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Part 1
Borough Seal

§1-101. Borough Seal.

The Council of the Borough of Rutledge, County of Delaware, State of Pennsylvania, does ordain that the design of the common seal of the Borough of Rutledge shall be a plan of the Borough of Rutledge in the center encircled by the words Borough of Rutledge, Delaware County, Pennsylvania.

(Ord. 44, 2/3/1898, §1)

§1-102. Custody of Seal.

The seal shall be kept in the custody of the Borough Secretary and by him/her affixed to all such papers or documents as require the seal attached.

(Ord. 44, 2/3/1898, §2; as amended by Ord. 428, 7/2/2001)

Part 2
Council Meetings

§1-201. Regular Monthly Meetings.

The regular monthly meetings of the Borough Council shall be held on the first Monday of each month at 7:30 p.m. in the Rutledge Community Center, 212 Unity Terrace, Rutledge, Delaware County, Pennsylvania, at regular monthly intervals until changed by further order of Borough Council.

(Ord. 321, 8/24/1976, §101.1; as amended by Ord. 428, 7/2/2001)

§1-202. Special, Extra and Adjourned Meetings.

Special, extra and adjourned meetings of Borough Council shall be held at the convenience and discretion of said Borough Council, or as may be directed by the President thereof, at such time and place as shall be specified in the notice thereof.

(Ord. 321, 8/24/1976, §101.2)

§1-203. Reorganization Meetings.

Reorganization meetings of the Borough Council shall be held at the hour specified in the Borough Code of the Commonwealth of Pennsylvania.

(Ord. 321, 8/24/1976, §101.3)

§1-204. Adjournment.

The Council may adjourn a meeting to any time agreed upon by the majority of the members present at such meeting, and a quorum being present thereat, the said adjourned meeting may proceed to consider any general business, in the case of any adjourned regular meeting or special business for which the meeting was called, in the case of an adjourned special meeting.

(Ord. 321,8/24/1976, §101.4)

§1-205. Appointment of Members to Committees.

Within 15 days after the biennial organization of Council, the President shall announce his appointments of members of the standing committees of Council. Such members shall, so long as they remain members of Council, retain such committee appointments until

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successors thereto shall have been appointed following the succeeding biennial organization meeting of Council, except that in any case, the President of Council, at any time, may remove any member from any committee or may make changes in committee appointments.

(Ord. 321, 8/24/1976, §101.5)

§1-206. Standing Committees.

The standing committees of Council shall be as follows:

- Building
- Finance
- Highways
- Ordinances
- Public Safety
- Recreation
- Sanitation
- Sewers

(Ord. 321, 8/24/1976, §101.6)

§1-207. Appointment of Standing Committees.

Standing committees shall be appointed by the President, unless otherwise ordered by Council.

(Ord. 321, 8/24/1976, §101.7)

§1-208. Ex-Officio Member.

The President of Council shall be an ex-officio member of all committees and shall be entitled to speak and vote therein.

(Ord. 321, 8/24/1976, §101.9)

§1-209. Attendance.

Every member of a committee shall attend the call of the committee chairman who shall be the first-named person on such committee; and in case of his neglect to call the committee together, or in case of his absence by sickness or other cause, the committee shall attend the call of the next person named on the committee.

(Ord. 321, 8/24/1976, §101.9)

§1-210. General Duties.

The general duties of all standing committees of Council shall be as follows:

- A. It shall be the duty of each and every committee to investigate and report to the Council upon all matters referred to the respective committees by the Council, and to execute and do all matters and things as the Council may direct to be done by them, respectively; to make recommendations of any matter within the scope of such committee which are deemed for the best interest of the Borough, and to make respective annual estimates to the Finance Committee of the appropriations necessary to the respective departments represented by the respective committees to carry on the work of such departments for the ensuing fiscal year.

(Ord. 321, 8/24/1976, §101.10)

§1-211. Specific Duties.

