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PART 1**PLANNING COMMISSION****§1-101. Creation.**

A Planning Commission of the Township of Oley, Berks County, Pennsylvania, is hereby created under the provisions of the Pennsylvania Municipalities Planning Code.

(Ord. 96, 7/14/1969, §1)

§1-102. Membership.

The Planning Commission shall consist of five residents of the Township of Oley, of whom at least three shall not be officers or employees of the Township, to be appointed by the Board of Supervisors of the Township. Initially one member shall be appointed for a term of 2 years, two members for a term of 3 years and two members for a term of 4 years, and upon the expiration of such terms, the term of each of the members of the Commission shall be for 4 years or until his successor is appointed or qualified. Vacancies in the Commission shall be filled by appointment for the unexpired term. All members of the Commission shall serve without compensation but may be reimbursed for necessary and reasonable expenses.

(Ord. 96, 7/14/1969, §2)

§1-103. Duties.

The Planning Commission shall have and exercise the powers, and shall be subject to the duties and requirements, conferred and imposed upon planning agencies by the Pennsylvania Municipalities Planning Code. The Commission shall elect its own Chairman and Vice Chairman and create and fill such other offices as may be determined. Officers shall serve annual terms and may succeed themselves. The Commission may make and alter bylaws and rules and regulations to govern its procedures consistent with the ordinances of the Township of Oley and the laws of the Commonwealth of Pennsylvania. The Commission shall keep a full record of its business and shall annually make a written report by March 1 of each year of its activities to the Board of Supervisors.

(Ord. 96, 7/14/1969, §3)

PART 2**MUNICIPAL AUTHORITY****§1-201. Desire and Intention of Municipal Authority of Township.**

The Board of Supervisors of this Township signifies the intention and desire to organize an Authority under the Pennsylvania Municipality Authorities Act of 1945, approved May 2, 1945, P.L. 382, known as the “Municipality Authorities Act of 1945,” as amended and supplemented (the “Act”), for the purposes of exercising any and all powers conferred by the Act.

(*Ord. 104, 4/12/1971, §1*)

§1-202. Articles of Incorporation.

The Chairman of the Board of Supervisors and the Secretary, respectively, of this Township are authorized and directed to execute, in behalf of this Township, Articles of Incorporation for said Authority, in substantially the following form:

ARTICLES OF INCORPORATION

To the Secretary of the Commonwealth of Pennsylvania:

In compliance with requirements of the Pennsylvania Act of May 2, 1945, P.L. 382, known as the “Municipality Authorities Act of 1945,” as amended and supplemented, and pursuant to an ordinance enacted by the municipal authorities of the Township of Oley, Berks County, Pennsylvania, expressing the intention and desire of such municipal authorities to organize an Authority under said Municipality Authorities Act of 1945, as amended and supplemented, the incorporating municipality does certify:

1. The name of the Authority is “Oley Township Municipal Authority.”
2. The Authority is formed under the Municipality Authorities Act of 1945, as amended and supplemented.
3. No other Authority has been organized under said Municipal Authorities Act of 1945, as amended and supplemented, or under the Pennsylvania Act of June 28, 1935, P.L. 463, as amended and supplemented, and is in existence in or for the incorporating municipality.
4. The name of the incorporating municipality is Township of Oley, Berks, County, Pennsylvania.

- 5. The names and addresses of the municipal authorities of said incorporating municipality are:

[Here followed the names and addresses of the municipal authorities of the Township.]

- 6. The names and addresses and terms of office of the first members of the Board of Authority, each of whom is a resident and citizen of said incorporating municipality, are as follows:

[Here followed the names, addresses and terms of the first members of the Board of Authority of this Township.]

(*Ord. 104, 4/12/1971, §2*)

§1-203. Members of the Board of Authority.

The following named persons, each of whom is a resident and citizen of this Township, shall be and they are appointed as the first members of the Board of Authority, for the following terms of office:

[Here followed the names and addresses and the respective terms of office of the first persons appointed to the Board of the Authority.]

(*Ord. 104, 4/12/1971, §5*)

§1-204. Adoption of This Part.

The enactment of this ordinance is deemed necessary for the benefit and preservation of the public health, peace, comfort and general welfare of and will increase the prosperity of the citizens of this Township.

(*Ord. 104, 4/12/1971, §7*)

§1-205. Term of Existence.

The term of existence for the Oley Township Municipal Authority shall be for a period ending June 30, 2032.

(*Ord. 104, 4/12/1971; as added by Ord. 172, 7/12/1982, §2*)

PART 3**PENSION PLANS****A. Police Pension Plan.****§1-301. Establishment of Plan.**

A Police Pension Plan (the "Plan") is hereby established retroactive to January 1, 1982. Such fund shall be under the direction of the Police Pension Fund Committee (the "Committee"), subject to the provisions of this Part and such regulations as may be prescribed by the Township of Oley (the "Township").

(Ord. 189, 6/11/1984, §1)

§1-302. Management.

1. The Board of Supervisors of Oley Township and the Township Secretary shall constitute the Police Pension Fund Committee (the "Committee").
2. The Committee shall keep full and accurate accounts of all transactions any may make rules for the transaction of business, the application, care, management, investment and disposal of the funds and property of the Police Pension Fund (the "Fund") and the time and place of meetings of said Committee.
3. The Committee shall create a Police Pension Investment Account (the "account") and shall invest for the credit of the account the surplus money accumulated in the fund in excess of such sums as may be determined by the Committee to be necessary to pay expenses of 1 year and to pay such pensions as directed by this resolution during the same year. If at any time, sufficient funds are not available for the payment of all pensions in full, the Committee may sell securities which it holds in the account and use the proceeds thereof to meet such deficiencies. All moneys invested for the credit of the account shall be in securities which are legal for the investment of trust funds under the laws of the Commonwealth of Pennsylvania. All such securities shall be deposited with the Treasurer of the Committee for the credit of the account.
4. The Committee may appoint an investment advisor, trustee and/or custodian for the investment and/or custody of all or part of the Fund.

(Ord. 189, 6/11/1984, §2)

§1-303. Actuarial Study.

