

Chapter 24

TAXATION, SPECIAL

Part 1 LOCAL SERVICES TAX

§ 24-101. Definitions. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

The following words and phrases, when used in this Part, shall have the meanings ascribed to them in this Section, except where the context or language clearly indicates or requires a different meaning:

DISTRICT — The area within the limits and jurisdiction of the Township of Sandy, Clearfield County, Pennsylvania.

EMPLOYER — An individual, partnership, association, corporation, governmental body, agency, or other entity employing one or more persons on a salary, wage, commission, or other compensation basis, including a self-employed person.

FISCAL YEAR — The twelve-month period beginning January 1 and ending December 31.

HE, HIS, OR HIM — And indicates the singular and plural number, as well as male, female, and neuter gender.

INDIVIDUAL — Any person, male or female, engaged in any occupation, trade, or profession within the limits of the Township of Sandy.

LOCAL SERVICES TAX OFFICER OR OFFICER — The person, public employee, or private agency designated by the Township of Sandy to collect and administer the local services tax hereby imposed.

OCCUPATION — Any trade, profession, business, or undertaking of any type, kind or character, including services, domestic or other, carried on or performed within the limits of the Township of Sandy, for which compensation is charged or received by means of salary, wages, commissions or fees for services rendered.

TAX — The local Services Tax in the amount of \$52 levied by this Part.

§ 24-102. Levy of Tax. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

For police, fire or emergency services, road maintenance or real estate tax reduction purposes, a tax is hereby levied upon the privilege of engaging in an occupation within the corporate limits of Sandy Township. Each individual who exercises such privilege for any length of time during any year wherein he has earned income and/or net profits of \$12,000 or more shall pay a tax in the amount of \$52 in accordance with the provisions of this Part. This tax is in addition to all other taxes of any kind or nature levied by Sandy Township. It shall be the obligation of each

such person so engaged in an occupation to pay or cause to be paid the tax herein imposed by the due date for the quarter in which he earned the annual required minimum of \$12,000. The adoption of this Part shall constitute notice and demand for payment of this tax.

§ 24-103. Use of Tax Moneys. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

At least 25% of the funds collected from the tax shall be used to fund emergency services within Sandy Township.

§ 24-104. Amount of Tax. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

Beginning with the first day of January 2008, and on an annual basis thereafter, each occupation, as hereinbefore defined, engaged in within the limits of the Township of Sandy shall be subject to a local services tax in the amount of \$52 per annum, said tax to be paid by the individual so engaged.

§ 24-105. Exemptions. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

1. The following persons shall be exempt from the tax:
 - A. Any person who served in any war or armed conflict in which the United States was engaged and was honorably discharged or released under honorable circumstances from active service if, as a result of military service, the person is blind, paraplegic, or a double or quadruple amputee or has a service-connected disability declared by the United States Veterans Administration or its successors to be a total 100% permanent disability.
 - B. Any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year.
 - C. Any person with earned income and/or net profits of less than \$12,000. Any person claiming an exemption on this ground must annually file an exemption certificate with Sandy Township and with his or her employer. If a person who claimed an exemption for a given calendar year becomes subject to the tax, his employer shall withhold the tax for the remainder of the calendar year, including a lump-sum payment equal to the amount of tax that was not collected. The exemption certificate shall be prescribed by the Pennsylvania Department of Community and Economic Development and will be made available to all taxpayers and employers. Employers shall ensure that the exemption certificates are readily available to employees at all times and shall furnish each new employee with a form certificate at the time of hire.

§ 24-106. Duty of Employers. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

Each employer within Sandy Township, as well as those employers situate outside Sandy Township but who engage in business within the Township, is hereby charged with the duty of

collecting from each of his employees engaged by him and performing for him within Sandy Township said tax of \$52 per year and making a return and payment thereof to the tax receiver. Each employee subject to the tax shall be assessed a pro-rata share of the tax for each payroll period in which the employee is engaged in Sandy Township. The pro-rata share of the tax assessed on an employee for a payroll period shall be determined by dividing the \$52 rate of the tax by the number of payroll periods established by the employer for a calendar year. Each employer is authorized to deduct this tax from each employee who has not otherwise claimed an exemption from paying the tax, whether said employee is paid by salary, wages or commission. Each employer shall be required to remit the tax within 30 days after the end of each quarter of a calendar year. The employer will provide the employee with evidence of deduction on a form to be furnished to the employer by the administrator.

§ 24-107. Returns. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied by the local services tax officer. It is further provided that, if the employer fails to file said return and pay said tax, whether or not he makes collection thereof from the salary, wages, or commissions paid by him to said employee, the employer shall be responsible for the payment of the tax in full as though the tax had originally been levied against him. The failure to receive notice shall not relieve the employer or any person subject to this Part from the withholding or payment of any taxes imposed by the Township of Sandy, and such employer or taxpayer, as the case may be, shall be charged with the taxes as though he had received notice.

