

5% Advertising Tax - DFF  
Response Signs

Ordinance No. 2009-03

Date Enacted 4/6/09

ORDINANCE NO. 2009-03

**AN ORDINANCE OF THE TOWNSHIP OF HOPEWELL, A FIRST CLASS TOWNSHIP UNDER THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA, ENACTING AN OFF-PREMISES ADVERTISING TAX IN THE AMOUNT OF FIVE (5%) OF THE CONSIDERATION PAID FOR THE PURCHASE, LEASE OR RENTAL OF OFF-PREMISES ADVERTISING IN HOPEWELL TOWNSHIP**

The Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania, under and by the authority granted by the First Class Township Code and the Local Tax Enabling Act, do hereby enact and ordain:

**Section 1. Title.** - This Ordinance shall be known as the "Off-Premises Advertising Tax."

**Section 2. Purpose.** - The purpose of this off-premises advertising tax is for raising general revenue as provided in the Local Tax Enabling Act and is imposed without regard to the content of the message contained in said advertising. Signs containing off-premises advertising are of considerable size and bare no direct relationship to the activities on the property on which they are located, the messages contained on such signs generally change on a frequent basis and through leasing and rental fees, such signs have the capacity to generate income for the owners, i.e., they are a business in and of themselves. Off-premises advertising by its very nature has an impact on the aesthetics of Hopewell Township and increases the volume of traffic and costs associated with police, fire and emergency management services. These concerns do not similarly exist with regard to on-premises advertising.

**Section 3. Definitions.** - The following words and phrases as used in this Ordinance shall have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:

(a) Collector: Manager of the Township of Hopewell and/or any Township designated agent.

(b) Consideration: Monies or any other things exchanged for in-kind value.

(c) Off-Premises Advertising: A message on a billboard or free-standing sign (as defined by the Hopewell Township Zoning Ordinance) which is unrelated to a business or profession conducted upon the premises where such sign is located or which is unrelated to a commodity, activity, person, service or entertainment sold or offered upon the premises where such sign is located or which directs attention to a business, industry, profession, commodity,

service organization, activity, institution, product or entertainment neither sold, located nor offered upon the property where the sign is situated.

(d) Township: The Township of Hopewell

**Section 4. Imposition of Tax.** – The owner/lessee/licensee of any billboard or free-standing sign structure, situate in Hopewell Township, that contains off-premises advertising shall pay an off-premises advertising tax which shall be calculated as Five (5%) Percent the total consideration paid for the purchase, lease or rental price of advertising space on a billboard or free-standing sign. Consideration shall not include the price paid by the owner/lessee/licensee of the real property for the construction or erection of a sign support structure or repairs or maintenance made thereto.

**Section 5. Reports, Returns, Payment and Collection of Tax.**

(a) All taxes collected by the owner/lessee/licensee of the real property and/or sign structure in accordance with this Chapter shall constitute a trust fund for the Township and such trust fund shall be enforceable against such person and any person receiving any part of such fund without consideration, or knowing that the owner/lessee/licensee is committing a breach of trust; provided, however, that any person receiving payment of a lawful obligation of the owner/lessee/licensee from such fund shall be presumed to have received the same in good faith and without any knowledge of the breach of trust.

(b) Every owner/lessee/licensee of the real property and/or sign structure in accordance with this Chapter shall collect the tax imposed by this Chapter from the renter or purchaser of advertising space at the time the space is rented or purchased, and shall pay it over to the Township as provided hereinafter. If an owner/lessee/licensee of the real property and/or sign structure fails to collect the tax or pay it to the Township when due, the owner/lessee/ licensee of the real property and/or sign structure shall be liable to the Township for the payment of the tax plus penalties and interest as hereinafter set forth.

(c) Every owner/lessee/licensee of the real property and/or sign structure in accordance with this Chapter shall transmit to the Collector on the 15<sup>th</sup> of July and the 15<sup>th</sup> of January of every year a return for the preceding six (6) months in which the return is made, which return shall report the amount of consideration received for off-premises advertising transactions during the preceding six (6) months, the amount of the tax due from off-premises advertising transactions for those six (6) months and such other information as the Collector may require. This tax is to be collected by the owner/lessee/licensee of the real property and/or sign structure each and every time that consideration is paid for off-premises advertising.

