

LEHIGH TAX COLLECTION COMMITTEE  
COMMONWEALTH OF PENNSYLVANIA

RESOLUTION #2025 - 1

**RESOLUTION APPROVING THE FIRST AMENDED AND RESTATED BYLAWS OF THE  
LEHIGH TAX COLLECTION COMMITTEE**

WHEREAS, the Lehigh Tax Collection Committee ("TCC") is organized and operated under the Pennsylvania Local Tax Enabling Act, 53 P.S. Sec. 6924.101, et seq., as amended by Act 32 of 2008 ("Act 32"); and

WHEREAS, under Act 32 the TCC is required to adopt bylaws, and may amend those bylaws from time-to-time as needed; and

WHEREAS, the TCC adopted its original Bylaws ("Original Bylaws") at its meeting on December 10, 2009; and

WHEREAS, on April 6, 2017, the TCC adopted a Resolution approving minor amendments to the Original Bylaws; and

WHEREAS, the TCC desires to amend comprehensively its current Bylaws, as amended, and finds that the most convenient method of amendment is through a First Amended and Restated Bylaws; and

WHEREAS, the TCC finds that the adoption of the proposed First Amended and Restated Bylaws attached hereto as Exhibit "A", and incorporated herein by reference as though set forth fully at length (the "First Amended and Restated Bylaws"), is in the best interest of the TCC and the Lehigh Tax Collection District's ("TCD's") political subdivisions ("PSDs"); and

WHEREAS, the TCC delegates were previously provided a red-lined version of the proposed First Amended and Restated Bylaws, showing the amendments to the original Bylaws, as previously amended, together with a copy of the First Amended and Restated Bylaws.

NOW, THEREFORE, BE IT RESOLVED, by the Lehigh Tax Collection Committee of the Lehigh Tax Collection District, Pennsylvania, as follows:

1. The First Amended and Restated Bylaws, attached hereto as Exhibit "A," are hereby approved and adopted.

2. In the event any provision, section, sentence, clause or part of this Resolution shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Resolution, it being the intent of this TCC that the remainder of the Resolution shall remain in full force and effect.

3. All resolutions or parts thereof, insofar as the same are inconsistent herewith, are repealed hereby, but only insofar as inconsistent.

4. This Resolution shall be immediately effective.

RESOLVED, this 7th day of August, 2025.

ATTEST:

LEHIGH TAX COLLECTION COMMITTEE

  
\_\_\_\_\_  
(Assistant) Secretary

By:   
\_\_\_\_\_  
(Vice) Chairperson

## CERTIFICATE OF BOARD SECRETARY

I, Jack D. Meyers, being the duly appointed Secretary of the Lehigh Tax Collection Committee, do hereby certify that, at a regular meeting of the Board of Delegates of the Lehigh Tax Collection Committee held on August 7, 2025, following due prior written notice to the primary delegates and their alternates at least ten (10) days prior a copy of the attached Resolution Approving the First Amended and Restated Bylaws of the Lehigh Tax Collection Committee to be presented to the Board for adoption at the meeting and following at least five (5) days' notice of the meeting, itself, the Resolution was adopted by the affirmative roll call vote of the authorized delegates in a total amount greater than or equal to 2/3 of the total Weighted Votes which could be cast if all primary voting delegates were present and voting.

Date: August 7, 2025

Board Secretary



Jack D. Meyers

# **EXHIBIT "A"**

**to Resolution Approving the First Amended and Restated Bylaws of the  
Lehigh Tax Collection Committee**

**LEHIGH**  
**TAX COLLECTION COMMITTEE**  
**FIRST AMENDED AND RESTATED BYLAWS**  
Effective August 7, 2025

**LEHIGH TAX COLLECTION COMMITTEE  
FIRST AMENDED AND RESTATED BYLAWS**

Effective August 7, 2025

**Table of Contents**

<b>ARTICLE I.</b>	Governing Body – Board of Delegates .....
<b>ARTICLE II.</b>	Officers and Agents .....
<b>ARTICLE III.</b>	Board Committees .....
<b>ARTICLE IV.</b>	Notices/Manner of Voting
<b>ARTICLE V.</b>	Finances and Contracts .....
<b>ARTICLE VI.</b>	Adding Political Subdivisions to TCC.....
<b>ARTICLE VII.</b>	Tax Appeal Board.....
<b>ARTICLE VIII.</b>	Bylaw Amendments.....