§ 24-108. Dates for Determining Tax Liability and Payment. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

For each fiscal year, each employer shall use his employment records from January 1 to March 31, in conjunction with his employment records from April 1 to June 30, in conjunction with his employment records from July 1 to September 30, in conjunction with his employment records from October 1 to December 31, for determining the number and names of those employees from whom the said tax shall be deducted and paid over to the local services tax officer. Payment of said tax, when applicable, by the aggregate earnings of an employee shall be made by the employer to the local services tax officer on or before the last day of April, July, October and January for each year this tax is in force; except that, where the employer has in his/its possession local services taxes in excess of \$500, then, in such an event, the taxes shall be forwarded to the designated officer 30 days after the end of the month the tax was withheld, and in no event beyond the designated due dates, whichever first occurs.

§ 24-109. Individuals Engaged in More Than One Occupation. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

Each individual who shall have more than one occupation within the Township of Sandy shall be subject to the payment of this tax on his principal occupation, and his principal employer shall deduct this tax and deliver to him evidence of deduction on a form to be furnished by the employer and acceptable to the officer, which form shall be evidence of deduction having been made and, when presented to any other employer, shall be authority for such other employer to not deduct this tax from the employee's wages. However, the name of such employee shall be

included in a quarterly return of the employer to the local services tax officer by setting forth the name and address of such employee and the name, address and account number of the employer who actually deducted this tax.

§ 24-110. Self-Employed Individuals. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

Unless an exemption from the tax has been claimed, all self-employed individuals who perform services of any kind or type or are engaged in any occupation or profession within the Township of Sandy shall be required to comply with this Part and pay the tax to the officer on or before April 30 of the fiscal year, or 30 days after the month when he is engaged in an occupation subjecting him to the tax, and in no event after the designated due dates as set forth in § 24-107 herein, whichever first occurs. The failure to receive notice shall not relieve any person subject to this Part from the payment of any taxes imposed by the Township of Sandy, and such taxpayer shall be charged with the taxes as though he had received notice.

§ 24-111. Employers and Self-Employed Individuals Residing Beyond the Limits of the Township. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

All employers and self-employed individuals residing or having their places of business outside of Sandy Township but who perform services of any type or kind or engage in any occupation or profession within Sandy Township do, by virtue thereof, agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Part with the same force and effect as though they were residents of Sandy Township. Further, any individual engaged in an occupation within Sandy Township and an employee of a nonresident employer may, for the purpose of this Part, be considered a self-employed person; and in the event that this tax is not paid, the administrator shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided; provided, however, that no person shall be subject to the payment of the local services tax to more than one political subdivision during each payroll period.

§ 24-112. Administration of Tax. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

1. It shall be the duty of the local services tax officer to accept and receive payments of this tax and to keep a record thereof, showing the amount received by him from each employer or self-employed person, together with the date the tax was received.
2. The local services tax officer is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered to prescribe, adopt, and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the examination of the payroll records of any employer subject to this Part, the examination and correction of any return made in compliance with this Part, and any payment alleged or found to be incorrect or to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the local services tax officer shall have the right to appeal in accordance with the provisions of the Local Taxpayers Bill of Rights or to the court of competent jurisdiction, as in other cases

provided.

3. The local services tax officer is hereby authorized to examine the books and payroll of any employer in order to verify the accuracy of any return made by an employer or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the local services tax officer the means, facilities and opportunity to examine such books and payroll of the employer and to ascertain the tax due, if any.

§ 24-113. Suits for Collection. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

1. In the event that any tax under this Part remains due or unpaid for 30 days after the due date above set forth, the local services tax officer may sue for the recovery of any such tax due or unpaid under this Part, together with interest and penalty.
2. If said tax is not paid when due, interest at the rate of 6% per annum shall be calculated, beginning with the due date of said tax, and a penalty of 10% shall be added to the flat rate of said tax for the nonpayment thereof. Where suit is brought for the recovery of this tax, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection and reasonable attorney's fees.

§ 24-114. Violations and Penalties. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

Whoever makes false and untrue statements on any return required by this Part, or who refuses inspection of the books, records and accounts in his custody and control setting forth the number of employees in his employment subject to this tax, or whoever fails or refuses to file any return required by this Part shall, upon conviction before any District Magistrate of the Township of Sandy, be sentenced to pay a fine of not more than \$500 and costs for each offense, and in default of the payment of said fine and costs, be imprisoned in the Clearfield County jail for a period not exceeding 30 days for each offense. It is further provided that the action to enforce the fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has failed or refused to file a return required by this Part.

§ 24-115. Limitations; Constitutionality. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

1. Nothing contained in this Part shall be construed to empower the Township of Sandy to levy and collect the tax hereby imposed on any occupation not within the taxing power of the Township of Sandy under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.
2. If the tax hereby imposed under the provisions of this Part shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania as to any individual, the decision of the court shall not affect the right to impose or collect said tax or the validity of the tax so imposed on other persons or individuals as herein provided.