Whenever the Committee shall determine that an actuarial study is necessary, the Committee shall have the power to so recommend.

(Ord. 189, 6/11/1984, §3)

§1-304. Eligibility for Participation in Program.

Each full-time police officer now or hereafter employed by Oley Township, which full-time police officer shall include those officers working 40 or more hours per week, hereafter the reference to police officer shall have the meaning as above described, shall be eligible to participate and shall be a participant in the Plan.

(Ord. 189, 6/11/1984, §4)

§1-305. Age and Service Requirements; Distribution of Benefits.

1. Unless the plan member otherwise elects, the payment of benefits under the Plan to the plan member will begin not later than the 60th day after the latest of the close of the Plan year.
 - A. The Plan member attains the earlier of age 65 or the normal retirement age specified under the Plan.
 - B. Occurs the 10th anniversary of the year in which the Plan member commenced participation in the Plan.
 - C. The Plan member terminates his service with the Township.
2. If the Plan provides for an early retirement benefit, a Plan member who satisfied the service requirements for such early retirement benefit, but separated from the service (with non-forfeitable right to an accrued benefit) before satisfying the age requirement for such early retirement benefit, is entitled, upon satisfaction of such age requirement, to receive a benefit not less than the benefit to which he would be entitled at the normal retirement age, actuarially reduced under regulations prescribed by the Secretary.
3. A Plan member's benefits must commence to be paid not later than April 1st of the calendar year following the later of the calendar year in which the member attains age 70½ or the calendar year in which the member retires. Such distributions must equal or exceed the required minimum distribution and otherwise be made in a manner consistent with the required of Code §401(a)(9) and the regulations thereunder.

4. Required distributions must be made over the lifetime or the life expectancy of the Plan member or the joint life times or joint life expectancy of the Plan member and the Plan member's designated beneficiary. The life expectancy of the Plan member and the Plan member's spouse may be redetermined at the election of the Plan member or the Plan member's spouse. Such an election is irrevocable, once made.

If no such election is made by the date benefit distributions must commence, then the life expectancy of the Plan member and the Plan member's spouse shall not be recalculated. Tables V and VI of Regulation No. 1.72-9 shall be used for computing life expectancy or joint survivor life expectancy.

5. All benefit distributions to a Plan member or the Plan member's beneficiary shall be in accordance with the incidental death benefit requirements of Code §401(a)(9)(G) and the related regulations.

(*Ord. 189, 6/11/1984, §5; as amended by Ord. 292, 12/28/2001, §1*)

§1-306. Military Leave Credit.

Any police officer employed by the Township who has been a regular appointed police officer of the Township for a period of at least 6 months and who thereafter shall enter into the military service of the United States shall have credited to his employment record for pension or retirement benefits all of the time spent by him in such military service, if such person returns or has heretofore returned to his employment within 6 months after his separation from the service.

(*Ord. 189, 6/11/1984, §6*)

§1-307. Payments Into Fund.

The following moneys shall be paid into the Fund:

- A. **Contributions by Participants.** Members shall pay into the Fund, monthly, an amount equal to not less than five percent (5%), nor more than eight percent (8%) of monthly compensation, if not covered by Social Security. If covered by Social Security, members shall pay into the Fund, monthly, an amount determined as follows: (1) if the Pension Plan provides for no Social Security offset, five percent (5%) of total compensation; or, (2) if the Pension Plan provides for a Social Security offset: (i) on compensation on which Social Security taxes are payable, at a rate calculated by subtracting from five percent (5%) the product obtained by multiplying three percent (3%) by such offset percentage; and, (ii) on compensation in excess of that on which Social Security taxes are payable, if any, five percent (5%). The Board of Supervisors may, on an annual basis, by Ordinance or Resolution, reduce or eliminate payments into the Fund by members.
- B. All gifts of contributions to the Fund.

- C. The payments by the State Treasurer to the Township from the moneys received from taxes paid upon the premiums of foreign casualty insurance companies for purposes of pension retirement shall be used in the following order:
- (1) To reduce the unfunded liability, if any.
 - (2) To reduce member contributions.

(Ord. 189, 6/11/1984, §7, as amended by Ord. 344, 03/18/2010, §1)

§1-308. Retirement or Pension Benefits.

1. The pension or retirement benefits shall be payable during the balance of the participant's life following actual retirement and after fulfillment of the age and service requirements set forth above. The monthly benefit shall be a sum equal to one-half of the average monthly salary of the participant during the last 36 months of his employment. [*Ord. 302*]
2. Such pension or retirement benefit shall be payable from the assets of the Fund established pursuant to this resolution and the pension or retirement benefit shall be computed as the sum of:
 - A. All pension benefits from pension plans heretofore established by a private organization or association for the member of the police force, but only to the extent that the Commonwealth or any of its municipalities shall have contributed to such pension plan moneys raised by taxation.
 - B. Benefits from the Fund hereby established to the extent necessary to bring the total benefits in any month to $\frac{1}{2}$ of the aforesaid monthly average salary.
3. The limitations and other requirements outlined below are intended to comply with Code §415 and the regulations thereunder, the terms of which are specifically incorporated herein by reference. The maximum compensation limit and benefits limitations under the Code are as follows:
 - A. The compensation used in calculating a Plan member's benefit cannot exceed the limits of Code §401(a)(17), as adjusted for cost of living increases, per Code §415(d).
 - B. **General Rule.** In no event shall the annual retirement benefit payable to a Plan member under this Plan, together with retirement benefits provided under all qualified benefit plans maintained or previously maintained by the Township, for any "limitation year," which shall be the calendar year, exceed the maximum benefit permitted, as adjusted annually per Code §415(d), under Code §415(b) (including any applicable grand-fathering rules). This Plan Section shall be applied in accordance with Code §415 and the

regulations thereunder.