# LEHIGH TAX COLLECTION COMMITTEE

## First Amended and Restated Bylaws

Effective: August 7, 2025

**Background.** The Lehigh Tax Collection Committee (“TCC”) is a government entity created and organized under Act 32 of 2008, 53 P.S. § 6924.501 *et seq.*, which amended and restated the Local Tax Enabling Act (“LTEA”), 53 P.S. § 6901 *et seq.* Under Act 32, the TCC is required to appoint a tax officer to collect earned income and possibly other taxes on a county-wide basis, and to oversee tax collection within the Lehigh Tax Collection District (“TCD”).

The TCD consists of school districts and municipalities. The following school districts are within the TCD: Allentown, Catasauqua Area, East Penn, Northern Lehigh, Northwestern Lehigh, Parkland, Salisbury Township, Southern Lehigh, Whitehall- Coplay. The following municipalities are within the TCD: the City of Allentown, the Boroughs of Alburtis, Catasauqua, Coplay, Coopersburg, Emmaus, Macungie, North Catasauqua, Slatington and Walnutport; and the Townships of Hanover (Lehigh County), Heidelberg, Lowhill, Lynn, Lower Macungie, Lower Milford, North Whitehall, Salisbury, South Whitehall, Upper Macungie, Upper Milford, Upper Saucon, Washington, Weisenberg and Whitehall. The school districts and municipalities shall be referred to herein as “political subdivisions.”

### ARTICLE I. Governing Body – Board of Delegates

#### Section 1. Governing Body, Board of Delegates and Voting:

a. **Governing Body:** The Governing Body of the TCC shall be called the “Board of Delegates,” and will be referred to herein as the “Board” or the “TCC Board” The Board shall consist of the voting delegates and alternates appointed by the political subdivisions within the TCD. Subject to these By-Laws and Act 32 of 2008 (53 P.S. §6924.101 *et seq.* (2008)), the Board shall have full power and authority to act as the governing body of the TCC.

b. Delegates (Appointment, Voting, Term of Office, Removal, Qualifications).

(1) **Appointment:** Each political subdivision that imposed an income tax prior to July 1, 2009, shall appoint a voting delegate (herein called the primary voting delegate) and one or more alternates. If a political subdivision appoints more than one alternate, they shall be designated by rank (first alternate, second alternate, etc.) When used hereafter in these Bylaws, the term “delegate” shall include both a primary voting delegate and an alternate appointed by the political subdivision. When used hereafter in these Bylaws, the term “authorized delegate” means the primary voting delegate, present at a Board meeting, and in his/her absence, the highest-ranking

alternate present at a Board meeting. The authorized delegate for a political subdivision shall be identified at the time of quorum roll call(s) conducted at the beginning or at any time during the meeting or at the time of a roll call vote. Delegates may but need not be residents of the political subdivision they represent. A single individual may simultaneously serve as a delegate for multiple political subdivisions.

(2) **Voting**: If a single individual serves as delegate for more than one political subdivision, the individual may cast separate votes as delegate for each political subdivision and may vote in the same manner or in a different manner for each political subdivision. In the absence of the primary voting delegate for a political subdivision at any time during a Board meeting, the political subdivision's highest-ranking alternate present at the meeting will be permitted to vote in place of the primary voting delegate providing the alternate has been identified as the authorized delegate. Otherwise, alternates shall not vote at any Board meeting, although they shall have the right to be present. The term "primary voting delegate" is used herein where it is necessary to differentiate between the primary voting delegate and any alternate.

(3) **Term of Office**: The delegates shall serve until a successor has been appointed, or the earlier occurrence of death, resignation, or removal of the delegate. If there is a vacancy in the position of primary voting delegate or alternate representing any political subdivision, the governing body of the political subdivision will promptly appoint a new primary voting delegate or alternate to fill the vacancy (unless the governing body desires to reduce the number of alternates and there is at least one alternate).

(4) **Removal**: All delegates serve at the pleasure of and may be removed at any time by the governing body of the political subdivision that appointed the delegate.

(5) **Qualifications**: All delegates appointed to the Board shall be eighteen (18) years of age or over.

## **Section 2. Board Meetings:**

a. **Regular Meetings**: The Board will hold a minimum of two (2) regular meetings annually on dates and at times established by the Board or by the Chairperson in the absence of Board action. One of the regular meetings will be designated as the annual organizational meeting as set forth in Article II, Section 2.

b. **Special Meetings**: Special meetings shall be called by the Secretary upon request received from any officer or any 5 delegates. For purposes of calling a special meeting, a delegate who represents more than one political subdivision shall count as one delegate, and the primary voting delegate and all alternates for a given political subdivision shall count as only one delegate.

c. **Emergency Meetings**: Emergency meeting shall be called by the Secretary upon request received from any officer.