The specific duties of the standing committees of Council shall be as follows:

- A. The Ordinance Committee shall prepare, present and publish all ordinances and shall have printed all other resolutions, reports, notices and papers directed by Council to be printed.
- B. The Highway Committee shall have charge, supervision and control of all matters pertaining to the public streets, terraces and drainage, the erection and placing of all signs pertaining to highways and sidewalks, the issue of permits to open streets for any purpose, the construction, grading, repairing, control and the maintenance of the curbing, gutters, street intersections, sidewalks or footwalks in the Borough and the determination and collection of all claims for work against property owners for repairs, improvements, grading or other work upon said streets, terraces, drainage, curbing, gutters, street intersections, footwalks or sidewalks by the Borough; they also shall have general charge, control and supervision of the erection, maintenance, repairing and removal of all street lights in the Borough, the making of any and all agreements concerning such lights and collection of any and all fines, penalties and rebates relating thereto; and shall care for and maintain all land and buildings and shall have supervision of the purchase of all supplies and materials not within the province of other committees.
- C. The Sanitation Committee shall have charge, supervision and control of all matters pertaining to the collection and removal of all rubbish and garbage.
- D. The Sewer Committee shall have charge, control and supervision of the construction, maintenance and repair of all the sewage system in the Borough or in which the Borough has a share or interest, the approval of permits for

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any connection with sewage system and fixing and collection of all claims for sewers construction or repaired by the Borough assesses against any property owner. This committee shall have the power to direct that any property in the Borough shall be connected with the Borough sewage system in accordance with the provisions of and after the notice required by the Acts of Assembly in such case made and provided, and also power to make such connections as shall not be made after such directions.

- E. The Finance Committee shall have general supervision of all financial affairs of the Borough. It shall, from time to time, make detailed reports of the Borough's financial condition to Council. It shall report to Council not later than the December meeting of each year a detailed statement of all probable expenses of the Borough for the current year, the likely income from all sources, the assessed valuation of all property subject to taxation for Borough purposes with recommendations as to the rate of taxes to be levied thereon and also a list of appropriations recommended to the various committees and departments of the Borough and Borough Council.
- F. The Public Safety Committee shall have jointly with and subject to the control of the Mayor, supervision of the maintenance of the peace of the Borough and the prevention of crime and disorder. This committee shall in the absence of the Mayor have power to appoint special officers if any emergency should be so required and shall keep a record of all crimes committed and arrests made within the Borough; and shall have supervision of the protection of the Borough from fire and extinguishing of any fire which may occur within or adjacent to the Borough and shall have the power to take any action required by emergency to perform these duties. A complete record shall be kept and submitted to Council from time to time of all fires within the Borough with all the obtainable information concerning the cause and the extent thereof.
- G. The Building Committee shall have charge and supervision of any and all building ordinances and laws in force in the Borough and shall be responsible for all planning and zoning. It shall have supervision of all prosecutions for violations thereof. This committee shall keep a record of all buildings, additions and improvements constructed within the Borough and shall report thereon from time to time to Council. The Borough Building and Plumbing Inspectors shall do their work under the supervision of this committee.
- H. The Recreation Committee shall have the responsibility for the preparation and execution of programs and plans for matters of recreation within the Borough, and the recommendation for policies related to same. In addition it shall maintain communication with the Recreation Board, and report to Council on the activities of same.

(Ord. 321, 8/24/1976, §101.11)

§1-212. Rules and Regulations.

Rules and regulations for conduct of Borough Council Meetings are as follows:

- A. Except as otherwise herein provided, all meetings of Council shall be governed by the usual rules of parliamentary procedure as contained in Robert's Rules of Order.
- B. These rules may be altered, amended or suspended at any stated meeting or special meeting, by the affirmative vote of not less than four members.
- C. Any member desiring to speak shall respectfully address the President, and, being recognized by that officer, shall confine himself to the subject under debate, avoid all personalities, indecorous or offensive language; and no member shall be referred to in debate by name, unless for a violation of order, and then only by the President.
- D. Any member making a motion shall rise, and no motion shall be considered in debate until it shall have been stated by the President, and, when demanded by any three members, shall be reduced to writing and read before the same shall be debatable.
- E. No member shall speak more than twice upon the same motion in the same evening, nor for more than 10 minutes at one time, without leave granted by the Council.
- F. No member shall be interrupted while speaking, except it be to call to order, or for the purpose of explanation. If called to order he shall take his seat until the question of order is decided who is entitled to the floor.
- G. If two or more members rise to speak at the same time, the President shall decide who is entitled to the floor.
- H. When a motion is before the Council, no motion shall be in order except to adjourn, to lay upon the table, for the previous question, to postpone indefinitely, all of which shall be decided without debate; to postpone to a stated time, to commit or to amend, which motions shall severally have precedence in the order herein named.

(Ord. 321, 8/24/1976, §101.12)

Part 3

Central Delaware County Authority

A. Central Delaware County Authority

§1-301. Intention to Organize.

The Borough of Rutledge does hereby signify intention to organize an authority together with the Townships of Springfield, Ridley and Nether Providence, and the Boroughs of Swarthmore, Morton, Prospect Park and Ridley Park, under the provisions of the Act of Assembly and the amendments and supplements thereto.