C. Adjustments of Limits.

- (1) Where a retirement benefit commences before age 62, the Code §415(b)(1)(A) dollar limit shall be reduced in accordance with Code §415(b)(2)(F). This reduction shall not result in a limit that is less than \$75,000 if the benefit begins at or after age 55 or the actuarial equivalent of \$75,000 at age 55 (determined in accordance with Code §415) if the benefit begins before age 55.
- (2) Where a retirement benefit commences after age 65, then Code §415(b)(1)(A) dollar limit shall be increased as described in Code §415(b)(2)(F).
- (3) The maximum benefit limit of Code §415(b)(1) shall be applied to benefits in the form of a straight life annuity (with no ancillary benefits) without regard to benefits attributed to Plan member contributions and rollover contributions. If the form payable to a Plan member is other than a single life annuity or a Code §417(b) qualified joint and survivor annuity, the Plan member's benefit shall not exceed the actuarial equivalent of the Code §415(b)(1) maximum payable in the form of a single life annuity unless no such adjustment is required under Code §415 and related regulations.
- (4) Notwithstanding the other rules of the Plan and Code §415, if the Plan member has not participated in a defined contribution plan of the Township, the Plan member's annual retirement benefit shall not be deemed to exceed the maximum benefit limit if it does not exceed the Code §415(b)(4) limit of \$10,000, as adjusted for Plan participation or service of less than 10 years in accordance with Code §415(b)(5).

D. Special Limitation for Qualified Police or Firefighters. For any Plan member who is a "qualified participant," as defined under Code §415(b)(20)(H), the limitation under Code §415(b)(2)(C) shall not be reduced to an amount less than \$50,000 (as adjusted per Code §415(d)) as required by Code §415(b)(2)(G).

E. Order of Defined Benefit Plan Reductions. If the Plan member participates or participated in any other defined benefit plan of the Township and the Plan member's aggregate annual retirement benefit under this Plan and such other plan exceeds the limits permitted under Code §415, such Plan member's benefit shall be first reduced under this Plan.

[*Ord. 292*]

(*Ord. 189*, 6/11/1984, §8; as amended by *Ord. 277*, 12/8/1997, §1; by *Ord. 288*, 4/9/2001, §1; by *Ord. 292*, 12/28/2001, §2; and by *Ord. 302*, 5/12/2003, §1)

§1-309. Disability Benefits.

1. Whenever the Committee shall determine that any police officer, who shall have been in continuous service since his appointment, shall become totally and permanently disabled, physically or mentally, through injury received or disease contracted while in the actual performance of a duty and as a direct result thereof, without fault or misconduct on his part, such police officer shall receive the following pension during his lifetime for so long as the Committee shall determine such incapacity shall exist, the “total and permanent disability” shall mean a physical or mental condition of a participant which qualifies him to disability benefits under Social Security:
 - A. The amount and commencement of payments shall be fixed by regulations of the Township, and shall be calculated as fifty percent (50%) of the Member’s salary at the time the disability was incurred, provided that any Member who receives benefits for the same injuries under the Social Security Act (49 Stat. 620, 42 U.S.C. § 301, et seq.) shall have his disability benefits offset and reduced by the amount of such benefits.

(Ord. 330, 10/10/2007, §1)

2. Provided, however, that the amount of such disability pension be paid out of the Fund and all moneys received by such police officer from or in behalf of the Township or any other governmental agency or unit, by insurance, workmen’s compensation or otherwise for such disability shall be returned into the Fund. And, further provided, that in the event a police officer becomes eligible to retire from active duty, pursuant to the provisions hereof, and such police officer does not retire but continues on active duty as a police officer, if such police officer shall subsequently become disabled, the provisions of this Section regarding disability benefits shall not apply, such police officer shall receive normal retirement as provided herein.

(Ord. 189, 6/11/1984, §9)

§1-310. Cost of Living Increase.

A cost of living increment shall be provided to retired police officers and the increment shall be set at 3%, provided that such increment shall not exceed the percentage increase in the “all items index” in the Consumer Price Index from the year in which the police officer receiving the increment last worked. Provided, further, that:

- A. In no case may the total police benefits exceed 75% of the retired police officer’s salary for computing retirement benefits.
- B. The retired police officer’s total cost of living increase shall not exceed 30%.

- C. No cost of living increase shall be granted which would impair the actuarial soundness of the Fund.

(Ord. 189, 6/11/1984, §10)

§1-311. Surviving Spouse or Children's Benefits.

1. In the event of the death of a member who was receiving a pension benefit or who had qualified for a retirement pension benefit, but had not retired, the surviving spouse shall be entitled, during the surviving spouse's lifetime, to receive a pension equal to 50% of the pension the member was receiving or would have been receiving had the member been retired at the time of death. If no spouse survives, or if the spouse survives and subsequently dies, then the child or children under the age of 18 years or, if attending college, under or attaining the age of 23 years, shall be entitled to receive a pension calculated at no less than 50% of the pension the member was receiving or would have been receiving had he been retired at the time of his death.
2. For the purposes of this Ordinance, the phrase "attending college" shall mean the eligible children are registered at an accredited institution of higher learning and are carrying a minimum course load of 7 credit hours per semester.

(Ord. 189, 6/11/1984, §11, as amended by Ord. 314, 09/08/2004, §§1 and 2; and Ord. 350, 05/09/2011, §1)

§1-312. Return of Member Contributions With Interest.

Any member of the police force who, for any reason whatsoever, shall be ineligible to receive a pension after having contributed any charges to a police pension fund established pursuant to this resolution shall be entitled to a refund of all such moneys paid by him into such fund, plus interest earned on such moneys calculated at the rate of 4% immediately upon discontinuance of his employment with the Police Department. The surviving spouse of a member of the police force who dies before his pension has vested, or if no spouse survives or if he or she survives and subsequently dies, the child or children under the age of 18 years or, if attending college, under or attaining the age of 23 years, of the member of the police force shall be entitled to receive payment of all moneys which the member invested in the pension fund, plus interest at the rate of 4%, or other increases in value of the member's investment in the pension fund, unless the member has designated another beneficiary for this purpose.

(Ord. 189, 6/11/1984, §12, as amended by Ord. 314, 09/08/2004, §3)

§1-313. Pension Benefits Not Subject to Legal Process Generally.