**d. Virtual Meetings When In-Person Attendance Is Not Possible due to Emergency Conditions:**

In the event that the county, state or federal public health authorities, the Governor, or any similar authority with appropriate jurisdiction declares an emergency condition that prevents or discourages public gatherings due to a public health or safety concern, the TCC Board shall be authorized to conduct meetings primarily or entirely via electronic communications to enable all TCC delegates and other necessary participants to fully participate in the conduct of official TCC Board business through electronic communications.

Meetings held primarily or entirely via electronic communications shall be conducted in a manner that assures compliance with the public access and public comment requirements of the Sunshine Act. All rules normally applicable to in-person meetings of the TCC Board shall be observed in meetings held primarily or entirely via electronic communications to the extent practicable and appropriate to the nature and features of the technology used.

The electronic communication technology employed must permit the delegates attending remotely to hear the comments of and speak to all those present at the meeting and all those present at the meeting must be able to hear the comments of and speak to such remote delegates contemporaneously. The TCC shall only be responsible to provide the general capability for a delegate to attend remotely by telecommunication, such as telephone or computer, and not a delegate's specific connection. Connection to the TCC's electronic technology shall be each individual delegate's own responsibility. A delegate who attends a meeting through electronic communications shall be considered present only if the delegate can hear everything said at the meeting and all those attending the meeting can hear everything said by that delegate contemporaneously. The delegate must also participate at a location that is quiet and free from background noise and interruptions. If the TCC Chairperson determines that any of these conditions are not occurring, the TCC Chairperson may terminate the delegate's attendance through electronic communications.

The TCC Board authorizes the TCC Officers and Executive Director to use available technical resources to permit the public to attend and submit public comment during open meetings via electronic communications, in accordance with law and TCC Board procedures and policy.

**Section 3. Quorum:**

a. Except as provided in Subparagraph b., for purposes of determining the presence of a quorum, there shall be physically present at the meeting location authorized delegates from the majority of school districts as one subset of delegates and authorized delegates from the majority of municipalities as another subset of delegates. For purposes of calculating the presence of a quorum, an authorized delegate representing more than one political subdivision shall be counted in an amount equal to the number of political subdivisions the authorized delegate represents. For example, an authorized delegate who represents two political subdivisions shall be counted twice for a quorum determination. No votes shall be taken without a quorum being physically present at the meeting location, except as provided in Subparagraph b.

b. In the event a virtual meeting is held in accordance with Article I, Section 2.d. (Virtual Meetings When In-Person Attendance Is Not Possible due to Emergency Conditions) of these Bylaws, all authorized delegates attending the meeting remotely by electronic communications shall count towards the determination of the presence of a quorum.

**Section 4. Conduct of Meetings:** All Board meetings will be conducted according to any policies or rules established by the Board, and in default of such rules according to Robert's Rules of Order, as established in "Parliamentary Procedure at a Glance New Edition" by O. Garfield Jones.

**Section 5. Vote Weight/Votes Required for Action on Matters Other than Major Decisions:** Except as otherwise provided in these bylaws, all action taken by the Board shall be by majority of the Weighted Vote of those authorized delegates present at the meeting. In counting delegate votes, the vote of each authorized delegate will be the weighted vote assigned to his/her political subdivision as follows. Prior to September 1, 2009, the Pennsylvania Department of Community and Economic Development (DCED) calculated the weight of each political subdivision's vote pursuant to 53 P.S. § 6924.505(c) (3). Pursuant to such section, the TCC shall recalculate the weight of each political subdivision's vote as of July 1, 2010, July 1 every year thereafter and at any time when a new political subdivision is added to the TCC as set forth in Article VI. The recalculation of each political subdivision's vote will be based on the following formula: (1) 50% of the weight for each political subdivision's vote will be allocated according to the proportional population of each political subdivision in proportion to the total population of the TCD, as determined by the most recent Federal decennial census data; and (2) 50% of the weight for each political subdivision's vote will be allocated in direct proportion to the income tax revenues collected within each political subdivision based on each political subdivision's most recent annual financial report submitted to DCED or the Pennsylvania Department of Education. Any authorized delegate appointed to represent more than one political subdivision shall cast separate votes for each political subdivision, each weighted in accordance with the weighting assigned to the delegate vote for that particular political subdivision.

