



HOWARD L. KELIN

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November 30, 2011

**BY EMAIL AND FIRST-CLASS MAIL**

Edward Greco, Esq.  
660 Chestnut Street  
Kulpmont, PA 17834

Re: Shamokin Area School District et al. v. Northumberland County TCC

Dear Ed:

On November 18, 2011, Brenda Scandle, Treasurer for the City of Shamokin and a member of the Northumberland County TCC (and also one of Plaintiffs' representatives), was at the City of Sunbury municipal building to attend an unemployment compensation hearing. Elizabeth Kremer, Treasurer for the City of Sunbury and also a TCC member, saw Ms. Scandle in the municipal building, and asked to speak with her.

Ms. Kremer made two alarming comments during her discussion with Ms. Scandle.

First, Ms. Kremer asked Ms. Scandle, "What are you getting for free for helping Berkheimer?" Ms. Scandle was extremely upset by Ms. Kremer's allegation, and responded that she and the other Plaintiffs' representatives are getting nothing for free from Berkheimer. Ms. Scandle went on to explain why she believes it is in the best financial interest of all TCC members for the TCC to appoint Berkheimer to collect EIT taxes.

Second, Ms. Kremer told Ms. Scandle that she and other TCC members "are boycotting the TCC meetings." This statement was also extremely upsetting to Ms. Scandle. Obviously, if enough delegates boycott TCC meetings, the TCC will be unable to conduct essential business. That includes approving a written contract with the tax collector to be appointed by Judge Wiest after the hearing scheduled for December 8, 2011.

If the TCC does not meet before the end of December 2011 and approve a written contract with the tax collector appointed by Judge Wiest, the collection of EIT taxes for all TCC members during 2012 will be in serious jeopardy. Absent a written agreement, many critical terms pertaining to the collection of EIT taxes will remain open to question. Moreover, Act 32 expressly requires the TCC to enter a written agreement with its appointed tax collector, and that such written agreement be approved by TCC resolution. 53 P.S. § 6924.507(d).



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Pursuant to Article I, Section 2 of the TCC Bylaws, all eight Plaintiffs are requesting the scheduling of a *special meeting of the TCC for Thursday, December 15, 2011*. That will provide one week from the December 8 hearing for you as TCC solicitor to negotiate a written agreement with the appointed tax collector. Although that is not much time, given the lateness of the hour such prompt action is necessary.

In addition to voting on a contract with the appointed tax collector, the eight Plaintiffs wish to have the TCC vote at the special meeting on a proposed amendment to the TCC Bylaws, to change what constitutes a quorum of delegates present at a Board meeting from (a) a majority of Board members based upon the number of delegates present, to (b) a majority of Board members based upon the weighted votes of delegates present. A copy of the proposed amendment is enclosed.

As required by Article I, Section 2 of the TCC Bylaws, Jason Budman as TCC Secretary is to call the special meeting. In notifying TCC members, Mr. Budman will also distribute copies of the proposed amendment of the TCC bylaws. Mr. Budman will be in contact with the TCC Chair, Paula Greco, regarding publication and posting of a notice for the special meeting.

My clients request that you, as solicitor owing a fiduciary duty to each TCC member, urge all TCC members to attend the special meeting on December 15, so that a written agreement with the appointed tax collector can be approved as mandated by Act 32. They also request that you negotiate an appropriate agreement with the tax collector appointed by Judge Wiest prior to the special meeting.

I look forward to hearing your intentions regarding the above items. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Howard L. Kelin'.

Howard L. Kelin

cc: Representatives of Plaintiffs

**FIRST AMENDMENT TO BYLAWS OF THE  
NORTHUMBERLAND COUNTY TAX COLLECTION COMMITTEE**

The Northumberland County Tax Collection Committee (the “TCC”) adopted bylaws (the “Bylaws”) on April 7, 2010. Pursuant to Article VIII of the Bylaws, the TCC hereby amends and restates Section 3 of Article I of the Bylaws, to change what constitutes a quorum of delegates present at a TCC Board meeting from (a) a majority of Board members based upon the number of delegates present, to (b) a majority of Board members based upon the weighted votes of delegates present.

**Article I, Section 3, is hereby restated in its entirety, as follows:**

**Section 3.     Quorum:** A quorum shall consist of the presence of delegates (including any alternates attending in place of primary delegates) holding a majority of the sum of all taxing authority votes as weighted pursuant to Article I, Section 5 and Article IV, Section 7 of these bylaws.