The pension payments, herein provided for, shall not be subject to attachment, execution, levy, garnishment or other legal process and shall be payable only to the member or his designated beneficiary and shall not be subject to assignment or transfer.

(Ord. 189, 6/11/1984, §13)

§1-314. Definitions.

ACCRUED BENEFIT – The Member’s normal retirement benefit multiplied by the ratio of (a) over (b), where:

- (a) Equals the years and months of service completed by the Member as of the date of his termination of employment; and,
- (b) Equals the years and months of service the Member would have completed if he had continued to participate until his normal retirement date.

(Ord. 317, 03/14/2005; §1)

CODE - refers to the Internal Revenue Code, as amended, periodically.

COMPENSATION - refers to Plan member’s wages as defined in Code §3401(a) for a plan year for which the Township is required to provide the Plan member a written statement under Code §§6041(d), 6051(a)(3) and 6052. Such §415 compensation shall include any elective deferrals defined in Code §402(g)(3) and all amounts contributed or deferred at the election of the Plan members which are not includable in the gross income of the Plan member by reason of either Code §§125, 402(e)(3), 402(h)(10)(B), 403(b), 414(h)(2) or 457.

MEMBER – All police employees who meet the requirements set forth in Section 1-304 of the Oley Township Code of Ordinances. The masculine pronoun will include the feminine.
(Ord. 317, 03/14/2005; §1)

PLAN - the Oley Township Police Pension Plan.

PLAN YEAR - the calendar year.

REGULATION(S) - the Income Tax Regulations, as amended, periodically.

SALARY - shall include regular pay, overtime pay, special duty pay and all other types of monetary compensation for the performance of service as a Township Police Officer.

TOWNSHIP - Township of Oley.

(Ord. 189, 6/11/1984; as added by Ord. 232, 12/9/1991, §1; as amended by Ord. 292, 12/28/2001, §3)

§1-315. Vesting.

1. Any Member who has completed twelve (12) years of service in this Plan shall become one hundred percent (100%) vested in his accrued benefit upon termination of employment with the Township. A vested Member shall be eligible to receive his accrued benefit starting as a monthly annuity at his normal retirement date under this Chapter.
2. Any Member who separates from service prior to his normal retirement date for any reason other than death or total and permanent disability, shall receive a complete refund of the total amount of the Member contributions with four percent (4%) interest, if such refund is greater in value than the actuarial equivalent of the accrued benefit.

(Ord. 189, 6/11/1984; as added by Ord. 292, 12/28/2001, §4, as amended by Ord. 317, 03/14/2005; §2)

§1-316. Qualified Domestic Relations Order.

Notwithstanding §1-317, the Plan shall recognize any Qualified Domestic Relations Order (QDRO) set forth under Code §414(p). Any Plan member's benefits, rights or elections shall be subject to any rights afforded to the alternate payee by a QDRO. Further, a distribution to an alternate payee is permitted if authorized by a QDRO, even if the Plan member involved has not separated from service and has not reached the earliest retirement age under the Plan.

(Ord. 189, 6/11/1984; as added by Ord. 292, 12/28/2001, §4)

§1-317. Alienation.

No Plan member or beneficiary shall have any benefit subject to any type of alienation, anticipation, assignment, charge, encumbrance, pledge, sale or transfer. Further, no benefits shall be subject to or liable for any debts, contracts, engagements, liabilities or torts. The only exceptions to this Section are those in §1-316 above and those referenced in Code §§401(a)(13)(C) and (D).

(Ord. 189, 6/11/1984; as added by Ord. 292, 12/28/2001, §4)

§1-318. Unlocatable Member or Beneficiary.

If any portion of a Plan benefit is payable to a Plan member or beneficiary at the later of the Plan member's 62nd birthday or his normal retirement age and such benefit remain unpaid solely by reason that the Township, after sending a registered letter to the last known address, return receipt required and after diligent effort fails to locate the Plan member or beneficiary, the actuarial value of the benefit shall be forfeited and applied

towards reducing Plan costs. If, subsequent to the forfeiture, a Plan member or beneficiary is located, the actuarial value of the forfeiture at the time it was forfeited (no adjustments for gains or losses) shall be restored.

(*Ord. 189, 6/11/1984, as added by Ord. 292, 12/28/2001, §4*)

§1-319. Forfeitures.

Forfeitures must not be applied to increase the benefits of any Township employee would otherwise received under the Plan.

(*Ord. 189, 6/11/1984; as added by Ord. 292, 12/28/2001, §4*)

§1-320. Merger or Consolidation.

In the case of any merger or consolidation with, or transfer of Plan assets or liabilities to any other plan, each Plan member would (if the Plan then terminated) receive a benefit immediately after the merger, consolidation or transfer which is equal to or greater than the benefit he would have been entitled to receive immediately before the merger, consolidation or transfer (if the Plan had then terminated).

(*Ord. 189, 6/11/1984; as added by Ord. 292, 12/28/2001, §4*)

§1-321. Actuarial Assumptions.

As required by Code §401(a)(25), the actuarial assumptions used to calculate Plan benefits shall not be subject to the Township's discretion.

(*Ord. 189, 6/11/1984; as added by Ord. 292, 12/28/2001, §4*)

§1-322. Optional Direct Transfer of Eligible Rollover Distributions.

1. If any distributee of any eligible rollover distribution:
 - A. Elects to have such distribution paid directly to an eligible retirement plan.
 - B. Specifies the eligible retirement plan to which such distribution is to be paid (in such form and at such time as the Plan Administrator may prescribe).

Such distribution shall be made in the form of a direct trustee-to-trustee transfer to the eligible retirement plan so specified.

2. **Limitation.** Subsection (1) shall apply only to the extent that the eligible rollover distribution would be includable in gross income if not transferred as provided in subsection (1) (determined without regard to Code §§402(c) and 403(a)(4)).

3. **Eligible Rollover Distribution.** For purposes of this Section, the term “eligible rollover distribution” has the meaning given such term by Code §402(f)(2)(A).
4. **Eligible Retirement Plan.** For purposes of this Section, the term “eligible retirement plan” has the meaning given such term by Code §402(c)(8)(B), except that a qualified trust shall be considered an eligible retirement plan only if it is a defined contribution plan, the terms of which permit the acceptance of rollover distributions.

