

***Meeting Minutes***  
***Lehigh Tax Collection Committee***  
***Thursday, November 21, 2024, 8:30 A.M.***

**I. Roll Call/Quorum determination**

A meeting was held on Thursday, November 21, 2024, 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>Michael Gaul, Esq.</i>	<i>Solicitor</i>
<i>Bruce Koller</i>	<i>Treasurer</i>
<i>Chris DeFrain</i>	<i>Executive Director</i>

The meeting was called to order at 8:37 am. Meyers took the roll call vote for the delegates. There were a requisite number of delegates from both the School Districts (9/9) and Municipalities (19/25) in attendance for the meeting. Therefore, a quorum was met for the purposes of conducting the meeting and resolving issues. Attendees were as follows:

<i>Nemeth</i>	<i>Alburtis Borough</i>	<i>Pepe</i>	<i>Upper Saucon Township</i>
<i>Zumas</i>	<i>City of Allentown</i>	<i>Wentling</i>	<i>Walnutport Borough</i>
<i>Paashauss</i>	<i>Coopersburg Borough</i>	<i>Marlatt</i>	<i>Washington Township</i>
<i>Pepe</i>	<i>Emmaus Borough</i>	<i>Carl</i>	<i>Weisenberg Township</i>
<i>Wehr</i>	<i>Hanover Township</i>	<i>Meyers</i>	<i>Whitehall Township</i>
<i>Meyers</i>	<i>Heidelberg Township</i>	<i>Kuff</i>	<i>Allentown School District</i>
<i>Beitel</i>	<i>Lower Macungie Township</i>	<i>Wallace</i>	<i>Catasauqua School District</i>
<i>Stryker</i>	<i>Lower Milford Township</i>	<i>Saul</i>	<i>East Penn School District</i>
<i>White</i>	<i>Lynn Township</i>	<i>Molitoris</i>	<i>Northern Lehigh SD</i>
<i>Brown</i>	<i>Macungie Borough</i>	<i>Steigerwalt</i>	<i>Northwestern Lehigh SD</i>
<i>Frisbie</i>	<i>North Whitehall Township</i>	<i>Frisbie</i>	<i>Parkland School District</i>
<i>Bonaskiewich</i>	<i>Salisbury Township</i>	<i>Nickischer</i>	<i>Salisbury School District</i>
<i>Petrucci</i>	<i>South Whitehall Township</i>	<i>Pepe</i>	<i>Southern Lehigh SD</i>
<i>Koller</i>	<i>Upper Macungie Township</i>	<i>Malay</i>	<i>Whitehall-Coplay SD</i>

**II. Re-organization of the Board**

Pepe reported that a number of the officers will be retiring in the next year or two, and that delegates should consider whether they would be willing to serve as an officer when the re-organization is done in early 2025.

### **III. Public Comment regarding agenda items**

There were no members of the public present for comment.

### **IV. Approval of Meeting Minutes**

A motion was made (Wehr) and seconded (Beitel) that the April 18, 2024, meeting minutes be approved as presented. The motion was approved unanimously.

### **V. Approval of Treasurer's Report**

Koller provided his Treasurer's Report for the period ending October 31, 2024. The assets comprise revenues from Checking and Savings accounts, as well as Certificates of Deposit. The ending balance is \$62,956.62. Meyers moved, seconded by Saul that the Treasurer's Report be accepted as presented. The motion passed unanimously.

### **VI. Approval of Invoices for Payment**

Invoices were presented for payment as noted in Koller's report. Payments noted were to Penn Prime (insurance), Lafayette College (Executive Director services), Borough of Emmaus (tax appeal expenditures), Whitehall Township (legal advertising), King Spry Herman Freund & Faul (legal services) and Salisbury Township (advance to cover overdraft). A motion was made (Saul) and seconded (Frisbie) to approve the invoices for payment as presented. The motion was approved unanimously.

### **VII. Tax Officer's Report**

Sean Sanderson presented Berkheimer's report. Collections as of the end of September were up 6% over the prior year. He added that his company can lend support to delegates who have responsibilities for budgets, in obtaining projections. Berkheimer is also adapting technology to expand their applications to cell phones. User can get duplicates, return receipts and other on-line information to make life easier on the user.

Sanderson also offered services for Berkheimer's business-to-business operation. This involves printing and scanning resources for utilities and taxes. He provided handouts for those who may be interested.

### **VIII. Executive Director's Report**

Chris DeFrain provided delegates with a brief introduction and biography of his working career. He reported that a few of his priorities include the renewal of the Committee's insurance and getting the Committee's website up to date and compliant. He explained that the current website is "hard coded" and that no postings have been made since 2022. His focus would be to provide a website that meets the needs of the Committee.