See Article I Section 8 for votes required for major decisions and Section 7 for the definition of major decisions.

**Section 6. Board of Delegates General Powers and Duties:**

Except as otherwise provided in these bylaws, all powers of the TCC shall be exercised by or under authority of the Board, and the business and affairs of the TCC shall be managed under direction of the Board.

a. The Board shall receive and review information provided by the Secretary, Chairperson, Treasurer, employees and others in order to keep fully informed as to TCC business, operations and other affairs.

b. The Board shall receive for review from each political subdivision all information and documents necessary for TCC operation and tax collection and in a form satisfactory to the TCC, including certified copies of the political subdivision's tax enactments,

certified copies of delegate appointing resolutions or motions, names and contact information for all appointed delegates, and all other relevant information requested by the TCC. A document shall be accepted as certified when the Secretary of the political subdivision signs and dates the document and states that it is a true and correct copy and currently in effect.

c. Although the Board in performing its duties will rely substantially on information from and decisions by the Secretary, Chairperson, Treasurer, employees and others, the Board shall have ultimate responsibility and authority with respect to TCC business, financial oversight, and other TCC affairs.

d. The Board will always have the right to direct TCC action on any matter by policy, resolution, directive, or other measure, including a direction that reverses prior action of any committee, employee, or officer. Any Board action that reverses a prior action taken by any committee, employee, or officer shall not negate any contract rights acquired by a third party pursuant to a contract approved by the committee, employee, or officer providing, however, that the contract was entered into by the committee, employee, or officer as a result of a delegated authority and within the scope of the delegated authority.

#### **Section 7. Board Powers Delegated and Not Delegated - Major Decisions:**

The Board may delegate authority for actions to committees, officers, employees and others. However, without regard to any prior delegation of authority, only the Board shall have authority to act on any **Major Decision**. Each of the following shall be considered a **Major Decision**:

a. To adopt, amend and repeal resolutions to carry out its powers and duties under 53 P.S. § 6924.505(a.1) duties and (a.2) powers.

b. To adopt, amend and repeal bylaws for the management of the TCC affairs.

c. To adopt, amend, and repeal policies and procedures consistent with the regulations under 53 P.S. § 6924.508 for the administration of income taxes within the TCD. The procedures shall supersede any contrary resolutions or ordinances adopted by a political subdivision. This authority shall not be construed to permit the TCC to change the rate or subject of any tax.

d. To adopt the TCC annual budget and authorize transfers therein.

e. Approval to merge or take joint action with another TCC to form a multi-county TCC.

f. To borrow money, accept grants, incur indebtedness and issue notes, debentures and other obligations to evidence borrowing for the purposes for which the TCC is organized in an amount not to exceed 50% of the total revenues anticipated in the following TCC fiscal year.

g. To appoint or remove TCC officers.

h. To appoint an executive director of the TCC and other employees as necessary and to fix their compensations.

i. To appoint a TCC solicitor, a TCC auditor, a TCC insurance agent and other consultants or advisors to render professional services, as necessary.

j. To appoint members of the Tax Appeals Board.

k. To appoint one or more banks or financial institutions to serve as the primary depository for the TCC or to otherwise accept TCC deposits or provide investments for the TCC.

l. Upon request by a political subdivision, to authorize the TCC to engage in the collection of any tax other than income tax including but not limited to taxes levied under 53 P.S. § 6924.101 et seq.

m. To appoint and oversee a tax officer for the TCD and approve or terminate a tax collection agreement with the tax officer.

n. To set the compensation of the tax officer.

o. To require, hold, set and review the tax officer's bond required by 53 P.S. § 6924.509(d).

p. To create a bureau to collect taxes within the TCD, or to dissolve any such bureau.

q. To allocate the cost of tax collection to the political subdivisions.

r. To acquire, lease, rent or dispose of real or personal property.

s. To enter into contracts, as necessary.

t. To sue and be sued, and complain and defend in all courts.

u. To create Action Committee(s) and Advisory Committee(s) as herein defined under Article III, Section 1, and appoint members to an Action Committee(s) and Advisory Committee(s).