§ 24-116. Authority. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in

its entirety by Ord. 6-2007, 11/5/2007]

The tax herein imposed and the Part herein enacted is in pursuance of authority granted by the provisions of the Local Tax Enabling Act, approved by the General Assembly of the Commonwealth of Pennsylvania December 31, 1965, as amended.¹

§ 24-117. When Effective. [Ord. 2005-1, 1/17/2005; as amended by Ord. 2005-2, 2/21/2005; and amended in its entirety by Ord. 6-2007, 11/5/2007]

This Part shall be effective five days after it is enacted by the Board of Supervisors of Sandy Township and shall be applicable commencing with calendar year 2008.

Part 2 REALTY TRANSFER TAX

§ 24-201. Short Title. [Ord. 1988-1, 2/8/1988, § 1]

This Part shall be known as the "Realty Transfer Tax Ordinance of Sandy Township."

§ 24-202. Authority. [Ord. 1988-1, 2/8/1988, § 2]

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within Sandy Township, regardless of where the documents making the transfer are made, executed or delivered, or where the actual settlements on such transfer took place as authorized by Article XI-D, "Local Real Estate Transfer Tax," 72 P.S., § 8101-D et seq.

§ 24-203. Definitions. [Ord. 1988-1, 2/8/1988, § 3]

ASSOCIATION — A partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two or more persons other than a private trust or decedent's estate.

CORPORATION — A corporation, joint-stock association, business trust or banking institution which is organized under the laws of this Commonwealth, the United States or any other State, territory, foreign country or dependency.

DOCUMENT — Any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding 30 years, or instruments which solely grant, vest or confirm a public utility easement. "Document" shall also include a declaration of acquisition to be presented for recording under § 24-202 of this Part.

FAMILY FARM CORPORATION — A corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 75% of each class of stock of the corporation is

1. Editor's Note: See 53 P.S. § 699 et seq.

continuously owned by members of the same family. The business of agriculture shall not be deemed to include:

- A. Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing.
- B. The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities.
- C. Fur farming.
- D. Stockyard and slaughterhouses operations.
- E. Manufacturing or processing operations of any kind.

MEMBERS OF THE SAME FAMILY — Any individual, such individual's brothers and sisters, the brothers and sisters of such individual's parents and grandparents, the ancestors and lineal descendants of any of the foregoing, a spouse of any of the foregoing and the estate of any of the foregoing. Individuals related by the half-blood or legal adoption shall be treated as if they were related by the wholeblood.

PERSON — Every natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person" as applied to associations shall include the responsible members or general partners thereof, and as applied to corporations, the officers thereof.

REAL ESTATE

- A. All lands, tenements or hereditaments within this Township, including without limitation buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees and other improvements, immovable or interests which by custom, usage or law pass with a conveyance or land, but excluding permanently attached machinery and equipment in an industrial plant.
- B. A condominium unit.
- C. A tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

REAL ESTATE COMPANY — A corporation or association which is primarily engaged in the business of holding, selling or leasing real estate, 90% or more of the ownership interest in which is held by 35 or fewer persons and which:

- A. Derives 60% or more of its annual gross receipts from the ownership or disposition of real estate.
- B. Holds real estate, the value of which comprises 90% or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

TITLE TO REAL ESTATE

- A. Any interest in real estate which endures for a period of time, the termination of which is

not fixed or ascertained by a specific number of years, including without limitation an estate in fee simple, life estate or perpetual leasehold.

- B. Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise, consists of a group of rights approximately those of an estate in fee simple, life estate or perpetual leasehold, including without limitation a leasehold interest or possessory interest under a lease or occupancy agreement for a term of 30 years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

TRANSACTION — The making, executing, delivering, accepting or presenting for recording of a document.

VALUE

- A. In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefore, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents or a commensurate part thereof, where such liens or other encumbrances and ground rents also encumber or are charged against other real estate; provided, that where such documents shall set forth a nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale.
- B. In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, a taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania Realty Transfer Tax base calculations.
- C. In the case of an easement or other interest in real estate the value of which is not determinable under subsection (A) or (B), the actual monetary worth of such interest.
- D. The actual consideration for or actual monetary worth of any executory agreement for the construction of buildings, structures or other permanent improvements to real estate between the grantor and other persons existing before the transfer and not removed thereby or between the grantor, the agent or principal of the grantor of a related corporation, association or partnership and the grantee existing before or effective with the transfer.

§ 24-204. Imposition of Tax. [Ord. 1988-1, 2/8/1988, § 4]

- 1. Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction, or any part thereof, a tax at the rate of 1% of the value of the real estate represented by such document is presented for recording or within 30 days of acceptance of such document or within 30 days of becoming an acquired company.

