621. LOCAL TAXPAYER BILL OF RIGHTS

1. Purpose
53 Pa. CSA
Sec. 8401
et seq

As a local taxing authority, the Board recognizes the School District's responsibility to comply with the requirements of the Tax Reform Act of 1998.

2. Definition
Act 511
of 1965
53 Pa. CSA
Sec. 8422

Eligible taxes shall be defined as any Local Tax Enabling Act tax, any per capita tax levied under any Act; occupation, assessment or occupation privilege; earned income and net profits; business gross receipts; privilege; amusements or admissions; and only interest on overpayments for real estate taxes (not real estates taxes).

3. Authority
53 Pa. CSA
Sec. 8423

The Board shall adopt a Local Taxpayer Bill of Rights Disclosure Statement that includes the following components:

1. Taxpayer rights and the District's obligation during an audit or administrative review of the taxpayer's books or records.

2. Administrative and judicial procedures for a taxpayer to appeal or seek review of any adverse tax decision of the District.

3. Procedures for filing and processing refund claims and taxpayer complaints.

4. Enforcement procedures.

The Board also shall adopt a Notice of Tax Underpayment and administrative procedure and deadlines to receive and determine petitions pertaining to taxpayer's assessment, determination or refund of an eligible tax.

53 Pa. CSA
Sec. 8423

The Board shall ensure that taxpayers are notified about the District's Local Taxpayer Bill of Rights Disclosure Statement any time they are contacted about assessment, audit, determination, review or collection of any eligible tax.
4. Delegation of Responsibility

It shall be the responsibility of the Superintendent, Business Manager, and/or other designated School District employee to develop procedures to implement this policy. The procedure shall include:

1. Preparation and dissemination of the required notice of availability of the Local Taxpayer Bill of Rights.

2. Preparation of a Local Taxpayer Bill of Rights.

3. Preparation of a procedure for the District to request information from a taxpayer.

4. Establishment of an administrative appeals process.

5. Development of the form, content, process and deadlines for taxpayers to file a tax appeal petition.


53 Pa. CSA Sec. 8423

The District shall respond to taxpayer requests for Local Taxpayer Bill of Rights Disclosure Statement by making copies of the Disclosure Statement available at the District offices or mailing them at District expense.

5. Guidelines

53 Pa. CSA Sec. 8437

Information obtained by the School District as a result of an audit, return, report, investigation, hearing or verification shall be confidential. If a violation of confidentiality is committed by an officer or employee of the Board, s/he shall be subject to fines or dismissal from office or discharge from employment or both.

Appeals Process

53 Pa. CSA Sec. 8430

The District establishes that the administrative process to receive and make determinations on petitions from taxpayers relating to assessment, determination or refund of an eligible tax to be a review and decision by the Board in executive session.