



Allentown
City without limits.

Ray O'Connell, Mayor
City of Allentown
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To: The Honorable Julio Guridy, City Council President
And Members of City Council

From: Mayor Ray O'Connell **RO'C**

Re: Nomination of Seth O'Neill

Date: January 13, 2021

This memorandum is to inform Allentown City Council that Mr. Seth O'Neill will be the Administration's nominee to City Council to become the Finance Director.

As you know, the position has been vacant since February 2020.

Seth has been employed with the City for over 13-years. He has shown remarkable leadership skills in his current position of Operations Manager in the Revenue and Audit Bureau.

In his current position as Operations Manager, he supervises 14 direct reports, oversees revenue estimation, tax budgeting and tax policy for the department. He is the manager for all tax compliance audits, enforcement actions and litigation for the bureau.

As lead coordinator, Seth has established department tax enforcement policy in compliance with Local Taxpayer Bill of Rights Act, 53 PA C.S. §§ 8421-428, and *City of Philadelphia v Lerner*, 151 A.3d 1020 (Pa. 2016).

He has done substantial work of adopting a 2021 Business Privilege Tax regulations, creating new guidelines for businesses having physical and/or economic nexus under the United States Constitution.

Seth graduated from Penn State University with a Bachelor of Arts, With Honors and Distinction. He is currently attending Kutztown University in pursuit of a Master of Public Administration.

I am honored to submit his name for this position.

Please contact me if you have any questions regarding Seth or his nomination.

Thank you for your consideration and I look forward to a date for city council to consider his confirmation.

Seth O'Neill
344 Oldt Rd, Breinigsville PA 18031
Phone: 610-349-7698

EXPERIENCE

Operations Manager

January 2015 through Present

City of Allentown, Revenue and Audit Bureau

- Supervise 14 direct reports;
- Oversee revenue estimation, tax budgeting and tax policy for department;
- Manager for all tax compliance audits, enforcement actions and litigation for the bureau;
- Lead coordinator in establishing department tax enforcement policy in compliance with Local Taxpayer Bill of Rights Act, 53 Pa. C.S. §§ 8421-438, and *City of Philadelphia v. Lerner*, 151 A.3d 1020 (Pa. 2016);
- Principle administrator of tax compliance review of IRC 501(C)(3) corporations operating in the City;
- Lead on department municipal claim/lien policy designed to bring the City in compliance with the Municipal Claims and Tax Liens Act of May 16, 1923, P.L. 207 No. 153, 53 P.S. §7101 *et seq.*;
- Manager in charge of adopting 2021 Business Privilege Tax regulations, creating new guidelines for businesses having physical and/or economic nexus under the United States Constitution.
- Substantial work in projecting the 2020 General Fund budget deficit and cash shortfall, due to COVID-19, and with the 2020 bond refunding designed to address them.

Tax Examiner

August 2008 through December 2014

City of Allentown, Revenue and Audit Bureau

- Analyzed tax schedules, income and expense statements, general ledgers and bank statements for the purposes of conducting City tax compliance audits;
- Performed field audits, prepares audit spreadsheets, composed assessment letters and appeal responses;
- Prepared and filed civil complaints, summary criminal complaints, municipal liens, Chapter 13 bankruptcy proof of claims in order to secure City tax claims and other municipal service claims;
- Enforced judgments by preparing writs of execution, and overseeing Sheriff Sales on tangible and intangible personal property;
- Represented the City in District and Common Pleas court; testified as an officer of the City.

Clerk III

August 2007 through July 2008

City of Allentown, Bureau of Tax and Utility

- Performed clerical functions and customer service in the nature of the business tax clerk for the bureau.

Mortgage Loan Processor/Funder

August 2005 through May 2007

Wilmington Finance

- Analyzed the viability of resale on the real estate investment market of residential mortgage refinances, prior to transferring funds to the closer;
- Detected deficiencies and defects in closing papers, titles, instruments, insurance and HUD-1 settlement statements that would jeopardize the chances of investors purchasing the loan as a security.

EDUCATION

Penn State University

Schreyer Honors College,

Bachelor of Arts, With Honors and Distinction.

Fall 1998 through Summer 2002

Kutztown University

School of Education,

Pennsylvania Secondary Education Teaching Certification.

Spring 2004 through Spring 2005

Kutztown University

Political Science and Public Administration Department,
Master of Public Administration.

Current



County of Galveston
Professional Services Department
Brent Hartzell, Chief Financial Officer

June 10, 2020

During my service as Allentown's finance director, I worked tirelessly to enable my bureaus to achieve bold goals as autonomously as possible. With respect to the Revenue and Audit Bureau, Seth O'Neill as operations manager teamed with the outstanding bureau manager Tricia Dickert in establishing new tax examination protocols. These new activities included better electronic tracking of new businesses, collection of business privilege taxes from both nonprofit and private entities when engaged in activity clearly for monetary gain, and systemic application of liens to collect outstanding taxes and fees across many tax years where such oversight was neglected. The consequence of these initiatives is a \$1.3 million recurring annual increase in business privilege taxes, increased timely compliance with collection of property taxes and various City fees, and a full reconciliation of uncollectible accounts to demonstrate better financial control to auditors and the public.

Above all of this, however, is that Seth utilized his autonomy to make bold yet prudent decisions that significantly benefited the financial position of the City of Allentown. That behavior was strongly encouraged and applauded, and rightly so. If the Mayor and City Council want to maintain that can-do attitude and achievement not only in revenue but also auditing, accounting, purchasing, payroll and budget management, a new director already demonstrating that attitude within the City is a wise choice to maintain it. To that end, I endorse Seth O'Neill to succeed me as the permanent selection for Allentown's finance director. Amidst the challenges of the coronavirus, the positivity and creative approach to solutions that I hope were obvious during my time as finance director will continue and grow.

Seth understands not only revenue law and administration. He is experienced in labor relations issues as leader of an exceptional team of 11 collectively bargained staff. He has represented the administration ably on matters of revenue estimation and legal compliance before some very sharp critics. He works well across bureaus in the Finance Department, having strong and fruitful working relationships with the bureau chiefs and especially the Treasury and Accounting Manager, whose work on maintaining the financial records so closely intertwines with the tax oversight function. Best of all, Seth is insatiably curious about the workings of public administration -- he will not only discern advice wisely on matters where he lacks direct experience but will take great pains to learn the fundamental concepts of these matters and improve his leadership qualities going forward.

For the above reasons, I strongly support Seth O'Neill's consideration as Allentown's next permanent finance director.

Sincerely,

Brent Hartzell

Dear Council members,

This letter is written in support of Seth O'Neill's candidacy for Finance Director. This position requires both management skill and financial acumen. Mr. O'Neill has demonstrated both during his employment with the City.

During his tenure as Operations Manager of Revenue and Audit the bureau has been well managed and actively pursued new income streams to benefit the City. During the Covid crisis Seth stepped up to coordinate the City's effort to understand how revenue streams would be affected and how expenses could be cut. This required him to significantly broaden his knowledge base about City operations. The result of this effort was that Administration had the accurate information needed to get the City through 2020 in decent fiscal shape.

The Finance Director will be instrumental in how successfully the City meets future financial challenges. I am confident Seth has the drive and smarts to provide the financial leadership needed to tackle those issues.

I hope you will support his candidacy.

Sincerely,

Jeff Glazier

City Controller