MINUTES OF NEW FREEDOM BOROUGH
COUNCIL MEETING
September 14, 2026

New Freedom Borough Council met in Regular Session on Monday, September 14, 2026. President Bobby led those in attendance to The Pledge of Allegiance to the Flag. The meeting was called to order at 6:34PM.

BOROUGH COUNCIL PRESENT

Andrew Bobby
Ryan Ross
Erica Rearich *(via phone)*
Ginnie Neugebauer
Michael Werdin
Dennis Cummings
David Reisdorf

ALSO PRESENT:

Kim Butcher, Mayor
Kathryn Silcox, Solicitor
Walter Tilley, Solicitor
Andrew Shaffer, Borough Manager

ALSO ABSENT:

BOROUGH COUNCIL ABSENT:

Ginnie Neugebauer made a motion, seconded by Michael Werdin to allow Erica Rearich to participate in tonight's meeting via phone. Motion carried.

Public Comment
Joanie Mason, 6 Mathews Court, requested clarification on accumulated legal fees following the complaint and preliminary injunction filed against New Freedom Borough Council by Mayor Butcher and Councilmembers Rearich and Cummings. Manager Shaffer reported as of the last billing from Saxton and Stump the total is approximately $14,600.

Visitors / Presentations
Chief Chris Boyer was present to provide reports for the months of July and August.

Steven Martinez and Dr. Jeffrey Lazar, representing the York County SPCA addressed Council regarding the proposed 2027 Animal Housing and Care Agreement. Following a presentation by Dr. Lazar and Mr. Martinez, Council followed with a few questions on overall operation and agreed to place the agreement on the October Council Meeting Agenda for consideration.

Mayor Butcher read a statement regarding Roberts' Rules of Order and actions taken during the August 10, 2026 Council Meeting. Mayor Butcher requested adherence to Roberts' Rules of Order. President Bobby offered an apology, acknowledged Roberts' Rules of Order as parliamentary procedure, and requested assistance from fellow councilmembers during meetings to allow orderly discussion and debate by all.

Consent Agenda
The minutes of the Regular Council Meeting held August 10, 2026 and the Treasurer's Report for the month of August 2026 were presented to Council for their review. Ryan Ross made a motion, seconded by Michael Werdin, to approve the Consent Agenda items as presented. Motion carried.

Unfinished Business
Paul Smith Library
Carl Knoch, President of the Friends of Paul Smith Library Board, will attend the October 2026 Budget Meeting to provide an overall update of the process.

NIMS Certification Process
No updates for the month

Amusement Tax Ordinance Repeal
Following a non-signature of the repeal ordinance and subsequent notice of veto, Mayor Butcher read the following statement:

MAYOR'S VETO STATEMENT REGARDING ORDINANCE NO. 2-2026
I respectfully submit this statement for consideration regarding Ordinance No. 2-2026, which would repeal in its entirety Article VII of Chapter 199, Taxation, of the Code of Ordinances of New Freedom Borough and thereby repeal Ordinance 2-2013, enacted June 10, 2013, imposing an Amusement Tax.
After extensive review and deliberation, I cannot, in good conscience, approve the complete repeal of the Borough's Amusement Tax Ordinance as proposed by Ordinance No. 2-2026.
Neither the Council nor I have been presented by the Solicitor or its legal firm with substantial evidence or legal authority that definitively establishes that Ordinance 2-2013 is illegal or unconstitutional. Where is the documentation that a court has ruled this is Illegal? The ordinance has been in effect for approximately 13 years without its legal validity being challenged. I have spent considerable time reviewing this matter, including the structure and purpose of the existing ordinance, and I have found no substantive basis for concluding that the ordinance must be repealed in its entirety.
The existing ordinance was drafted and approved by the Borough's former Solicitor and his firm. In my review, its structure appears deliberate: it permits the Borough to impose an amusement tax on permanent, long-term amusements while avoiding the administrative burden associated with taxing temporary amusements. The distinction is particularly important because temporary amusement activities frequently involve charitable, religious, nonprofit, and community organizations conducting short-term fundraising activities. A distinction based upon administrative burden and the practical administration of a tax is not, in my view, or substantive case law, sufficient reason to conclude that the entire ordinance is unlawful or unconstitutional.
For the approximately 13 years that Ordinance 2-2013 has been in effect, our religious, charitable, and nonprofit organizations have remained exempt from taxation based upon their short-term amusement status, consistent with the apparent structure and purpose of the ordinance. This approach has allowed those organizations to conduct fundraising

activities for the benefit of our community while preserving the Borough's ability to tax permanent amusements that primarily serve longer-term private interests.

I am also concerned by the inconsistency in the legal position that has been presented to Council. The Solicitor has, when asked directly on several prior occasions, described the existing ordinance as legal. This in itself should give Council some pause. If the Solicitor's legal position has changed, Council and the public deserve a clear explanation of what has changed, what specific provision is now believed to be legally deficient, and what legal authority and case law supports that conclusion.

