

BOROUGH OF MEDIA
PUBLIC HEARING MINUTES
December 16, 2004

A Public Hearing was held on the above date with the following officials present: President Hagan, Vice-President Robinson, Councilpersons Sherwin and Tyson. Also present were Solicitor Middlebrooks, and Borough Manager Smith.

President Hagan called the Public Hearing to order at 7:35 p.m.

PUBLIC HEARING

ORDINANCE 997 ASSESSING THE EMERGENCY AND MUNICIPAL SERVICES TAX (EMST)

Solicitor Middlebrooks summarized the proposed ordinance mentioning that the Emergency and Municipal Services Tax would assess a \$52 tax on individuals employed in the Borough. Solicitor Middlebrooks explained that the EMST would replace the Occupational Privilege Tax (OPT). Of the taxes collected, the school district will continue to collect \$10, and the Borough would receive \$42 of revenue, per individual. President Hagan stated that individuals making less than \$12,000 would be exempt from the tax. Solicitor Middlebrooks explained that exempt individuals could apply for a rebate.

In response to a question from Councilperson Tyson, Solicitor Middlebrooks explained that the tax would be collected once in a lump sum within the first quarter of the year. The tax would be collected upfront by employers for all individuals, including those who may not gross \$12,000.

Councilperson Tyson also inquired if the tax would be collected twice if a resident held two jobs within the Borough, or if the tax could be paid twice if the individuals worked in two municipalities, both, which assess an EMST. Solicitor Middlebrooks responded that provisions in the legislation address this issue and the individual would pay no more than the \$52 and the domicile municipality would collect the tax.

Kitty McFarland inquired what items the collected revenue would be used. Solicitor Middlebrooks responded that, as defined by the legislation, the funds would be used for emergency services and municipal services including public safety and road maintenance and resurfacing. President Hagan stated the revenue would be placed in the General Fund, but earmarked for the previously mentioned services and reflected in the budget by the corresponding categories.

Solicitor Middlebrooks stated the ordinance, should it be adopted, would go into effect in 30 days. The statute indicates the Council would be required to appoint a tax administrator who would send notification and tax forms to employers. Solicitor Middlebrooks stated the statute authorizes Borough Council to draft rules and regulation by way of a resolution.

President Hagan adjourned the public hearing at 7:45 p.m.

Respectfully submitted,



Jeffrey A. Smith
Borough Manager/Secretary