No. 3210
SECTION: BUSINESS
TITLE: LOCAL TAX PAYER BILL OF RIGHTS

ADOPTED: 3/23/99
READOPTED: 6/15/09;6/20/13;1/29/14;
11/15/16;3/17/20;1/21/25
REVISED: 4/18/05

OXFORD AREA SCHOOL DISTRICT

It shall be the policy of the Oxford Area School District, in accordance with the Tax Reform Act of 1998, that a local taxpayer bill of rights be adopted by the school district with regard to all eligible taxes as defined by the Act.

The taxpayer bill of rights as adopted by the Board of Directors shall explain the rights and procedures affecting local taxpayers and shall include the following:

1. A statement explaining taxpayer rights and the school district's obligation during an audit or administrative review of the taxpayer's books or records.

2. A statement explaining the administrative and judicial procedures whereby a taxpayer may appeal or seek review of a tax decision.

3. A statement detailing the procedures for filing and processing refund claims and taxpayer complaints.

4. A statement regarding enforcement procedures.

It shall be the policy of the Board of School Directors for the Oxford Area School District that taxpayers be notified of the existence of the district's taxpayers bill of rights anytime they are contacted regarding the assessment, audit, determination, review or collection of any eligible tax as defined in the Act.

The Superintendent of Schools or his/her designee shall be responsible for the development of procedures to implement this policy and the terms and conditions as defined in the Act. The procedures to implement this policy shall include:

1. The preparation and dissemination of the required notice of availability of the local taxpayer bill of rights.

2. The preparation of a local taxpayer bill of rights.

3. The preparation of a procedure for the district to request information from a taxpayer.

4. The establishment of an administrative appeals process.

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

6. The formulation of rules of practice and procedure for hearings.

The district shall respond to taxpayer requests for the local taxpayer bill of rights by making copies available at the district offices or by mailing copies to taxpayers at district expense.

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.

Petitions from taxpayers relating to assessment, determination or the refund of an eligible tax as defined by the Act shall be reviewed and decided on by the Board of School Directors in executive session.