(d) Every report or return shall be made upon a form furnished by the Collector.

(e) Every owner/lessee/licensee of the real property and/or sign structure, at the

time of filing every return required by this Chapter, shall compute and pay to the Collector the taxes shown as due on the return for the period for which the return is made.

(f) Every owner/lessee/licensee of the real property and/or sign structure in accordance with this Chapter shall maintain records, which shall be made available to the Collector upon request, which shall include, but not be limited to, the number of advertising transactions on a daily or weekly basis, the rate(s) charged for each transaction, the consideration received from all transactions during the six (6) months for which each return is made, as well as such other information as the Collector may require.

#### **Section 6 Duties of Collector.**

(a) It shall be the duty of the Collector to collect and receive the taxes, fines and penalties imposed by this Ordinance. It shall also be the duty of the Collector to keep a record showing the amount of tax received and the date of payment.

(b) The Collector, or any agent designated by the Collector, is hereby authorized to examine the books, papers and records of any taxpayer or of any person whom the Collector reasonably believes to be a taxpayer, in order to ascertain the tax due. Every taxpayer and every person whom the officer reasonably believes to be a taxpayer is hereby directed and required to give to the Collector, or any agent designated by the Collector, the means, the facilities and opportunity for such examination and investigations as are hereby authorized.

(c) The Collector is hereby authorized and directed to make and keep such records, prepare such forms and take such other measures as may be necessary or convenient to carry this Ordinance into effect.

(d) If any person shall neglect or refuse to make payment of the tax required by this Ordinance, the Collector shall determine the amount due for taxes, penalties and interest thereon.

(e) The burden is hereby imposed upon any person claiming an exemption from the payment of the tax hereby imposed to prove by clear and convincing evidence the legal right of such exemption to the satisfaction of the Collector.

(f) Any information obtained as a result of the examination of the books and records of the taxpayer through investigations, hearings or verifications shall be confidential except for official purposes and except in accordance with a proper judicial order, or as otherwise provided by law.

(g) The Collector is hereby empowered to prescribe, adopt, promulgate and enforce, rules and regulations relating to any matter pertaining to the administration and enforcement of the Ordinance, including provisions for all payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred and to make refunds in case of overpayment, for any period of time not to exceed three (3) years subsequent to the date of payment of the sum involved, and to prescribe forms necessary for the administration of the

Ordinance. A copy of such rules and regulations currently enforced shall be available for a public inspection.

#### **Section 7. Method of Recovery.**

(a) All taxes due and unpaid under this Ordinance shall be recoverable by the Township Solicitor as other debts due the Township are now by law recoverable. Persons liable for tax hereunder which remains unpaid when due shall be liable for the cost of collection and interest and penalties herein imposed including reasonable attorney fees incurred by the Township relative thereto.

(b) All taxes due under this Ordinance shall bear interest at the rate of one and one half (1- 1/2%) percent per month or a fractional part of a month from the day they are due and payable until paid. If any taxpayer shall neglect or refuse to make any payment as herein required, an additional ten (10%) percent of the amount of the tax shall be added by the Collector and collected.

(c) All taxes, interests and penalties received, collected or recovered under the provisions of this Ordinance shall be paid into the treasury of the Township for the use and benefit of the Township.

**Section 8. Limitations.** - Nothing contained in this Ordinance shall be construed to empower the Township to levy and collect the taxes hereby imposed on any person or any business or any portion of any business not within the taxing power of the Township under the Constitution of the United States and the Constitution and Laws of the Commonwealth of Pennsylvania.

**Section 9. Severability.** - The provisions of this Ordinance are severable, and if any of its provisions or exemptions shall be held to be illegal, invalid or unconstitutional, or invalid or unconstitutional as to any part of the period designated herein as the tax year, the decisions of any court shall not affect or impair any of the remaining provisions of this Ordinance or affect or impair its application as to any other part of the said tax year, and the requirements as to the tax shall operate as of the effective date of this Ordinance and the computation of tax in payment thereof shall be applied and adjusted accordingly.