#### **Section 8. Vote Required for Major Decisions:**

a. **Supermajority Vote Required:** Notwithstanding any other provision of these bylaws, action taken by the Board on the following **Major Decisions** shall require the affirmative weighted vote by the authorized delegates in a total amount greater than or equal to 2/3 of the total Weighted Votes which could be cast if all primary voting delegates were present and voting: (1) Approval of any amendment of these bylaws. (2) Approval to enter into agreements with one

or more other tax collection committees to form a joint tax collection committee. (3) Approval to purchase or sell real estate (4) Approval to borrow money or otherwise incur debt. (5) Approval of the Tax Collection Officer. (6) Approval to create a Tax Collection Bureau (7) Approval to create Action Committee(s) and Advisory Committees as defined under Article III, Section 1.

b. **Simple Majority Vote of All Potential Delegate Votes Required:** Action taken by the Board on all **Major Decisions** other than those listed in Article I, Section 8. a. above shall require the affirmative weighted vote by the authorized delegates in a total amount greater than 1/2 of the total Weighted Votes which could be cast if all primary voting delegates were present and voting.

c. **Notice:** No action on a major decision shall be voted upon by the Board without first providing notice of the proposed action to all delegates pursuant to Article IV, Section 1.

## **ARTICLE II. Officers and Agents**

**Section 1. Officers:** The Board will have the following officers: (1) Chairperson; (2) Vice-Chairperson; (3) Secretary, (4) Treasurer and such other officers or assistant officers as elected by the Board. The Chairperson and Vice-Chairperson shall each be a primary voting delegate. Other officers shall be a delegate.

**Section 2. Annual Board Organization Meeting/Officer Election/Other Appointments:** Beginning in 2010, the Board will designate one of the regular Board meetings as the annual organization meeting. The first meeting of each year shall be designated as the annual organization meeting. At the annual organization meeting, the Board shall review the tax officer's performance and as necessary appoint a TCC solicitor, appoint a certified public accountant to perform an annual audit of the tax collection activities of the Tax Officer and the financial activities of the TCC, appoint the TCC insurance agent, appoint Tax Appeals Board members, approve one or more banks or other financial institutions to serve as the primary depository for the TCC or otherwise to accept TCC deposits or provide investments for the TCC, and take other action as necessary or appropriate.

**Section 3. Term of Office:** The officers elected in 2009 shall hold office until a successor has been elected, or the earlier occurrence of death, resignation, or removal of the officer. Beginning in 2010, each officer shall hold office for a term of one (1) year commencing on the date of the reorganization meeting and ending on the date a successor has been elected, or an earlier date on the occurrence of death, resignation, or removal of the officer.

**Section 4. Removal of Officers and Agents:** Any officer or agent may be removed by the Board at any time, with or without cause. The removal shall be without prejudice to the contract rights, if any, of any person so removed. Election or appointment of any officer shall not of itself create contract rights.

**Section 5. Chairperson:** The Chairperson shall be a TCC primary voting delegate. The Chairperson shall preside at Board meetings. Except as otherwise determined by the Board, the

Chairperson shall schedule meetings, set Board meeting agendas, conduct Board meetings, record votes and perform other duties as determined by the Board.

**Section 6. Vice-Chairperson:** The Vice-Chairperson shall be a TCC primary voting delegate. The Vice-Chairperson shall perform duties as determined by the Board. In the absence or unavailability of the Chairperson, the Vice-Chairperson shall perform the duties of the Chairperson.

**Section 7. Secretary/Treasurer:**

a. The Secretary may but need not be a TCC primary voting delegate. The Secretary shall maintain the Board meeting minutes and all TCC records, provide all public notices required including notices required under the Pennsylvania Sunshine Act, 65 Pa.C.S.A. § 701 *et seq.*, provide all notices to delegates required by these bylaws, provide all notices to DCED required by these bylaws, provide all other notices required by these bylaws or applicable law and shall perform other duties as determined by the Board. The Secretary shall notify DCED within thirty (30) days of adoption of these bylaws or any amendments of these bylaws. Within thirty (30) days after the election of any officer, the Secretary shall notify DCED of the name and address of each officer.

b. At the will of the Board, the Secretary may also serve as Treasurer, or the Board may separately elect a Treasurer. The Treasurer may but need not be a TCC primary voting delegate. The Treasurer shall be responsible for oversight of TCC finances, and shall endeavor to ensure that the Board has adequate information concerning TCC finances. The Treasurer shall perform other duties as determined by the Board.

**Section 8. Open Records Officer:** The Board shall appoint an Open Records Officer who shall serve until a successor is appointed, or the earlier occurrence of death, resignation, or removal. The Open Records Officer may also hold another TCC office(s). The Open Records Officer shall ensure compliance with the Pennsylvania Right-to-Know Law, 65 P.S. § 67.101 *et seq.*, and shall consult with the Solicitor as necessary in doing so. The Open Records Officer shall receive all Right-to-Know Law requests submitted to the TCC, shall direct these requests to appropriate persons within the TCC, shall track the TCC's progress in responding to requests, and shall issue interim and final responses to requests.

