

LEHIGH TOWNSHIP BOARD OF SUPERVISORS

September 6, 2024

- I. CALL TO ORDER. The Lehigh Township Board of Supervisors held a special meeting on Friday, September 6, 2024 at 6:00 p.m. for the purpose of conducting interviews with candidates for tax collector who would not be able to attend the September 10, 2024, meeting. The meeting was held at 1069 Municipal Road, Walnutport Pa. 18088. Chairman Mike Jones called the meeting to order with the Pledge of Allegiance and roll call.

Present: Janet Sheats
Jerry Pritchard
Mike Jones
David Hess
Alice Rehrig

II. TAX COLLECTOR INTERVIEW

Interview with Thylor Hantz

Mr. Hantz has his BA in Accounting and an Associates in Business Management. He has been employed for the past nine years in a local accounting firm. He started as an intern and over the years he worked up to Senior Accountant and now is partner of the firm. He has been tasked with doing business financials, income taxes, property/rent tax rebates, basically a well detailed financial background.

It seems as though you are a busy person, if chosen, how would you juggle being a tax collector of Lehigh Township? Mr. Hantz does have multiple things going on, but is slowly starting to get out of some stuff so he will have plenty of free time to attend to the position and make sure it gets done on time.

If someone wins an election, it is mandatory for them to take a class. Are you willing to take that class since you are being appointed rather than elected? Mr. Hantz indicated he is willing to do whatever is required of the position.

The tax collector is an independent contractor. Do you realize you are responsible for the items needed to perform the job? Mr. Hantz noted he was aware.

If appointed, will you be able to set up an office to accommodate the community? Yes.

Are you working full time now? Yes. Will you be able to hold office hours for at least three days during each of the last two weeks of discount as required? Mr. Hantz commented he is done working at 3:00 p.m. He can be available from that time until

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10:00 p.m. What happens if someone works middle shift and cannot make it during those hours? Mr. Hantz commented his hours at work are flexible and he is only five minutes from home. If someone contacts him, he can make arrangements for them.

Do you believe you will be able to work with the outgoing tax collector to get things up and running? Mr. Hantz commented he has no problems working with the outgoing tax collector as long as she is willing to work with the person who takes over and provide the information.

What do you think is a reasonable time to record payments and make deposit funds? Mr. Hantz commented he would think it would be in a day or two.

How long do you think it would take you to get your office up and running if appointed? Mr. Hantz commented he already has a home office so he would pretty much be able to go.

The outgoing tax collector will be bringing you some backdated records, not just records you would need to collect taxes from. You may need to go back and bring things up to date or troubleshooting. You will most likely be provided the entire property list, but the books may not be up to date, so it may not be a turnkey operation.

If appointed, do you plan on running in the election next year. Mr. Hantz commented he does at long as everything goes smoothly and there are no issues. His fear is any surprises that may be out there. He knows there has been issues with the current collector and feels the blame of incorrect records will come back on whomever is appointed to the position. Janet Sheats commented that is to be expected; it comes with the territory. Mr. Hantz commented he understands that, but it will make seeking an election difficult. Jerry Pritchard commented unfortunately you sometimes inherit a bad situation when you take office. Mike Jones commented he would think that by the time the election comes around in March, everything should be straightened out. Mr. Hantz commented at this time he has no intentions not to run.

Have you ever been audited in the past by the IRS or otherwise? Mr. Hantz commented he has not been.

Have you ever run for office? Mr. Hantz ran in the last tax collector election, 2 ½ years ago.

There are approximately 4,600 real estate bills and 8,000 per capita bills. The majority of the taxes are paid during the discount period of February 1 through April 1. In addition,

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the mortgage companies are paying taxes in the last two weeks of discount. You will also need to stuff the envelopes prior to them being sent out. Mr. Hantz commented he doesn't see any issues.

Do you see yourself as an organized person? Mr. Hantz commented he does. He can't stand clutter messes.

Had Mary Trexler still held the job, would you have thought about running next year? Mr. Hantz commented he more than likely would have. The position brings a lot of money to the Township and to him, it should be held by someone with a financial background and understands the importance of it. One of his goals would be to get some type of electronic payment set up. Janet Sheats questioned how he would plan on doing that. Mr. Hantz commented he wasn't certain. He would need to explore further what options are available. Janet Sheats questioned if he would want to have everything done electronically because older people like to pay in person. Mr. Hantz commented he is looking more at those who can't make it during office hours and the younger generation who doesn't really write checks anymore.

Can you think of any reason why you wouldn't be able to post a bond or pass a background check? Mr. Hantz doesn't believe there would be an issue.