(Ord. 181, 12/16/1937, §1)

§1-302. Direction to Organize.

The proper officers are hereby authorized and directed to organize the said authority in conjunction with the proper officers of the aforesaid Townships and Boroughs, and together with the aforesaid officers to execute the Articles of Incorporation and to file the same with the Secretary of the Commonwealth of Pennsylvania, as provided by law.

(Ord. 181, 12/16/1937, §2)

§1-303. Articles of Incorporation.

The said Articles of Incorporation shall be as follows:

- A. The name of the Authority shall be "Central Delaware County Authority."
- B. The authority is formed under the provisions of the Acts of Pennsylvania, No. 191, Session of 1935, and No. 200 of the Session of 1937.
- C. No other authority organized under the Municipal Authority Act of 1937 (Act No. 200), nor under the Act approved December 27, 1933 (Special Session, 1933, P.L. 114), is in existence in or for the incorporating municipalities.
- D. The names of the incorporating municipalities, together with the names and addresses of its municipal officers are as follows: [Here followed the names of the incorporating municipalities, together with the names and addresses of its municipal officers].
- E. The names and addresses and terms of office of the first members of the Board of said authority are as follows: [Here followed the names and addresses and terms of office of the firm members of the Board of said authority].

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- F. Commissioners or Councils, as the case may be, of each municipality creating the said joint authority, shall appoint one member of the Board. The Townships of Ridley and Nether Providence shall appoint one member each for a period of 4 years. The Borough of Swarthmore and the Township of Springfield for a period of 3 years. The Boroughs of Ridley Park and Prospect Park for a period of 2 years and the Boroughs of Rutledge and Morton for a period of 1 year, and thereafter the said Commissioners or Councils, as the case may be shall, at a meeting held not later than 1 month prior to January 1, in each year in which a vacancy occurs in the office filled by the municipality, appoint as a member of the Board a citizen of the municipality for a term of 4 years to succeed the member whose term expires on January 1 next succeeding. All vacancies shall be filled by the governing body of the municipality whose appointee has vacated his office.
- G. The term of existence of the Central Delaware County Authority is hereby increased to September 21, 2010. [*Ord. 262*]

(*Ord. 181, 12/16/1937, §3; as amended by Ord. 262, 9/8/1960, §1*)

B. Joinder of the Township of Marple as a Member of the Central Delaware County Authority

§1-311. Approval of Joinder.

The Borough of Rutledge does hereby signify its approval of the joinder of the Township of Marple, County of Delaware, Commonwealth of Pennsylvania, as a member of the Central Delaware County Authority, a joint authority heretofore created by the Townships of Nether Providence, Ridley and Springfield and the Boroughs of Morton, Prospect Park, Ridley Park, Rutledge and Swarthmore under the provisions of Act No. 191, approved June 28, 1935, P.L. 463, as amended and supplemented, as shown by its Articles and Certificate of Incorporation dated December 31, 1937 and recorded on the Office of the Secretary of the Commonwealth in Charter Book 387, Page 109.

(Ord. 261, 9/8/1960, §1)

§1-312. Authorization to Join.

The proper officers of the Borough of Rutledge are hereby authorized and directed to join with the proper officers of the Township of Marple and the proper officers of the Central Delaware County Authority and the proper officers of the Boroughs of Morton, Prospect Park, Ridley Park and Swarthmore and the Townships of Nether Providence Ridley and Springfield in the execution of the application of the Township of Marple to become a member of said authority as provided by law.

(Ord. 261, 9/8/1960, §2)

§1-313. Application.

The form of said application to be filed with the Secretary of the Commonwealth shall be in part as follows:

APPLICATION TO BECOME A MEMBER OF A
MUNICIPAL AUTHORITY

TO THE SECRETARY OF THE COMMONWEALTH OF PENNSYLVANIA:

In compliance with the Act of Assembly and the Commonwealth of Pennsylvania entitled the Municipality Authorities Act of 1945, Act of May 2, 1945, P.L. 382, as amended, the Township of Marple, of Delaware County, Pennsylvania, pursuant to ordinance duly enacted by the municipal authorities of said Township, hereby makes application to become a member of the Central Delaware County Authority, the Townships of Nether Providence, Ridley and Springfield and the Boroughs of Morton, Prospect Park, Ridley Park, Rutledge and Swarthmore, being the municipalities which are presently the members of said authority, pursuant to ordinances duly enacted by the municipal authorities of said Townships and

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Boroughs, hereby approve and join in said application of the Township of Marple, Central Delaware County Authority acting pursuant to a resolution duly adopted by its Board, hereby consents to and joins in said application of the Township of Marple.