**Section 9. Solicitor:** The Board shall appoint a Solicitor who shall serve until a successor is appointed, or the earlier occurrence of death, resignation, or removal. The Solicitor shall serve as the legal advisor to the TCC Board and shall attend all regular Board meetings. Upon request and with proper notice given, the Solicitor shall attend other meetings of the Board. The Solicitor shall also represent the Tax Appeals Board to the extent there is no conflict of interest. The appointment of a Solicitor, except on a temporary or emergency basis, shall be accomplished by a Request for Proposal (RFP) process.

**Section 10. Executive Director:** The Board may appoint an Executive Director to manage the daily operations of the TCC. The Executive Director shall report directly to and perform tasks as directed by the Board. Subject to these bylaws, the Executive Director shall have those powers

and duties as determined by the Board. The Executive Director shall serve such term and receive such compensation as the Board shall determine.

### **ARTICLE III. Board Committees**

**Section 1. Board Committee Appointment:** The Board may establish by resolution one or more committees to consist of one or more delegates. Committees shall be designated by the Board as Advisory or Action. Advisory committees shall have no authority to act on behalf of the Board and shall render advice or recommendations for action by the Board. Action committees shall have authority to act on behalf of the Board within the scope of the authority delegated. All Action Committee members shall be appointed by the Board and shall be primary voting delegates. All Advisory Committee members shall be appointed by the Board or the Chairperson as set forth in the resolution establishing the committee. The Board or Chairperson who makes the appointment of a committee member shall be known as the "Appointing Authority". Members of a committee serve at the pleasure of the Appointing Authority and may be removed by the Appointing Authority at any time.

**Section 2. Board Committee Term:** Each Board committee shall serve until earlier of completion of the business for which formed, or until dissolved by action of the Board.

**Section 3. Board Committee Meetings:** A Board committee shall meet on dates and at times established by the committee.

**Section 4. Quorum:** A quorum of a Board committee shall consist of the presence of a majority of all committee members.

**Section 5. Votes Required for Action:** All action taken by any Board committee shall be by a majority vote of all committee members present. In counting Committee member votes, each Committee member will have one equally-weighted vote.

**Section 6. Board Committee Powers and Duties:** Except as otherwise provided for in these bylaws, any committee created by the Board shall have and may exercise all powers and authority granted by resolution of the Board.

### **ARTICLE IV. Notices/Manner of Voting**

#### **Section 1. Required Meeting Notices:**

a. The Secretary shall give notice to all delegates, officers and the TCC solicitor of all meetings of the Board. The TCC shall give such notice at least 5 business days in advance of any regular or special Board meeting and twenty-four (24) hours in advance of any emergency meeting. If a primary voting delegate is unable to be present at a Board meeting, it is the responsibility of the primary voting delegate to so notify the alternate(s).

b. The Secretary shall give twenty-four (24) hour notice to all committee members of meetings of their committees of the Board.

c. Any person shall have the right to waive required notice of board or committee meetings.

d. A meeting notice to delegates for a regular meeting shall at minimum specify the date, time, and address of the meeting. A meeting notice to the delegates for a special or emergency meeting shall specify the purpose of the meeting in addition to the notice information included for regular meetings.

e. For any public meeting, the Secretary shall also give public notice of the meeting in accordance with the Pennsylvania Sunshine Act.

**Section 2. Manner of Giving Notice to Delegates, Officers, or Committee Members:**

Any notice or document required to be given to a delegate, officer, solicitor or committee member shall be given to the person either by hand delivery, or by sending a copy thereof as follows:

a. Written notice may be given by first class or express mail, postage prepaid, or other courier service with charges prepaid, to the person's postal address supplied by the person to the Board for the purpose of notice. Notice given in this manner shall be deemed given to the person when deposited in the U.S. mail or with a courier service for delivery to the person.

b. Alternatively, written notice may be given by facsimile transmission, e-mail, or other electronic communication to the person's facsimile number or address for e-mail or other communication supplied by the person to the Board for the purpose of notice. Notice given in this manner shall be deemed given to the person when sent.

c. Alternatively, telephone notice may be given for a special meeting or emergency meeting by calling the telephone number supplied by the person to the Board for the purpose of notice of special or emergency meetings. Notice given in this manner shall be deemed to be given to the person when a telephone conversation occurs with the person, or when a voice mail is left on a recording at a telephone number supplied.

