

Minutes of Tax Collection Committee
October 14, 2010
6:00 p.m.
Mifflin County School District Administration Building
201 Eighth Street, Highland Park
Lewistown, PA

Delegates Present:

James W. North-Armagh
Holli B. Barger- Secretary-Armagh Alt 1
Rich Fultz- Decatur
N. Sue Reinke-Derry Alt 1
Lisa J. Swisher-Granville
Douglas Kepner-Juniata Terrace, First Alt

Robert Long-Lewistown Borough
Pam Liddle, Lewistown Borough, First Alt
Roland Fagan-McVeytown Borough
Harold Johnson- Vice Chairman-Menno
Sean Daubert- Chairman-MCSD

Quorum Present? Yes

Others Present:

Betty Henry-Miffco
Debbie LeGuen-Miffco

PROCEEDINGS:

Meeting Called to order at 6:00 p.m. by Chairman, Sean Daubert

PUBLIC COMMENT:

None

REVIEW AND APPROVE MINUTES OF SEPTEMBER MEETING

Robert Long moved to approve the minutes of the September 9, 2010 meeting. Michelle Shirey made the second. Motion carried by unanimous vote.

TAX APPEALS BOARD:

Due to the resignation of Mark DeVecchis there is a vacancy on the Tax Appeals Board. Doug Kepner makes motion to promote Tax Appeals Board alternate R. Dennis Knoble to primary position. Robert Long made the second. Motion carried by unanimous vote.

DISCUSSION OF AUDIT PROCEDURES:

For Miffco Tax Service, Inc: Committee discussed various options regarding required audits of Tax Collector. The issue at hand is whether or not to include payroll in that audit. Currently the act does not require payroll to be audited. The Generally Accepted Government Audit Standards require that payroll be audited. That means that we may have to use a qualified opinion versus a standard audit. If PA were to reject the audit we may have to require Miffco to allow their payroll to be audited. The first audit will not

be required until 2013. The committee is hopeful that additional guidelines will come out to clarify this issue.

For Tax Collection Committee: Solicitor Snook recommends updating the bylaws of the TCC to specifically state what level of review is acceptable. A full audit would cost \$3,500. Due to the Committee's size and limited number of transactions the cost is high and would be a burden to the municipalities. Committee is exploring options. Harold Johnson will consult with Boyer & Ritter regarding pricing and acceptable standards and report back to the Committee.

UPDATE FROM JAMES NORTH, TREASURER:

Mr. North presents the committee with his 2011 budget. In order to prevent overcharging the municipalities, they will be billed quarterly as expenses are incurred. Harold Johnson makes a motion to approve the budget. Douglas Kepner makes the second. Motion carried by unanimous vote. Budget will be sent to municipalities.

Current account balance \$3048.38. No transactions since last meeting. Lisa Swisher makes a motion to approve the treasurer's report. Roland Fagan makes the second. Report approved by unanimous vote.

Meeting adjourned by Chairman Daubert at 6:41 p.m.

Notable Dates:

Appointment of Tax Collector must be made by September 15, 2010

Collection to begin by January 1, 2012

**Next meeting to be held November 11, 2010 at 6:00 p.m.
at the Mifflin County School District Administration Building
(meetings held the second Thursday of each month)**

***November meeting was cancelled due to scheduling conflict**

Minutes taken by Holli Barger