

# ALLENTOWN SCHOOL DISTRICT

SECTION: FINANCES

TITLE: LOCAL TAXPAYER BILL OF RIGHTS

ADOPTED: 1/28/1999

REVISED:

621. LOCAL TAXPAYER BILL OF RIGHTS	
<p>1. Purpose 53 Pa. CSA Sec. 8401 et seq</p>	<p>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.</p>
<p>2. Definition Act 511 of 1965 53 Pa. CSA Sec. 8422</p>	<p>Eligible taxes shall be defined as all non-real estate taxes (except as they relate to the payment of interest on real estate tax overpayments), 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>3. Authority 53 Pa. CSA Sec. 8423</p>	<p>The Board shall adopt a Local Taxpayer Bill of Rights that includes the following components:</p> <ol style="list-style-type: none"> <li>1. Taxpayer rights and the district's obligation during an audit or administrative review of the taxpayer's books or records.</li> <li>2. Administrative and judicial procedures for a taxpayer to appeal or seek review of a tax decision.</li> <li>3. Procedures for filing and processing refund claims and taxpayer complaints.</li> <li>4. Enforcement procedures.</li> </ol>
<p>53 Pa. CSA Sec. 8423</p>	<p>The Board shall ensure that taxpayers are notified about the district's Local Taxpayer Bill of Rights any time the taxpayers are contacted regarding assessment, audit, determination, review and collection of any tax other than property taxes (except as they relate to the payment of interest on real estate tax overpayments).</p>

<p>4. Delegation of Responsibility</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 and shall include:</p> <ol style="list-style-type: none"> <li>1. Preparation and dissemination of the required notice of availability of the Local Taxpayer Bill of Rights/Disclosure Statement.</li> <li>2. Preparation of a Local Taxpayer Bill of Rights.</li> <li>3. Preparation of a procedure for the district to request information from a taxpayer.</li> <li>4. Establishment of an administrative appeals process.</li> <li>5. Development of the form, content, process and deadlines for taxpayers to file a tax appeal petition.</li> <li>6. Formulation of rules of practice and procedure for hearings.</li> </ol>
<p>53 Pa. CSA Sec. 8423</p>	<p>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.</p>
<p>5. Guidelines 53 Pa. CSA 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>The district shall offer (as determined by the Board) one of the following administrative processes to receive and make determinations on petitions from taxpayers relating to assessment, determination or refund of an eligible tax:</p>
<p>Title 1 CSA Sec. 1991</p>	<ol style="list-style-type: none"> <li>1. Review or hearing and decision by a district tax appeals board appointed by the Board, consisting of three (3) to seven (7) members, or by a local tax appeals board designated by the City of Allentown. The Board shall determine the qualifications and compensation, if any, of the appointees; OR</li> <li>2. Review and decision by the Board in executive session; OR</li> <li>3. Hearing and decision by a hearing officer appointed by the Board, which shall determine the qualifications and compensation, if any, of the appointee; OR</li> </ol>

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|  | <p>4. Any administrative review or appeal process currently in effect in the district that meets the requirements of applicable law.</p> |
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