

PARKLAND SCHOOL DISTRICT TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT

This statement is being furnished pursuant to the requirement of Act 50 of 1998 concerning the Local Taxpayers Bill of Rights. Every taxpayer is obligated to pay all taxes levied by the School District to which the taxpayer is subject. When taxes are not paid or a school district has questions about whether a taxpayer has fulfilled all tax obligations, the school district has legal rights to enforce taxpayer obligations. In conjunction with taxpayer obligations and school district rights, the Commonwealth of Pennsylvania has enacted a Local Taxpayers Bill of Rights which grants legal rights to taxpayers and creates obligations for school districts so that equity and fairness control how school districts collect taxes. This document is the School District Disclosure Statement required by the Bill of Rights. This document is merely a summary of your rights. For a complete statement of your rights and the obligations of the School District, see 53 PS Subchapter C.

APPLICABILITY/ELIGIBLE TAXES

This Disclosure Statement applies to eligible taxes levied by the School District. For this purpose, eligible taxes include any tax levied by the School District other than the real estate tax. This Disclosure Statement does not apply to real estate taxes. The specific eligible taxes levied by the School District are: (1) Earned Income; (2) Occupation Privilege; (3) Per Capita; and (4) Real Estate Transfer. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any School District representative to comply with any provision of this Disclosure Statement, related regulations or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.

TAXPAYER RIGHTS AND SCHOOL DISTRICT OBLIGATIONS WHEN THE SCHOOL DISTRICT REQUESTS INFORMATION OR AUDITS TAXPAYER RECORDS

Minimum Time Period for Taxpayer Response

- The taxpayer has 30 calendar days from the mailing date to respond to School District requests for tax information.
- Upon written request, the School District will grant reasonable time extensions for good cause.
- The School District will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

Requests for Prior Year Returns

- An initial School District request may cover only taxes required to be paid or tax returns required to be filed no more than 3 years prior to the mailing date of the request.
- The School District may make a subsequent request relating to other taxes or returns if, after the initial request, the School District determines that the taxpayer failed to file a tax return, underreported income, or failed to pay a tax for one or more of the tax periods covered by the initial request.

Use of Federal Tax Information

- The School District may require a taxpayer to provide copies of federal tax returns if the School District can **show** that the information is reasonably necessary for enforcement or collection of a tax and the information is not available from the Pennsylvania Department of Revenue or other sources.

TAX OVERPAYMENT REFUNDS

A taxpayer may file a written request with the School District for a refund or credit. The filing of a written request will not preclude a taxpayer from later filing a tax appeal petition as discussed below. The request must be made within 3 years of the due date for filing the return or 1 year after payment of the tax, whichever is later. If no return is required, the request must be made within 3 years after the payment due date, or within 1 year after payment, whichever is later. A tax return filed by the taxpayer showing a tax overpayment will be considered a written request for a cash refund unless the return indicates otherwise. If the taxpayer pays a tax as a result of receiving a notice of underpayment, the taxpayer must file a written request for a refund within 1 year of the payment date.

Subject to certain exceptions, the School District will pay simple interest on overpayments at the same rate as the Commonwealth is required to pay pursuant to Section 806.1 of the Act of April 9, 1929 (P.L.343, No. 176) from the date of overpayment until the date of resolution. No interest shall be allowed if an overpayment is refunded or applied against any other tax, interest or penalty due to the taxing authority within seventy-five (75) days after the date the return or report of the liability due is filed, whichever is later. Overpayments of interest or penalty shall not bear any interest.

TAX ASSESSMENT/UNDERPAYMENT/REQUIRED NOTICE

The School District must notify the taxpayer in writing of the basis for any underpayment determined by the School District. The notice shall include: (i) the tax period or periods for which the underpayment is asserted; (ii) the amount of the underpayment detailed by tax period; (iii) the legal basis upon which the taxing authority has relied to determine that an underpayment exists; and (iv) an itemization of the revisions made by the taxing authority to a return or report filed by the taxpayer that results in the determination that an underpayment exists.

TAX APPEALS

Tax Appeal Petitions

To appeal a tax assessment or denial of a refund request, the taxpayer must file a Tax Appeal Petition. The petition must be mailed or delivered to the following address:

For Earned Income Tax or Occupation Privilege Tax -

Tax Administrator/Treasurer
Parkland School District Tax Office
1210 Springhouse Road
Allentown, PA 18104-2119

or

For Per Capita Taxes -

Business Manager
Parkland School District Business Office
1210 Springhouse Road
Allentown, PA 18104-2119

- Tax Appeal Petitions requesting a refund must be filed within the time set forth above under "Tax Overpayment Refunds."
- Tax Appeal Petitions appealing a tax assessment or notice of underpayment must be filed within 90 days after the date of the tax assessment or underpayment notice.
- Regulations regarding the form and content of petitions, as well practice and procedure for tax appeals may be obtained in person, or by mailing a request to the above address, or by calling the School District during the hours of 8:00 a.m. and 4:00 p.m. at (610) 351-5570 for Earned Income Tax and Occupation Privilege Tax or (610) 351-5510 for Per Capita Taxes.