## **IX. Old Business**

There was no Old Business to discuss.

## **X. New Business**

**Approval of the 2024 Budget** – At the April meeting the 2024 Budget was presented. Since the document was not provided to the delegates 10 days prior to the meeting date, the Budget was only tentatively approved by consensus. After general discussion Meyers moved, seconded by Bonaskiewich, that the 2024 Budget be approved as presented. The motion carried unanimously.

**Approval of the 2025 Budget** – There was no formal presentation of next year's budget. Some of the officers will discuss the spending plan with the Executive Director. While many line items will remain consistent, expenses such as legal fees will depend upon the Committee's goals for the upcoming year. It was clear that there will be no assessments to the taxing authorities next year, interest will be nominal, and that upon completion, the document will be distributed to the taxing authorities at least 10 days prior to the April meeting date. Discussion on the Treasurer's position occurred since Koller will be retiring next year. No resolution was made.

**Amendments to the By Laws, Appeals Board Rules and Regulations Governing Practice and Procedure** – Atty. Gaul reported that Atty. Steven Miller was working on this prior to his retirement. Gaul provided both a red-line and clean version of the documents to explain the revisions more efficiently and effectively. Concerning virtual meetings, it was noted that the Committee was required to have physical, in-person meetings. The Sunshine Law requires a place to meet. Issues raised included proxy votes and remote participation if permitted. It was considered whether a quorum can be met independent of remote participation. Information was shared as to the changes necessary to move to remote meetings, and the potential technological problems with remote meetings. The general consensus of the delegates was that no urgency existed to go to virtual meetings, especially since the Committee generally meets only twice per year. It was considered prudent, however, to retain the remote meeting option in the event of potential future emergency declarations.

Concerning the Tax Appeals Board, the term length of members generated discussion. The difference of 3-year and 1-year terms was at issue. Saul opined that because of the turnover of delegates, a 1-year term was advisable. These appointments could be made during the re-organization each year. A general consensus supported the 1-year appointments. Regarding tax appeal forms, Gaul noted that they are filed with the Tax Officer in care of their Bangor address. Tax Appeals are usually filed electronically, according to Sanderson. However, appeals via email are acceptable. Gaul indicated that the revisions to the draft amendments will be completed and provided to the delegates well in advance of the deadline for consideration of the amendments at the April meeting for approval.

**2022 Audit Acceptance** – The draft of the 2022 Audit was provided by Koller. It was indicated that the auditor (Maille) lost track of this matter. Timing was not necessarily an issue in this regard. After a short amount of discussion time, Pepe moved, seconded by Frisbie, that the 2022 Audit be accepted as presented.

**2023 Audit – Discussion on Requests for Proposals** – Koller advised that a Request for Proposals be offered. This would include audits for the 2023 and 2024 year. Gaul noted that public funds are

supporting this Committee, and as a general principle, an organization that receives public funds should be subject to an audit. Thus, the general feeling was that an audit is required, not a financial review. Pepe moved, seconded by Wehr, that the RFP be produced and disseminated for the 2023 Audit. The motion passed unanimously. Frisbie noted that options for 2024, and 2025 could be included. A list of auditing firms could be provided to send out the RFP's. If any delegate has a firm they would recommend, Koller can receive them for consideration.

**LTCC – Insurance Coverage** – This is a project which will be undertaken by the Executive Director.

**Compilation of Weighted Averages** – Act 32 provides guidance on this matter and establishes the definitions. Weighted averages are reflective, in part, of the total Earned Income Tax revenues each taxing authority provides in its annual audit report to the Commonwealth. Sanderson indicated that Berkheimer could assist in this endeavor and provide detailed information. It was noted that all Earned Income Tax revenue is considered including earned income taxes collected for open space. Delegates should provide this information to the Executive Director.

**2025 Meeting Schedule** – Pepe noted that the meeting for the upcoming year will be held on April 17, 2025, and November 20, 2025.

## **XI. Next Meeting**

The next regularly scheduled meeting is on Thursday, April 17, 2025, at the South Whitehall Municipal Building at 8:30 am.

## **XII. Public Comment**

There was no public comment.

## **XIII. Adjournment**

The date for the next regular meeting is April 17, 2025. There being no further business to discuss, a motion was made (Wehr) and seconded (Malay) to adjourn the November 21, 2024, meeting at 9:41 am.

Respectfully submitted,

*Jack D. Meyers*  
Secretary