621. LOCAL TAXPAYER BILL OF RIGHTS

1. Authority; Compliance

All School District officers, agents, and employees who have any responsibility for the audit, assessment, determination, or administration on an “eligible tax,” including persons having any contact with taxpayers in that regard, shall familiarize themselves with the requirements of the Local Taxpayers Bill of Rights Act, 53 PA. CONS. STAT. §§ 8421-8438 and this Policy 621, and shall comply with them at all times.

2. Definitions

For purposes of this policy, the terms “eligible tax” and “taxpayer” shall have the same meanings as provided in 53 PA. CONS. STAT. § 8422.

3. Disclosure Statement

The School District Solicitor is hereby authorized and directed to prepare a disclosure statement in accordance with the provisions of 53 PA. CONS. STAT. § 8433(a) and this Policy. All School District employees and agents who contact any taxpayer (orally or in writing) regarding the assessment, audit, determination, review, or collection of an eligible tax shall either:

(a) hand deliver or mail a copy of the disclosure statement to the taxpayer, or

(b) give the notice set forth in 53 Pa. Cons. Stat. § 8423(b) (orally or in writing, depending on the method of contacting the taxpayer).

4. Requests for Information

A. Response by Taxpayer.

A taxpayer must respond to a requests for information (within the meaning of 53 PA. CONS. STAT. § 8424(a)) within thirty (30) calendar days after the date of the request, unless a longer period of time is specifically set forth in the request.

B. Verification.

All responses to requests for information shall be accompanied by a statement that the information presented is true, correct, and complete to the best of the taxpayer’s knowledge, information, and belief, subject to the penalties of 18 PA. CONS. STAT. § 4904 (relating to unsworn falsifications to authorities).
5. Administrative Appeals

C. Extensions.
If a taxpayer believes that there is a good reason why he/she will be unable to respond to a request for information by the deadline (or by the end of any previously granted extension), he/she may request a reasonable extension. The request must be directed to the collector of the tax in question (or his/her delegate), and may be made either by phone, in writing, or in person to the School District’s Administrative Office. The School District must receive the request no later than fifteen (15) calendar days before the deadline for the response (or, if later, within five (5) calendar days after the taxpayer receives the request for information). The collector of the tax in question may grant a reasonable extension if he/she feels the taxpayer has a good reason for it. If the taxpayer is not satisfied with the decision of the collector of the tax in question, the taxpayer may appeal the decision to the Board of School Directors by filing a Petition for Reconsideration under part 5(C) of this Policy.

D. Action Against Taxpayer.
The School District shall take no lawful action against a taxpayer for any tax and for any tax period for which a request for information to the taxpayer is outstanding until the expiration of the applicable response period, including extensions.

A. Petition for Reassessment.
Any taxpayer who desires to challenge or dispute any assessment or determination by the School District of an eligible tax against the taxpayer, and of any interest or penalties on an eligible tax, must file a written Petition for Reassessment with the Board of School Directors within ninety (90) calendar days after the date the assessment notice was mailed to the taxpayer.

B. Petition for Refund.
Any taxpayer who believes he/she overpaid any eligible tax and is entitled to a refund, may file a written Petition for Refund with the Board of School Directors. The Petition must be filed no later than the following deadlines, even if the taxpayer has filed a request for a refund with the tax collector and has not yet received a response:

1. If a return or report is required for the particular tax, the deadline is the later of—
   (a) three (3) years after the due date of the return or report (including extensions); or
   (b) one (1) year after the actual payment of the tax.
(2) If no return or report is required, the deadline is the later of—

(a) three (3) years after the due date for payment of the tax; or

(b) one (1) year after the actual payment of the tax.

C. Petition for Reconsideration.

Any taxpayer who desires to appeal a decision of the collector of the tax in question under part 4(C) of this Policy denying or limiting the taxpayer’s request for an extension of time to respond to a School District request for fax information must file a written Petition for Reconsideration with the Board of School Directors within five (5) days after the date of the decision of the collector of the tax in question.

D. Requirements for Petitions.

A Petition under this Policy need not be in any particular form, but must include a concise statement of all the reasons supporting the application. A Petition for Reassessment or Reconsideration must also include a copy of the assessment or decision being appealed. A Petition is considered “filed” on the date it is delivered to the District Administration Office, or the date that the letter/envelope transmitting it (and bearing sufficient postage) is postmarked by the United States Postal Service for delivery to the District Administration Office.

E. Review by Board of School Directors.

A Petition under this Policy shall be considered by the Board of School Directors in executive session. The Board of School Directors shall not conduct a formal hearing, and no stenographic or other record shall be made of the executive session. The process shall be a “review and decision” under 53 PA. CONS. STAT. § 8430(2) and not a “hearing and decision.” However, the taxpayer shall be given the opportunity, personally or through counsel, to present relevant, non-repetitious evidence, without regard to formal rules of evidence, and to present argument in support of the taxpayer’s position. School District officers, employees, or agents may also present evidence and argument in support of the assessment or decision, or in opposition to the relief requested. Cross-examination shall only be permitted in the discretion of the Board of School Directors.

F. Decision.

The Board of School Directors shall render a decision on a Petition and mail a written decision to the taxpayer within sixty (60) calendar days after the date a complete and accurate Petition is received by the School District. The decision need not contain any findings of fact or conclusions of law. If the Board of School Directors fails to act within that time, the Petition shall be deemed approved.