The applicant, the Township of Marple, does hereby certify that:

- A. The name of the authority is “Central Delaware County Authority.”
- B. The authority was formed under the provisions of Act 191, approved June 28 1935, Pamphlet Laws 101, as amended and supplemented, as shown by its Articles and Certification of Incorporation dated December 31, 1937, and recorded in the Officer of the Secretary of the Commonwealth in Charter Book 367, Page 109.
- C. The present members of said authority are the Townships of Nether Providence, Ridley and Springfield and the Boroughs of Morton, Prospect Park, Ridley Park, Rutledge and Swarthmore, all municipalities of the County of Delaware, Pennsylvania.
- D. The name of the municipality wishing to become a member of the Central Delaware County Authority is the Township of Marple, of Delaware County, Pennsylvania. The name and address of the municipal authorities of the Township of Marple are as follows: [Here]followed the name and address of the municipal authorities of the Township of Marple].
- E. No other authority has been organized under the Municipality Authorities Act of 1945, Act of May 2, 1945, P.L. 382, as amended, or under the Act of June 28, 1935, P.L. 463, as amended, and is in existence in or for the Township of Marple.
- F. The name and address and term of office of the first members of the Board of Central Delaware County Authority from the Township of Marple are: [Here followed the name and address and term of office of the first member of the Board of Central Delaware County Authority from the Township of Marple].
- G. Upon this application becoming effective, there is to be a revision of the terms of office of the members of the Board. The names, address and terms of office of all the members of the Board as so revised and the names of the municipalities appointing them are as follows: [Here followed the names, addresses and terms of office of all the members of the Board as so revised, and the names of the municipalities appointing them]. Wherever a vacancy in the Board has occurred by reason of death, resignation or otherwise, or is about to occur by reason of the expiration of the term of a member, the municipal authorities of the municipality which appointed the member whose term has expired or is about to expire shall appoint a member for a term of 5 years to fill the vacancy occurring by reason of the expiration of a term and for the unexpired term when the vacancy has otherwise occurred. Members whose terms have

expired shall hold office until their successors have been appointed and may be appointed to succeed themselves.

(Ord. 261, 9/8/1960, §3)

Part 4
Borough Officials

A. Establishment of Health Officer

§1-401. Establishment of Office.

The Office of Health Officer is hereby established in and for the Borough of Rutledge, such officer to have the same duties and exercise the same authority, as is prescribed by law or the Borough Code for the Board of Health. The Health Officer shall be appointed by the Borough Council and shall serve at the pleasure of Council.

(Ord. 321,8/24/1976, §401.1)

§1-402. Compensation.

The compensation of the Health Officer shall be determined by the Borough Council of the Borough of Rutledge and shall be re-evaluated annually.

(Ord. 321, 8/24/1976, §401.2)

B. Fixing the Salary of the Tax Collector

§1-411. Fixing the Salary of the Tax Collector.

The annual salary of the Tax Collector of the Borough of Rutledge, for all taxes collected, effective January, 2002, is hereby fixed at the sum of \$1,500 per annum, payable in the month of April, plus all costs for supplies and materials incidental to and necessary for the collection of taxes.

(Res. 1-01, 1/8/2001)

C. Fire Marshal

§1-421. Creation of Office.

The office of Fire Marshal is hereby created in the Borough of Rutledge, such officer to be appointed by the Mayor, by and with the approval and consent of the Council. No person shall be eligible to serve as Fire Marshal unless he is and remains, for the term of his appointment, a resident of the Borough of Rutledge.

(Ord. 321, 8/24/1976, §105.1)

§1-422. Appointment.

The first person to be appointed to the office of Fire Marshal shall be appointed as soon as practicable after the adoption of this Part and shall serve until the first Monday of January, 1976. Subsequent appointments shall be made on the first Monday of January of each even numbered year, such appointees to serve until their respective successors have been duly appointed and qualified. Vacancies shall be filled in the same manner as the original appointment was made for the unexpired portion of the term. The Fire Marshal shall perform all duties and shall have and exercise all powers prescribed for the office by law.

(Ord. 321, 8/24/1976, §105.2)

§1-423. Preventing of Duties Prohibited.

No person shall in any way obstruct or prevent or attempt to obstruct or prevent the Fire Marshal in the discharge of his duties, by denying or attempting to deny him access to any premises owned or occupied by him, or by failing or refusing to furnish correct information requested by him in the investigation into the cause, origin or circumstances of any fire. Any person violating any of the provisions of this Section shall, upon conviction thereof, be sentenced to pay a fine of not more than \$600 plus costs and, in default of payment of said fine and costs, to imprisonment for not more than 30 days.