(*Ord. 189, 6/11/1984; as added by Ord. 292, 12/28/2001, §4*)

B. Non-Uniformed Employee Pension Plan.**§1-331. Definitions.**

For the purposes of this subpart, the following definitions shall apply:

ACCOUNT BALANCE - the account maintained for each participant with respect to his/her total interest in the Plan resulting from contributions made on his/her behalf and any investment income and distributions, if any.

COMPENSATION - compensation paid by the employer, excluding overtime, during a calendar year.

EFFECTIVE DATE - the effective date of this Plan is January 1, 2004.

EMPLOYER - Oley Township, Berks County, Commonwealth of Pennsylvania.

ENTRY DATE - date of hire.

FUND - Oley Township Non-Uniformed Employee Pension Fund.

GOVERNING BODY - the Board of Supervisors of Oley Township.

PARTICIPANT - any employee who meets the requirements set forth in §1-334 of this subpart.

PLAN - Oley Township Non-Uniformed Employee Pension Plan.

PLAN YEAR - January 1st to December 31st.

SERVICE - continuous employment with the employer. Absence from employment on account of leave of absence authorized by the employer pursuant to the employer's established leave policy will be counted as continuous employment with the employer.

(Ord. 308, 12/27/2004, §1)

§1-332. Funding of Pensions.

This Plan is to be funded and maintained by any of the following methods, or combination of each:

- A. **State Aid.** Funds which are received from the Commonwealth of Pennsylvania pursuant to Act 205 of 1984, which are direct to this Plan as approved by the Governing Board.

- B. **Township Contributions.** Contributions from Oley Township, as necessary, with appropriate approval of the Governing Board.
- C. **Gifts, Grants, Devises or Bequests.** The sums which may be received by Oley Township in the form of gifts, grants, devises or bequests may, to the extent authorized by law, be contributed to said fund with the approval of the Governing Board.
- D. **Employee Contributions.** Payroll contributions, as required by the Plan, if any.

(Ord. 308, 12/27/2003, §2)

§1-333. Administration.

1. The Governing Board shall have full responsibility for administration of the Plan and Fund. The Governing Board shall hold, invest, reinvest and distribute all funds and property received pursuant hereto in trust for the purposes of this subpart. The Governing Board shall be subject to such rules and regulations as may, from time to time, be adopted by the Governing Board through ordinance or resolution.
2. The Governing Board shall have full power and authority by a majority action of its members, either directly or through their designated representatives, to do all acts, execute, acknowledge and deliver all instruments, and to exercise for the sole benefit of the participants hereunder, any and all powers and discretion necessary to implement and effectuate the purposes of this subpart, including for purposes of illustration, but not limited to, any of the following:
 - A. To hold, invest and reinvest all funds received pursuant to this subpart and such investments under the laws of the Commonwealth of Pennsylvania.
 - B. To retain any property which may, at any time, become an asset of the Fund as long as the Governing Board may deem it advisable.
 - C. To make distribution of the moneys in the Fund, in accordance with the terms of this subpart.
 - D. To appoint a trustee or custodian to hold, invest and reinvest Plan funds in accordance with this subpart. Such trustee or custodian may be removed or may resign by giving 60 days written notice to the other party. The Governing Board shall maintain the authority to oversee and review the performance of the trustee or custodian both on an investment and administrative basis. Plan funds may be invested in pooled funds designated for employees benefit trust funds.

3. Any administrative expense which is an allowable administrative expense under Act 205 of 1984, of the Commonwealth of Pennsylvania shall be paid by Oley Township and not from the Fund.

(Ord. 308, 12/27/2003, §3)

§1-334. Eligibility.

Each full-time, non-uniformed employee of Oley Township working not less than 35 hours per week shall be eligible to participate in this Plan as of his/her entry date. No one will be eligible for this Plan if they are police officers or paid firefighters. Anyone who is a participant who terminates their employment and is then rehired will immediately reenter the Plan upon rehire; however, there shall be no duplication of benefits.

(Ord. 308, 12/27/2003, §4)

§1-335. Normal Retirement.

The normal retirement date to receive benefits from the Fund shall be the first day of the month coinciding with or next following the 55th birthday. If a participant is continuing in the employ of the employer after the normal retirement date, benefit payments will be postponed to the first day of the month next following the actual date of retirement, and will be equal to the vested account balance as of the actual date of retirement.

(Ord. 308, 12/27/2003, §5)

§1-336. Normal Retirement Benefit.

1. Every participant may terminate employment with the employer and retire on the normal retirement date set forth in §1-335. Upon retirement, or as soon thereafter as is practicable, Oley Township shall commence distribution of benefits related to the participant's account balance.
2. Such pension or retirement benefit shall be payable from the assets of the Fund established pursuant to this subpart.
3. Upon retirement, the account balance will be distributed in a lump sum.

(Ord. 308, 12/27/2003, §6)

§1-337. Death Benefits.

Upon death prior to retirement or prior to the distribution of the entire account balance, a benefit shall be paid to the surviving spouse equal to the full remaining value of the account balance. In the event that there is no surviving spouse, the benefit shall be paid to a designated beneficiary or beneficiaries. In the event that there is no designated beneficiary, the account balance shall be paid to the estate of the deceased.

(Ord. 308, 12/27/2003, §7)

§1-338. Contribution and Allocation/Valuation of the Fund.

1. The employer shall make contributions on behalf of each participant eligible to share in allocations in an amount 8% of annual compensation of a participant. Only participants who have completed 500 hours of service during the Plan year shall be eligible to share in the allocation of contributions for the Plan year.
2. The Plan shall be valued at the end of the Plan year. Any forfeitures as a result of a termination of employment shall be used to reduce employer contributions.
3. As of the last day of each Plan year, before the current valuation period allocation of employer contributions, any earning or losses (net appreciation or net depreciation) of the Fund shall be allocated in the same proportion that each participant's and former participant's account bears to the total of all participants' accounts as of such date.

