

UNITED
SCHOOL DISTRICT

ADMINISTRATIVE
REGULATION

621-AR-2. TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT

Every taxpayer is obligated to pay all taxes levied by the school district to which the taxpayer is subject. When taxes are not paid or the United School District has questions about whether a taxpayer has fulfilled all tax obligations, the United School District has legal rights to enforce taxpayer obligation. In conjunction with taxpayer obligations and school district rights, the Commonwealth of Pennsylvania has enacted a Local Taxpayers Bill of Rights which grants legal rights to taxpayers, and creates obligations for school districts, so that equity and fairness control how school districts collect taxes. This document is the United School District Disclosure Statement required by the Bill of Rights. This document is merely a summary of your rights. For a complete statement of your rights and the obligations of the United School District, see 53 P. S. Subchapter C.

APPLICABILITY/ELIGIBLE TAXES

This Disclosure Statement applies to eligible taxes levied by the United School District. For this purpose, eligible taxes shall be deemed to include those taxes defined on page one (1) of the attached Local Taxpayer Bill of Rights. The specific eligible taxes levied by the school district are: earned income tax; occupation assessment; occupation privilege per capita; and delinquent taxes (not real estate). Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any school district representative to comply with any provision of this Disclosure Statement, related regulations or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.

The purpose of this Disclosure Statement, the term **taxing authority** shall be defined as set forth on page one (1) of the Local taxpayer Bill of Rights.

**TAXPAYER RIGHTS AND TAXING AUTHORITY OBLIGATIONS WHEN THE
TAXING AUTHORITY REQUEST INFORMATION OR AUDITS TAXPAYER
RECORDS**

Minimum Time Period For Taxpayer Response

1. The taxpayer has thirty (30) calendar days from the mailing date to respond to the taxing authority's requests for tax information.
2. Upon written request, the taxing authority will grant reasonable time extensions for good cause.
3. The taxing authority will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

621-AR-2. TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT

Requests For Prior Year Returns

1. An initial inquiry regarding a taxpayer's compliance with any eligible tax may include taxes required to be paid or tax returns required to be filed no more than three (3) years prior to the mailing date of the request for information.
2. The taxing authority may make a subsequent request relating to other taxes or returns if, after the initial request, the taxing authority determines that the taxpayer failed to file a tax return, underreported income, or failed to pay a tax for one (1) or more of the tax periods covered by the initial request.

Use Of Federal Tax Information

The taxing authority may require a taxpayer to provide copies of federal tax returns if the taxing authority can show that the information is reasonably necessary for enforcement or collection of a tax and the information is not available from the Pennsylvania Department of Revenue or other available sources.

TAX OVERPAYMENT/REFUNDS

A taxpayer may file a written request with the taxing authority for a refund or credit. The filing of a written request will not preclude a taxpayer from later filing a tax appeal petition as discussed below. The request must be made within three (3) years of the due date for filing the report or one (1) year after payment of the tax, whichever is later. If no report is required, the request must be made within three (3) years after the payment due date, or within one (1) year after payment, whichever is later. A tax return filed by the taxpayer showing a tax overpayment will be considered a written request for a cash refund unless the return indicates otherwise. If the taxpayer pays a tax as a result of receiving a notice of underpayment, the taxpayer must file a written request for a refund within one (1) year of the payment date. Subject to certain exceptions, the taxing authority will pay interest, at a rate determined pursuant to state law, from the date of overpayment until the date of resolution.

Tax Assessment/Underpayment/Required Notice

The taxing authority must notify the taxpayer in writing of the basis for any underpayment.

Tax Appeals

Tax Appeal Petitions –

1. To appeal a tax assessment or denial of refund request for district occupational and per capita taxes, the taxpayer must file a Tax Appeal Petition with the Indiana County Assessor. The petition must be mailed or delivered to the attention of the Indiana County Assessor at the following address:

Indiana County Assessor Office
8 Philadelphia Street
Indiana, PA 15701

621-AR-2. TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT

2. To appeal a tax assessment or denial of a refund request for district earned income tax or for delinquent earned income, delinquent occupational, and delinquent per capita taxes with Berkheimer Associates. The petition must be mailed or delivered to the attention of Berkheimer Associates at the following address:

Berkheimer Associates
50 North Seventh Street
Bangor, PA 18013

3. Tax appeal petitions requesting a refund must be filed within the time set forth above under Tax Overpayment Refunds.
4. Tax appeal petitions appealing a tax assessment or notice of underpayment must be filed within ninety (90) days after the date of the tax assessment or underpayment notice.

Decisions On Tax Appeal Petitions –

1. The taxing authority will issue a decision on tax appeal petitions within sixty (60) days after receipt of a complete and accurate petition.
2. If the petition was complete and accurate when filed, the taxing authority's failure to render a decision within sixty (60) days will result in the petition being deemed granted.

Appeals To Court –

1. Any person aggrieved by a decision of the taxing authority who has a direct interest in the decision has the right to appeal to the County Court of Common Pleas.
2. Appeals to court must be filed with the court within thirty (30) days after the date of the taxing authority's adverse decision.

ENFORCEMENT PROCEDURES

Depending on the type of tax involved and the specific circumstances, if a taxpayer has not paid a tax liability determined to be due or which the taxing authority has reason to believe might be due, possible enforcement options include:

1. Direct inquiry to the taxpayer.
2. Audit of taxpayer records.
3. Contact with the taxpayer to attempt to resolve the liability through payment in full, an installment plan, or compromise.
4. Employment of private collection agencies to collect the tax.

621-AR-2. TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT

5. Filing a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
6. Attachment of the wages or earnings of the taxpayer.
7. Filing suit against the taxpayer before a district justice or in the County Court of Common Pleas.
8. Execution and attachment of taxpayer bank accounts, sale of taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings.
9. Criminal prosecution of the taxpayer.

TAX INFORMATION CONFIDENTIALITY

Information gained by the taxing authority as the result of any audit, return report, investigation, hearing or verification shall be confidential. However, confidentiality will not preclude disclosure to the extent required by any applicable law, or for official purposes.

Taxpayer Complaints

If a taxpayer has a complaint about the collection of an eligible tax, the Director of Finance may be contacted in writing at 10780 Rte 56 Hwy East, Armagh, PA 15920 or another person designated by the district Superintendent will facilitate resolution of the complaint by working with the appropriate personnel.

This document was created with Win2PDF available at <http://www.win2pdf.com>.
The unregistered version of Win2PDF is for evaluation or non-commercial use only.
This page will not be added after purchasing Win2PDF.