(Ord. 321, 8/24/1976, §105.3; as amended by Ord. 374, 7/11/1988; and by Ord. 428, 7/2/2001)

Part 5

Boards and Commissions

A. Shade Tree Commission

§1-501. Creation of Commission.

A Shade Tree Commission is hereby created in and for the Borough of Rutledge. The said commission shall be constituted as provided by law and shall perform all the duties and may exercise all the powers conferred by law upon Borough Shade Tree Commissions.

(Ord. 321, 8/24/1976, §104.1)

§1-502. Assessment of Penalties.

The Shade Tree Commission may assess penalties of not more than \$50 for each and every violation of any regulation of such commission or of any of the provisions of Article XXVII of the Borough Code so far as it relates to shade trees.

(Ord. 321, 8/24/1976, §104.2)

B. Joint Sewer Board

§1-511. Representative.

Pursuant to the provisions of Act No. 10 of the Session of 1935 of the General Assembly of Pennsylvania, the Council of the Borough of Rutledge shall appoint one resident of the Borough to represent the Borough on the Joint Sewer Board, as provided in said Act. Any existing officer of the Borough or member of Council shall be eligible for such appointment, which shall be for a term of 6 years from the date thereof, or until his successor has been appointed and qualified.

(Ord. 163, 9/5/1935, §1)

§1-512. Organization of the Board.

The said Joint Sewer Board shall organize as provided by the said Act of Assembly, shall adopt rules and regulations to govern its proceedings and shall prepare and suggest any practical measures and plans, by means of which the joint improvement may be acquired to a successful completion, and the future development of the system, so as to conform to the plan aforesaid. It shall appoint an engineer, solicitor and such other assistants as are deemed necessary and shall prescribe the reasonable compensation of such employees.

(Ord. 163, 9/5/1935, §2)

§1-513. Budget.

The Board shall, as soon after its organization as possible, and manual thereafter, prepare a budget of the amount necessary for the compensation of its appointees and assistants and the payment of its anticipated expenses. The said budget shall be submitted to the Borough Council or before December 15 of each year, except as to the first budget, and the Council of the Borough shall pay to the Treasurer of said Board its proportionate share of the said budget. The proportion that each municipality shall pay shall be determined $\frac{1}{2}$ upon the basis that the population bears to the total population of the area tributary and $\frac{1}{2}$ upon the basis that the area tributary to the said system bears to the entire area tributary.

(Ord. 163, 9/5/1935, §3)

§1-514. Report to Council.

The said representative of this Borough shall report promptly to the Borough Council and any and all acts or decisions contemplated or reached by the said sewer board affecting its rights under the proposed joint sewer improvement plan. Nothing herein contained shall authorize the Board to expend any monies other than those provided for in the said budget

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without prior authorization of the council of the Borough of Rutledge and of the other municipalities represented on the board.

(Ord. 163, 9/5/1935, §4)

C. Planning Commission

§1-521. Creation of Planning Committee.

Pursuant to §201 of the Act of July 31, 1968, P.L. 805, Art. II, the Municipalities Planning Code, 53 P.S. §10201, the Borough Council hereby elects to assign the powers and duties conferred by the Municipalities Planning Code upon planning agencies pursuant to said §201 upon a Planning Committee consisting of all the members of the Borough Council, and the committee may exercise all powers and perform all duties vested by law in Borough planning agencies; provided, the Borough Planning Committee, as now constituted, shall serve as the Planning Committee hereby created, and nothing herein shall change the tenure of any member of the said Planning Committee.

(Ord. 428, 7/2/2001)

Part 6

Police Department

§1-601. Establishment of Police Department.

A Police Department is hereby established in and for the Borough of Rutledge. Full-time and/or part-time officers shall be appointed pursuant to the authority granted in §1121 of the Borough Code. The Chief of Police shall be the chief executive of the Police Department. He shall, under the direction of the Mayor, be in charge of the police force and have supervision over its members, in the exercise of their powers, duties and authority.

(Ord. 321, 8/24/1976, §103.1)

§1-602. Special Police.

Nothing herein contained shall effect the authority of the Mayor to appoint special policemen during emergencies.

(Ord. 321, 8/24/1976, §103.2)

Part 7

Fire Department

A. Firemen's Relief Association

§1-701. Recognition of Firemen's Relief Association.