(Ord. 308, 12/27/2003, §8, as amended by Ord. 324, 09/11/2006, §1)

§1-339. Termination of Benefits and Vesting.

1. Upon termination of employment, the participant shall vest in his/her account balance in accordance with the following schedule:

Completed Years of Service	Vested Percentage
0-2	0%
After 2	20%
After 3	40%
After 4	60%
After 5	80%
After 6	100%

2. All calendar years in which a participant is paid for 1,000 or more hours with the employer shall be counted in determining the vested percentage of the account balance.
3. Upon termination of employment with the employer, a vested participant shall be eligible to receive his/her vested account balance based upon the last valuation of the Plan.

(Ord. 308, 12/27/2003, §9)

§1-340. Internal Revenue Service Requirements.

1. “Code” refers to the Internal Revenue Code, as amended periodically.
2. “Compensation” refers to Plan member’s wages, as defined in Code §3401(a) for a plan year for which the Township is required to provide the Plan member a written statement under Code §§6041(d), 6051(a)(3) and 6052. Such 415 compensation shall include any elective deferrals defined in Code §402(g)(3), and all amounts contributed or deferred at the election of the Plan members which are not includable in the gross income of the Plan member by reason of either Code §§125, 402(e)(3), 402(h)(1)(B), 403(b), 414(h) or 457. Notwithstanding the above, for employer and for employee contribution purposes, overtime shall be excluded.
3. “Regulations” refers to the Income Tax Regulations, as amended periodically.
4. **Distribution of Benefits.** Unless the Plan member otherwise elects, the payment of benefits under the Plan to the Plan member will begin not later than the 60th day after the latest of the close of the plan year in which:
 - A. The Plan member attains the earlier age of 65 or the normal retirement age specified under the Plan.
 - B. Occurs the 10th anniversary of the year in which the Plan member commenced participation in the Plan; or
 - C. The Plan member terminates his/her service with the Township.

A Plan member’s benefits must commence to be paid not later than April 1st of the calendar year following the later of: (i) the calendar year in which the member attains age 70½; or (ii) the calendar year in which the member retires. Such distributions must equal or exceed the required minimum distribution, and otherwise be made in a manner consistent with the requirements of Code §401(a)(9) and the Regulations thereunder.

Joint and survivor distributions must be made over the lifetime or the life expectancy of the Plan member or the joint life times or joint life expectancy of the Plan member and the Plan member's designated beneficiary. The life expectancy of the Plan member and the Plan member's spouse may be redetermined at the election of the Plan member or the Plan member's spouse. Such an election is irrevocable, once made. If no such election is made by the date benefit distributions must commence, then the life expectancy of the Plan member and the Plan member's spouse shall not be recalculated. Table V and VI of Regulation 1.72-9 shall be used for computing life expectancy or joint and survivor life expectancy.

All benefit distributions to a Plan member or the Plan member's beneficiary shall be in accordance with the incidental death benefit requirements of Code §401(a)(9)(G) and the related regulations.

Any election of a life annuity by a married Plan member must obtain a written spousal consent to the waiver of the joint and survivor annuity requirements of Code §§401(a)(11) and 417.

5. **Compensation and Benefit Limitations.** The limitations and other requirements outlined below are intended to comply with Code §415 and the Regulations thereunder; the terms of which are specifically incorporated herein by reference. The maximum compensation limit and benefits limitations under the Code are as follows:

A. The compensation used in calculating a Plan member's benefit cannot exceed the limits of Code §401(a)(17), as adjusted for cost-of-living increases, per Code §415(d). **General Rule.** Contributions and other additions with respect to a Plan member may not provide an annual addition which is greater than the lesser of:

- (1) Thirty thousand dollars, as adjusted by Code §415(d); or
- (2) Twenty-five percent of the Plan member's compensation.

For this purpose, "annual additions" refers to the sum of employer contributions, employee contributions and forfeitures.

6. **Vesting.** Notwithstanding the Plan's vesting schedule, upon any amendment or restatement of the Plan, a Plan member's vested account balance shall not be less than the vested account balance immediately preceding such amendment or restatement.

Notwithstanding the Plan's vesting schedule, a Plan member shall be 100% vested when the Plan member completes the age and service requirements for normal retirement at his/her normal retirement date under the Plan.

Notwithstanding the Plan's vesting schedule, a Plan member shall be 100% vested in his/her account balance as of the date of partial or complete Plan termination.

7. **Qualified Domestic Relations Order.** Notwithstanding §1-336, the Plan shall recognize any Qualified Domestic Relations Order (“QDRO”) set forth under Code §414(p). Any Plan member’s benefits, rights or elections shall be subject to any rights afforded to the alternate payee by a QDRO. Further, a distribution to an alternate payee is permitted if authorized by a QDRO even if the Plan member involved has not separated from service and has not reached the earliest retirement age under the Plan.
8. **Alienation.** No Plan member or beneficiary shall have any portion of his/her account balance subject to any type of alienation, anticipation, assignment, charge, encumbrance, pledge, sale or transfer. Further, no portion of his/her account balance shall be subject to or liable for any debts, contracts, engagements, liabilities or torts. The only exceptions to this subsection are those listed in §1-335 above and those referenced in Code §§401(a)(13)(C) and (D).
9. **Unlocatable Member or Beneficiary.** If any portion of a Plan member’s account balance is payable to a Plan member or beneficiary at the later of the Plan member’s 62nd birthday or his/her normal retirement age, and such account balance remains unpaid solely by reason that the Township, after sending a registered letter, and after diligent effort fails to locate the Plan member or beneficiary, the account balance shall be forfeited and applied towards the Township’s required annual contributions. If, subsequent to the forfeiture, a Plan member or beneficiary is located, the account balance at the time it was forfeited (no adjustments for gains or losses) shall be restored.
10. **Merger or Consolidation.** In the case of any merger or consolidation with, or transfer of Plan assets or liabilities to any other Plan, each Plan member would (if the Plan then terminated) receive a benefit immediately after the merger, consolidation or transfer which is equal to or greater than the benefit he/she would have been entitled to receive immediately before the merger, consolidation or transfer (if the Plan had then terminated).
11. **Optional Direct Transfer of Eligible Rollover Distributions.** If any distribute of any eligible rollover distribution:
 - A. Elects to have such distribution paid directly to an eligible retirement plan; and
 - B. Specifies the eligible retirement plan to which such distribution is to be paid (in such form and at such time as the Plan Administrator may prescribe;

such distribution shall be made in the form of a direct trustee-to-trustee transfer to the eligible retirement plan so specified.

