

2600 THE BOARD AND PUBLIC RELATIONS

2620 Local Taxpayer Bill of Rights

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.

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.

The ~~Board~~ **District** shall adopt a Local Taxpayer Bill of Rights that includes the following components:

1. Taxpayer rights and the district's obligation during an audit or administrative review of the taxpayer's books or records.
2. Administrative, judicial, **and hearing** 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~~ **District** 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. **The District shall respond to taxpayer requests for Local Taxpayer Bill of Rights making copies available at the district offices or mailing at District expense.**

It shall be the responsibility of the Superintendent, Director of Business Services, and/or other designated District employee to, **with the assistance of the Solicitor**, develop **the Local Taxpayer Bill of Rights and** procedures to implement this policy that 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.~~

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- 2. Preparation of a procedure for the District to request information from a taxpayer.
- 3. Establishment of an administrative appeals process.
- 4. 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 making copies available at the district offices or mailing at District expense.~~

Information obtained by the 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 **District Board**, he/she shall be subject to ~~fines~~ **criminal prosecution** and dismissal from office or discharge from employment.

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:

~~{ X } The Board appoints the Earned Income Tax Office Manager as the Hearing Officer with compensation to be reflective of his/her hourly rate for duties performed outside of the regular workday.~~ **Review or hearing and decision by the Tax Appeal Board that is appointed by the Warren County Tax Collection Committee (TCC).**

Adoption Date	-	September 13, 1999
Practice	-	January 1, 1999
Revision Date	-	_____, 2021
Review Date	-	
Legal Reference	-	53 Pa. C.S.A, §8401, et. seq.; 53 Pa. C.S.A, §8422 53 Pa. C.S.A, §8423; 53 Pa. C.S.A, §8430; 53 Pa. C.S.A, §8437; 53 P.S. §6924.101, et. seq.
Cross Reference	-	