

# **APPROVED**

Minutes of Tax Collection Committee

April 8, 2010

6:00 p.m.

Mifflin County School District Administration Building

## ***Delegates Present:***

Sean Daubert- Chairman-MCSD  
Holli B. Barger- Secretary-Armagh Alt 1  
James W. North-Armagh  
Teresa King- Brown  
Margaret M Stewart- Derry  
Rich Fultz- Decatur  
Roland Fagan-McVeytown Borough  
Douglas Kepner-Juniata Terrace, First Alt  
Pam Liddle, Lewistown Borough, First Alt

Michelle L. Shirey- Union

## ***Quorum Present? Yes***

## ***Others Present:***

Betty Henry  
Keith Booher  
James R L?

## ***Proceedings:***

Meeting Called to order at 6:11 p.m. by Chairman, Sean Daubert

- Meeting opened to public comment-NONE
- Minutes from prior meeting reviewed as draft, not approved due to missing the three board members chosen for the tax appeals board. Secretary missing notes (sorry)
- Discussion of low attendance at meetings. Noted that Martin Bubb has resigned and that Burnham Borough will need a new appointee.
- Statement of Financial interest were due May 1, 2010 and will be kept on file by Right to Know officer, Lisa Swisher
- Solicitor Jeffrey Snook advises committee:
  - Clarify one definition of a quorum in the bylaws not and either/or definition as was previously discussed.
  - Snook cautions that amending the bylaws will be more challenging that writing them correctly from the start

- Solicitor Snook is developing Tax Appeal Board Procedures and they are almost finished. He noted a few key points
  - We only need one Sunshine Law Ad
  - We have the option of a stenographic record but it is not required
  - Appeal procedures will be developed by the committee and must be consistent with Taxpayer's Bill of Rights except as to mediation as defined in 505(k) of Act 32.
  - There is the possibility of using Mediation to settle tax issues, however Snook cautions that mediation is not binding and therefore may leave the parties in need of another step in the process.
  - Solicitor Snook cautions the committee to structure the Tax Appeals Board carefully since its existence may give the public somewhere to go with their complaints about the Tax Officer.
- Chairman Daubert notes that the matching grant has been applied for in the amount of \$5,000 and that the Committee now has a FEIN- Federal Employer Identification Number.
- Chairman Daubert asks the committee to choose a bank to work with. Treasurer, Jim North suggests Kish Bank
  - Margaret Stewart 1<sup>st</sup>
  - Teresa King 2<sup>nd</sup>
  - Approved by unanimous vote to use Kish Bank as a depository/bank
- Chairman Daubert brings up the topic of Director's and Officer's liability insurance
  - Borough and Township Insurance policies do not extend to committee
  - Committee can be sued as an agency and personally as members
  - Committee decides to obtain several options.
- Committee reviews a sample Tax Collection Agreement. Committee wishes to include the same taxes as currently collected by Miffco in new agreement (to be drafted)
  - Earned income tax
  - Local services tax
  - Delinquent per capita
  - Delinquent Occupational tax
  - Delinquent Local Services Tax
  - Delinquent Earned income tax
- Chairman Daubert reminds committee members that their current ordinances will have to be reviewed to ensure compliance with the new laws
  - If any localities choose to collect taxes currently collected by Miffco, they will need to have a private agreement with Miffco.
- Current agreement with Miffco ends April 11, 2011
- There will be a lapse between when Miffco's term would end and when the new collector has to be in place. We will need to come up with an agreement for that time period (April 30, 2011- January 1, 2012)

Meeting adjourned by Chairman Daubert at 7:11 p.m.

***Notable Dates:***

Tax Appeal Board must be established by June 1, 2010-established at March meeting

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

Must enter into agreement with PA Dept of Revenue for exchange of necessary information by December 1, 2010

Collection to begin by January 1, 2012

**Next meeting to be held May 13, 2010 at 6:00 p.m.  
at the Mifflin County School District Administration Building**

*Minutes taken by Holli Barger*