

**NORTHERN LEHIGH SCHOOL DISTRICT
FINANCE COMMITTEE MEETING**

Monday, November 6, 2023

**Immediately Following Technology/Buildings and Grounds Committee Meeting
Administration Office
Board Room**

| Committee Members | | | | | | Remaining Meeting Dates |
|-------------------|---|---|-------------------------|---|--------------------------|--------------------------------------|
| | Donna Kulp - Chairperson | X | Matthew Link | X | Eric Hill | No committee meetings in December |
| X | Gale Husack - Co-Chairperson | X | Tania Stoker | X | Gene Marks | |
| X | Chad Christman | X | Todd Breiner | X | Sherri Molitoris | |
| X | Robin Distler | X | Greg Derr | X | Scott Pyne | |
| X | Gary Fedorcha | X | Michele Dotta | X | James Schnyderite | |
| X | Rhonda Frantz | | Nichole Fink | | Michael Strohl | |
| X | Mathias Green | | Bryan Geist | | Lori Bali | |
| X | Robert Kern | | David Hauser | X | Tim Weaber | |
| | Natalie Snyder | X | Christopher Mann | | | |

Also in Attendance:

AGENDA

- Cafeteria Update (Dr. Link)
 - Submitted the Food Service Grant for dishwashers at PES and NLHS
 - Can Submit two grant applications, but only be awarded one.
- Northampton County Tax Claim Bureau (TCB) Challenge
 - The Northampton County Tax Claim Bureau is challenging that they should still receive the 5% commission for delinquent real estate tax collection.
 - The TCB does not expand any manpower or resources when Portnoff Law Associates (PLA) is hired to collect delinquent taxes
 - Pursuant to 72 P.S. 5860.207, the 5% commission is intended to reimburse the TCB for its work collecting the delinquent taxes; a commission should not be awarded when no action is taken to earn it. The commission is intended to reimburse the county for the actual costs and expenses of operating the bureau.
 - There is an argument that the demand for this commission equates to an improper tax

- The TCB has been operating successfully for years without the payment of this commission
 - This commission is unnecessary to cover the costs of running the TCB
 - The payment of this commission will hurt school district taxpayers using PLA as rates will need to be raised to cover the cost of the commission
- Northern Lehigh School District will now have some taxpayers paying a commission and some not, as Lehigh County has agreed to waive the commission
 - This inequity will not occur if NC continues to waive their commission as they have in the past
- NC benefits from PLAs' collection of delinquent taxes
 - Fees are paid to the county through PLA's collection process under the Municipal Claim and Tax Lien Law that are not received by the county under the Real Estate Tax Sale law.
 - Over the past 5 years, PLA has paid over \$470,000 in fees and costs to the County
 - Northampton County's own delinquent taxes are often paid quicker because of PLA's involvement, as PLA will expedite the collection process and often create situations where third parties, such as a mortgage company, will step in and pay the taxes owed not only to PLA's client but to other taxing district with taxes owed on the property, including the County
- Act 80 Automation (Dr. Link)
 - Act 80 Address Verification Software
 - \$1,462.50
 - Three local districts using it all provided positive feedback
 - Other Questions:
 - Does it do anything other than Act 80 verification?
 - Is it cost-effective?
- 2024-2025 Budget Year
 - The budget planning process will begin at the department and building level next week.
 - 2022-2023 final numbers should be available next week as well.

***Committee Meetings for 2024 will be determined
at the Reorganization Meeting of the School Board in December***