

## **AGENDA – TAX APPEALS BOARD TCC SUBCOMMITTEE**

December 1, 2009

ARC of Westmoreland County Building, 2<sup>nd</sup> Floor, Executive Assistant Conference Area.

**Call to Order – 4:30 pm**

**Members present – George Safin, Gordon Stoves, Peggie Watson, Allison Willis**

Topics of Discussion

A copy of the text from Act 32 of 2008 that dealt with the appeals board (pages 82-85) was distributed. A copy is provided with these minutes.

1. Appeals board makeup – Minimum of 3 delegates. –

**It was decided that our recommendation would be to establish a seven member appeals board, with five voting members and two alternates. The alternates could possibly serve as the officers of the committee, and act as voting members if the need would arise.**

**A three member quorum would be required at each meeting, and the two alternates would serve as voting members in the event that a quorum needed to be reached and/or a tie needed to be broken. The members would be appointed on a volunteer basis, and if more than seven delegates were interested in the positions, names would be drawn from a hat.**

**The meetings of the appeals board should most logically be held at the Greensburg courthouse, as this is where most people associate tax appeal hearings to be held. Meetings should probably be scheduled on a monthly basis, such as the fourth Wednesday of each month at 6:00 pm, as an example.**

- a. Compensation of members – may be allowable, but further legal research in process. – **It was decided that the recommendation would be that these positions would be uncompensated.**
- b. A joint appeals board may be established between two TCC's. – **It was decided that our appeals board, at least in the early phases, should be solely for Westmoreland County. If the trend indicated that other counties were consolidating, we would then consider this option.**
- c. No member can be affiliated with the appointed tax officer.
- d. Must be established by June 1, 2010.

2. Tax appeal process – This was discussed as detailed below.

- a. Appeal goes first to the tax officer.—**The discussion focused on who the tax officer would be. The thought was that it would be a representative of the tax collector who is, as of now, unknown. The discussion was that contact needed to be made with the Tax Collection RFP committee to see if this would be included in that RFP as part of the tax collector’s conditions of employment/contract. Further discussion centered on if a favorable resolution was reached here, no meeting of the tax appeals board would be warranted.**
- b. Decision of the tax officer can be appealed to the Tax Appeals Board – can be filed by any of four parties.—**This would be where the appeals board would be involved and the deadlines for compliance needed to be met.**

**Documentary forms for appeal were discussed, that would provide a certain standardization of information for the process, and it was thought that DCED would probably produce a set of standard documents to be used in the event of appeal. If nothing came from DCED, it was thought that the solicitor could provide some guidance with this aspect.**

**The discussion then focused on how the information in c and d below would be handled. It was thought that the solicitor would serve as the mediator, as they would be most familiar with the legal statutes that would need to be followed (i.e. 53 Pa C.S.). As a result, it was decided that the Solicitor RFP committee would need to be contacted in order to see if this could be included in the RFP for solicitor services.**

- c. Appeals to be conducted in a manner consistent with 53 Pa. C.S., unless they involve a 10% or greater deviation from the prior year.
- d. Greater than 10 % deviation -- mandatory mediation – in accordance with process to be developed by the department.

**Unfortunately -- there is a lot of undetermined information involved with the set up of this appeals board. Within the text of Act 32 of 2008, there are processes that still need to be developed by the department. Hopefully, there will be some further guidance within the upcoming months, that would help to clarify this.**

Meeting was adjourned at 6:05 pm. No further meetings were scheduled at this time.