Limitation. Subsection (A) shall apply only to the extent that the eligible rollover distribution would be includable in gross income if not transferred as provided in subsection (A) (determined without regard to Code §§402(c) and 403(a)(4)).

Eligible Rollover Distribution. For purposes of this subsection, the term “eligible rollover distribution” has the meaning given such term by Code §402(f)(2)(A).

Eligible Retirement Plan. For purposes of this subsection, the term “eligible retirement plan” has the meaning given such term by Code §402(c)(8)(B), except that a qualified trust shall be considered an eligible retirement plan only if it is a defined contribution plan, the terms of which permit the acceptance of rollover distributions.

(Ord. 308, 12/27/2003, §10)

§1-341. Effective Date.

This subpart shall be effective on January 1, 2004. If any provision of this subpart is declared by a court of competent jurisdiction to be invalid or unconstitutional, such determination shall have no effect on the remaining provisions of this subpart or on the provisions of the other Plan ordinances of Oley Township. The provisions of this subpart are declared to be severable.

(Ord. 308, 12/27/2003, §11)

PART 4

MUNICIPAL OFFICER TO PROVIDE TAX CERTIFICATION

§1-401. Tax Certifications Upon Request.

1. The duly elected Tax Collector for the Township shall be and is hereby authorized and appointed to issue tax certifications upon request by the general public, property owners and other interested parties with regard to the status of payment of said municipal taxes as may be necessary from time to time.
2. The duly elected Tax Collector for the Township, in the process of preparing and issuing such tax certifications, shall be entitled to assess and collect a fee not to exceed \$10 per certification request, which fee may be established, revised, altered or amended from time to time by resolution of the Board of Supervisors as is appropriate in their sole discretion.
3. The duly elected Tax Collector for the Township shall and is hereby authorized to assess, collect and retain such fee as in herein established or hereinafter revised, amended or altered, from time to time, by resolution of the Board of Supervisors of the Township as compensation for providing such additional service.

(Ord. 267, 5/13/1996, §§1-3)

PART 5**COMPENSATION OF SUPERVISORS****§1-501. Compensation.**

Effective January 1, 2008, and for the entire calendar year of 2008, and all subsequent calendar years thereafter, until reinstated by subsequent action by the Board of Supervisors, the elected or appointed Supervisors of Oley Township shall not receive any compensation for serving in the capacity of Supervisor.

(Ord. 264, 12/11/1995, §1; as amended by Ord. 300, 12/28/2002, §1; and by Ord. 307, 12/27/2003, §1; and by Ord. 326, 12/29/2006, §1; and by Ord. 331, 12/20/2007, §1)

§1-502. Payment Schedule.

Subsequent to December 31, 2008, the Supervisors shall have the right to reinstate the compensation established by Ordinance No. 264, enacted December 11, 1995, by the enactment of an appropriate Ordinance.

(Ord. 264, 12/11/1995, §2; as amended by Ord. 300, 12/28/2002, §2; and by Ord. 307, 12/27/2003, §2; and by Ord. 326, 12/29/2006, §2; and by Ord. 331, 12/20/2007, §2)

PART 6**ELECTED TAX COLLECTOR****§1-601. Appointment.**

The elected Tax Collector of the Township is hereby appointed, authorized and directed to act as the collector of delinquent taxes within the Township, for real estate taxes collected after the end of the tax year, but before the taxes remaining unpaid are submitted to the County Tax Claim Bureau for collection.

(Ord. 294, 4/8/2002, §1)

§1-602. Effect.

This appointment and authorization shall remain in effect until the Board of Supervisors, by ordinance, takes further action, as required by law.

(Ord. 294, 4/8/2002, §2)

§1-603. Vacancy.

In the event of a vacancy in the office of Tax Collector during the term of this appointment, the successor Tax Collector shall automatically succeed to the powers and duties set forth herein.

(Ord. 294, 4/8/2002, §3)

§1-604. Bond.

The collector of delinquent taxes shall not be required to give additional bond on account of this appointment.

(Ord. 294, 4/8/2002, §4)

§1-605. Authority and Power.

The collector of delinquent taxes shall have all the authority and power now vested by law in the collector of non-delinquent Township taxes for the collection of such delinquent taxes.

(Ord. 294, 4/8/2002, §5)

§1-606. Accounting for Taxes.

The collector of delinquent taxes shall account to the Board of Supervisors for all delinquent tax collections made, in the same manner as required for the reporting of non-delinquent tax collections.

(Ord. 292, 4/8/2002, §6)

§1-607. Compensation.

The collector of delinquent taxes shall be compensated in the same manner as provided for the collection of non-delinquent taxes within the Township.

(Ord. 294, 4/8/2002, §7)

PART 7**ALSACE, OLEY AND RUSCOMBMANOR TOWNSHIPS
JOINT COMPREHENSIVE PLAN****§1-701. Purpose.**

The purpose of this Part 7 is to authorize the execution of the Agreement to implement the AOR Plan.

§1-702. Grant of Power.

This Part is adopted pursuant to authority granted in the Pennsylvania Intergovernmental Cooperation Act, Act 177 of 1996, 53 Pa.C.S.A. Section 2301, et seq., as amended, the Second Class Township Code, 53 P.S. Section 65101, et seq., as amended, or as it may be amended from time to time, and Article XI of the Pennsylvania Municipalities Planning Code, as amended.

§1-703. Participation and Authority to Enter Into Agreement.