1. The following association is hereby recognized as actively engaged in providing fire protection and/or emergency services in the Borough of Rutledge:

Rutledge Fire Company's Relief Association

The above named association has been formed for the benefit of its members and their families in case of death, sickness, temporary or permanent disability or accident suffered in the line of duty.

2. The above named association of the Borough of Rutledge is designated the proper association to receive such funds as are due and payable to the Borough Treasurer by the Treasurer of the State of Pennsylvania from the tax on premiums from foreign fire insurance companies.

(Ord. 428, 7/2/2001)

§1-702. Certification to Auditor General.

The Borough Council shall annually certify to the Auditor General of the Commonwealth, the name of the active association and the percentage of service it contributes to the protection of the Borough of Rutledge. Such certification shall be on forms prescribed by the Auditor General.

(Ord. 428, 7/2/2001)

§1-703. Annual Appropriation.

There is annually appropriated from the Borough Treasury all such sums of money that may hereafter be paid into the Borough Treasury by the Treasurer of the State of Pennsylvania on account of taxes paid on premiums of foreign fire insurance companies in pursuance of the Act of December 18, 1984, No. 205, §701 *et seq.*, as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania. Such monies received by the Borough Treasurer from the State Treasurer shall be distributed to the duly recognized association within 60 days of receipt. The funds shall be distributed on the basis of the percentage of service established in the certification to the Auditor General and with other provisions of the Act.

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(Ord. 428, 7/2/2001)

B. Recognizing Fire Company

§1-711. Fire Company Recognized.

The Rutledge Fire Company, organized and existing in the Borough of Rutledge, Delaware County, Pennsylvania, is hereby designated as the officially recognized fire company of the Borough.

(Ord. 410, 7/7/1997, §1)

§1-712. Authorized Activities of the Fire Company.

1. The fire company recognized by the Borough is hereby authorized to provide such services to the Borough as may be necessary for the protection of property and persons situated therein, which include, by way of example and not of limitation, the extinguishment and prevention of loss of life and property from fire, automobile accidents, medical emergencies, hazardous materials incidents and other dangerous situations.
2. The company may also provide nonemergency and public service functions, such as, again by way of example and not of limitation, removing water from property after storms, and assisting in the removal, abatement and prevention of damage or injury to persons or property, whether through natural causes or manmade situations.
3. The company may also conduct and participate in such training activities and drills, either within or outside of the Borough, as may be deemed necessary by the officers of the company to maintain proficiency in providing service.
4. The company may also respond to calls and provide services to municipalities outside of the Borough.
5. When designated, the fire company may provide a past fire chief as the 6th District Fire Marshal or Assistant Fire Marshal. This Marshal or Assistant Marshal will be authorized by the Borough of Rutledge to act in that capacity.

(Ord. 410, 7/7/1997, §2)

§1-713. Authorized Activities of Members of the Fire Company.

1. In addition to actually participating in the activities of the fire company, as authorized above, or in going to or returning from any activity, the members of the fire company recognized by the Borough are also authorized to do the following things:

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- A. **Function.** Fight fires and provide emergency service in the Borough of Rutledge and wherever asked to assist, for the humane purpose of protection and preservation of person, place or thing.
 - B. Engage in any type of drill, training, practice, test or parade when duly called for or authorized by an officer or officers of the fire company.
2. **Coverage.**
- A. The moment fire alarm is sounded and/or a silent request is received.
 - B. Fire drills and all parts thereof.
 - C. Schooling for the betterment of fighting and prevention.
 - D. Fire prevention:
 - (1) School demonstrations.
 - (2) Public demonstrations.
 - (3) Public open house.
 - E. Care of trucks and/or apparatus.
 - F. Fund raising activities must be approved by Borough Council on a case-by-case basis in writing at a Borough Council meeting.
 - G. December - Santa Claus/Fire Prevention for children.
 - H. Parades.
3. **Services Rendered.**
- A. Fire aid.
 - B. Rescues.
 - C. Salvage.
 - D. Assist ambulance service in emergency.
 - E. Fire police work.
 - F. Radio communication.
 - G. Assistance of accidents.

- H. Control of crowds on both fire grounds and/or occasions of public or general assembly.
- I. Animal rescue.
- J. Abatement of conditions due to storms, flood and/or general peril:
 - (1) Pumping cellars.
 - (2) Helping with roofs.
 - (3) Helping with fallen trees.
 - (4) Any other duty that might be connected with the above-captioned.
- K. Abatement and/or removal of any hazards to safety or health as might be requested by call or Borough Council.
- L. To participate in official holiday functions as directed by the Fire Chief or his designee.