**Section 10. Violations and Penalties.** - Any person or any officer, agent, servant or employee thereof who shall fail, neglect or refuse to comply with any of the terms or provisions of this Ordinance shall, upon conviction before a District Justice, be sentenced to pay a fine of not less than Twenty Five Dollars (\$25.00) nor more than Five Hundred Dollars (\$500.00) and costs of prosecution for each offense to be collected as other fines and costs are now by law collectible, or imprisonment not exceeding ninety (90) days, if the amount of said fine and costs shall not be paid. The fine imposed by this Section shall be in addition to any other penalty

imposed by any other Section of this Ordinance. Each day on which such person violated the Ordinance will be considered as a separate offense and punishable as provided herein.

**Section 11. Effective Date.** - This Ordinance and the taxes levied hereby shall become effective immediately.

**ENACTED AND ORDAINED** by the Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania, this 6th day of April, 2009.

Attest:

  
Secretary

BOARD OF COMMISSIONERS OF  
HOPEWELL TOWNSHIP

By:   
Chairman

HOPEWELL TOWNSHIP

BOARD OF COMMISSIONERS PUBLIC MEETING

MONDAY, APRIL 6, 2009

Transcript of stenographic notes of  
testimony taken and proceedings had in the  
above-entitled hearing, in the  
Hopewell Township Municipal Building,  
1700 Clark Boulevard, Aliquippa, Pennsylvania  
15001, on Monday, April 6, 2009, commencing at  
8:04 p.m., taken by and before Sherry L. Kraus,  
Court Reporter in and for the Commonwealth of  
Pennsylvania, County of Beaver.

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PRESENT:

Chuck Piroli, President  
Norman Kraus, Jr., Vice-President  
Rich Bufalini, Member  
Mario Leone, Member  
Brian Rohm, Member

ALSO PRESENT:

Jerry Orsini, Township Manager  
Michael B. Jones, Solicitor

## P R O C E E D I N G S

1  
2 MR. JONES: Okay. The second ordinance  
3 that was advertised for consideration  
4 Ordinance No. 2009-03; "An Ordinance of the  
5 Township of Hopewell, First Class Township  
6 under the laws of the Commonwealth of  
7 Pennsylvania, enacting an off-premises  
8 advertising tax in the amount of five percent  
9 of the consideration paid for the purchase,  
10 lease or rental of off-premises advertising in  
11 Hopewell Township."

12 This ordinance also was advertised twice  
13 in the Beaver County Times for consideration  
14 tonight. It is not an amendment to the zoning  
15 ordinance, so it did not go to the  
16 Planning Commission for review. This does  
17 though kind of go in tandem with the ordinance,  
18 your existing sign ordinance as it relates to  
19 off-premises advertising.

20 Off-premises advertising is defined in  
21 your sign ordinance essentially as advertising  
22 that advertises something that does not exist  
23 on the premises where the sign is located. If  
24 that is the case then your off-premises  
25 advertising tax would apply. So essentially



1           that is what this ordinance accomplishes.

2           Let the record reflect there are no  
3 citizens here tonight to speak to this  
4 ordinance. Anything from the Board?

5           MR. LEONE: I guess, Mike, you have some  
6 experience with Potter Township?

7           MR. JONES: Yes.

8           MR. LEONE: How does Potter Township  
9 administer the collection of the five percent?

10          MR. JONES: Fortunately for  
11 Potter Township they don't have a whole lot of  
12 signs that this applies to, just a handful.  
13 The Township secretary serves as the collector.  
14 This ordinance does indicate there has to be  
15 someone that is going to collect the tax, and  
16 it obligates owners of billboards and free  
17 standing signs to report that revenue to the  
18 Township --

19          MR. LEONE: Okay.

20          MR. JONES: -- twice a year, every  
21 six months and obligates the owner of the sign  
22 to collect the tax from the advertiser. So  
23 essentially the owner is not being taxed. It's  
24 whoever it is that is advertising.

25          MR. KRAUS: Advertising the sign.

1           MR. JONES: So it's a pass through to the  
2 owner. It's the owner we can enforce the  
3 ordinance against.

4           MR. LEONE: The owner of the property.

5           MR. JONES: For obvious reasons they are  
6 located here and many times the advertiser is  
7 not located here, so there have been no issues  
8 with regard to enforcement of this or  
9 collection of this tax that I can tell you in  
10 Potter Township.