Pursuant to and in accord with the above referenced authority, the Township is hereby authorized and does hereby declare its intention to enter into the Agreement with Alsace Township and Ruscombmanor Township (collectively, the "Participants"), which governs the Participants, and the implementation of the AOR Plan, in accordance with the authority granted in the above referenced laws and this Part. A copy of the Agreement is attached to this Part and incorporated herein by reference.

§1-704. Authorizations and Ratifications.

1. The Chairman of the Board of Supervisors of Township is hereby authorized and directed, on behalf of the Township: (i) to execute and deliver the Agreement; and, (ii) to execute and deliver such additional instruments, and to take such further actions as may be necessary or appropriate to carry forth the Agreement and the transactions to be effected under the Agreement.
2. All necessary and appropriate actions of any Supervisor, agent or other representative of the Township heretofore taken in the pursuit of the Agreement, and/or Township's participation therein, are hereby ratified and approved in all respects.
3. The Board of Supervisors of Township is hereby authorized to take such other action as may be necessary or appropriate to carry out the purposes of this Part and the Agreement.

§1-705. Justification For Agreement.

As required by the Pennsylvania Intergovernmental Cooperation Act, 53 Pa.C.S.A. Section 2307, the following matters are specifically found and determined:

1. The conditions of the Agreement are set forth in the Agreement.
2. Township shall participate in the AOR Plan for an indefinite term, or withdraw upon a one (1) year written notice to the other Participants.
3. The purpose and objectives of the Agreement are as set forth in the Agreement.
4. The Agreement will require no financing.
5. No organizational structure will be necessary to implement the Agreement.
6. No property, real or personal, shall be acquired, managed, licensed or disposed of pursuant to the Agreement.
7. Contracts will not be empowered pursuant to the terms of the Agreement.

(Ord. 328, 06/21/2007)

PART 8**DRUG, ALCOHOL AND CONTROLLED
SUBSTANCE POLICY AND PROCEDURES
FOR OLEY FIRE COMPANY****§1-801. Purposes.**

This Ordinance is enacted to mandate a Drug, Alcohol and Controlled Substance Policy and Procedures for the Oley Fire Company, to ensure a safe and drug-free environment for the volunteers and employees of the Company, and the general public that it services.

§1-802. Adoption of Policy.

The attached Drug, Alcohol and Controlled Substance Policy and Procedures, which is incorporated herein by reference, in its entirety, is adopted for the Oley Fire Company.

§1-803. Implementation.

Within thirty (30) days from the effective date of this Ordinance, the officers of the Oley Fire Company shall implement, for the Oley Fire Company and Oley Fire Ambulance Crew, the Drug, Alcohol and Controlled Substance Policy and Procedures established herein.

§1-804. Reporting.

Prior to March 1st of each year, the Oley Fire Company shall file a report with the Township summarizing the activities taken by the Oley Fire Company pursuant to the terms of the Drug, Alcohol and Controlled Substance Policy and Procedures.

(Ord. 339, 08/20/2009, §1, as amended by Ord. 342, 12/17/2009, §§1 and 2)

PART 9**RETENTION AND DISPOSITION OF PUBLIC RECORDS****§1-901. Legislative Intent.**

The Board of Supervisors of Oley Township desires to provide for the orderly retention, disposition and storage of those records created and received by the Township. The General Assembly has enacted the Municipal Records Act and established the Local Government Records Committee to promulgate schedules for the retention and disposition of public records to aid municipalities in their management of public records. It is the intent of the Board of Supervisors to follow the schedules for the retention and disposition of public records promulgated by the Local Government Records Committee as authorized by the Municipal Records Act.

§1-902. Definitions.

When used in this Ordinance, the following terms shall have the meanings indicated:

BOARD – The Board of Supervisors of Oley Township, Berks County, Pennsylvania.

COMMISSION – The Pennsylvania Historical and Museum Commission, or any successor thereto.

COMMITTEE – The Local Government Records Committee established pursuant to the Municipal Records Act.

RECORD – Any paper, book, map, photograph or other documentary material, regardless of physical form or characteristics, made or received by the Township or any agency of the Township, in pursuance of law or in connection with the exercise of its legitimate functions and the discharge of its responsibilities.

RECORDS RETENTION AND DISPOSITION SCHEDULE – The schedule for the retention and disposition of public records, as adopted and approved by the Township.

TOWNSHIP – The Township of Oley, Berks County, Pennsylvania.

§1-903. Records Retention and Disposition Schedule.

For the disposition of records, the Township shall follow the schedules and procedures for disposition of records as set forth in the Municipal Records Manual approved by the Pennsylvania Historical and Museum Commission on December 16, 2008, as amended.

§1-904. Retention and Disposition of Public Records.

All public records, whether in the original form or in reproduced form, shall be retained for the time period set forth and contained in the Municipal Records Manual described above. When the retention period has expired, the records may be destroyed by shredding or other disposition if the requirements of the Municipal Records Manual have been complied with. A record of all public records destroyed or otherwise disposed of shall be kept for reporting purposes, and shall list the date and method of disposal, description of the public records sufficient for identification, inclusive of dates of such public records and quantity (in cubic feet).

§1-905. Retention in Excess of Schedule.

Nothing in this Ordinance shall prevent the Township from retaining any public record or records longer than the periods provided in the Records Retention and Disposition Schedule approved by the Committee.

(Ord. 349, 03/14/2011, §1)

PART 10**CABLE FRANCHISES****§1-1001. Agreement.**

The Chairman and Secretary are hereby authorized, on behalf of Oley Township, to enter into a non-exclusive Cable Franchise Agreement with Comcast of Southeast Pennsylvania, LLC, and Comcast of New Mexico/Pennsylvania, LLC, (the "Agreement"), for a term expiring on May 13, 2025, to construct, install, maintain and operate a cable system, the specific terms of which, agreeable to both parties, are memorialized in said Agreement, and are incorporated herein by reference.

§1-1002. Severability.

If any sentence, clause, section or part of this Ordinance is, for any reason, found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not effect or impact any other remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Oley Township Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

§1-1003. Repealer.

Any prior Ordinances or Resolutions granting a franchise in favor of Comcast, or its predecessors in interest, are hereby repealed insofar as the same affects this Ordinance.