(Ord. 410, 7/7/1997, §3)

§1-714. Purposes.

The purpose of this Part is to recognize Rutledge Fire Company as the official fire company of the Borough, and to state additional authorized activities for firefighters for Workmen's Compensation purposes.

(Ord. 410, 7/7/1997, §4)

Part 8

Taxpayers Bill of Rights

A. Adoption of Taxpayers Bill of Rights

§1-801. Adoption of Taxpayers Bill of Rights.

The five page taxpayers bill of rights disclosure statement which is attached to and made a part of this Part 8B is hereby adopted by the Borough Council as required by the Local Taxpayers Bill of Rights which comprises part of the Tax Reform Act of 1998, enacted by the Commonwealth of Pennsylvania.

(Res. 3/1/1999)

§1-802. Authority of Officials.

The appropriate Borough officers and/or Borough officials are hereby authorized to take any and all actions necessary to carry out the intent of this Part.

(Res. 3/1/1999)

B. Taxpayers Bill of Rights Disclosure Statement

§1-811. Taxpayers Bill of Rights Disclosure Statement.

This document is the Borough of Rutledge's disclosure statement required by the Local Taxpayers Bill of Rights which comprises part of the Tax Reform Act of 1998 enacted by the Commonwealth of Pennsylvania. This document is merely a summary of your rights as they pertain to eligible taxes levied by the Borough of Rutledge. For a complete statement of your rights and the obligations of the Borough, see 53 P.S. §§8421-8438.

- A. **Applicability/Eligible Taxes.** This disclosure statement applies to eligible taxes levied by the Borough. For purposes of the Local Taxpayers Bill of Rights, eligible taxes include any tax levied by the Borough other than the real estate tax. These taxes generally include those authorized by the Local Tax Enabling Act of the Commonwealth of Pennsylvania ("Act 511") which allow the Borough's mercantile tax, the business privilege tax, the occupational privilege tax, the per capita tax, the real estate transfer tax and other taxes authorized or permitted under Act 511. This disclosure statement does not apply to real estate taxes, except those provisions for refunds of tax overpayments. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Borough representative to comply with any provision of this disclosure statement, related regulations or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.
- B. **Filing a Return or Requesting an Exclusion from Payment of a Tax.**
- (1) All taxpayers whose businesses or occupations are within the classification of taxpayers subject to an eligible Borough tax, other than a tax on real property, must apply for a mercantile or business privilege license and file a tax return within the time allowed by the enabling ordinances for the applicable Borough tax. Copies of these ordinances are available during regular business hours in the office of the Borough Secretary which is located at 212 Unity Terrace, Rutledge, PA 19070. The phone number for this office is (610) 544-1028. Tax forms are also available from the Borough Secretary.
 - (2) If you think that your profession or business is not subject to an eligible tax, you must file a written request for an exclusion within the same time allowed for filing a return. Your request must be on your letterhead or your tax advisors letterhead and should include the name and address of your business, a description of your business, and the reason or reasons that you think you are not subject to the tax. Your request should include a reference to any law or court opinion which you believe supports your request for an exclusion. All such requests shall be reviewed by the Borough Council or at their request the Borough Solicitor and you will receive a written response. No further action will be taken against you until 30 days after you receive a response to your request for an exclusion.

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- (3) If you are subject to a tax, you have a duty to file a return even if no payment is due. Without a return, the Borough will be unable to verify that no payment is due and you will be listed as delinquent.

C. **Taxpayer Rights and Borough Obligations When the Borough Requests Information or Audits Taxpayer Records.**

- (1) The taxpayer has 30 calendar days from the mailing date to respond to Borough requests for tax information. This written notice will be sent to you by certified mail, return receipt requested and you will have 30 calendar days from the date that you receive the notice to provide the requested information. If you need an extension of time allowed for a response you must submit the request in writing on your letterhead within 10 calendar days of the date in which you receive the initial notice. An additional extension for a reasonable amount of time shall be granted if you have demonstrated that there is a good cause for such an extension. No additional action will be taken against you until the expiration of the time allowed for response, including extension.
- (2) The initial inquiry regarding your compliance with any eligible tax shall be limited to taxes required to be paid or returns required to be filed within 3 years prior to the date on which you receive the notice unless you have failed to file a return or pay an eligible tax which was due more than three years prior to the date on which you receive the notice. You may also be required to provide a copy of your Federal income tax return if the Borough Treasurer or his/her designee determines that such information is reasonably necessary for the enforcement or collection of an eligible tax and the information is not available from other sources. Based on your initial response, the Borough Treasurer or his/her designee may ask for additional information concerning the 3 years prior to the date on which you receive the notice. Any information and/or records that you provide shall be considered confidential and will not be made available to the public.
- (3) If you refuse to provide the requested information or fail to file any required return the Borough Treasurer or his/her designee will estimate the tax due and determine the total amount due for taxes, penalty and interest. You have the right to an administrative appeal of any adverse decision made by the Borough Treasurer relating to the liability, assessment, determination of refund of an eligible tax by filing a written petition on your letterhead within 10 days of your receipt of the written adverse decision. This petition must be signed by you. All appeals should be heard by the Borough tax appeals board which shall consist of the members of the finance committee of the Borough Council.

