

***Meeting Minutes
Lehigh Tax Collection Committee
Thursday, November 17, 2022 8:30 A.M.***

I. Roll Call/Quorum determination

A meeting was held on Thursday, November 17, 2022 at 8:30 am at the South Whitehall Municipal Building. The purpose of the meeting was to continue the process of compliance with Commonwealth of Pennsylvania Act 32.

Officers in Attendance were:

<i>Shane Pepe</i>	<i>Chairperson</i>
<i>Cathy Bonaskiewich</i>	<i>Vice Chairperson</i>
<i>Jack Meyers</i>	<i>Secretary</i>
<i>Steven Miller</i>	<i>Solicitor</i>
<i>Ron Kistler</i>	<i>Treasurer</i>
<i>Nicole Beckett</i>	<i>Executive Director</i>

The meeting was called to order at 8:36. Meyers took the roll call vote for the delegates. There were a requisite number of delegates from both the School Districts (6/9) and Municipalities (13/25) in attendance for the meeting. Therefore, a quorum was met for the purposes of conducting the meeting and resolving issues. The Committee welcomed Nicole Beckett from the Meyner Center. She will serve as the new Executive Director for the LTCC.

II. Public Comment regarding agenda items

There were no members of the general public present for comment

III. Approval of Meeting Minutes

A motion was made (Roth) and seconded (Koller) that the April 21, 2022 meeting minutes be approved as presented. The motion was approved unanimously.

IV. Approval of Treasurer's Report

Kistler presented the Treasurer's Report which was distributed to the delegates. There was no unusual activity noted. Meyers moved, seconded by Roth, that the Treasurers report be approved. The motion passed unanimously.

V. Approval of Invoices for Payment

Invoices were presented for payment as noted in Kistler's report. One invoice was for reimbursement for Dave Woglom for the website hosting services. A motion was made

(Betz) and seconded (Bonaskiewich) to approve the invoices for payment as presented. The motion was approved unanimously.

VI. Tax Officer's Report

Sean Sanderson presented Berkheimer's report. Returns for tax collection totaled \$122 million, as of October 2022. This represents a \$14 million increase over the same period for the prior year. With the impending assessments to be levied in 2023 for each of the taxing authorities, Berkheimer was offering the option of meeting the assessment obligations by having the Tax Officer deduct the assessment from the distribution of a taxing authority, whether it be a lump sum or installment, and forwarding the assessment to the Tax Collection Committee. Beckett recommended having assessments in the aggregate to enable to finance the LTCC's obligations for the coming three-year period. It was noted that the assessments were necessary as a result of the legal costs incurred in adjudicating two taxpayer appeals which were filed.

This is first assessment needed since the inception of the Committee. At that time, \$150,000 in assessments were levied. This was done with the initial thoughts that the TCC would operate its own system, thereby serving as the Tax Officer.

VII. Old Business

There was no old business to discuss.

VIII. New Business

Pepe stated that the adoption of the 2023 Budget would be moved the end of New Business, in so far as the resolution of agenda items following would be impactful to the approval of the 2023 Budget. This included the assessments, the requested increase by the Meyner Center, and discussion on the Committee's website.

Approval of the Meyner Center Rate Increase Request – The proposed hourly increase from the current \$95.00/hour to \$105.00/hour was discussed. It was reported that some additional time would be needed for the transition in Executive Director. After some general discussion, Meyers moved, seconded by Saul, to approve the proposed rate increase for the Meyner Center. The motion carried unanimously.

Approval of Solicitor Rate Increase (If Requested) – There was no increase in the Solicitor's rate requested.

Approval of 2023 Assessments to Taxing Authorities – As noted earlier, tax appeals drained the funds of the TCC, thereby necessitating the assessments to generate income for the ongoing expenses for the Committee. This would be done through a single billing. Berkheimer has offered to pay these assessments through a deduction in the Earned Income tax distributions. Berkheimer would then remit payment to the Treasurer directly.

Roth noted that this would be on an individual case-by-case basis, and that the Committee would need to notify the Tax Officer as to the taxing authorities opting to accept this offer. Kistler added that the bills would be sent out as soon as possible. Attorney Miller noted that the assessments are based upon the weighted averages previously approved by the Committee in April. It was determined that the total assessment for all taxing authorities would amount to \$80,000.00. There was discussion as to how this assessment is treated in the Committee's by-laws. Saul moved, seconded by Luke Pepe, that the assessments be approved as determined. The motion passed unanimously.

Approval of Search Committee for Replacement of the Solicitor – Attorney Miller indicated that he will be retiring in 2023. He added that he represented School Districts, solely, which carried the weight of a full-time occupation. He was setting late Spring 2023 as a retirement date, but not later than June 30, 2023.

Attorney Miller provided detail on the two tax appeals. One, which he labeled an “outlier”, involved a tax payer working for 3 separate employers. This matter was appealed to Court of Common Pleas. He stated that Berkheimer was very generous with their legal assistance in the process. Berkheimer's legal counsel filed all Court paperwork. Thus, a great deal of time and costs were absorbed by Berkheimer, relieving the TCC of these expenses. The other tax appeal was noted as a “garden variety” appeal. While the by-laws read that the Tax Appeals Board members be compensated, all waived payment.

Discussion ensued on the forming of a Search Committee. Attorney Miller queried whether the Meyner Center had a Request for Proposals document. If not, an RFP can be drafted which could be fancy or simple. This decision would not be crucial, since the Search Committee would interview and recommend the selection of the replacement.

The Search Committee will be comprised of Bruce Koller, Bruce Beitel and Melissa Wehr. Attorney Miller will sit in on the interviews.

Discussion of LTCC Website – Beckett reported that the current website is outdated, and the Committee does not have control over the site. The Committee presently pays for the website and the domain name. The purpose and benefits of the website serve for public notice of meetings, agendas, and minutes. These are all compliance driven. She indicated that the Northampton TCC accepted a proposal for \$2,500.00 to update their website.

Nickisher suggested that perhaps the Lehigh Carbon Technical Institute could be of service in this regard. Luke Pepe was informed that the current website is operational. Koller added that, as a public body, certain regulations require compliance for the website, e.g. Americans With Disabilities Act. Motion was made (Wehr) and seconded (Saul) to approve \$2,500.00 for the website proposal. The motion passed unanimously.

Approval of 2023 Budget – With the conclusion of all other New Business, the Committee discussed the 2023 Budget. Wehr noted calculation differences in the budget provided. It was agreed that the Budget document would be edited and corrected. Acknowledging this, a

motion was made (Saul) and seconded (Luke Pepe) that the 2023 Budget be approved as amended.

IX. Next Meeting

The next scheduled meeting will be on April 20, 2023 at the South Whitehall Municipal Building at 8:30 am.

X. Public Comment

There was no public comment

XI. Adjournment

The date for the next regular meeting is April 20, 2023. There being no further business to discuss, a motion was made (Wehr) and seconded (Saul) to adjourn the November 17, 2022 meeting at 9:50 am.

Respectfully submitted,

Jack D. Meyers
Secretary