2. The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by the Recorder of Deeds or other designee where on the date of payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.
3. It is the intent of this Part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, 53 P.S., § 6901 et seq., so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer then the tax levied by the Township under the authority of that Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be 1/2 of the rate and such 1/2 rate shall become effective without any action on the part of the Township provided, however, that the Township and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to 1/2 of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under the "Local Tax Enabling Act."
4. If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due shall be added and collected.

§ 24-205. Exempt Parties. [Ord. 1988-1, 2/8/1988, § 5]

The United States, the Commonwealth or any of their instrumentalities, agencies or political subdivision shall be exempt from payment of the tax imposed by this Part. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

§ 24-206. Excluded Transactions. [Ord. 1988-1, 2/8/1988, § 6]

1. The tax imposed by this Part shall not be imposed upon:
 - A. A transfer to the Commonwealth or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments, provided, said reconveyance is made within one year from the date of condemnation.
 - B. A document which the Township is prohibited from taxing under the Constitution or statutes of the United States.
 - C. A conveyance to a municipality, township, school district or county of a tax delinquent property at sheriff sale or tax claim bureau sale.
 - D. A transfer for no or nominal actual consideration which corrects or confirms a transfer previously recorded, but which does not extend or limit existing record legal title or interest.
 - E. A transfer of division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by cotenant's; however, if any of the

parties take shares greater in value than their undivided interest, tax is due on the excess.

- F. A transfer between husband and wife, between persons who were previously husband and wife and who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband and wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister and brother and sister or the spouse of a brother and sister and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer.
- G. A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.
- H. A transfer for no or nominal actual consideration to a trustee of an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the Recorder of Deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.
- I. A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.
- J. A transfer for no or nominal actual consideration to successor trustee.
- K. A transfer:
 - (1) For no or nominal actual consideration between principal and agent or straw party.
 - (2) From or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this Part. Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this subsection.
- L. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the Department reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this Part.
- M. A transfer from a corporation or association of real estate held or record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in

the association has been held by the grantee for more than two years.

- N. A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt of the grantee or a transfer to a nonprofit industrial development agency or authority.
 - O. A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if:
 - (1) The grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, production, pollution control, warehousing or agriculture.
 - (2) The agency or authority has the full ownership interest in the real estate transferred.
 - P. A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.
 - Q. Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.
 - R. A transfer to a conservancy which possesses a tax exempt status pursuant to § 501(c)(3) of the Internal Revenue Code of 1954, (68A Stat. 3, 26 U.S.C., § 501(c)(3)) and which has its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.
 - S. A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least 75% of each class of the stock thereof.
 - T. A transfer between members of same family of an ownership interest in a real estate company or family farm corporation.
 - U. A transaction wherein the tax due is \$1 or less.
 - V. Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.
2. In order to exercise any exclusion provided in this Section, the true, full and complete value of the transfer shall be shown on the statement of value. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. For leases of coal, oil, natural gas or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this Part.

§ 24-207. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof. [Ord. 1988-1, 2/8/1988, § 7]

Except as otherwise provided in this Section, documents which make, confirm or evidence any

transfer or demise of title to real estate between association or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this Part, corporation and associations are entities separate from their members, partners, stockholders or shareholders.

§ 24-208. Acquired Company. [Ord. 1988-1, 2/8/1988, § 8]

1. A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the change does not affect the continuity of the company and of itself or together with prior changes has the effect of transferring, directly or indirectly, 90% or more of the total ownership interest in the company within a period of three years.
2. With respect to real estate acquired after February 16, 1988, a family farm corporation is an acquired company when, because of voluntary or involuntary dissolution, it ceases to be a family farm corporation or when because of issuance or transfer of stock or transfer because of acquisition or transfer of assets that are devoted to the business of agriculture, it fails to meet the minimum requirements of a family farm corporation under this Part.
3. Within 30 days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county. A copy of the Pennsylvania Realty Transfer Tax Declaration of Acquisition may be submitted for this purpose.

§ 24-209. Credits Against Tax. [Ord. 1988-1, 2/8/1988, § 9]

1. Where there is a transfer of a residential property by a licensed real estate broker which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.
2. Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to builder toward the amount of the tax due upon the transfer.
3. Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given the grantor toward the tax due upon the transfer.
4. Where there is a conveyance by deed of real estate which was previously sold under a land contract by the grantor, a credit for the amount of tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.
5. If the tax due upon the transfer is greater than the credit given under this Section, the difference shall be paid. If the credit allowed is greater than the amount of tax due, no refund or carryover credit shall be allowed.

§ 24-210. Extension of Lease. [Ord. 1988-1, 2/8/1988, § 10]

In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the lessee is fixed or if a method of calculating the rental charge is established.

