

UNITED  
SCHOOL DISTRICT

ADMINISTRATIVE  
REGULATION

621-AR-1. ENABLING RESOLUTION FOR THE UNITED SCHOOL DISTRICT  
LOCAL TAXPAYER BILL OF RIGHTS

WHEREAS, the Local Tax Enabling Act (Act 511 of 1965) authorizes certain political subdivisions to levy certain eligible local taxes upon taxpayers, as eligible taxes are more specifically defined below; and

WHEREAS, Act 50 of 1998 requires school districts to adopt a Local Taxpayer Bill of Rights and to establish an administrative process to receive and determine taxpayer petitions related to assessments, audit, determination, review or collection of eligible taxes; and

WHEREAS, the purpose of this Resolution is to meet the January 1, 1999, compliance deadline under Act 50.

NOW, THEREFORE, with the foregoing recitals deemed an essential part hereof, the United School District hereby adopts the following Local Taxpayer Bill of Rights, and all Exhibits referenced therein:

1. Definitions - The following definitions shall apply to the Local Taxpayer Bill of Rights, as well as all exhibits attached hereto:
  - a. **Eligible Taxes** - Includes all taxes levied under the Local Tax Enabling Act (Act 511), as well as any per capita, occupation, occupation assessment, occupational privilege, income, gross receipts, privilege, amusement, admissions, earned income or net profits tax. This policy does not apply to real property taxes.
  - b. **Taxpayer** - An individual, corporation, partnership or any other entity subject to or claiming exemption from any eligible tax.
  - c. **Underpayment** - The amount or portion of any eligible tax determined to be legally due in the manner provided by law for which payment or remittance has not been made.
  - d. **Overpayment** - Any payment of eligible tax which is determined in the manner provided by law not to be legally due.
  - e. **Assessment** - The determination by a local taxing authority of the amount of underpayment by a taxpayer.
  - f. **Taxing Authority** - The school district, as well as any officer, agent, agency, clerk, income tax officer, collector, employee or other person whom the school district has assigned responsibility for the audit, assessment, determination or administration of an eligible tax.

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2. Local Taxpayer Bill Of Rights

- a. Local Taxpayer Bill of Rights Disclosure Statement - The United School District hereby adopts the Disclosure Statement attached hereto as Addendum 1. Any taxpayer contacted regarding an assessment, audit, determination, review or collection of an eligible tax receiving an assessment notice for an eligible tax shall simultaneously receive a Notice of Availability of Local Taxpayer Bill of Rights. The requisite Notice of Availability is attached hereto as Addendum 2. If a taxpayer requests the Local Taxpayer Bill of Rights Disclosure Statement, a copy shall be mailed to the taxpayer at school district expense.
- b. Confidentiality of Information - Any information obtained by the school district as a result of an audit, return, report, investigation, hearing or verification shall be confidential, except as otherwise provided by law, or for official purposes. If an officer, employee or agent of the United School District divulges in any manner confidential information gained as a result of the foregoing, s/he shall be subject to dismissal from office or discharge from employment.
- c. Time Limits for Response to Information Requests - A taxpayer shall have at least thirty (30) days to respond to a request for information from the school district. When the school district requests information from a taxpayer, it shall simultaneously provide the taxpayer with an Information Request Time Extension Procedure Notice. The form for such notice is attached hereto as Addendum 3. If the taxpayer requests a reasonable extension of time to respond to an information request, and states good cause, the request will be granted. The United School District will not take any action against a taxpayer for the tax year in question until the expiration of the applicable response period, including extensions.
- d. Tax Appeals - Act 50 requires the school district to adopt regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. The required regulations as adopted by the school district are attached hereto as Addendum 4. Petition for appeal form is Addendum 5.

In order to make the determinations on petitions from taxpayers relating to an assessment or refund of an eligible tax, the school district adopts the following administrative process:

Hearing and decision by a hearing officer appointed by the Board of School Directors.  
The United School District shall determine the qualifications of such hearing officers, and compensation, if any, and shall appoint the hearing officer by way of separate resolution.

RESOLVED this 8<sup>th</sup> day of December, 1998.

ATTEST:

UNITED SCHOOL DISTRICT

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_

\_\_\_\_\_  
President

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