School District Decision

- The School District will issue a decision on Tax Appeal Petitions within 60 days after receipt of a complete and accurate petition.
- If the petition was complete and accurate when filed, the School District's failure to render a decision within 60 days will result in the petition being deemed approved.

Appeals to Court

- Any person aggrieved by a decision of the School District who has a direct interest in the decision has the right to appeal to the County Court of Common Pleas.

- Appeals to court must be filed with the court within 30 days after the date of the School District's adverse decision.

SCHOOL DISTRICT ENFORCEMENT PROCEDURES

Depending on the type of tax involved and the specific circumstances, if a taxpayer has not paid a tax liability determined to be due or which the School District has reason to believe might be due, possible School District enforcement options include:

- Inquiry by School District to taxpayer.
- School District audit of taxpayer records.
- The School District may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
- The School District may employ private collection agencies to collect the tax.
- The School District may file a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
- The School District may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
- The School District may file suit against the taxpayer before a district justice or in the County Court of Common Pleas.
- The School District may execute and attach taxpayer bank accounts, sell taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings.
- The School District may seek criminal prosecution of the taxpayer.

TAX INFORMATION CONFIDENTIALITY

Information gained by the School District as the result of any audit, return, report, investigation, hearing or verification shall be confidential. However, confidentiality will not preclude disclosure for official purposes, whether in connection with legal proceedings or otherwise, and will not preclude disclosure to the extent required by any applicable law.

TAXPAYER COMPLAINTS

If a taxpayer has a complaint about a School District action relating to taxes, the Business Manager may be contacted in writing at 1210 Springhouse Road, Allentown, PA 18104-2119. The Business Manager or another person designated by the Business Manager will facilitate resolution of the complaint by working with the appropriate School District personnel.

PARKLAND SCHOOL DISTRICT TAX APPEAL INFORMATION AND REGULATIONS

The Local Taxpayer Bill of Rights requires every school district to adopt regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. This document contains the regulations required by the Bill of Rights. In addition, the School District has published a Disclosure Statement required by the Bill of Rights.

APPLICABILITY/ELIGIBLE TAXES

These regulations apply to eligible taxes levied by the School District. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes levied by the School District are: (1) Earned Income; (2) Occupation Privilege; (3) Per Capita; and (4) Real Estate Transfer.

TAX APPEAL PETITIONS

Filing

- As explained more fully in the Disclosure Statement, petitions should be filed with the Tax Administrator/Treasurer.
- Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the School Board are considered timely filed if received by the School Board by the required date or if mailed and postmarked by the United States Postal Service on or before the required date. The burden is on the taxpayer to present evidence sufficient to prove the petition was timely filed.

Contents. Petitions must be in writing, signed by the taxpayer (if the taxpayer is an entity, a partner or officer must sign) and must contain:

- Taxpayer's name, address and telephone number.
- If taxpayer is represented by an attorney, accountant or other qualified individual as explained below, the name, address and telephone number of the representative.
- Designation of the tax to which the petition relates, including the year or other period and tax amount. A copy of any tax bill, refund request denial, or other essential document relating to the petition shall be attached.
- Taxpayer's license number, account number, employer identification number, social security number, or other appropriate identifying designation.
- A detailed statement in separate numbered paragraphs of the reasons requiring a refund, or the objections to the assessment or notice of underpayment being appealed, and the facts supporting such reasons or objections.
- A statement specifying the relief requested by the taxpayer.
- A statement certifying that the facts contained in the petition are true and correct to the taxpayer's knowledge and belief, and that the petition is not filed for purposes of delay.

Incomplete Petitions. If the petition fails to satisfy the above requirements, the School Board may request the taxpayer to submit the missing information or may make a decision based on the information in the petition. If additional information is requested, the taxpayer's failure to submit the requested additional information within 30 days of the date of the request shall result in dismissal of the petition.

TAX APPEAL PETITION PRACTICE AND PROCEDURE

General. Practice and procedure before the School Board relating to tax appeal petitions is not governed by the Local Agency Law.

Representation

- A taxpayer or an officer or partner of an entity taxpayer may file a petition and appear at any hearing or may be represented by a person possessing appropriate education, training or experience to represent taxpayers in tax appeals. There is no requirement that a taxpayer be represented by an attorney or certified public accountant. A taxpayer's representative must be authorized in writing to represent the taxpayer. A letter signed by the taxpayer, or a listing as a representative in the petition signed by the taxpayer will be accepted as authorization for representation.
- A notice or other written communication from the school district to the taxpayer may be given to the taxpayer's authorized representative, and any such notice or other communication shall have the same effect as if given to the taxpayer directly. Action taken by taxpayer's authorized representative shall have the same force and effect as if taken by the taxpayer.

Burden of proof. The taxpayer has the burden of proof on all issues.