The Westmoreland County Tax Collection Committee (WCTCC) met on Tuesday, October 25, 2011 in the Commissioners' Public Meeting Room at the Westmoreland County Courthouse, 2 North Main Street, Greensburg, PA.

CALL TO ORDER: The WCTCC Chairperson Scott Sistek called the meeting to order at 6:30 p.m. with the following members present constituting a quorum:

WCTCC Chairperson	-Scott C. Sistek	-New Stanton Borough
WCTCC Vice Chairperson	-Peggy Gillespie	-Kiski Area School District
WCTCC Treasurer	-Diane Figg	-East Huntingdon Township, Everson Borough-Fayette County Southmoreland School District
WCTCC Secretary	-Susan M. Trout	-City of Greensburg
WCTCC Solicitor	-Lawrence Maiello	
Eileen Navish	-Belle Vernon Area School District	
James J. Meyer	-Greensburg Salem School District	
Caprice M. Mills	-Donegal Borough, Mt. Pleasant Township, Cook Township, Donegal Township, Mt. Pleasant Borough	
Greg Primm	-Avonmore Borough, East Vandergrift Borough, Hyde Park Borough, Oklahoma Borough, Vandergrift Borough, Allegheny Township, Bell Township, Washington Township-Westmoreland County	
Joe Koluder	-Derry Area School District	
Jon Perry	-Franklin Regional School District	
Dan Watson	-Greater Latrobe School District	
Jude Abraham	-Hempfield Area School District	
Sharon Marks	-Jeannette City School District	
Allison Willis	-Mt. Pleasant Area School District	
Dallas Leonard	-Penn Trafford School District	
Michael Wrobleski	-Yough School District	
Alexander Graziani	-Latrobe Municipality	
Diane Heming	-Murrysville Municipality	
Jennifer Callahan	-Lower Burrell City, Burrell School District	
Floyd Neiderhiser	-Cook Township	
Vincent DeCario	-Derry Township	
Thomas Logan	-Hempfield Township	
John Shepherd	-North Huntingdon Township	
Mary E. Ralston	-Parks Township-Armstrong County	
Linda Iams	-Penn Township	
David Amatangelo	-Rostraver Township	
Ronald D. Martz	-Salem Township	
Dan Pergola	-South Huntingdon Township	
Jacob Blank	-Unity Township	
Joyce A. Ewing	-Upper Burrell Township	
Judy Gilpin	-Upper Tyrone Township-Fayette County	
Joe Grata	-Washington Township-Fayette County	
Walter Geiger	-Arona Borough	
Jeffrey Miller	-Bolivar Borough, Fairfield Township	
Andrew Shissler	-Delmont Borough	

Lori L. Latta	-Derry Borough
Cynthia Delissio	-Export Borough
Peggy Watson	-Irwin Borough
Paul A. Fry	-Ligonier Borough
Margaret Graham	-New Alexandria Borough
L. Bud Santimyer	-Scottdale Borough
Clentin Martin	-South Greensburg Borough
Kris Long	-Youngwood Borough

PLEDGE OF ALLEGIANCE

APPROVAL OF MINUTES

Joe Koluder **MOVED** to approve the minutes from the meeting held on July 26, 2011, and Eileen Navish **SECONDED.** No discussion. **Motion carried.**

PUBLIC COMMENT-For the record no public comment was presented.

TREASURER'S REPORT

Diane Figg reported there are two outstanding bills that were approved at the Operating Board Meeting; the legal bill for $73.50 and her bill for $119.16 to mail out the letters to everyone to guarantee we'd have a quorum at this meeting. The only outstanding bill is for Arona Borough in the amount of $21. Prior to receiving the $21 and paying those bills, we currently have $37,846.35 in the checking account.

COMMITTEE REPORTS

Transition Committee. Peggy Gillespie announced we are on target for the transition timeline. Ms. Gillespie continued that at this point Berkheimer has touched base with all the political subdivisions (PSDs) and all but seven municipalities have responded. Berkheimer has touched base with all their current employer customers and they're preparing lists from the tax rolls of the new customers coming on to have notice sent to those businesses on the full details of the transition by the first week in November. It is Berkheimer's responsibility to contact all businesses, and Berkheimer will have a list of those businesses for each municipality. Berkheimer has also held workshops for employers. The information will continue and the correspondence from Berkheimer will keep coming. A question arose concerning the Certificate of Residency. Ms. Gillespie explained the Certificates of Residency will be maintained by the employers. The employees will complete them and they stay with the employers; they don't go to Berkheimer. When asked what Berkheimer's commission rate is, Ms. Gillespie stated that the rate is 1.45%.

Solicitor's Report. No report.

AGENDA

1. **Update from Berkheimer.** Shawn Perry reported Berkheimer has received the tax rolls from just about every municipality. During the first couple weeks in November the letters will go out to the employers notifying them of how the changes will affect the collections next year.

2. **Berkheimer Bond.** Solicitor Maiello reported Berkheimer supplied the WCTCC with a $3 million bond. Solicitor Maiello will review the bond for compliance with Act 32.