§ 24-211. Proceeds of Judicial Sale. [Ord. 1988-1, 2/8/1988, § 11]

The tax herein imposed shall be fully paid and have priority out of the proceeds of any judicial sale of real estate before any other obligation, claim, lien, judgment, estate or costs of the sale and of the writ upon which the sale is made except the State Realty Transfer Tax and the sheriff or other officer conducting said sale shall pay the tax herein imposed out of the first moneys paid to him in connection therewith. If the proceeds of the sale are insufficient to pay the entire tax herein imposed, the purchaser shall be liable for the remaining tax.

§ 24-212. Duties of Recorder of Deeds. [Ord. 1988-1, 2/8/1988, § 12]

1. As provided in 16 P.S., § 11011-6, as amended by Act of July 7, 1983, (P.L. 40, No. 21), the recorder of deeds shall be the collection agent for the local realty transfer tax, including any amount payable to Sandy Township based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania Realty Transfer Tax, without compensation from Sandy Township.
2. In order to ascertain the amount of taxes due when the property is located in more than one political subdivision, the recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.
3. On or before the tenth of each month, the recorder shall pay over to Sandy Township all local realty transfer taxes collected, less 2% for use of the County, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania Realty Transfer Tax.
4. Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the recorder shall rerecord the deed or record the additional realty transfer tax form only when both the State and local amounts and a rerecording or recording fee has been tendered.

§ 24-213. Statement of Value. [Ord. 1988-1, 2/8/1988, § 13]

Every document lodged with or presented to the Recorder of Deeds for recording shall set forth therein and as a part of such document the true, full and complete value thereof or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof of the reason, if any, why such document is not subject to tax under this Part. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. The provisions of this Section shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person, connected with the transaction showing such connection and

setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part.

§ 24-214. Civil Penalties. [Ord. 1988-1, 2/8/1988, § 14]

1. If any part of any underpayment of the tax imposed by this Part is due to fraud, there shall be added to the tax an amount equal to 50% of the underpayment.
2. In the case of failure to record a declaration required under this Part on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax 5% of the amount of such tax if the failure is for not more than one month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceeding 50% in the aggregate.

§ 24-215. Lien. [Ord. 1988-1, 2/8/1988, § 15]

The tax imposed by this Part shall become a lien upon the lands, tenements or hereditaments or any interest therein, lying, being situated, wholly or in part within the boundary of the Township, which lands, tenements, hereditaments or interest therein are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed and levied by this Part, said lien to begin at the time when the tax under this Part is due and payable, and continue until discharged by payment or in accordance with the law, and the Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Clearfield County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S., § 7101 et seq., its supplements and amendments.

§ 24-216. Enforcement. [Ord. 1988-1, 2/8/1988, § 16]

All taxes imposed by this Part together with interest and penalties prescribed herein, shall be recoverable as other debts of the like character are recovered.

§ 24-217. Regulations. [Ord. 1988-1, 2/8/1988, § 17]

The Secretary of the Township is charged with enforcement and collection of tax and is empowered to promulgate and enforce reasonable regulations for enforcement and collection of the tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S., § 8101-C et seq. are incorporated into and made a part of this Part.

Part 3
ECONOMIC REVITALIZATION TAX ASSISTANCE PLAN

§ 24-301. Short Title. [Ord. 1985-15, 10/14/1985, § 1]

This Part shall be known and denominated as "The Sandy Township Economic Revitalization Tax Assistance Plan."

§ 24-302. Definitions. [Ord. 1985-15, 10/14/1985, § II; as amended by Ord. 1999-2, 3/17/1999, §§ I, II]

Whenever used in this Part, the following terms shall have the following meanings:

