer, including mailing costs. A copy of the notification shall read as follows:

You are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund and collection of local taxes. The written explanation is entitled "Tilden Township Taxpayers Bill of Rights Disclosure Statement". Upon receiving a request from you, the Township will provide you with a copy of the Disclosure Statement at no charge. You may request a copy in person, or by mailing a written request to the following address:

Tilden Township
Township Secretary
874 Hex Highway
Hamburg, PA 19526-9718

A copy will also be mailed to you if you call the Township Secretary at telephone number (610) 562-7410 weekdays during the hours of 9:00 a.m. to 3:30 p.m.

(Ordinance No. 123, December 21, 1998, Section 2)

Section 503. Requirements for Requests. The Disclosure Statement shall set forth the following information as required by Act 50 and shall be made available for distribution as set forth in Section 502 of this Part:

- (a) The rights of a taxpayer and the obligation of a local taxing authority during an audit or administrative review of a taxpayer's books and records.
- (b) The administrative and judicial appeals process.
- (c) The procedure for filing and processing refund claims and taxpayer complaints.
- (d) The enforcement procedures.

(Ordinance No. 123, December 21, 1998, Section 4)

Section 504. Minimum Time Periods for Taxpayer Response to Requests from Local Taxing Authority.

- (a) The taxpayer shall have at least thirty (30) calendar days from the mailing date to respond to requests for information by a local taxing authority. The local taxing authority shall grant additional reasonable extensions upon application for good cause. Such applications for extension shall be submitted in writing to the Board of Supervisors prior to the expiration of said thirty (30) day period and shall specify the reasons for the requested extension and the facts supporting those reasons.
- (b) The local taxing authority shall review and respond to an application for extension within fifteen (15) days of receipt of written request of the application for extension. If the request is granted, the Township shall inform the taxpayer of the number of days of the extension. If the request is denied, the taxpayer shall immediately provide the Township with the requested information. Failure to respond to the written request for extension within said fifteen (15) day period shall be deemed the grant of a thirty (30) day extension, which shall be subject to additional applications for extension.
- (c) A local taxing authority shall take no lawful action against a taxpayer for the tax year in question until the expiration of the applicable response period, including extensions.

(Ordinance No. 123, December 21, 1998, Section 4)

Section 505. Administrative Appeals. The administrative process for appeals shall consist of review and decision or hearing and decision by a local tax appeals board appointed by the Board of Supervisors from time to time. The appeals board shall consist of three (3) members. The members of the local tax appeals board shall be residents of the Township and shall receive no compensation for their service on the local tax appeals board. (Ordinance No. 123, December 21, 1998, Section 5)

Section 506. Petitions.

(a) Filing. A petition is timely filed if the letter transmitting the petition, addressed to the Township Secretary at the Township offices located at 874 Hex Highway, Hamburg, PA 19526-9718, is postmarked by the United States Postal Service on or before the final day on which the petition is required to be filed. Deadlines for filing petitions to the Board of Supervisors are as follows:

(1) Refund petitions shall be filed within (3) three years after the due date for filing the report, as extended, or one (1) year after actual payment of an eligible tax, whichever is later. If no report is required, the petition shall be filed within three (3) years after the due date for payment of an eligible tax or within one (1) year after actual payment, whichever is later.

(2) Petitions for reassessment of an eligible tax shall be filed within ninety (90) days of the date of the assessment notice.

(b) Contents. The Petition shall contain all information required by the form which is attached to the Disclosure Statement as Exhibit "A".

(Ordinance No. 123, December 21, 1998, Section 6)

Section 507. Decisions. Decisions on petitions submitted under Section 506 of this Part shall be issued within sixty (60) days of the date a complete and accurate petition is received by the Board of Supervisors. Failure to act within sixty (60) days shall result in the petition being deemed approved. (Ordinance No. 123, December 21, 1998, Section 7)

Section 508. Appeals. Any person aggrieved by a decision under this Part who has a direct interest in the decision shall have the right to appeal to the Court of Common Pleas of Berks County, Pennsylvania within thirty (30) days of the adverse decision denying the Petition. Failure to file an appeal to the Court of Common Pleas of Berks County, Pennsylvania within said thirty (30) day time period shall be deemed waiver of all rights of said taxpayer to further appeal. (Ordinance No. 123, December 21, 1998, Section 8)

Section 509. Enforcement.

(a) Collection of Tax. The Township may pursue any and all legal remedies prescribed by applicable federal, state and local laws, statutes, ordinances, rules and regulations, including but not limited to the filing of a civil lawsuit for collection of the delinquent tax and/or the filing of a municipal lien, in order to collect the delinquent tax and all accrued interest and penalties thereon.

(b) Interest and Penalties. In the event a taxpayer fails to make payment of any eligible tax, interest shall accrue at the highest legal rate permitted by law. In addition, the taxpayer may be subject to penalties for failure to pay eligible taxes when due as prescribed by applicable federal, state and local laws, statutes, ordinances and regulations.

(Ordinance No. 123, December 21, 1998, Section 1)

Section 510. Severability. If any sentence, clause, section or part of this Part is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Part. It is hereby declared as the intent of the Board of Supervisors of the Township of Tilden that this Part would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ordinance No. 123, December 21, 1998, Section 10)

PART 6

POLICE PENSION PLAN

Section 601. Repealer. This Part specifically replaces all other ordinances or parts of ordinances establishing provisions for the Police Pension Plan. This Part replaces the Retirement Plan for the Police Officers of Tilden Township through the adoption of the Tilden Township Police Retirement Plan. (Ordinance No. 187, September 6, 2008, Section I)

Section 602. Establishment. This Part establishes a retirement plan for eligible Police Officers of Tilden Township who shall complete at least twenty (20) years of continuous service and who otherwise qualify for retirement from active duty through the adoption of the Pension Document effective January 1, 2008. (Ordinance No. 187, September 6, 2008, Section II)

Section 603. Savings Provisions. In the event that any provision, section, sentence, clause, or part of this Retirement Plan shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause, or part of the Retirement Plan, it being the intent of the Township that such remainder shall be and remain in full force and effect. (Ordinance No. 187, September 6, 2008, Section III)

(THE TOWNSHIP OF TILDEN POLICE RETIREMENT PLAN HAS BEEN OMITTED DUE TO LENGTH AND MAY BE VIEWED IN ITS ENTIRETY AT THE TOWNSHIP OFFICE)