11          MR. ORSINI: You have to designate someone  
12 who is going to collect this.

13          MR. JONES: You don't need to do that  
14 necessarily tonight. The ordinance does  
15 provide that the Board will designate someone  
16 to be the tax collector, so you will need to  
17 take that action at some point in time. You  
18 don't necessarily need to do that tonight.

19          MR. KRAUS: Okay.

20          MR. JONES: There was one comment, and I  
21 am not sure who it is that I spoke with in the  
22 township, that asked, well, would this apply if  
23 I purchased, I made a donation and my donation  
24 entitled me to have my name on a banner or a  
25 sign at an event like a, you understand what I

1 mean, a charitable event.

2 I guess my response would be that that is,  
3 I don't think that is something you need to  
4 address in the ordinance, because I don't think  
5 this tax would apply to that. That is not  
6 revenue, and the purpose of this tax is to tax  
7 revenue income. Those types of things are  
8 donations to a charitable organization or  
9 charitable event.

10 So I would suggest that whoever the  
11 collector is in those instances the tax would  
12 not be applied.

13 MR. PIROLI: That is a good question.

14 MR. ROHM: Motion?

15 MR. PIROLI: Any other questions?

16 MR. JONES: Looks like you are thinking.

17 MR. LEONE: I am thinking.

18 MR. PIROLI: If that is the case what  
19 about banners hanging?

20 MR. LEONE: I am saying banners at like  
21 the baseball field that are put out, I mean  
22 something like that.

23 MR. ROHM: That is a donation.

24 MR. JONES: As long as those organizations  
25 are qualified charitable nonprofit

1 organizations it's not going to apply, but if  
2 it's someone's --

3 MR. LEONE: Okay.

4 MR. JONES: -- if it's someone business  
5 property selling advertising.

6 MR. BUFALINI: We are taxing revenue.

7 MR. JONES: That is not revenue in those  
8 cases.

9 MR. LEONE: If it's nonprofit?

10 MR. JONES: Right.

11 MR. PIROLI: Good.

12 MR. JONES: Okay.

13 MR. PIROLI: I need a motion to approve  
14 Ordinance No. 2009-3 enacting an off-premises  
15 advertising tax in the amount of five percent  
16 of the consideration paid for the purchase,  
17 lease or rental of off-premises advertising in  
18 Hopewell Township.

19 MR. BUFALINI: So moved.

20 MR. PIROLI: Moved by Mr. Bufalini.

21 MR. KRAUS: I will second.

22 MR. PIROLI: Second by Mr. Kraus. Roll  
23 call.

24 MR. ORSINI: Mr. Bufalini?

25 MR. BUFALINI: Yes.

1 MR. ORSINI: Mr. Kraus?

2 MR. KRAUS: Yes.

3 MR. ORSINI: Mr. Leone?

4 MR. LEONE: Yes.

5 MR. ORSINI: Mr. Piroli?

6 MR. PIROLI: Yes.

7 MR. ORSINI: Motion passed.

8 MR. JONES: That will close the record on  
9 the hearings for tonight.

10 (WHEREUPON, the proceedings on Monday,  
11 April 6, 2009, were concluded.)  
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## STENOGRAPHER'S CERTIFICATE

I hereby certify that I  
reported in stenotype the Record of proceedings  
in the above-entitled matter, and that this  
copy is a full, true, and accurate transcript  
of my said stenotype notes.

  
\_\_\_\_\_  
Official Court Reporter

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ORDINANCE NO. 2009-03

**AN ORDINANCE OF THE TOWNSHIP OF HOPEWELL, A FIRST CLASS TOWNSHIP  
UNDER THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA, ENACTING  
AN OFF-PREMISES ADVERTISING TAX IN THE AMOUNT OF FIVE (5%) OF THE  
CONSIDERATION PAID FOR THE PURCHASE, LEASE OR RENTAL OF OFF-  
PREMISES ADVERTISING IN HOPEWELL TOWNSHIP**

The Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania, under and by the authority granted by the First Class Township Code and the Local Tax Enabling Act, do hereby enact and ordain:

**Section 1. Title.** - This Ordinance shall be known as the "Off-Premises Advertising Tax."

**Section 2. Purpose.** - The purpose of this off-premises advertising tax is for raising general revenue as provided in the Local Tax Enabling Act and is imposed without regard to the content of the message contained in said advertising. Signs containing off-premises advertising are of considerable size and bare no direct relationship to the activities on the property on which they are located, the messages contained on such signs generally change on a frequent basis and through leasing and rental fees, such signs have the capacity to generate income for the owners, i.e., they are a business in and of themselves. Off-premises advertising by its very nature has an impact on the aesthetics of Hopewell Township and increases the volume of traffic and costs associated with police, fire and emergency management services. These concerns do not similarly exist with regard to on-premises advertising.

