

Meeting Minutes
Lehigh Tax Collection Committee
Thursday, April 20, 2023, 8:30 A.M.

I. Roll Call/Quorum determination

A meeting was held on Thursday, April 20, 2023, 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:

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| <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 8:34. 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 (18/25) in attendance for the meeting. Therefore, a quorum was met for the purposes of conducting the meeting and resolving issues.

II. Re-organization of the Board

Voting of Officers

Motion to reappoint Shane Pepe as Chairperson was made (Who was guy in the back from Upper Milford?) and seconded (Roth). Saul moved to close nominations. There were no comments or questions. Pepe was reappointed unanimously.

Motion to reappoint Cathy Bonaskiewich as Vice Chairperson was made (Koller) and seconded (Wehr). Saul moved to close nominations. There were no comments or questions. Bonaskiewich was appointed unanimously.

Motion to reappoint Jack Meyers as Secretary was made (Kistler) and seconded (Wehr). Saul moved to close nominations. There were no comments or questions. Meyers was reappointed unanimously.

It was noted that Ron Kistler will be stepping down from his position as Treasurer. Motion to appoint Bruce Koller as Treasurer was made (Saul) and seconded (Beitel). Meyers moved to close nominations. There were no comments or questions. Koller was appointed unanimously.

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 (Roth) and seconded (Beitel) that the November 17, 2022, meeting minutes be approved as presented. The motion was approved unanimously.

V. Approval of Treasurer's Report

Kistler reported there were two reports, as one was an end of year report. There was also an updated release of assessment payments to the taxing authorities. Kistler summarized the financial activity of the LTCC. Koller moved, seconded by Beitel that the Treasurers report be approved. The motion passed unanimously.

VI. Approval of Invoices for Payment

Three invoices were presented for payment as noted in Kistler's report. Payments noted were to Penn Prime, Atty. Steven Miller and Whitehall Township. A motion was made (Beitel) and seconded (Koller) to approve the invoice for payment as presented. The motion was approved unanimously.

VII. Tax Officer's Report

Sean Sanderson presented Berkheimer's report. Collections, as stated in his report, totaled \$41,572,045, or \$770,903 higher than March 2022. He added that if any taxing authority has any questions, they are free to email him. He encouraged taxpayers with issues to email Berkheimer with any questions. The rest of his information was provided in the report to the Committee.

VIII. Old Business

There was no old business to discuss.

IX. New Business

Approval of Weighted Averages Voting System – Beckett explained that this is an annual exercise designed to keep fresh the weighted averages based upon the total collection of earned income tax by the respective taxing authorities. Motion was made by Meyers, seconded by Roth, that the Weighted Averages Voting System be approved as presented. The motion passed unanimously.

Discussion the Future Services Provided by the Meyner Center – Beckett reported that because of the increased need for student services and outreach, the Meyner Center will be working to fill that distinct need. As a result, the Center will be phasing out involvement

with the Tax Collection Committees they current service as Executive Director. Pepe stated that there is no requirement for the Committee to have an Executive Director. Possible options included soliciting a firm or business to assume the tasks or hiring an employee of the Committee to serve. The Committee presently pays \$95.00/hour for the Center's involvement in this capacity.

The Center has been of assistance in following contract terms for the Tax Officer and comparing them with other Tax Collection Committees. They have also facilitated involvement with the appeals of taxpayers. It was noted that the Northampton Tax Collection Committee relies upon the Meyner Center for functions which are currently performed by our Secretary. Pepe queried Dave Woglom on potential interest. Woglom appreciated but declined the offer. Saul questioned whether, as an economy of scale the Committee can partner with the Northampton TCC in this effort. Beckett offered to facilitate discussion in this regard.

Update on the RFP Process for Solicitor – Beitel reported that RFP was circulated and advertised for potential interest. The proposals are due shortly and will be reviewed by the subcommittee. From that, the proposals will be shortlisted for further attention. Koller opined that a similar effort could be done for the impending Executive Director vacancy. This could either be performed by another Committee or the Executive Board of the TCC.

Update on the TCC Website – Pepe said that with the phase out of the Meyner Center as Executive Director, it would be advisable to bring that control back to the Committee. For \$200.00, the Committee could create a website to suit our purposes. He added that creating a website has become increasingly less complicated, and that it would save the Committee, which presently has a website allowance of \$2,500.00.

Discussion of the Amendments to the By Laws, Appeals Board Rules and Regulations Governing Practice and Procedure – Atty. Miller reported that, with Act 32, the LTCC established By Laws, created a Tax Appeals Board, and adopted Rules and Procedures governing its functions and operations. In so far as approval of revisions requires, in our bylaws, a 10-day notice to the delegates, these changes would be deferred until the Committee's next meeting.

There are inconsistencies and conflicts which will need to be addressed. The rules and bylaws conflict with the number of alternate Appeals Board members. Also, the Appeals Board members, when the procedures were created, provided for staggered term date ends. By the time the first appeal was received, all these terms were expired.

Options presented were to retain staggered terms, or fixed non-overlapping terms. This matter was discussed. Saul suggested that these could be one-year terms with re-appointment considered when the Board re-organizes on the first meeting of each year. The compensation issue was discussed. Though the rules permit payment to Appeals Board members, all declined such compensation. Miller said that this could be a discretionary concern, using "may" rather than "shall" in the rules. Compensation could involve preparation time, attendance of the hearing, and the decision-making.

Also, resolution of either a flat fee or hourly rate, which would necessitate tracking hours, was a concern. The TCC does have a Tax Identification Number. It was suggested by Koller this be a flat fee for reimbursement of actual costs.

Also, in the bylaws, there were points raised regarding meeting under emergency conditions. Such was the case during the COVID pandemic when meetings were conducted virtually. Authorization of virtual meetings during a declared emergency was discussed, and whether or not the same is permitted. The impact of this could be important, especially if a physical presence is required for a vote for which the weighted averages are a concern.

Discussion on Delegate Census – Meyers said that he was going to send out a survey to each taxing authority for an accurate census of the delegates and alternate delegates. This would be forthcoming soon.

Beckett, in the last piece of piece stated that she will follow up on the draft of the annual audit.

X. Next Meeting

The next regularly scheduled meeting is on November 16, 2023, at the South Whitehall Municipal Building at 8:30 am. It was indicated by Pepe that this could be changed to earlier than scheduled to approve the changes in the bylaws and regulations. That meeting is to be determined and would replace the regularly scheduled meeting.

XI. Public Comment

There was no public comment

XII. Adjournment

The date for the next regular meeting is November 16, 2023, but could be changed as per prior discussion. There being no further business to discuss, a motion was made (Roth) and seconded (Meyers) to adjourn the April 20, 2023, meeting at 9:53 am.

Respectfully submitted,

Jack D. Meyers
Secretary