Title: **Local Taxpayer Bill of Rights**
Code: 621
Book: Policy Manual
Section: 600 Finances

Purpose

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.[1]

Definition

Eligible taxes shall be defined as all non-re al estate taxes, including per capita; occupation, occupation assessment and occupation privilege; income and net profits; business gross receipts; privilege; amusements or admissions; and any other tax authorized by the Local Tax Enabling Law.[2]

Authority

The Board shall adopt a Local Taxpayer Bill of Rights that includes the following components:[3]

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 a tax decision.

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

4. Enforcement procedures.

The Board shall ensure that taxpayers are notified about the district's Local Taxpayer Bill of Rights any time they are contacted regarding assessment, audit, determination, review and collection of any tax other than property taxes.[3]

Delegation of Responsibility

It shall be the responsibility of the Superintendent, Business Manager, and/or other designated school district employees to develop procedures to implement this policy and 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.

6. Formulation of rules of practice and procedure for hearings.

The district shall respond to taxpayer requests for Local Taxpayer Bill of Rights by making copies available at the district offices or mailing at district expense.[3]

Guidelines

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 and dismissal from office or discharge from employment.[4]

Appeals Process

The district establishes the following administrative process to receive and make determinations on petitions from taxpayers relating to assessment, determination or refund of an eligible tax:

> Administrative review or appeal process cur rently in effect in the district that meets the requirements of applicable law.[5]

Adopted: **December 15, 1998**

Legal References:

- 1. 53 Pa. C.S.A. 8401 et seq
- 2. 53 Pa. C.S.A. 8422
- 3. 53 Pa. C.S.A. 8423
- 4. 53 Pa. C.S.A. 8437
- 5. 53 Pa. C.S.A. 8430