**Section 3. Definitions.** - The following words and phrases as used in this Ordinance shall have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:

(a) Collector: Manager of the Township of Hopewell and/or any Township designated agent.

(b) Consideration: Monies or any other things exchanged for in-kind value.

(c) Off-Premises Advertising: A message on a billboard or free-standing sign (as defined by the Hopewell Township Zoning Ordinance) which is unrelated to a business or profession conducted upon the premises where such sign is located or which is unrelated to a commodity, activity, person, service or entertainment sold or offered upon the premises where such sign is located or which directs attention to a business, industry, profession, commodity,

service organization, activity, institution, product or entertainment neither sold, located nor offered upon the property where the sign is situated.

(d) Township: The Township of Hopewell

**Section 4. Imposition of Tax.** – The owner/lessee/licensee of any billboard or free-standing sign structure, situate in Hopewell Township, that contains off-premises advertising shall pay an off-premises advertising tax which shall be calculated as Five (5%) Percent the total consideration paid for the purchase, lease or rental price of advertising space on a billboard or free-standing sign. Consideration shall not include the price paid by the owner/lessee/licensee of the real property for the construction or erection of a sign support structure or repairs or maintenance made thereto.

**Section 5. Reports, Returns, Payment and Collection of Tax.**

(a) All taxes collected by the owner/lessee/licensee of the real property and/or sign structure in accordance with this Chapter shall constitute a trust fund for the Township and such trust fund shall be enforceable against such person and any person receiving any part of such fund without consideration, or knowing that the owner/lessee/licensee is committing a breach of trust; provided, however, that any person receiving payment of a lawful obligation of the owner/lessee/licensee from such fund shall be presumed to have received the same in good faith and without any knowledge of the breach of trust.

(b) Every owner/lessee/licensee of the real property and/or sign structure in accordance with this Chapter shall collect the tax imposed by this Chapter from the renter or purchaser of advertising space at the time the space is rented or purchased, and shall pay it over to the Township as provided hereinafter. If an owner/lessee/licensee of the real property and/or sign structure fails to collect the tax or pay it to the Township when due, the owner/lessee/licensee of the real property and/or sign structure shall be liable to the Township for the payment of the tax plus penalties and interest as hereinafter set forth.

(c) Every owner/lessee/licensee of the real property and/or sign structure in accordance with this Chapter shall transmit to the Collector on the 15<sup>th</sup> of July and the 15<sup>th</sup> of January of every year a return for the preceding six (6) months in which the return is made, which return shall report the amount of consideration received for off-premises advertising transactions during the preceding six (6) months, the amount of the tax due from off-premises advertising transactions for those six (6) months and such other information as the Collector may require. This tax is to be collected by the owner/lessee/licensee of the real property and/or sign structure each and every time that consideration is paid for off-premises advertising.

(d) Every report or return shall be made upon a form furnished by the Collector.

(e) Every owner/lessee/licensee of the real property and/or sign structure, at the



time of filing every return required by this Chapter, shall compute and pay to the Collector the taxes shown as due on the return for the period for which the return is made.

(f) Every owner/lessee/licensee of the real property and/or sign structure in accordance with this Chapter shall maintain records, which shall be made available to the Collector upon request, which shall include, but not be limited to, the number of advertising transactions on a daily or weekly basis, the rate(s) charged for each transaction, the consideration received from all transactions during the six (6) months for which each return is made, as well as such other information as the Collector may require.

## **Section 6 Duties of Collector.**

(a) It shall be the duty of the Collector to collect and receive the taxes, fines and penalties imposed by this Ordinance. It shall also be the duty of the Collector to keep a record showing the amount of tax received and the date of payment.