**Section 3. Manner of Giving Notice to Political Subdivisions:** Any notice or document required to be given directly to a political subdivision shall be given either by hand delivery, or by sending a copy thereof as follows:

a. Written notice may be given by first class or express mail, postage prepaid, or other courier service with charges prepaid, to the political subdivision postal address either supplied to the Board by the political subdivision or appearing on the political subdivision website. Notice given in this manner shall be deemed given to the political subdivision when hand delivered or deposited in the U.S. mail or with a courier service for delivery to the political subdivision.

b. Alternatively, written notice may be given by facsimile transmission, e-mail, or other electronic communication to the political subdivision facsimile number or address for e-mail or other communication supplied to the Board by such political subdivision or appearing on the political subdivision website. Notice given in this manner shall be deemed given to the political subdivision when sent.

**Section 4. Manner of Giving Notice to DCED:** Any notice or document required to be given to DCED may be given by first class or express mail, postage prepaid, or other courier service with charges prepaid, to DCED's official address. Notice may also be given to DCED in any other manner established by DCED. Notice shall be deemed given to DCED when deposited in the U.S. mail or with a courier service for delivery to DCED. All notices sent by U.S. first class or express mail shall be either sent certified mail return receipt requested or shall have a proof of mailing issued by the U.S. post office. Notices sent through other services shall have a proof of mailing issued by the service or a signed receipt returned from DCED.

**Section 5. Manner of Voting:** Voting at any public meeting of the Board or Board committee shall be by voice vote or roll call vote based on the discretion of the Chairperson ; provided, however, any one delegate may demand a roll call vote. Board or committee member voting by mail or proxy is not permitted.

## **ARTICLE V. Finances and Contracts**

**Section 1. Fiscal Year:** The TCC fiscal year will begin on January 1 and end on December 31.

**Section 2. Bond:** All TCC employees and officers shall be bonded and/or covered by crime insurance in amounts and with such coverage as determined by the Board.

**Section 3. Budget:** The proposed annual budget of the TCC for the next fiscal year shall be prepared by the Chairperson and distributed to delegates at least 10 days prior to the Board meeting at which the budget is expected to be presented for adoption. A special meeting or meetings may be called for advance discussion of the proposed budget. The budget will generally be presented for adoption at a regular Board meeting held in November. However, the budget may be presented for adoption at an earlier or later meeting if circumstances warrant. Board approval of the budget shall require the minimum vote specified in Article I, Section 8.b.

**Section 4. TCC Operating Expense Allocation and Payment:** The expense of operating the TCC shall be shared among and paid by all political subdivisions within the TCD that are represented by voting delegates on the TCC. Expenses will be paid by each political subdivision in direct proportion to income tax revenues collected within the political subdivision based on the political subdivision's most recent audited annual financial statements. The budget will be funded by quarterly payments made by each political subdivision, with payments due on dates established by the Board as part of the budget or through action independent of the budget. Promptly after Board adoption of the budget, the Secretary shall notify each political subdivision of its required quarterly payments. This section applies to the allocation of TCC operating expenses. It does not apply in any manner to the allocation of the cost of tax collection.

**Section 5. Board Ratification of Expenditures:** At each regular Board meeting, the Secretary or Treasurer will present to the Board for ratification all TCC expenditures paid or incurred for the period ending five business days prior to the Board meeting.

**Section 6. Auditor:** The Board will appoint a certified public accountant to audit the TCC annual financial statements and to perform other auditing, control, or finance or consulting tasks

designated by the Board including the auditing of the Tax Officer as required by 53 P.S. §6924.505 (h) “Audits of taxes received and disbursed” .

**Section 7. Financial Reports:** The Board shall oversee the reporting requirements of the Tax Officer and auditor under the provisions of 53 P.S. §6924.505(h) and §6924.509 (b) In addition to statutory requirements, the Board shall provide copies of monthly reports of tax distributions, the TCC annual audited financial statement and the tax collector audit reports to each delegate.

**Section 8. Contracts:** After required TCC approvals have been obtained in accordance with these bylaws, contracts may be signed by the Chairperson, Vice- Chairperson, or any other person authorized by resolution of the Board. Contract signatures may but are not required to be attested to by the Secretary.

**Section 9. Tax Collection Cost Allocation:** Tax collection cost allocation among the political subdivisions will be decided by the Board and documented in a tax collection agreement entered into between the TCC and the tax officer selected for the collection of taxes or otherwise as appropriate, based on the cost of collection.

