MANHEIM CENTRAL SCHOOL DISTRICT
TAXPAYERS BILL OF RIGHTS NOTICE

You are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund, and collection of certain school district taxes. The written explanation is entitled Manheim Central School District Taxpayers Bill of Rights Disclosure Statement. Upon receiving a request from you, the School District will give you a copy of the Disclosure Statement at no charge. You may request a copy in person, or by mailing a request to the following address:

Manheim Central School District ATTN:
Business Manager
281 White Oak Rd.
Manheim, PA 17545

A copy will also be mailed to you if you call the School District at the following number:

(717) 664-8520

You may call the above telephone number or appear in person at the above address to request a copy during the hours of 8:00 a.m. to 4:00 p.m. on any weekday other than a holiday.

MANHEIM CENTRAL SCHOOL DISTRICT
TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT

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 P.S. Subch. C.

ELIGIBLE TAXES/APPLICABILITY

Eligible taxes include any tax levied by the School District other than the real estate tax. The specific eligible taxes levied by the School District are: (1) the $5.00 per capita tax under the School Code, §679 and the $5.00 per capita tax under the Local Tax Enabling Act, Act 511; (2) the earned income tax of 1% which is shared equally with municipalities; and (3) the real estate transfer tax of 1% which is shared equally with municipalities. This Disclosure Statement applies to the per capita taxes and the real estate transfer tax. The earned income tax is collected and administered by Lancaster County Tax Collection Bureau. A separate disclosure statement relating to the earned income tax is available from that office. This Disclosure Statement does not apply to the earned income tax. 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 interest, at a rate determined pursuant to state law, from the date of overpayment until the date of resolution.

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.

TAX APPEALS

Tax Appeal Petitions

- To appeal a tax assessment or denial of a refund request, the taxpayer must file a Tax Appeal Petition with the School Board's Budget Committee. The petition must be mailed or delivered to the attention of the School Board Budget Committee at the following address:

Manheim Central School District
281 White Oak Rd.
Manheim, PA 17545

- 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 at (717) 664-8520 during the hours of 8:00 a.m. to 4:00 p.m. on any weekday other than a holiday. The regulations are entitled "Tax Appeal Information and Regulations."

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 School District's Business Manager may be contacted in writing at the address listed above under 'Tax Appeal Petitions". 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.

MANHEIM CENTRAL 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.

ELIGIBLE TAXES/APPLICABILITY

Eligible taxes include any tax other than the real estate tax. Specific eligible taxes levied by the School District are: (1) the $5.00 per capita tax under the School Code, §679 and the $5.00 per capita tax under the Local Tax Enabling Act, Act 511; (2) the earned income tax of 1% which is shared equally with municipalities; and (3) the real estate transfer tax of 1% which is shared equally with municipalities. These regulations apply to the per capita taxes and the real estate transfer tax. The earned income tax is collected and administered by Lancaster County Tax Collection Bureau. These regulations do not apply to the earned income tax. Separate regulations relating to the earned income tax are available from that office.

TAX APPEAL PETITIONS

Filing

- As explained more fully in the Disclosure Statement, petitions should be filed with the School Board Budget Committee ("Committee").
- Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the Committee are considered timely filed if received by the Committee 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 whether or not a hearing is requested.
- 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 Committee 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 Committee 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.

Hearings

- Waiver. If a taxpayer does not request a hearing on the petition, the taxpayer will be deemed to have waived any right to a hearing and to have requested that the Committee decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the Committee decides the taxpayer has no right to a hearing, the Committee will decide in its discretion whether a hearing is required.
- Notice of hearing. If the Committee schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.
- Continuances. The Committee may grant a reasonable request for continuance of a scheduled hearing. The request shall be made in writing, shall state the reasons for the requested continuance, and shall be received by the Committee at least 5 days prior to the scheduled hearing.
- Presiding Officer. Any Committee member may preside at a hearing.
- Transcripts or Recordings. Transcripts or recordings of a hearing are not required, but may be made at the discretion of the presiding officer.
- Authority of presiding officers. Presiding officers have authority to:
  - Regulate the conduct of hearings, including the scheduling, recessing, reconvening and adjournment hearings, and all acts proper for the efficient conduct of hearings.
  - Delegate scheduling hearings to any school district employee.
  - Administer oaths and affirmations.
  - Receive evidence.
  - Require production of books, records, documents and other data pertinent to the issues.
- Evidence. Hearings need not adhere to the technical rules of evidence. In cases involving issues of fact, oral testimony shall be under oath or affirmation. At the discretion of the Committee, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.

Decision. The Committee's final decision will be in writing signed by a Committee Member.

MANHEIM CENTRAL SCHOOL DISTRICT
INFORMATION REQUEST TIME EXTENSION PROCEDURE NOTICE

Under Pennsylvania Law (53 P.S. § 8424, Act 50), you have 30 calendar days from the mailing date of this information request to respond by: (1) providing the requested information; or (2) requesting an extension of time in which to comply. If you need an extension, send a written request, specifying the reasons for the extension and the facts supporting those reasons, to the following address:

Manheim Central School District ATTN:
Business Manager
281 White Oak Rd.
Manheim, PA 17545

Reasonable time extensions will be granted for good cause. The School District will notify you in writing of whether a time extension has been granted. If your request is granted, the School District will inform you of the amount of the time extension. If your request is denied, the School District will inform you of the basis for its denial and that you must immediately provide the requested information.

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