Ordinance No. 2-2026 proposes a complete repeal. It does not identify a particular provision of Ordinance 2-2013 that should be amended, corrected, or cured. If there is a specific legal defect, the more appropriate course may be to authorize a resolution of temporary moratorium while identifying that provision and consider a targeted amendment rather than eliminate the Borough's entire amusement-tax structure.

I believe Council should specifically consider whether the Borough can continue taxing permanent and long-term amusements while maintaining appropriate exemptions for charitable, religious, nonprofit, and community organizations whose temporary fundraising activities directly benefit our residents. Such an approach would address any legitimate legal or administrative concerns without unnecessarily eliminating a source of municipal revenue or placing the burden of that lost revenue upon Borough taxpayers.

The financial consequences also deserve careful consideration. Hundreds of thousands of dollars generated through the Amusement Tax have supported the Borough's budget over the years. Eliminating this source of revenue will result in a substantial and continuing financial loss to the Borough and its taxpayers.

There is an additional concern arising from the stated basis for repeal. If Ordinance No. 2-2026 is enacted on the premise that Ordinance 2-2013 was illegal or unconstitutional, that action could create questions regarding taxes previously collected under the ordinance. Depending upon the applicable law and circumstances, taxpayers or other affected parties could potentially seek reimbursement or other relief. Such a situation could expose the Borough to significant legal fees, administrative costs, staff time, and other expenses, in addition to any potential financial liability.

Before the Borough takes an action that could have these consequences, I believe Council should obtain and place on the public record a clear legal analysis addressing the validity of Ordinance 2-2013, the specific provisions alleged to be deficient, whether those provisions can be amended or cured, and the potential financial and legal consequences of a complete repeal.

Ordinance No. 2-2026 has also been presented after multiple prior Council votes to maintain the Amusement Tax. Given that history, and given the financial and legal implications of complete repeal, I believe the Borough owes its taxpayers a thorough and transparent examination of all available alternatives before eliminating the tax entirely.

For the benefit of my constituents—the taxpayers of New Freedom, as well as our religious, charitable, nonprofit, and community organizations—I cannot support the complete repeal and elimination of the Amusement Tax without further legal review and consideration of a targeted amendment or other means of addressing any specific legal concerns that may exist.

I respectfully Veto the Ordinance No. 2-2026 and request that Council carefully consider these issues before taking final action to override the Veto of Ordinance No. 2-2026. The

Borough should act in a manner that protects its taxpayers, preserves appropriate support for community organizations, safeguards municipal revenues, and ensures that any action taken is supported by a clear and defensible legal basis.
Respectfully submitted for consideration,
Kim O. Butcher

Andrew Bobby made a motion, seconded by Ryan Ross to override the Mayor's Veto of Ordinance 2-2026 Repealing Chapter 199, Article VII - Amusement Tax. Motion carried with Nay Votes from Erica Rearich and Dennis Cummings.

New Business

Financial Security Reduction for VFW

Ryan Ross made a motion, seconded by Michael Werdin to approve the reduction of financial security for the VFW project in the amount of $513,224.10. Motion carried with a recusal from David Reisdorf.

Well #1 Upgrade Project

Ginnie Neugebauer made a motion, seconded by Dennis Cummings to approve the low bid from Johnston Construction Company in the amount of $599,604.00 for the Well #1 Upgrade Project. Motion carried.

Administrative Reports

Solicitor

Solicitor Tilley updated Council on activities throughout the month of August 2026.

Manager

Manager Shaffer provided the 2027 preliminary budget calendar. Additionally, Manager Shaffer reported that two quotes for the audio and video upgrades to Council Chambers have been received. Additional quotes are anticipated and will be available for the October Council Meeting.

President

Nothing additional at this time.

Mayor

Mayor Butcher provided updates on York Adams Tax Bureau and SCEMA.

Police

Councilmember Rearich updated Council on department activities as reported during the September 2026 Southern Regional Police Department meeting.

Engineer

Council was presented with the monthly report from Warehaus.

Water System

No updates at this time.

Wastewater System
No updates at this time.

Zoning & Code Enforcement Report
A consolidated permit, land development, and code enforcement report for August 2026 was presented to Borough Council.

Recreation Report
Commission member Andy McCauley updated Council on the recreation activities for the months of August and September 2026.

Committee Reports ***(if any)***
Mayor Butcher reported on fire and EMS calls for the month of September.

Correspondence
Article and pictures covering the End of Summer Parade

Letter from West Shore Wildlife Center offering services.

Public Comment
None at this time.

Executive Session
None at this time.

Adjournment
At 8:27PM, the meeting was adjourned. The next meeting is scheduled for October 19, 2026 at 6:30PM. A budget meeting will be held on October 5, 2026 at 6:30PM.

Respectfully Submitted,

Andrew N. Shaffer

Borough Manager