D. **Tax Overpayment Refunds.** Subject to certain exceptions, all overpayments of tax due the Borough, including taxes on real property, shall bear simple interest at the legal rate of interest from date of overpayment until date of

resolution. To the extent consistent with applicable law, a taxpayer may file a written request with the Borough for a refund or credit of an eligible tax, and the filing of a written request will not preclude a taxpayer from later filing a tax appeal petition. The request must be made within 3 years of the due date for filing the return or 1 year after payment of the tax, whichever is later. If no return is required, the request must be made within 3 years after the payment due date, or within 1 year after payment, whichever is later.

E. **Tax Assessment/underpayment/required Notice.** The Borough must notify the taxpayer in writing of the basis for any underpayment determined by the Borough.

F. **Administrative Appeals Process.** To the extent consistent with applicable law, the Borough will receive and make determinations on petitions from taxpayers relating to assessment, determination and/or refund of an eligible tax by review and decision by the Borough Council in executive session.

(1) Permissible tax appeal petitions requesting a refund must be filed within 3 years of the due date for filing the return or the payment due date where no return is required, or within 1 year after payment of the tax, whichever is later. To the extent permitted by applicable law, the Borough will issue a decision on a proper petition within 60 days of receipt.

(2) Permissible tax appeal petitions appealing a tax assessment or notice of underpayment must be filed within 90 days after the date of the tax assessment or underpayment notice.

(3) **Borough Decision.** To the extent permitted by applicable law, the Borough will issue a decision on tax appeal petitions within 60 days after receipt of a complete and accurate petition, unless prevented by taxpayer action or inaction.

(4) **Appeals To Court.**

(a) Any person aggrieved by a decision of the Borough who has a direct interest in the decision has the right to appeal to the County Court of Common Pleas.

(b) Appeals to court must be filed with the court within 30 days after the date of the Borough's adverse decision.

G. **Borough Enforcement Procedures.**

(1) Depending on the type of tax involved and the specific circumstances, if a taxpayer has not paid a tax liability determined to be due or which the Borough has reason to believe might be due, possible Borough enforcement options include:

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- (a) Inquiry by Borough to taxpayer.
 - (b) Borough audit of taxpayer records.
 - (c) The Borough may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
 - (d) The Borough may employ private collection agencies to collect the tax.
 - (e) The Borough may file a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
 - (f) The Borough may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
 - (g) The Borough may file suit against the taxpayer before a district justice or in the County Court of Common Pleas.
 - (h) The Borough may execute and attach taxpayer bank accounts, sell taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings.
 - (i) The Borough may seek criminal prosecution of the taxpayer.
- (2) If you fail to pay any tax when due, interest at the rate of 6% per year will be assessed at the rate of .005 % per month or fractional part of a month from the date the tax is due until the date the tax is paid.
 - (3) If you fail to file a return or make a payment when required, a penalty equal to 10% of the amount of the tax due will be added.
 - (4) If you do not file a return or pay any tax when due, an action may be filed against you in court before a district justice. If you are convicted you will be subject to a fine of not less than \$100 nor more than \$600, as determined by the district justice and you will also have to pay the costs of prosecution. Any fine will be in addition to interest and/or penalty which is assessed by the Borough. [*Ord. 428*]
 - (5) If you fail to pay the fines and costs assessed by the district justice you may also be subject to a term of imprisonment for a term not exceeding 30 days.
 - (6) If you have any further questions concerning your rights as a taxpayer in the Borough of Rutledge you should contact the office of the Borough Secretary at (610) 544-1028.

- H. **Taxpayer Complaints.** If a taxpayer has a complaint about a Borough action relating to eligible taxes, the Borough Secretary may be contacted in writing at 212 Unity Terrace, Rutledge, PA 19070. The Borough Secretary or another person designated by the Borough will facilitate resolution of the complaint by working with the appropriate Borough personnel.

(Res. 3/1/1999)

