

DAUPHIN COUNTY TAX COLLECTION COMMITTEE

SUMMARY MINUTES

January 18, 2023

- Roll Call – A quorum was established.
- Delegates Present: J. Seeds and W. Evans, Middle Paxton Township; M. Kelley, Harrisburg City; M. Shuler, Lower Dauphin School District; D. Franklin, Middletown Area School District; E. Petery, Millersburg Area School District; J. Lahr, Halifax Area School District and Wayne Township; M. Stonbraker, Highspire Borough; A. Jackson, Millersburg Borough; S. Canazaro, Middletown Borough; D. Grbich, Dauphin Borough; S. Miller, Lower Paxton Township; B. Marchuck, Londonderry Township, R. Cassel, South Hanover Township; B. Schaeffer, Porter Township; K. Ferraro, Williams Valley School District; O. Anderson, Susquehanna Township School District.
Solicitor: G. Beneventano

Keystone Collections: Joe Lazzaro, Esq.

- J. Seeds, Chairperson, called the meeting to order.
- There was no public comment.
- The Chairperson stated that this is the annual organizational meeting and typically the solicitor acts as temporary chairperson. There was no opposition to the solicitor acting in this capacity.
- Mr. Beneventano stated that under the bylaws, the TCC is to meet the third Wednesday of January to organize. He called for a motion for a Chairperson of the TCC. There was a motion made by Mr. Stonbraker to elect Julie A. Seeds as Chairperson. The motion was seconded and accepted and APPROVED.
- At this point, the newly elected Chairperson assumed the duties for the rest of the meeting.
- A motion was made by Chairperson Seeds to elect Marita J. Kelley as Vice-Chair, and the motion was seconded – accepted and APPROVED. A separate motion by was then made by Ms. Kelley to elect Kaye Thoma as Secretary, and the motion was seconded – accepted and APPROVED.
- Summary Minutes from November 2022 were presented for approval – A motion was made and seconded to approve the November 2022 summary minutes --accepted and APPROVED.
- Financial report as of December 31, 2022 financial report was presented for approval – A motion was made to approve the December 31, 2022 financial report --accepted and APPROVED.

- Mr. Joe Lazzaro of Keystone Collections provided the tax collector report. For fiscal and calendar year 2022, total EIT distributions to members of the Dauphin County Tax Collection District increased 11.1% over 2021. 2022 total revenue through December was \$139,591,794.36. Keystone is continuing to recover delinquent taxes – mostly through the notification under Act 192 and a wage attachment process. This has forced delinquent taxpayers back on the tax rolls. In 2022 Keystone pursued delinquent collections to recover about 2.5 million in additional revenue. If there are any costs involved in the delinquent collection, it is charged to the delinquent, not to the municipalities or school districts.

Dauphin County businesses and employer packets were sent out on December 12th. For all Dauphin County residents, individual tax returns were sent on January 10th and 11th. Failure to file notices have also been sent.

- Mark Banks of Boyer & Ritter gave a presentation on understanding the SOC report. Every year, Keystone Collections undergoes a SOC audit. This is a good practice because municipalities and school districts are not collecting the taxes themselves, but have Keystone collecting the taxes as a third party collector. All municipalities and school districts in the Dauphin County Tax Collection District receive a copy of this report. The four main areas of a SOC report are the independent service auditor's report, management's assertion, management's description of its system and controls, and management's controls objectives, and their related internal controls. Boyer and Ritter completes a SOC 1 Type 2 audit on Keystone as this provides an opinion on the design and effectiveness of their controls.
- The Chairperson appointed Ann Jackson, Mark Stonbraker and Jim Fosselman to the Executive Management Committee. A motion to approve all three appointments was made, seconded and APPROVED. The Chair will appoint three additional individuals to the Executive Management Committee at a future meeting.
- The Chairperson appointed Tim Houck, Ann Jackson and Michelle Shuler to the Appeals Board. A motion to approve all three appointments was made, seconded and APPROVED.
- A proposed schedule of meetings for 2023 was presented for approval – March 15, May 17, July 19, September 20, and November 15th. It was noted that March 15th was the school district financial officer conference in the Poconos. It was suggested by the solicitor that the March meeting be changed to Wednesday, March 22nd. A motion was made, seconded and APPROVED to approve the 2023 meeting schedule to include, March 22, May 17, July 19, September 20 and November 15.
- The Chairperson asked the delegates to complete and return an Ethics Act form. They are due by May 1st, but the Solicitor requested that the forms be returned no later than the March meeting, if possible. They can also be scanned and emailed to the Solicitor. The Solicitor will also email the Conflict of Interest forms. These may be mailed backed or scanned and emailed. If there are any changes in the appointment of delegates (voting or alternates), the Solicitor's office should be made aware as soon as possible. The Solicitor

asked for evidence of current appointments to this committee. This can include evidence of the motion and vote at a public meeting, a copy of the page of the minutes that shows the appointment, or a copy of a resolution if one was prepared and approved. The TCC should keep as accurate a database as possible, so please notify the Solicitor when municipalities appoint new delegates, alternates as well as voting delegates.

- The Chairperson encouraged the delegates to have their alternates attend the meetings so they can get an understanding of what the committee does. She also reported that she will be reaching out to municipalities that have had little or no attendance at these meetings.
- Meeting adjourned at approximately 7:14 p.m.