DETERIORATED AREA

- A. All present and future industrially zoned areas of the Township of Sandy.
- B. All that section of West Sandy in the Township of Sandy bounded and described as follows: Beginning at that intersection of the easterly line of South Brady Street (U.S. Highway 219) and the northern boundary line of Short Street, to a point, said point being at the intersection of the northerly line of Short Street and the westerly line of Pentz Run Avenue, thence in an easterly direction crossing Pentz Run Avenue to the eastern boundary line of Pentz Run Avenue, thence in a southerly direction along the eastern boundary line of Pentz Run Avenue, said point being at the westerly intersection of lots 10 and 11, said lots being on the easterly side of Pentz Run Avenue; thence in an easterly direction along the boundary line separating lots 10 and 11 to the westerly right-of-way line of B & O Railroad, thence in a northerly direction along the westerly right-of-way line of B & O Railroad to the intersection of the westerly line of the B & O Railroad and the easterly line of Brady Street (U.S. Highway Route 219), thence in a westerly direction along the easterly boundary line of South Brady Street (U.S. Highway Route 219) to a point, said point being at the intersection of the easterly line of South Brady Street (U.S. Highway Route 219) and the northerly line of Short Street, the place of beginning.
- C. All that parcel described as follows: Beginning at an iron pin (to be set) on the western right-of-way line of Shaffer Road and the northern line of an unopened alley as shown on the Harriet Bogle Plan of Lots as surveyed by George Kirk in 1916; thence by the northern line of the unopened alley, north $74^{\circ} 15' 46''$ west, 694.45 feet to an iron pin (to be set); thence continuing by the northern line of said unopened alley, north $74^{\circ} 15' 46''$ west, 655.21 feet to an existing rebar located at the intersection of the northern right-of-way line of said alley and the eastern line of Second Street; thence by the northern line of the aforementioned alley and by a line cross Second Street, north $74^{\circ} 15' 46''$ west, 50.00 feet; thence continuing by the northern line of the unopened alley, north $74^{\circ} 15' 46''$ west, 316.00 feet to a point at the southeast corner of land of Ida Mae Lockhard and Albert G. Larson; thence by Lockhard and Larson the following courses and distances; North $15^{\circ} 44' 14''$ east to an existing one inch rebar; thence north $74^{\circ} 15' 46''$; west, 200.00 feet to an existing one inch rebar; thence south $15^{\circ} 44' 14''$ west, 150.00 feet to an iron pin (to be set) at the southwest corner of this conveyance and on the eastern line of other land of the Nedza Development Corporation; thence by the western line of this conveyance and along land of the Nedza Development Corporation north $16^{\circ} 05' 55''$ east, 758.81 feet to a one inch iron pin (to be set); thence by the northern line of this conveyance and the southern line of residue of lands of the Nedza Development Corporation and Catherine Nedza, south $74^{\circ} 21' 30''$ east, 1,365.50 feet to an iron pin (to be set); thence continuing by the residue of land of the Nedza Development Corporation, south $74^{\circ} 21' 30''$ east, 766.50 feet to a one inch pin (to be set) on the western right-of-way line of the extension to Shaffer Road, said parcel of land containing 35.8 acres, more or less south $23^{\circ} 43' 18''$ west, 770.00 feet to an iron pin (to be set) and the place of beginning.

DETERIORATED PROPERTY — Any industrial property in the present or future industrially zoned area of Sandy Township and any industrial or commercial property in the Deteriorated area defined in the definition of "deteriorated area."

IMPROVEMENT — Any repair, construction or reconstruction, including alterations and

additions, having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity or is brought into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

§ 24-303. Grant of Exemption. [Ord. 1985-15, 10/14/1985, § III]

From and after the effective date hereof, and subject to the limitations hereinafter stated, there is hereby exempted from real estate taxation the assessed value of all improvements made to deteriorated properties as defined herein.

§ 24-304. Limitations. [Ord. 1985-15, 10/14/1985, § IV]

1. The exemption granted pursuant to the terms of this Part shall be limited as follows:
 - A. **Assessed Value.** The exemption hereby granted shall apply only to the assessed valuation of improvement and in no case shall exceed the actual cost of the subject improvement.
 - B. **Damaged Properties.** In the event of improvements to properties damaged by fire or other casualty after the effective date hereof, only so much of the assessed value of improvements actually incurred which would cause the assessed value of the improved structure to exceed the assessed value of the structure in the tax year immediately preceding the casualty shall be subject to exemption.
 - C. **Improvement Exemption Schedule.** All exemptions granted as the result of commercial and industrial improvements shall be limited. For the first year for which such improvements would otherwise be taxable, 100% of the eligible assessment shall be exempted; for the second year, 90% of the eligible assessment shall be exempted; for the third year through the tenth year 80%, 70%, 60%, 50%, 40%, 30%, 20% and 10%, respectively, of the eligible assessment shall be exempted; after the tenth year, the exemption shall terminate absolutely and the entire assessed value of the property, including all improvements previously subject to exemption pursuant to the terms of this Part, shall be fully taxable.

§ 24-305. Nonrecognition. [Ord. 1985-15, 10/14/1985, § V]

No improvements granted exemption pursuant to the terms of this Part shall, during the period of exemption granted pursuant to the terms hereof, be considered as a factor in assessing other properties.

§ 24-306. Notice to Taxpayers. [Ord. 1985-15, 10/14/1985, § VI]

All building permit applications issued by the Township of Sandy from and after the effective date of this Part shall be accompanied by a written notice to the applicant of the existence of this Part and the procedures necessary to obtain exemption in accordance with the terms of this Part.