(b) The Collector, or any agent designated by the Collector, is hereby authorized to examine the books, papers and records of any taxpayer or of any person whom the Collector reasonably believes to be a taxpayer, in order to ascertain the tax due. Every taxpayer and every person whom the officer reasonably believes to be a taxpayer is hereby directed and required to give to the Collector, or any agent designated by the Collector, the means, the facilities and opportunity for such examination and investigations as are hereby authorized.

(c) The Collector is hereby authorized and directed to make and keep such records, prepare such forms and take such other measures as may be necessary or convenient to carry this Ordinance into effect.

(d) If any person shall neglect or refuse to make payment of the tax required by this Ordinance, the Collector shall determine the amount due for taxes, penalties and interest thereon.

(e) The burden is hereby imposed upon any person claiming an exemption from the payment of the tax hereby imposed to prove by clear and convincing evidence the legal right of such exemption to the satisfaction of the Collector.

(f) Any information obtained as a result of the examination of the books and records of the taxpayer through investigations, hearings or verifications shall be confidential except for official purposes and except in accordance with a proper judicial order, or as otherwise provided by law.

(g) The Collector is hereby empowered to prescribe, adopt, promulgate and enforce, rules and regulations relating to any matter pertaining to the administration and enforcement of the Ordinance, including provisions for all payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred and to make refunds in case of overpayment, for any period of time not to exceed three (3) years subsequent to the date of payment of the sum involved, and to prescribe forms necessary for the administration of the

Ordinance. A copy of such rules and regulations currently enforced shall be available for a public inspection.

#### **Section 7. Method of Recovery.**

(a) All taxes due and unpaid under this Ordinance shall be recoverable by the Township Solicitor as other debts due the Township are now by law recoverable. Persons liable for tax hereunder which remains unpaid when due shall be liable for the cost of collection and interest and penalties herein imposed including reasonable attorney fees incurred by the Township relative thereto.

(b) All taxes due under this Ordinance shall bear interest at the rate of one and one half (1- 1/2%) percent per month or a fractional part of a month from the day they are due and payable until paid. If any taxpayer shall neglect or refuse to make any payment as herein required, an additional ten (10%) percent of the amount of the tax shall be added by the Collector and collected.

(c) All taxes, interests and penalties received, collected or recovered under the provisions of this Ordinance shall be paid into the treasury of the Township for the use and benefit of the Township.

**Section 8. Limitations.** - Nothing contained in this Ordinance shall be construed to empower the Township to levy and collect the taxes hereby imposed on any person or any business or any portion of any business not within the taxing power of the Township under the Constitution of the United States and the Constitution and Laws of the Commonwealth of Pennsylvania.

**Section 9. Severability.**- The provisions of this Ordinance are severable, and if any of its provisions or exemptions shall be held to be illegal, invalid or unconstitutional, or invalid or unconstitutional as to any part of the period designated herein as the tax year, the decisions of any court shall not affect or impair any of the remaining provisions of this Ordinance or affect or impair its application as to any other part of the said tax year, and the requirements as to the tax shall operate as of the effective date of this Ordinance and the computation of tax in payment thereof shall be applied and adjusted accordingly.


**Section 10. Violations and Penalties.** - Any person or any officer, agent, servant or employee thereof who shall fail, neglect or refuse to comply with any of the terms or provisions of this Ordinance shall, upon conviction before a District Justice, be sentenced to pay a fine of not less than Twenty Five Dollars (\$25.00) nor more than Five Hundred Dollars (\$500.00) and costs of prosecution for each offense to be collected as other fines and costs are now by law collectible, or imprisonment not exceeding ninety (90) days, if the amount of said fine and costs shall not be paid. The fine imposed by this Section shall be in addition to any other penalty

imposed by any other Section of this Ordinance. Each day on which such person violated the Ordinance will be considered as a separate offense and punishable as provided herein.

**Section 11. Effective Date.** - This Ordinance and the taxes levied hereby shall become effective immediately.

**ENACTED AND ORDAINED** by the Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania, this 6th day of April, 2009.

Attest:

  
Secretary

BOARD OF COMMISSIONERS OF  
HOPEWELL TOWNSHIP

By   
Chairman