

MUHLENBERG SCHOOL DISTRICT

SECTION: FINANCES

TITLE: LOCAL TAXPAYER
BILL OF RIGHTS

ADOPTED: June 15, 2011

REVISED:

<p>1. Purpose 53 Pa. C.S.A. Sec. 8401 et seq</p> <p>2. Definition 53 P.S. Sec. 6924.101 et seq 53 Pa. C.S.A. Sec. 8422</p> <p>3. Authority 53 Pa. C.S.A. Sec. 8423</p> <p>53 Pa. C.S.A. Sec. 8423</p>	<p style="text-align: center;">621. LOCAL TAXPAYER BILL OF RIGHTS</p> <p>As a local taxing authority, the Board recognizes the school district's responsibility to comply with the requirements of applicable law.</p> <p>Eligible taxes shall be defined as all non-real 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.</p> <p>The Board adopted a Local Taxpayer Bill of Rights via Resolution No. 160 dated December 9, 1998 that includes the following components in simple and nontechnical terms:</p> <ol style="list-style-type: none"> 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. 3. Procedures for filing and processing refund claims and taxpayer complaints. 4. Enforcement procedures. <p>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.</p>
---	---

<p>4. Delegation of Responsibility</p> <p>53 Pa. C.S.A. Sec. 8423</p>	<p>It shall be the responsibility of the Superintendent, Business Manager, and/or other designated school district employee to develop procedures to implement this policy which shall include:</p> <ol style="list-style-type: none"> 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. <p>The district shall respond to taxpayer requests for the Local Taxpayer Bill of Rights by making copies available at the district offices or mailing at district expense.</p>
<p>5. Guidelines</p> <p>53 Pa. C.S.A. Sec. 8437</p>	<p>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.</p> <p><u>Appeals Process</u></p>
<p>53 Pa. C.S.A. Sec. 8430</p>	<p>The district establishes the following as the choices for an administrative process to receive and make determinations on petitions from taxpayers relating to assessment, determination or refund of an eligible tax:</p> <ol style="list-style-type: none"> 1. Review or hearing and decision by a local tax appeals board appointed by the Board, consisting of three (3) to seven (7) members, including joint local tax appeal boards with other political subdivisions. 2. Review and decision by the Board in executive session. 3. Hearing and decision by a hearing officer appointed by the Board, which shall determine the qualifications and compensation of the appointee.

4. Administrative review or appeal process currently in effect in the district that meets the requirements of applicable law.

References:

Local Tax Enabling Law – 53 P.S. Sec. 6924.101 et seq.

Taxation and Fiscal Affairs – 53 Pa. C.S.A. Sec. 8401 et seq.