§ 24-307. Procedure for Obtaining Exemption. [Ord. 1985-15, 10/14/1985, § VII]

1. Any taxpayer desiring tax exemption pursuant to the terms of this Part shall apply, in writing, upon a form approved by the Township Zoning Officer at the time such taxpayer secures a building permit for an intended improvement. A copy of the exemption application shall be forwarded by the Township Zoning Officer to the appropriate assessment officials of Clearfield County. The appropriate assessment officials of Clearfield County shall, after completion of the improvement, assess separately the improvement and shall calculate the amounts of the assessment eligible for tax exemption pursuant to the terms of this Part. Notice of the determination of the assessment officials shall be given to the taxpayer and to all interested local taxing authorities. Said notice shall state the amount of the assessment eligible for exemption. Appeals from the assessment for the determination of the amount eligible for exemption may be taken by the taxpayer as provided by law for general assessment appeals. The limitations upon exemption and the schedules of taxes exempted existing at the time of the grant of the building permit and the receipt of the application for exemption shall be applicable to that exemption request and subsequent amendments to this Part, if any, shall not apply to requests initiated prior to the effective date of such amendments.
2. County assessment officials shall be advised of the completion of construction by the appropriate Township building or housing inspection personnel, notice of completion shall be in writing and shall contain a certification that the completed construction complies with all applicable building, plumbing, fire, land use and related laws, rules and regulations applicable to structures within the Township of Sandy. No exemption shall be granted to any property which is not certified to be in compliance with all applicable laws, rules and regulations.

Part 4 EARNED INCOME TAX

§ 24-401. Authorization. [Ord. 20004-1, 1/5/2004, § 1; as amended by Ord. No. 2011-5, 11/21/2011; and by Ord. No. 2011-6, 12/19/2011]

This Part is hereby enacted pursuant to the authority granted by the Local Tax Enabling Act, P.L. 1257, known as Act No. 511 of 1965, effective January 1, 1966, as amended by Act 166 of 2002 and Act No. 32 of 2008, 53 P.S. § 6924.101 et seq. (known as the Local Tax Enabling Act and herein referred to as the "Act").

§ 24-402. Incorporation by Reference [Ord. 2004-1, 1/5/2004, § 2; as amended by Ord. No. 2005-7, 12/19/2005; as amended by Ord. No. 2011-5, 11/21/2011; and by Ord. No. 2011-6, 12/19/2011]

Act 32 (53 P.S. §§ 6924.101 through 6924.901) and its definitions, duties, directives, rules, regulations, powers and penalties is hereby adopted by reference as if same had been set forth fully herein.

§ 24-403. Definitions. [Ord. 2004-1, 1/5/2004, § 3; as amended by Ord. No. 2011-5, 11/21/2011; and by Ord. No. 2011-6, 12/19/2011]

1. The following words and phrases included herein, when used in this Part, shall have the meanings given to them in this section unless the context clearly indicates otherwise:

DOMICILE — The place where a person lives and has a permanent home and to which the person has the intention of returning whenever absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. "Domicile" is the voluntarily fixed place of habitation of a person, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce the person to adopt some other permanent home. In the case of a business, "domicile" is that place considered as the center of business affairs and the place where its functions are discharged.

EARNED INCOME — The compensation as required to be reported to or as determined by the Department of Revenue under Section 303(fn2) of the Act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Code of 1971, and rules and regulations promulgated under that section. Employee business expenses as reported to or determined by the Department of Revenue under Article III of the Tax Reform Code of 1971 shall constitute allowable deductions in determining earned income. The term does not include offsets for business losses. The amount of any housing allowance provided to a member of the clergy shall not be taxable as earned income.

NET PROFITS — The net income from the operation of a business, other than a corporation, as required to be reported to or as determined by the Department of Revenue under Section 303 of the Act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Code of 1971, and rules and regulations promulgated under the section.

NONRESIDENT — A person or business domiciled outside the political subdivision levying the tax.

RESIDENT — A person or business domiciled in the political subdivision levying the tax.

TAX COLLECTION COMMITTEE (TCC) — The Clearfield County Tax Collection Committee established to govern this tax collection district for the purpose of income tax collection.

TAX COLLECTION DISTRICT (TCD) — The Clearfield County Tax Collection District as established under Section 504 of Act 32.

TAX OFFICER/TAX COLLECTOR — The agency engaged to administer and collect Earned Income Taxes for this tax collection district. Unless otherwise specifically provided, for purposes of the obligations of an employer, the term shall mean the tax officer for the tax collection district within which the employer is located, or, if any employer maintains workplaces in more than one district, the tax officer for each such district with respect to employees principally employed therein.

2. In addition to the above definitions, this section incorporates by reference those words, phrases and definitions as listed in Act 32 (53 P.S. §§ 6924.101 through 6924.901).

§ 24-404. Imposition of Tax. [Ord. 2004-1, 1/5/2004, § 4; as amended by Ord. No. 2011-5, 11/21/2011; and by Ord. No. 2011-6, 12/19/2011]

1. Resident Tax. A tax at the rate of 1% is hereby levied on all earned income and net profits, as defined by Act 32, on residents of Sandy Township.

2. Nonresident Tax. A tax at the rate of 1% is hereby levied on all earned income and net

profits earned by nonresidents for work done or services performed or rendered in Sandy Township.

3. All changes shall remain in effect on a calendar year basis without annual reenactment unless the rate of tax is subsequently changed.

