

**BIRMINGHAM TOWNSHIP  
BOARD OF SUPERVISORS MINTUES  
NOVEMBER 16, 2009**

**LST ORDINANCE HEARING**

A hearing to consider an ordinance to enact a local services tax for specific revenue purposes for the privilege of engaging in an occupation with a primary place of employment within the Township was called to order at 6:33 PM in the Township Building by Chairman Conklin. The following Township officials were in attendance:

John Conklin	-	Chairman, Board of Supervisors
Al Bush	-	Member, Board of Supervisors
Kristin Camp	-	Township Solicitor
Quina Nelling	-	Secretary/Treasurer

Absent was Vice-Chairman William Kirkpatrick.

Exhibits entered into the hearing.

B-1 - Proof of publication in the Daily Local News on October 26, 2009, November 2, 2009 and November 9, 2009.

B-2 - Correspondence from Kristin S. Camp to the Daily Local News dated October 21, 2009 providing a true and correct copy of the proposed ordinance amendment for public inspection.

B-3 - Correspondence from Kristin S. Camp to the Chester County Law Library dated October 21, 2009 providing a true and correct copy of the proposed ordinance amendment for public inspection.

The tax will be levied commencing January 1, 2010 upon the privilege of engaging in an occupation with a primary place of employment within the Township during the tax year. Each person employed in the Township shall pay \$52.00/year. The tax may be used solely for emergency services; road construction; and/or reduction of property taxes. The Township shall use no less than 25% of the funds derived from the tax for emergency services. The LST tax evolved from the \$10.00 occupation privilege tax to an emergency services tax to the local services tax.

Any person whose earned income is less than \$12,000. is exempt from the tax. The only other exemptions are members of a reserve component of the armed forces or a person honorably discharged from military service that has a service related disability.

The ordinance provides that the employer shall be responsible for collection of the tax; preparing reports showing the computation of the tax; and the tax shall be submitted to the collection agency on a quarterly basis. Individuals employed in more than one occupation or in more than one political subdivision shall only pay the tax one time. The priority of claim to collect the tax is:

1. First, the political subdivision in which a person is principally employed;

2. Second, the political subdivision in which the person resides and works if the tax is levied by that political subdivision;
3. Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.

The collector of the tax shall be appointed by resolution. The ordinance provides for the collection of interest and penalty if the tax is not paid when due.

There is a thirty day appeal period. The ordinance would have to be appealed by 25% of the taxpayers. The tax imposed by the ordinance would be effective January 1, 2010 and all calendar years thereafter.

Victor Leonhard, Brinton's Bridge Road, confirmed that there was no assessment on wages, salaries or commissions.

Chairman Conklin stated that the tax is reasonable but he wished that the Board didn't have to consider it. The impetus for the tax was to look for ways to keep from drawing down on the Township's carry forward cushion.

Mr. Bush moved to adopt Ordinance 09-03 to enact a local services tax. Chairman Conklin seconded the motion and it was carried.

The hearing was closed at 6:40 PM. (JLC)

Solicitor Camp left at this time.

### **REGULAR MEETING**

The regular meeting of the Board of Supervisors was called to order at 7:30 PM in the Township Building by Chairman Conklin with the pledge of allegiance and a moment of silence. A quorum of Supervisors was declared. The following Township officials were present for the meeting.

John Conklin	-	Chairman, Board of Supervisors
Al Bush	-	Member, Board of Supervisors
Thomas Nelling	-	Chief of Police
Richard Jensen	-	Zoning Officer & Building Inspector
Lloyd Roach	-	Historic Commission Chairman and EMC
Jacque Roach	-	Planning Commission and Historic Commission Secretary
Quina Nelling	-	Secretary/Treasurer

Vice-Chairman Kirkpatrick was absent for the meeting.

Rich Jensen had provided two corrections to the November 2, 2009 minutes. Under the appointment of the building inspector and zoning officer, a rate of 60% of zoning permit fees should be included and the time he has been employed with Chadds Ford Township

is 23 years not 27 years as listed. Mr. Bush moved to approve the minutes as amended. Chairman Conklin seconded the motion and it was carried.

Mr. Bush moved to approve the bills submitted for payment. General Fund bills totaled \$27,050.59. Sewer Fund bills totaled \$13,722.30. Chairman Conklin seconded the motion and it was carried.

### **POLICE REPORT**

Chief Nelling reported for the month of October 2009. There were 879 incidents. There were 8,377 patrol miles logged on the vehicles during the month. The Board asked for additional information on some of the incidents: 2 public drunkenness; 3 noise violations; 1 traffic pursuit and 1 hunting complaint. It was noted that ten deer were struck in October. Chief Nelling stated that there have been just as many deer struck already for the month of November.

### **PRELIMINARY 2010 BUDGET**

The Supervisors had two work sessions to discuss the 2010 budget. The budget figures have been finalized and the budget is available for public inspection for 20 days. The budget proposes a tax rate of 1.6 mills, a 6.7% increase over the current 1.5 mills. The budget also proposes the collection of \$22,500. for the LST tax which was adopted by ordinance at the hearing earlier. The tax is collected after the quarter so this is 75% of the anticipated annual tax. Mrs. Nelling presented the 2010 budget figures.

General Fund Revenues	\$1,220,212.
General Fund Expenditures	\$1,235,615.
Carry Forward	\$ 529,346.

Sewer Fund Revenues	\$ 317,175.
Sewer Fund Expenditures	\$ 313,069.
Carry Forward	\$ 179,191.
Capital Reserve Carry Forward	\$ 295,000.

State Fund Revenues	\$ 109,207.
State Fund Expenditures	\$ 225,785.
Carry Forward	\$ 126,722.

Mr. Bush moved to authorize advertising for public inspection of the preliminary 2010 budget with the final budget to be adopted at the December 21<sup>st</sup> meeting. Chairman Conklin seconded the motion and it was carried.

Chairman Conklin moved to adopt Resolution #091116A to designate Berkheimer Associates as the Tax Collector for the LST tax at a rate of 2.25% of collections as authorized by Ordinance 09-03. Mr. Bush seconded the motion and it was carried.

### **FEES RESOLUTION**

Rich Jensen has reviewed the fees resolution and made recommendations on changes to the fees so that the permit fees are not being paid by all the residents. Mr. Bush said that the fees should be budget neutral and this was not the case this year. Chairman Conklin moved to adopt Resolution #091116B to update the fees resolution. Mr. Bush seconded the motion and it was carried.

### **PUBLIC COMMENT**

Mr. Roach said that the Historic Commission has a proposal for signage for Sandy Hollow and Birmingham Hill. The advisory markers would designate how to use your cell phone to get historical information as you traverse the trail. This would eliminate the need for interpretive signage and it would lessen the blight of signage in the Township.

Chairman Conklin said that RPOS member Dan Hill will be coordinating with the Historic Commission on the proposals of each group. Chairman Conklin said that RPOS is also responding to complaints and suggestions for delineation of the Birmingham Hill trail. He urged Mr. Roach to have the Historic Commission collaborate with RPOS on its proposals.

The meeting was adjourned at 7:48 PM. (JLC)

Respectfully submitted,

Quina Nelling  
Secretary/Treasurer