

Saucon Valley School District

Meeting of the Ad Hoc Finance Committee

May 18, 2022 – 5:00 pm

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Welcome to the Saucon Valley School Board Ad Hoc Finance Committee meeting. Our objective is to serve our community's students, parents, and residents. You are an important part of this meeting and we look forward to your questions and comments. We are all here for the same reason. All opinions are welcomed and equally valuable. Our only request is that we address each other with civility and respect. Our courtesy toward each other is the best way to show our students how much we respect them as well.

Committee Members – Edward Andres, Cedric Dettmar, Dr. Shamim Pakzad, Shawn Welch

Agenda

- I. **Call to the Order** – *Cedric Dettmar, Committee Chair*
- II. **Pledge of Allegiance**
- III. **Recording of Attendance** – *David Bonenberger, Committee Secretary*
- IV. **Motion to Approve Agenda**
- V. **Approval of Minutes** – April 20, 2022
- VI. **Courtesy of the Floor to Visitors – Agenda Items Only** – *Visitors should state their name and address.*
- VII. **Discussion & Action: Tax Appeals**
- VIII. **Update: Natural Gas Utilities**
- IX. **Update: Electric Utilities**
- X. **Update: Gasoline & Diesel Prices**
- XI. **Update: 2022 – 2023 Budget**
- XII. **New Business**
- XIII. **Old Business**
- XIV. **Courtesy of the Floor to Visitors - Visitors should state their name and address.**
- XV. **Future Meetings** – June 15, 2022
- XVI. **Motion to Adjourn**

The Saucon Valley School District does not discriminate on the basis of race, color, national origin, age, sex, or handicap

A meeting of the Finance Committee was held on Wednesday, April 20, 2022, in the District Office Conference Room. Present were Finance Committee members Cedric Dettmar, Dr. Shamim Pakzad, and Shawn Welch. Edward Andres was absent. Also present was David Bonenberger - Committee Secretary

- I. **Call to the Order** – 5:05 - *Cedric Dettmar, Committee Chair*
- II. **Pledge of Allegiance**
- III. **Recording of Attendance** – *David Bonenberger, Committee Secretary*
3-present, 1-absent (Andres)
- IV. **Motion to Approve Agenda** – Director Welch, second by Director Pakzad moved to approve the Agenda. Vote: 3-yes, 0-no, 1-absent (Andres)
- V. **Approval of Minutes** – Director Pakzad, second by Director Welch moved to approve the minutes of March 16, 2022. Vote: 3-yes, 0-no, 1-absent (Andres)
- VI. **Courtesy of the Floor to Visitors – Agenda Items Only** – None
- VII. **Discussion & Action: 2022-2023 Budget** – Mr. Bonenberger gave a review of the 2022-23 budget.
- VIII. **New Business** – None
- IX. **Old Business** – None
- X. **Courtesy of the Floor to Visitors** - None
- XI. **Future Meetings** – May 18, 2022
- XII. **Motion to Adjourn**

Director Pakzad, seconded by Director Welch moved to adjourn the meeting.

6:15 p.m.

School District-Initiated Real Estate Tax Assessment Appeals

The Board has the responsibility of funding a quality education equitably apportioned among all of the School District's property owners and taxpayers. However, it is anticipated that certain property owners and taxpayers, though unknown at this time, will file tax assessment appeals for upcoming tax years, which appeals may result in a significant decrease in overall assessed property value throughout the School District. Further, it may come to the School District's attention in the future through, among other things, sales, conveyances, transfers, reports from the Pennsylvania State Tax Equalization Board ("STEB"), Tax Equalization Division ("TED"), or other similar state board, and/or other appraisal processes that certain properties are under-assessed. This Policy authorizes the filing of assessment appeals related to properties within the School District that may be under-assessed so as to increase revenue and equity in the management of the School District's tax base.

The Board hereby authorizes the Business Manager or Superintendent with the advice and assistance of the School District's Solicitor for tax assessment matters and/or a retained professional appraiser or other real estate professional, to take all steps necessary to initiate, prosecute, defend, litigate, settle, and, if necessary, appeal existing and future tax assessment appeals ("Assessment Cases") before the Northampton County Board of Assessment Appeals, Northampton County Court of Common Pleas, Pennsylvania's appellate courts, and/or any other body of competent jurisdiction in accordance with the procedures outlined in the accompanying Regulation. Notwithstanding the foregoing, the Business Manager or Superintendent may authorize counsel to file an appeal in order to comply with a filing or other legal deadline.

Regulation _____

School District-Initiated Real Estate Tax Assessment Appeals

The Business Manager or Superintendent, in consultation with the School District's counsel designated for assessment appeals ("Tax Appeal Counsel"), shall be responsible for identifying the properties to potentially be the subject of School District-initiated tax assessment appeals.

The Business Manager or Superintendent, with the advice and assistance of Tax Appeal Counsel, is authorized to retain, enter into agreements with, and/or consult one or more professional appraisers to identify properties within the School District that are under assessed, and/or as necessary to prosecute, defend, litigate, or resolve future assessment cases, whether resulting from appeals by the School District or property owners and taxpayers.

When identifying properties to potentially be the subject of a School District-initiated tax assessment appeal, the following procedure shall be followed:

1. The Business Manager or Superintendent or designee shall review county real estate sales records and prepare a listing of all taxable parcel that have sold within the **one** fiscal year leading up to the applicable appeal deadline where a positive variance of at least **20%** exists between the sales price and the implied market value based on the existing assessment.
2. The Business Manager or Superintendent shall consult with the Tax Appeal Counsel to identify those taxable parcels where the anticipated increase in real estate tax revenue to the School District in the first year following a successful appeal exceeds **\$10,000**, and where the expense of pursuing such an appeal have a positive cost/benefit impact on the revenues of the School District.
3. Parcels meeting the criteria above shall be selected for appeal and filed with the Northampton County Board of Assessment Appeals, as the case may be, prior to the applicable deadline.

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