

***Meeting Minutes
Lehigh Tax Collection Committee
Thursday, November 20, 2025, 8:30 A.M.***

I. Roll Call/Quorum determination

A meeting was held on Thursday, November 20, 2025 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>Bruce Beitel</i>	<i>Vice Chairperson</i>
<i>Robert Saul</i>	<i>Treasurer</i>
<i>Jack Meyers</i>	<i>Secretary</i>
<i>Michael Gaul, Esq.</i>	<i>Solicitor</i>

The meeting was called to order at 8:32 am. Meyers called the roll for the delegates. The number of delegates from both the School Districts (8/9) and Municipalities (17/25) attending the meeting was sufficient to establish a quorum for the purpose of conducting the meeting and voting on agenda items including major decisions. Those in attendance represented ninety-two and five tenths (92.50%) of the LTCC's weighted vote. Attendees were as follows:

<i>Delegate</i>	<i>Alburtis Borough</i>	<i>Delegate</i>	<i>Allentown School District</i>
<i>Alternate</i>	<i>City of Allentown</i>	<i>Delegate</i>	<i>Catasauqua School District</i>
<i>Delegate</i>	<i>Coopersburg Borough</i>	<i>Delegate</i>	<i>East Penn School District</i>
<i>Delegate</i>	<i>Emmaus Borough</i>	<i>Delegate</i>	<i>Northwestern Lehigh SD</i>
<i>Delegate/Alt</i>	<i>Hanover Township</i>	<i>Alternate</i>	<i>Parkland School District</i>
<i>Alternate</i>	<i>Heidelberg Township</i>	<i>Delegate</i>	<i>Salisbury School District</i>
<i>Delegate</i>	<i>Lower Macungie Township</i>	<i>Alternate</i>	<i>Southern Lehigh SD</i>
<i>Delegate</i>	<i>Lower Milford Township</i>	<i>Delegate</i>	<i>Whitehall-Coplay SD</i>
<i>Delegate</i>	<i>Lynn Township</i>		
<i>Delegate</i>	<i>Macungie Borough</i>		
<i>Delegate</i>	<i>North Whitehall Township</i>		
<i>Delegate</i>	<i>Salisbury Township</i>		
<i>Alternate</i>	<i>Upper Macungie Township</i>		
<i>Delegate</i>	<i>Upper Milford Township</i>		
<i>Alternate</i>	<i>Upper Saucon Township</i>		
<i>Delegate</i>	<i>Washington Township</i>		
<i>Delegate</i>	<i>Whitehall Township</i>		

II. Public Comment regarding agenda items

There were no members of the public present for comment.

III. Approval of Meeting Minutes

A motion was made, Hanover, and seconded, Alburtis, that the August 7, 2025, meeting minutes be approved as presented. The motion was approved unanimously.

IV. Approval of Treasurer's Report

Saul provided the Treasurer's Report for the period ending October 31, 2025. Included among these were the Statement of Assets, including two Certificates of Deposit with Embassy Bank, and Checking and Savings account balances. A Statement of Revenues and Expenses and a Check List were also provided. The ending balance is \$34,162.13. Saul noted that the report should be self-explanatory and briefed the delegates on the report. Hanover moved, seconded by Alburtis, that the Treasurer's Report be accepted as presented. The motion passed unanimously.

V. Approval of Invoices for Payment

Invoices were presented for payment as noted in Saul's report. Saul indicated that a significant amount of investment of time has been necessary to get the TCC on solid footing to meet Act 32 requirements. This included working with the Solicitor regarding items which appear on today's agenda. A motion was made by Salisbury SD and seconded by Alburtis to approve the invoices for payment as presented. The motion was approved unanimously.

VI. Approval of the 2026 Budget

Saul reported that the 2026 Proposed Budget require approval. He stated that fees should return to normal in the coming year. It is a simple budget. Finally, an assessment would be proposed to maintain fiscal stability and meet expenses.

Salisbury SD moved, seconded by Hanover, to adopt the proposed 2026 Budget as presented. The Motion passed unanimously.

VII. Approval of the 2023 and 2024 Audits

Saul noted that these were simple, straight-forward audits with little explanation necessary. He had no additional comments. Public comment echoed these observations. Alburtis moved, seconded by Salisbury SD that the audits be accepted as presented. The Motion passed unanimously.

VIII. Resolution 2025-4 – Approval to Have Tax Officer Withhold Future PSD Assessments and Make Payments to the LTCC

Gaul presented proposed Resolution 2025-4. A copy of the proposed written Resolution was also distributed to the delegates prior to the meeting. This major decision would permit and require the Tax Officer to withhold and remit payment to the TCC for the assessments of each political subdivision. Gaul said this was like the manner in which the Tax Officer presently deducts their commission prior to distribution. He noted that other TCC's do this and Berkheimer also performs this service for other TCC's. Past issues were noted that invoicing and collecting assessments caused an unnecessary waste of time and effort for a few PSDs who failed to remit payment. Gaul indicated this was a much more efficient way to collect assessments.

North Whitehall offered this to be easier with one less check to process, and that it would not be a shock to the revenue. Discussion focused upon the time for the Tax Officer to deduct the assessments. Most opinions proposed this be done on or after the employer quarterly reporting.

North Whitehall moved, seconded by Alburdis, to adopt the Resolution 2025-4 as presented. The Motion passed unanimously.

IX. Approval of the 2026 PSD General Assessment \$20,000

Discussion focused on the time of year to deduct the assessments. February or some time in Spring were offered. Sean Sanderson, Tax Officer representative, indicated that May is an ideal month in which to take the assessments. North Whitehall agreed. Beitel's experience was that May is the highest revenue month. He added that the delay in receiving the assessment until May would not adversely affect the operations of the Committee.

