

UNITED
SCHOOL DISTRICT

ADMINISTRATIVE
REGULATION

621-AR-5. TAX APPEAL INFORMATION AND REGULATIONS

The Local Taxpayer Bill of Rights requires every school district to adopt regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. This document contains the regulations required by the Bill of Rights. In addition, the school district has published a Disclosure Statement required by the Bill of Rights.

Applicability/Eligible Taxes

These regulations apply to eligible taxes levied by the United School District. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes levied by the school district are earned income tax.

Tax Appeal Petitions

Filing –

1. As explained more fully in the Disclosure Statement, petitions should be filed for a tax assessment or denial of a refund request for district occupational and per capita taxes:

Indiana County Assessor Office
8 Philadelphia Street
Indiana, PA 15701

2. For the earned income tax, or for delinquent earned income, delinquent occupational, and delinquent per capita taxes:

Berkheimer Associates
50 North Seventh Street
Bangor, PA 18013

3. Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the taxing authority are considered timely filed if received by the taxing authority by the required date or if mailed and postmarked by the United States Postal Service on or before the required date. The burden is on the taxpayer to present evidence sufficient to prove that the petition was timely filed.

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Contents Of Petitions –

Petitions must be in writing, signed by the taxpayer (if the taxpayer is an entity, a partner or officer must sign) and must contain:

1. Taxpayer's name, address and telephone number.
2. If the taxpayer is represented by an attorney, accountant or other qualified individual as explained below, the name, address and telephone number of the representative.
3. Designation of the tax to which the petition relates, including the year or other period and the amount. A copy of any tax bill, refund request denial, or other essential document relating to the petition shall be attached.
4. Taxpayer's license number, account number, employer identification number, social security number, or other appropriate identifying designation.
5. A statement specifying the relief requested by the taxpayer.
6. A statement indicating whether or not a hearing is requested.
7. A statement certifying that the petition is not filed for purposes of delay, and that the facts contained in the petition are true and correct to the taxpayer's knowledge, information and belief, and subject to the penalties set forth in §4904, relating to unsworn falsification to authorities.

Incomplete Petitions

If the petition fails to satisfy the above requirements, the taxing authority may request the taxpayer to submit the missing information or may make a decision based on the information contained in the petition. If additional information is requested, the taxpayer's failure to supply the requested additional information within thirty (30) days of the date of the request shall result in dismissal of the petition.

Tax Appeal Petition Practice And Procedure

General –

Practice and procedure before the taxing authority relating to tax appeal petitions is not governed by the Local Agency Law.

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Representation –

1. A taxpayer or an officer partner of an entity taxpayer may file a petition and appear at the hearing related to the petition, if any, or may be represented by a person possessing appropriate education, training or experience to represent taxpayers in tax appeals. There is no requirement that a taxpayer be represented by an attorney or certified public accountant. A taxpayer's representative must be authorized in writing to represent the taxpayer. A letter signed by the taxpayer naming the representative, or naming the representative in the petition signed by the taxpayer, will be accepted as authorization for representation.
2. A notice or other written communication from the taxing authority to the taxpayer may be given to the taxpayer's authorized representative and any such notice or other communication shall have the same effect as if given to the taxpayer directly. Action taken by the taxpayer's authorized representative shall have the same force and effect as if taken by the taxpayer.

Burden Of Proof –

The taxpayer has the burden of proof on all issues.

Hearings –

1. Waiver - If a taxpayer does not request a hearing on the petition, the taxpayer will be deemed to have waived any right to a hearing and to have requested that the taxing authority decide the taxpayer case solely based on the petition. If the taxpayer does not request a hearing, or the taxing authority decides the taxpayer has no right to a hearing, the taxing authority will decide in its discretion whether a hearing is required.
2. Notice of Hearing - If the taxing authority schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.
3. Continuances - The taxing authority may grant a reasonable request for continuance of a scheduled hearing. The request shall be made in writing, shall state the reasons for the requested continuance, and shall be received by the taxing authority at least five (5) days prior to the scheduled hearing.
4. Presiding Officer - Authority member may preside at a hearing.
5. Transcripts of Recordings - Transcripts or recordings of a hearing are not required, but may be made at the discretion of the presiding officer, at the expense of the party requesting such transcript or recording.
6. Authority of Presiding Officer - The presiding officer shall have authority to:
 - a. Regulate the conduct of the hearings, including the scheduling, recessing, reconvening and adjournment of hearings, and all acts proper for the efficient conduct of hearings.
 - b. Delegate scheduling hearings to any taxing authority employee.

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- c. Administer oaths and affirmations.
 - d. Receive evidence.
 - e. Require production of books, records, documents and other data pertinent to the issues.
7. Evidence - Hearings need not adhere to the technical rules of evidence.

In cases involving issues of fact, oral testimony shall be under oath or affirmation. At the discretion of the taxing authority, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.

Decision –

The final decision of the taxing authority will be in writing and signed by the presiding officer.

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