

Union Township Board of Supervisors  
Workshop  
December 4, 2013

The Board of Supervisors Meeting was called to order by Chairperson Linda Evans-Boren at 7:02 p.m. The meeting was held at the Union Township Municipal Building, 3904 Finleyville-Elrama Road, Finleyville, PA. The pledge of allegiance was recited. Board Members in Attendance by roll call were Steve Parish, Larry Spahr, Linda Evans-Boren, and Andrew Tullai, and Brenda Cushey. Mr. Furman—Associate Solicitor attended the first part of the meeting and was relieved by Dennis Makel—Solicitor. Also in attendance Judy Taylor—Treasurer, and Debra Nigon—Secretary.

The Tax Collection Ordinance was reviewed. The solicitors reviewed the Tax Collection Ordinance which they indicated was required by law and the tax collector's current lease agreement for the office space rented in the Municipal Building. Shortly thereafter, Mr. Makel replaced Mr. Furman at his seat at the Board table.

The \$35 returned check fee was discussed. This fee is charged by the Township and the tax collector when a check is returned for insufficient funds. The solicitor said that this fee can be changed by Resolution in the future should any modification be desired. No Board members suggested changes to this fee.

The current tax certification fee of \$25 was discussed and compared to the tax certification fee charged by other surrounding municipalities using information provided to them by the tax collector at an earlier date. The fees ranged from a low of \$10 to a high of \$25. After reviewing the fees, the Board requested a modification to the Ordinance, setting the fee at \$20 dollars as opposed to \$25 dollars, comparable to Monongahela and Nottingham's fee.

The Permit to Remove Fee which is charged to remove a mobile from the Township was set at \$20. A \$2 fee was included in the Ordinance for duplicate copies.

Larry Spahr said that, in the tax collector's manual, the collector is required to provide reports to the Township on a form prepared by the DCED and questioned if this form was being used. The Treasurer said that it was not being used, and the only difference would be that the DCED form has the amount collectible and all reported tax collections are subtracted from this amount for ease in determining the uncollected collections at the end of the year. Ms. Speers said the form the programmer uses who sets up her software is accepted and used in many municipalities.

Mr. Spahr also read a section from the tax collector's manual dealing with the SSA adoption of the IRS definition of wages to include "commissions" paid to tax collectors and that "all compensation," is subject to withholding for Social Security and Medicare, which text also stated that the taxing district is responsible for the employer's share of the taxes. Mr. Makel said that any fees collected by the tax collector which are not reported to the Township should be reported by the tax collector, as an independent contractor, on Schedule C of her personal income tax return.

*Board Approved: January 27, 2013*

In terms of the lease for the office space in the building, Mr. Spahr and Ms. Evans-Boren said that if rent was not charged to the tax collector, then it would put her in the position of having to report the office space as income. The tax collector said that she spends 436 hours per year in the building, which is a convenience for residents. Ms. Speer had requested a reduction in the rent of \$175 per month seeing that some municipalities who allow the elected tax collector to use space in the municipal building for collections do not charge rent. However, it was noted that in several surrounding municipalities, no office space is provided and the elected tax collector collects from his/her home. It was discussed that benefits of the space include utilities, use of copier, and coverage under our liability insurance at no-cost. Mr. Spahr and Mr. Parish said that they would like to see figures from a real estate agent from the Finleyville Area in terms of what commercial office space rent would be for the same square footage in this area. Ms. Evans-Boren and Mr. Tullai were in favor of leaving the lease agreement the same as it has been.

The budgeted amount for health coverage for the Township employees was briefly discussed by Ms. Evans-Boren who said that one of the considered group plans for all three employees would be a savings of \$5000 per year over simply continuing coverage for the Road Superintendent with PSATS.

Mr. Tullai mentioned a quote he obtained on new server software and asked if could be considered for the Agenda.

Workshop adjourned at 9:00 p.m..

Motion by Larry Spahr, Second by Brenda Cushey

Roll call vote: Parish-yes, Spahr-yes, Evans-Boren-yes, Tullai-yes, Cushey-yes. Motion carried.

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Debra A. Nigon, Secretary