

***Meeting Minutes
Lehigh Tax Collection Committee
Thursday, March 19, 2026, 8:30 A.M.***

I. Roll Call/Quorum determination

A meeting was held on Thursday, March 19, 2026 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>Melissa Wehr</i>	<i>Secretary</i>
<i>Chris DeFrain</i>	<i>Executive Director</i>
<i>Michael Gaul, Esq.</i>	<i>Solicitor</i>

The meeting was called to order at 8:35 am. Chris DeFrain called the roll for the delegates. The number of delegates from both the School Districts (9/9) 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 eighty-eight and twenty-one hundredths (88.21%) of the LTCC's weighted vote. Attendees were as follows:

<i>Delegate</i>	<i>Alburtis Borough - Nemeth</i>
<i>Alternate</i>	<i>City of Allentown - Zumas</i>
<i>Delegate</i>	<i>Coopersburg Borough - Paashaus</i>
<i>Delegate</i>	<i>Emmaus Borough - S. Pepe</i>
<i>Delegate/Alt</i>	<i>Hanover Township - Anderson and Wehr</i>
<i>Alternate</i>	<i>Heidelberg Township - Meyers</i>
<i>Delegate</i>	<i>Lower Macungie Township - Beitel</i>
<i>Delegate</i>	<i>Lower Milford Township - Stryker</i>
<i>Delegate</i>	<i>Lowhill Township - Schaffler</i>
<i>Delegate</i>	<i>Lynn Township - White</i>
<i>Delegate</i>	<i>Macungie Borough - Sostarecz</i>
<i>Delegate</i>	<i>North Whitehall Township - O'Neill</i>
<i>Delegate</i>	<i>Salisbury Township - Gorman</i>
<i>Delegate</i>	<i>South Whitehall Township - Petrucci</i>
<i>Delegate</i>	<i>Upper Milford Township - Carter</i>
<i>Delegate</i>	<i>Upper Saucon Township - L. Pepe</i>
<i>Delegate</i>	<i>Weisenberg Township - Carl</i>
<i>Delegate</i>	<i>Allentown School District - Walck</i>
<i>Delegate</i>	<i>Catasauqua School District - Wallace</i>
<i>Delegate</i>	<i>East Penn School District - Saul</i>
<i>Delegate</i>	<i>Northern Lehigh SD - Molitoris</i>

<i>Alternate</i>	<i>Northwestern School District - Steigerwalt</i>
<i>Delegate</i>	<i>Parkland School District - Frisbie</i>
<i>Alternate</i>	<i>Salisbury School District - Nickischer</i>
<i>Delegate</i>	<i>Southern Lehigh SD – L. Pepe</i>
<i>Delegate</i>	<i>Whitehall-Coplay SD - Malay</i>

II. Public Comment regarding agenda items

There were no members of the public present for comment.

III. Re-Organization of the Board

Election of Officers

Shane Pepe was nominated for Chairperson by Wehr, which was seconded by Saul. There were no further nominations, comments, or questions. S. Pepe was elected Chairperson unanimously.

Bruce Beitel was nominated for Vice Chairperson by Wehr, which was seconded by Saul. There were no further nominations, comments, or questions. Beitel was elected Vice Chairperson unanimously.

Robert Saul was nominated for Treasurer by Wehr, which was seconded by L. Pepe. There were no further nominations, comments or questions. Saul was elected Treasurer unanimously.

Melissa Wehr was nominated for Secretary by Beitel, which was seconded by L. Pepe. Jack Meyers, who is retiring, previously occupied the position. There were no further nominations, comments, or questions. Wehr was elected Secretary unanimously, except Wehr voted “No”.

IV. Appointment of Tax Appeal Board Members

The Committee was required to appoint members and alternates for the Tax Appeals Board. Saul moved to appoint Steve Nemeth, Michael Malay and Leslie Frisbee as primary members, and Thomas Petrucci and Carter as alternate members. The motion was seconded by L. Pepe. All were appointed unanimously.

V. Approval of Meeting Minutes

A motion was made, Beitel, and seconded, L. Pepe, that the November 20, 2025, meeting minutes be approved as presented. The motion was approved unanimously.

VI. Weighted Average Voting System for 2025

DeFrain presented the proposed weighted averages voting calculation for 2025. The proposed calculations were sent to the Delegates/Alternates in advance of the meeting. DeFrain explained the process for the weighted averages voting calculation. Saul clarified that the information was gathered from Berkheimer. A motion was made by Nemeth and seconded by Frisbee, to approve the 2025 Weighted Average Voting calculation, as presented. The motion was approved unanimously.

VII. Approval of Treasurer's Report

Saul provided the Treasurer's Report for the periods ending December 31, 2025 and February 28, 2026. Included among these were the Statement of Assets, including a Certificate of Deposit with Embassy Bank, and Checking and Savings account balances. Statements of Revenues for December 31, 2025 and February 28, 2026 and Expenses and a Check List for November 1, 2025 through February 28, 2026 were also provided. The ending combined checking and savings account balances are \$13,282.89. Saul noted that the report should be self-explanatory and briefed the delegates on the report. Beitel moved, seconded by Petrucci, that the Treasurer's Report be accepted as presented. The motion passed unanimously.

VIII. Approval of Invoices for Payment

Invoices were presented for payment as noted in Saul's report. A motion was made by L. Pepe and seconded by Gorman to approve the invoices for payment as presented. The motion was approved unanimously.

IX. Tax Officer Report

Sean Sanderson reported that collections for LTCC were up, 1.5% January through February. LST was down by almost 3%. Business Privilege is down by 13% but the returns are not due yet. Year-end collections were very good EIT was up 4%, LST was up 11%, and Business Privilege was up 83%. No news as far as any collection technicalities. Notified residents who have not filed previous EIT returns to file their EIT returns. 32,000 have responded. 11,000 delinquent residents who are in the wage garnishment procedure. Working through 2023 state wage comparison files. 14,000 notices sent to address discrepancies. Unpaid taxes will be added to the delinquent account. Completed the 2022 review and issued 14,000 notices. Money is coming in. Unaware of any problems with filing and paying. Happy to work through any issues or concerns. Feel free to email. No questions for Sean.

X. Old Business

Taxpayer Bill of Rights -Attorney Gaul is working to finalize these documents with Berkheimer. This includes posting appropriate documentation on the website. We are in receipt of updated documentation that will need to be reviewed. We will also post the

Taxpayer Bill of Rights on the Berkheimer website. We are working on the Disclosure Statement for the process to appeal.

XI. New Business

There was no new business.

XII. Executive Directors Report

Delegates are encouraged to forward their Statement of Financial Interest, as required under Commonwealth Statute. Email the documents to Chris DeFrain. We have received many of them. Emails will continue to be sent monthly to remind the delegates and alternates to complete this.

Verifications of delegates and alternates have been received. Please continue to update LTCC with any changes.

DeFrain reminded the delegates that Berkheimer will be withholding the \$20,000 in assessments in April.

XIII. Next Meeting

The next regularly scheduled meeting is on Thursday, September 17, 2026, at the South Whitehall Municipal Building at 8:30 am.

XIV. Public Comment

There was no public comment.

XV. Adjournment

There being no further business to discuss, a motion was made by L. Pepe and seconded Wehr to adjourn the March 19, 2026, meeting at 9:00 am. Motion carried unanimously by consensus.

Respectfully submitted,

Melissa Wehr
Secretary