§ 24-405. Administration – Powers and Duties of Officer. [Ord. 2004-1, 1/5/2004, § 5; as amended by Ord. No. 2011-5, 11/21/2011; and by Ord. No. 2011-6, 12/19/2011]

The collection and administration of the tax provided for in this Part shall be performed by the Tax Officer appointed by the Tax Collection Committee. Said Tax Officer shall receive compensation for services and expenses as determined by agreement between the TCC and the Tax Officer. The Tax Officer shall have the powers as provided for by the Local Tax Enabling Act.

§ 24-406. Exemptions and Credits. [Ord. 2004-1, 1/5/2004, § 6; as amended by Ord. No. 2011-5, 11/21/2011; and by Ord. No. 2011-6, 12/19/2011]

Any nonresident who is otherwise subject to the earned income tax of the Township is hereby exempted from the imposition, collection and payment of this tax, provided the domicile of the nonresident taxpayer provides a like exemption from the imposition, collection and payment of an earned income tax to any resident of the Township of Sandy, Clearfield County, Pennsylvania, who would otherwise be subject to an earned income tax in the domicile of that nonresident. No other exemption or credit based on any other factor to include age or income level is granted by this Part. Nothing in this Part is intended to preclude or inhibit any credit or exemption imposed by act of law or regulation.

Part 5 LOCAL TAXPAYER BILL OF RIGHTS

§ 24-501. Definitions. [Res. 1999-9, 5/19/1999, § I; as amended by Res. 2007-22, 12/17/2007]

The following definitions shall apply to the Local Taxpayer Bill of Rights as well as all exhibits attached hereto:

ASSESSMENT — The determination by a local taxing authority of the amount of underpayment by a taxpayer.

ELIGIBLE TAXES — Includes all taxes levied under the Local Tax Enabling Act (Act 511), as well as any per capita, occupation, occupation assessment, occupational privilege, emergency and municipal services, local services, income, gross receipts, privilege, amusement, admissions, earned income or net profits tax. This policy does not apply to real property taxes.

OVERPAYMENT — Any payment of eligible tax which is determined in the manner provided by law not to be legally due.

TAXING AUTHORITY — The Township of Sandy, as well as any officer, agent, agency, clerk, income tax officer, collector, employee or other person whom the Township of Sandy has assigned responsibility for the audit, assessment, determination or administration of an eligible tax.

TAXPAYER — An individual corporation, partnership or any other entity subject to or claiming exemption from any eligible tax.

UNDERPAYMENT — The amount or portion of any eligible tax determined to be legally due in the manner provided by law for which payment or remittance has not been made.

§ 24-502. Local Taxpayer Bill of Rights. [Res. 1999-9, 5/19/1999, § II; as amended by Res. 2007-22, 12/17/2007]

1. **Local Taxpayer Bill of Rights Disclosure Statement.** The Township hereby adopts the Disclosure Statement attached hereto as Exhibit A. Any taxpayer contacted regarding an assessment, audit, determination, review or collection of an eligible tax receiving an assessment notice for an eligible tax shall simultaneously receive a Notice of Availability of Local Taxpayer Bill of Rights. The requisite Notice of Availability is attached hereto as Exhibit B. If a taxpayer requests the Local Taxpayer Bill of Rights Disclosure Statement, a copy shall be mailed to the taxpayer.
2. **Confidentiality of Information.** Any information obtained by the Township as a result of an audit, return, report, investigation, hearing or verification shall be confidential, except as otherwise provided by law or for official purposes. If an officer, employee or agent of the Township divulges in any manner confidential information gained as a result of the foregoing, she/he shall be subject to dismissal from office or discharge from employment.
3. **Time Limits for Response to Information Requests.** A taxpayer shall have at least 30 days to respond to a request for information from the Township. When the Township requests information from a taxpayer, it shall simultaneously provide the taxpayer with an Information Request Time Extension Procedure Notice. The form for such notice is attached hereto as Exhibit C. If the taxpayer requests a reasonable extension of time to respond to an information request and states good cause, the request will be granted. The Township will not take any action against a taxpayer for the tax year in question until the expiration of the applicable response period, including extensions.
4. **Act 50** requires the Township to adopt regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. The required regulations as adopted by the Township are attached as Exhibit D.
5. The attached Initial Refund Claim Procedures, Initial Refund Claim Form and Form for the Petition for Appeal and Refund are hereby adopted by Sandy Township as official procedure and forms.
5. In order to make determinations on petitions from taxpayers relating to an assessment or refund of an eligible tax, the Township adopts the following administrative process:
 - () Review or hearing and decision by a Local Tax Appeal Board, consisting of three members. The Board of Supervisors shall determine the qualifications for service on the Board and compensation, if any, and shall appoint the members of the Board by way of separate resolutions.
 - (X) Review and decision by the Board of Supervisors in executive session.

- () Hearing and decision by a hearing officer appointed by the Board of the Township of Sandy. The Township of Sandy shall determine the qualifications of such hearing officers and compensation, if any, and shall appoint the hearing officers by way of separate resolution.