Motion was made by Salisbury SD, seconded by Alburdis that the assessments are approved with deductions to occur in May of 2026. The Motion passed unanimously.

X. Approval of the 2026 Allocation of LTCC Operating Expenses Based on PSD Earned Income Tax Collections

Saul and Gaul elaborated on the proposed method to be used to calculate the allocation of operating costs. It was noted that the DCED Audit reports have been used to assess these costs. 6 PSDs did not provide their most recent audit report. Further the budget year of municipal governments differs from that of school districts. There also can be differences between the audit report and the Tax Officers report, though usually minor. Gaul advised that the Tax Officer's numbers should be utilized for this purpose. At a given time, Berkheimer can provide these figures to the Committee.

Salisbury SD moved, seconded by Upper Milford, to utilize the Tax Officer's 2024 Act 32 audit report to calculate each PSD's total earned income tax revenue for the purpose of allocation of LTCC operating expenses for the 2026 assessment. The Motion passed unanimously.

XI. Approval to Renew LTCC Insurance

Saul explained that Penn Prime submitted their quote to renew our insurance, at a price of \$4,735.00. There was no additional comment. Hanover moved, seconded by Alburto to renew the LTCC's insurance policy as quoted to Penn Prime. The Motion passed unanimously.

XII. Approval to Advertise 2026 Committee Meeting Dates

Pepe explained that the executive board wished to consider adding alternative meeting dates, in order to identify optional meeting dates, should a lack of a quorum preclude transaction of business. April and November will continue to be the scheduled meeting dates. February and September were identified as options. Saul expressed that it is awkward to choose April as the month to elect officers to serve. The same can be applied to the budget and the audit waiting until 4 months into the year to approve the same. All were cognizant that winter meetings can be difficult depending on weather conditions. It was noted the Northampton TCC meets in October.

After general discussion, March 19, 2026, and September 17, 2026, were offered as meeting dates, with alternative meeting dates being those identified by the executive committee; January 29, 2026, February 19, 2026, April 16, 2026, June 18, 2026, July 16, 2026, August 20, 2026, November 19, 2026, and December 17, 2026.

Hanover moved, seconded by Alburto to set the meeting dates as March 19, 2026, and September 17, 2026 and alternate dates as noted above. The Motion carried unanimously.

XIII. Consideration of the Appointment of Solicitor

Pepe stated that the current RFP for legal services expires at the end of the 2025 year. The TCC received two proposals from King, Spry (Atty. Michael Gaul) and Gross, McGinley (Atty. Jason Ulrich). Both were accepted as proposals for consideration.

Motion was made by Salisbury SD, seconded by Upper Milford that the King, Spry be reappointed as Committee Solicitor. Meyers informed the delegates that he will be abstaining since he has a conflict of interest with one of the attorneys identified in one of the RFPs. The Motion passed unanimously with Meyers abstaining.

XIV. Executive Session Legal

The delegates entered into executive session pursuant to a legal matter at 9:11 am. Pepe called the meeting back to order at 9:23 am.

XV. Resolution 2025-5 - Approval of the Tax Officer Bond

Gaul presented proposed Resolution 2025-5. A copy of the proposed Resolution was also distributed to the delegates prior to the meeting. North Whitehall Township queried whether the bond was applied to bank deposits. Atty. Gaul stated it does not.

Circumstances such as bank failure would not be covered. The Tax Officer would be required to follow the rules of the banking institution. Anything above the FDIC limits should be collateralized.

Motion was made by Alburtis, seconded by Hanover to adopt proposed Resolution 2025-5 as presented.. The Motion passed unanimously.

XVI. Tax Officer's Report

Sanderson reported that the year-to-date Earned Income Tax collections increased by 4%, Local Services Taxes by 15% and Business Privilege Taxes by 75%. Year over year, Earned Income Tax collections increased by 5%, Local Services Taxes by 32% and Business Privilege Taxes by 1%.

At the end of the third quarter, there were 250,000 residents, 22,500 businesses. 8,000 delinquent accounts existed, and 14,000 tax notifications were sent out. He asked that any delegate with questions contact him directly.

He added that the Berkheimer website has been completely redesigned. Pepe related that his Borough's business privilege tax collection dramatically increased.

XVII. Old Business

There was no Old Business to consider.

XVIII. New Business

It was noted that the discussion on the Local Taxpayers Bill of Rights was reviewed during the executive session.

Pepe indicated that should any delegates have an interest in serving on the executive board as an officer to please email or call him. He can share the responsibilities required to perform the tasks.

XIX. Executive Directors Report

Delegates are encouraged to forward their Statement of Financial Interest, as required under Commonwealth Statute. Email the documents to Chris DeFrain. You can download the form off the website.

He asked that any PSDs who have changed delegates, to please forward their contact information as soon as possible. He was aware of one or two changes.

XX. Next Meeting

The next regularly scheduled meeting is on Thursday, March 19 2026, (not April 16, 2026) at the South Whitehall Municipal Building at 8:30 am.

XXI. Public Comment

There was no public comment.

XXII. Adjournment

The date for the next regular meeting is March 19, 2026. All delegates were advised to complete the Sign-In sheet at the front table, if they have not already done so. There being no further business to discuss, a motion was made (Hanover) and seconded (Salisbury SD) to adjourn the November 20, 2025, meeting at 9:38 am. Motion carried unanimously by consensus.

Respectfully submitted,

Jack D. Meyers
Secretary