

**AGENDA
EMERGENCY MEETING
BLAIR COUNTY BOARD OF COMMISSIONERS
PHONE CONFERENCE MEETING
WEDNESDAY, APRIL 15, 2020, 3:00 P.M.**

1. **CALL TO ORDER**
2. **MOMENT OF SILENT REFLECTION**
3. **PLEDGE OF ALLEGIANCE TO THE FLAG**
4. **PUBLIC COMMENT**
5. **COMMISSIONERS COMMENTS**
6. Discussion concerning Senate Bill 841 provision to extend the discount and or penalty period for real estate taxes
7. Discussion concerning Senate Bill 327 proposed legislation for County Emergency Mitigation Plan for businesses
8. **ADJOURN**

To participate: Conference call: 1-888-748-9073; Meeting ID number 2468097683#

EMERGENCY MEETING: SUNDAY, MARCH 15, 2020, 5:00 P.M.:

Location: Commissioners Meeting Room, Basement, New Addition.

Members Present: Commissioner Erb, Commissioner Burke, Commissioner Webster, Chief Clerk Hemminger and Solicitor Karn.

Others Present: Kay Stephens, A.C. Stickel (Controller), Jennifer Sleppy (Finance Director), Mark Taylor (Public Safety Director), Donna Carson (Public), and Elizabeth Doyle (President Judge)

CALL TO ORDER:

Commissioner Erb called the meeting to order.

MOMENT OF SILENT REFLECTION:

Commissioner Erb called for a moment of silent reflection.

PLEDGE OF ALLEGIANCE TO THE FLAG:

Commissioner Erb requested that all present stand and recite the Pledge of Allegiance to the Flag.

PUBLIC COMMENT:

No comments noted

COMMISSIONERS COMMENTS:

No comments noted

New Business:

Discussion concerning Senate Bill 841 provision to extend the discount and/or penalty period for real estate taxes

Solicitor Karn stated that the Senate Bill 841 gives County Commissioners the ability to extend the discount period for County Real Estate Tax from April 30 to August 31. The Bill is still working through the proper signatory system and is expected to be signed into legislation by the Governor when it reaches his desk.

Solicitor Karn stated given the discount period ends in approximately two weeks, on April 30, 2020, there is not much time to discuss and implement any changes to the extension of the discount period for taxes. Solicitor Karn stressed that the decision would need to be prompt as to not allow the discount period to pass before its extension.

Solicitor Karn wanted to make the Board aware of the following points when making the policy decision on changing the date:

- Tax bills are printed with County and Municipal tax as a combined dollar amount.
- If the County and municipality adopt separate dates for the collection of taxes there is a breakdown of taxes on the back of the bill and the tax payers will need to decipher what the tax amount is due from the break-down on the reverse side of the tax bill.
- Where there is not consistence in the decision, the tax collectors would be collecting taxes at different times.
- Tax Claim Bureau is able to download unpaid parcels directly from the tax collecting software used by most tax collectors in the County.
- Tax Collectors are not authorized to collect a portion of one real estate tax but the tax collections software does allow two separate payments to be made between the municipality and County.

The proposed Bill would allow the discount to be extended through August 31 and the penalty to be reduced from 10% to 0% through the end of the year. There is some question as to the availability to choose a different date for the extension of the discount period other than August 31 and/or to waive the penalty for a shorter period than December 31. Solicitor Karn felt that the dates were not flexible.

Commissioner Erb asked if the two items can be separated and the Board could choose the extension of the discount period and not waive the penalty phase or the opposite. Solicitor Karn confirmed that there is the ability to make the decision independently of each other and they Board does not need to take action on both the extension of the discount period and the waiver of penalty.

Commissioner Erb asked Jennifer Sleppy to predict the impact on tax revenue to the county based on past experience if either of these options were chosen by the board.

Mrs. Sleppy stated that the County collects, on average, receipts for 2018 and 2019 about \$23,755,000 during the discount period, which is the majority of County taxes. The County receives approximately \$6,000,000 in the face period and \$2,400,000 in the penalty phase. Using those averages, Mrs. Sleppy estimated that the County would give approximately \$111,000 in discounts through August 31, 2020 and if the penalty was waived the County would lose about \$218,000 in penalties for a total loss of revenue of \$329,000.

Mrs. Sleppy stated that the timing of revenue is also something to consider with the decision. If tax revenue does not flow into the County in a predictable way the County may be forced to borrow on its Tax and Revenue Anticipation Note (TRAN). Borrowing funds from the TRAN comes at a cost to the taxpayers in interest payments.

Commissioner Erb asked Mrs. Sleppy to discuss the reserve fund balance at the end of 2019. Mrs. Sleppy estimated that the unaudited, unencumbered, uncommitted General Fund reserve to be approximately \$4,800,000. For the 2020 Budget the prior Board of Commissioners adopted a deficit budget using approximately \$1,300,000 of the reserve to balance the 2020 budget. This brings the reserve total to \$3,000,000 for the end of 2020. The target reserve fund balance for the County is 15% of revenue that is not grant related or approximately \$9,000,000, which is \$6,000,000 below the end of 2020 prediction.

Commissioner Webster encouraged the tax payers, tax collectors and municipal leaders to reach out to her at awebster@blairco.org. Commissioner stated that she is inclined to extend the discount period and not eliminating the penalty phase.

Discussion followed.

Discussion concerning Senate Bill 327 proposed legislation for County Emergency Mitigation Plan for businesses.

Solicitor Karn stated that this Bill was amended in the Senate to add a provision and still needs House approval and governor's signature. This Bill will allow Counties to make the decision to allow the non-life sustaining businesses to be open under certain circumstances. The County would be required to put together a task force to develop a plan to open the business in the County.

At this point, Solicitor Karn stated that this Bill is still in its infancy stage and that residents of Blair County should understand that this is still being developed and would require some time to administrator, if the Bill passes.

Commissioner Erb read a statement from the County Commissioners Association of Pennsylvania. The statement read that Counties are on the front line of the COVID-19 pandemic response and continue to be committed to developing solutions; however, CCAP believes that these decisions need to be developed regionally and a comprehensive approach needs to be developed to bring the Counties, legislature and administration to the table to take a collective approach.

Public Safety Director Mark Taylor stated that the regionalized approach suggested by CCAP seems to be a better way, in his opinion, to start the recovery phase from the pandemic.

Commissioner Erb stated that as the County receives more information this information will be shared with Director Taylor as the Bill moves through the House and Senate.

Adjourn:

Nicole Hemminger, Chief Clerk