3. **2012 Meeting Dates.** Scott Sistek reported the WCTCC meeting dates were set for 2012. The full WCTCC quarterly meeting will be held January 24th at 6:30 p.m. in the main Commissioners' Meeting room. At that time a new Operating Board will be established setting the parameters for 2012. Other meeting dates will be Monday, April 30th; Tuesday, July 24th; and Tuesday, October 16th.

4. **Approval of Resolution 192 as WCTCC's Resolution No. 3.** Scott Sistek explained a weighted vote system would be utilized. Mr. Sistek confirmed a quorum has been established by the number of signatures on the sign-in sheets. Solicitor Maiello reviewed the Resolution stating that as part of Berkheimer's delinquent tax collection process they pass on the fees to the delinquent taxpayer. Under the statute, in order for them to pass those fees on, the TCC has to approve the rate schedule. The rate schedule was made as part of their agreement. The Resolution you'll be voting on tonight is essentially the Resolution that adopts the rate schedule that was made part of Berkheimer's agreement and will allow them to pass any delinquent fees onto the delinquent taxpayer rather than the PSDs paying those delinquent fees.
   Dallas Leonard **MOVED** to approve Resolution No. 3, and Bud Santimyer **SECONDED.** No further discussion. **Motion carried.**

ADJOURNMENT: Ronald Martz **MOVED** to adjourn the meeting.

Respectfully submitted,

Susan M. Trout
WCTCC Secretary

WESTMORELAND COUNTY TAX COLLECTION COMMITTEE

RESOLUTION NO. 3

A RESOLUTION OF THE WESTMORELAND COUNTY TAX COLLECTION COMMITTEE ("WCTCC") ESTABLISHING A SCHEDULE OF REASONABLE COSTS OF COLLECTION IN CONNECTION WITH THE COLLECTION OF DELINQENT EARNED INCOME AND NET PROFITS TAXES AS AUTHORIZED BY ACT 32 OF 2008 (hereinafter referred to as "Act 32")

WHEREAS, Act No. 511 enacted December 31, 1965, PL 1257 otherwise known as the Local Tax Enabling Act provides for the collection of certain local taxes including earned income and net profit taxes by political subdivisions; and

WHEREAS, pursuant to Act 32 of 2008 political subdivisions predominately located within Westmoreland County have formed and become members of the Westmoreland County Tax Collection District (" Tax District"); and

WHEREAS, pursuant to Act 32 of 2008, the WCTCC has appointed H. A. Berkheimer, Inc. as Tax Officer for the Tax District to collect current and delinquent Earned Income and Net Profits Taxes referred to herein as ("Tax" or "Taxes") on behalf of the WCTCC; and

WHEREAS, the WCTCC will incur costs and expenses in connection with the collection of delinquent Taxes and, therefore, deems it appropriate that the WCTCC require the costs and expenses incurred in connection with the collection of delinquent Taxes to be paid by the delinquent taxpayer;

WHEREAS, Section 707 of Act 32 authorizes the Tax Officer to collect reasonable costs of collection from delinquent taxpayers; and

WHEREAS, the WCTCC has approved the attached schedule of reasonable costs and expenses ("Cost of Collection Schedule") which shall be imposed upon the delinquent taxpayers by the Tax Officer in connection with the collection of delinquent Taxes on behalf of the WCTCC.

NOW, THEREFORE, BE IT RESOLVED, by the Westmoreland County Tax Collection Committee that:

ARTICLE I. COSTS OF COLLECTION

WCTCC hereby approves the fees and charges proposed to be imposed upon delinquent Taxpayers by the Tax Officer in connection with the collection of delinquent Taxes which have been itemized in detail on the Cost of Collection Schedule attached hereto and made part of this Resolution.

Upon enactment of this Resolution to all delinquent Taxes owed to any political subdivision located within the Tax Collection District, there shall be added the costs as set forth on the attached Cost of Collection Schedule which at Berkheimer's discretion shall be imposed upon any Taxpayer who is delinquent in the payment of Taxes.

Berkheimer is authorized to retain monies collected pursuant to the Cost of Collection Schedule in the course of collecting delinquent Taxes.

ARTICLE II. EFFECTIVE DATES APPROVED.

This Resolution shall take effect on the date of enactment.

Costs of Collection shall apply to delinquent Taxes for tax years beginning January 1, 2012 and thereafter, and for all prior years still due and owing as of the effective date of this Resolution.

ARTICLE III. SEVERABILITY.

The provisions of this Resolution are severable. If any provision or part thereof is held to be illegal or invalid, the remaining provisions shall remain in full force and effect.

ARTICLE IV. REPEAL OF PRIOR RESOLUTIONS.

Any resolution or part of any resolution conflicting with this Resolution is repealed to the extent of such conflict.

RESOLVED AND ENACTED this 25th day of October, 2011.

ATTEST:

Susan M Hart
Secretary

By:
Westmoreland Tax Collection Committee Chairman

It shall be the intent of the WCTCC to have enacted the portion of the Resolution deemed enforceable and in compliance with law.

The effective date of this Resolution shall be January 1, 2012.