#### **ARTICLE VI. Adding Political Subdivisions to TCC**

**Section 1. Procedure:** The governing body of each political subdivision that imposes an income tax for the first time after June 30, 2009 shall promptly provide the TCC with all information and documents necessary for TCC operation and for tax collection as requested by and in a form satisfactory to the TCC, including certified copies of the political subdivision’s tax enactments, certified copies of delegate appointing resolutions or motions, the names and contact information of all appointed primary voting delegates and alternates, and all other relevant information requested by the TCC.

**Section 2. Effective Date:** Upon the TCC Secretary’s receipt of the information and documents in Section 1, the political subdivision’s delegates will be entitled to participate on the Board in accordance with these bylaws.

#### **ARTICLE VII. Tax Appeals Board**

**Section 1. Tax Appeals Board Purpose:** The Tax Appeals Board (Appeals Board) shall hold hearings and make decisions for appeals of a taxpayer, employer, political subdivision, and another tax collection district from determinations of the tax officer relating to the assessment, collection, refund, withholding, remittance, or distribution of taxes over which the TCC has jurisdiction.

**Section 2. Tax Appeals Board Members:** The Tax Appeals Board shall be comprised of three (3) regular members and two (2) alternate members appointed by the TCC Board. All references contained in this Article to the Appeals Board shall include the alternate members. A panel of three (3) members shall hear and decide each appeal. If a regular member is unable to participate in an appeal due to unavailability or due to a conflict of interest including but

not limited to a conflict as defined under the Ethics Act, 65 Pa. C.S. Ch. 11, one of the alternate members available and without a conflict shall participate in place of the regular member. In no case shall an Appeals Board member participate in an appeal if the member has a conflict of interest that impairs that member's ability to decide an appeal in a fair, impartial and objective manner.

**Section 3. Tax Appeals Board Member Qualifications:** All Tax Appeals Board members shall be primary voting delegates. No member of the Tax Appeals Board may be a tax officer, or an employee, agent, or attorney for a tax officer, or an employee, agent or solicitor for a TCC. The TCC may prescribe other qualifications for Tax Appeals Board members in accordance with applicable law.

**Section 4. Term of Office:** The Appeals Board members shall serve one (1) year terms, except as provided herein. The appointment of the Appeals Board members shall occur at the annual organization meeting of the TCC. The term of any Appeals Board member that is appointed at a time other than the annual organization meeting shall end on the date of the next annual organization meeting that follows the appointment. In the event that the Appeals Board member has not been reappointed or a successor has not been appointed after the expiration of the then-current term, the Appeals Board member shall continue to serve until a successor has been appointed. An Appeals Board member shall only be removed by the TCC Board for just cause, unless the member is no longer qualified under Section 3 above. In the event of a vacancy on the Appeals Board due to resignation, removal or other reason, the TCC Board Chairperson shall appoint a replacement member to fill the unexpired term of the member who vacated the Appeals Board. Notwithstanding the term expiration provisions set forth above, in the event an Appeals Board member is hearing a case that has not been completed as of the end of the Appeals Board member's term, the Appeals Board member shall nevertheless continue to serve as an Appeals Board member until the case before the Appeals Board has been finally concluded, provided the Appeals Board Member continues to be otherwise qualified under Section 3 above.

**Section 5. Tax Appeals Board Procedures:** Tax Appeals Board Rules and Regulations governing practice and procedures shall be subject to review and amendment in consultation with the Solicitor.

**Section 6. Tax Appeals Board Member Compensation:** Unless otherwise required by law, the Appeals Board members shall not be compensated for their time spent in carrying out their duties as Appeals Board members, except that they shall be reimbursed for out-of-pocket costs that are reasonably incurred when carrying out their duties as Appeals Board members. All out-of-pocket costs shall be supported by receipts within a reasonable period of time after they have been incurred.

## **ARTICLE VIII. Bylaw Amendments**

A copy of any proposed amendment to these bylaws shall be given to all primary voting delegates and alternates at least ten (10) days prior to the Board meeting at which it will be presented for adoption. The Board shall not consider or vote on any amendments to the bylaws that were not first provided to the delegates at least ten (10) days in advance of the Board meeting,

except that a wording change may be made at the time of the meeting solely for the purpose of clarifying the meaning of the amendment without substantive change or correcting a typographical error. The Solicitor shall resolve any dispute about whether the change in wording represents a substantive change or is merely a clarification or correction of a typographical error. Approval of a bylaw amendment by the authorized delegates shall require the minimum vote specified in Article I, Section 8.a.