Jerry Pritchard commented he does believe that the Township Building could be made available to collect taxes in addition to a home office. Janet Sheats and Mike Jones agreed.

Thyler Hantz questioned if there are specific hours beyond the three days during the last two weeks of discount that are required. He has no problem with having office hours, but he ran into a collector in another area and they told him they didn't hold hours. They have a drop box and mail. Walnutport only has two hours once a week. The Board commented there was nothing specific required.

Thyler Hantz questioned if there was a reporting system that the Tax Collector was currently using. Janet Sheats commented that she does have a system, but believes it would be beneficial for someone to develop their own system because it may be a little outdated. It may be best to start new. Mr. Hantz commented that was his plan, but he was curious. Alice Rehrig commented she believes the system that is currently being used is a custom made program through Access.

Mike Jones questioned if the electronic payments would be something that could be put on our website. Alice Rehrig commented it is something that the Township has been looking into and has looked at a few companies. Mike Jones questioned who would pay

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for that? Would it be the Township or a joint venture between the Township and the Tax Collector. Alice Rehrig commented when she previously looked into the on-line payment, there was no fees for set up; they receive fees through users of the on-line payment. She was looking for a company who either didn't charge for the ACH payments or the cost would be very minimal. For credit cards, there usually is a three percent charge that could be added into the user's bill. David Hess question if something is added to the website, will it put more of a strain on the people in the office. Alice Rehrig commented it wouldn't. The company usually provides a link that can be placed on the website that will take people to their site. The company would also need to be willing to create a field where the individual can enter a tax bill number because there are circumstances where the individual paying the bill is not necessarily the name that is on the bill.

Tyler Hantz questioned if the Township sets up the bank account. Alice Rehrig commented there currently is an account set up with Neffs Bank where the tax payments are deposited. The Township would then have access to the account to withdraw the funds.

Monica Brown commented it is her understanding that a tax collector is an independent contractor. That being said, she doesn't think the Township would be involved with an on-line account. It should be up to the tax collector to set it up and collect the funds. David Hess commented once it is on our website, we are involved. Mike Jones commented we could check what other Townships do with on-line payments. The money would need to go into the tax account. Monica Brown commented the tax collector could set up their own website. Tyler Hantz commented in Lehigh, the tax collector sends out the utility bills. He can go onto the Borough website and pay the utility bill. Alice Rehrig commented with an on-line payment, the Township wouldn't be collecting the fees. The link would open up a site to a third party secured site and if someone is paying their tax bill, it would generate a report that would go to the tax collector.

A resident questioned who would be responsible in the event of a cyber attack. Alice Rehrig commented it would be the third party.

Rick Hildebrand questioned if there is continuity in government for backups. He would hope that someone would set up a backup for their data so they could restore or pick up from an event. Mike Jones commented the Township does have backups. Rick Hildebrand commented he would hope the tax collector would be responsible enough to have a backup. Tyler Hantz commented most programs are on-line.

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Monica Brown commented it is her understanding that the new tax collector is only responsible for taxes from the day they take office forward. The old tax collector is responsible for what was done in the past. Janet Sheats commented technically that is correct. Jerry Pritchard commented that with where we are now, there would be cooperation between the two. Janet Sheats noted that until a new person is appointed and takes office, payments are still going to the old collector and she is responsible for them. Once the new person takes the oath, they are responsible for payments going forward. In this situation, there will have to be a uniformed effort for the benefit of the Township as a whole. Monica Brown commented she pays by check and uses her canceled check as her receipt. With checks not being cashed, there is no proof of when the payment was made. You could have written the check in discount, but if the check is not cashed, you could end up paying the penalty. Hopefully the new person can try to help get this resolved.

Rick Hildebrand questioned if the current tax collector rate is in line with things so that the tax collector can keep up with things as far as home office and computer systems. With bringing a new person, he hopes things are in line. Jerry Pritchard commented it is no different than anyone else who is getting a paycheck. It is just less income for them. Alice Rehrig commented the rate was increased two years ago. The rate cannot be adjusted until a new term of office.

A resident commented that the person coming in now will have to work triple time if they are working full time now—there job, cleaning up the old records, and starting with the new. Why would you want to do this. Tyler Hantz commented he wants to help the Township to get things organized and get out of the mess we currently are in. He believes the tax collector position is a big issue and with his financial background he believes he can help expedite the process of getting it organized and keep it organized going forward. To him, it is crazy for the only requirement for a tax collector to be a resident of the Township for one year. They should be required to have a financial background.

David Hess requested an Executive Session with the Board. No action would be needed.

- III. ADJOURN. Janet Sheats made a motion to adjourn. David Hess seconded the motion. All voted aye. Motion carried.