4-11-13

ANTHONY J. MAGNOTTA, ESQ.

ATTORNEY AT LAW

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April 3, 2013

Kimberly Kost Scanlon Oliver, Price & Rhodes 1212 South Abington Road PO Box 240 Clarks Summit, PA 18411

Re: Lehigh Township/North Pocono School District Tax Equalization Issue.

Dear Ms. Scanlon,

Thank you for your email dated April 2, 2013 with regards to the above matter. During the April 2, 2013 Lehigh Township Board of Supervisors meeting I was requested to provide an update to the Supervisors regarding the Tax Issue that you addressed in your letter.

I informed the Board of the contents of your letter together with Mr. Cawleys assertion that the tax percentage overall in Lehigh Township has decreased over the last twelve (12) years from 17.8% at the overall tax percentage in 2001 to 14.8% in 2012-2013.

Subsequent to the meeting I was informed by a resident who has been doing research regarding this matter that the millage rate for Lehigh Township in the North Pocono School District was 17.9 mils. in 2005 and is currently 19.9 mils. Therefore, it would appear that the drop in the Lehigh Township portion of the total North Pocono School District market value basis for computation of the millage is offset by the increase of millage for Lehigh Township property owners.

The Board of Supervisors authorized me at their April 2, 2013 to correspond with the Department of Education in an effort to determine a time period during which the several formula would be evaluated. As you are aware, this is a matter of the utmost concern to the residents of Lehigh Township, Wayne County. Thank you for your cooperation and assistance.

Sincerely,

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Mothy of Mystle Anthony J. Magnotta, Esq.

AJM: cm cc: Lehigh Township Board of Supervisors

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April 3, 2013

Benjamin Hanft Pennsylvania Department of Education Budget and Fiscal Management 333 Market Street, 4th Floor Harrisburg, PA 17126

Dear Mr. Hanft,

Please be advised that I am the Solicitor for Lehigh Township, Wayne County, Pennsylvania. The Board of Supervisors of Lehigh Township have authorized me to communicate to you with reference to a Tax Equalization Issue which has been the subject of much debate between Lehigh Township residents and the North Pocono School District.

The North Pocono School District supplied my office with an update indicating that the district is awaiting your response regarding a possible alternative calculation to determine tax rate for the school district. In their response, the North Pocono School District indicates that they have supplied your office with all of the information necessary to determine whether a viable alternative exists. The district informed the Township that it may be sometime before this matter is addressed by you.

I am writing to you in my capacity as solicitor for Lehigh Township to request whether there is any information that you may need from the Township or its residents in order to complete your review of whether a viable alternative exists for the taxpayers of Lehigh Township. As you aware, there is a large disparity between the taxes which a Lehigh Township, Wayne County resident pays to the district versus the taxes paid by an equally valued property in one of the Lackawanna County municipalities which the district serves. This disparity has been ongoing for several years and has caused a great deal of strife and financial insecurity for the residents of Lehigh Township, Wayne County. Please advise my office if there is any information which you may deem necessary in making these decisions which may be supplied by Lehigh Township or its residents.

I want to take this opportunity to thank you for your kind cooperation in reviewing this matter.

Sincerely,

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Anthony J. Magnotta, Esq.

AJM: cm

Cc: Leigh Township Board of Supervisors Senator Lisa Baker Kimberly Kost Scanlon, Esq., Counsel for North Pocono School District