

# SHALER AREA SCHOOL DISTRICT

POLICY 621

SECTION: FINANCES  
 TITLE: LOCAL TAXPAYER BILL OF RIGHTS  
 ADOPTED: April 21, 1999  
 REVISED:

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## 621. LOCAL TAXPAYER BILL OF RIGHTS

1. Purpose  
53 Pa. CSA  
Sec. 8401  
et seq  
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.
2. Definition  
Act 511 of  
1965  
53 Pa. CSA  
Sec. 8422  
Eligible taxes shall be defined as all non-real estate taxes, except when the real estate tax is in regard to interest on overpayments, 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.
3. Authority  
53 Pa., CSA  
Sec. 8411  
Tax Reform  
Act of 1998 -  
Act 50  
The Board 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 and judicial 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.
- 53 Pa. CSA  
Sec. 8423  
The Board 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.

4. Delegation of Responsibility            It shall be the responsibility of the Superintendent, Business Manager, and/or other designated school district employee to develop procedures to implement this policy and 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.
3. Preparation of a procedure for the district to request information from a taxpayer.
4. Establishment of an administrative appeals process.
5. 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.

53 Pa. CSA  
Sec. 8423

The district shall respond to taxpayer requests for Local Taxpayer Bill of Rights by making copies available at the district office or mailing at district expense.

Guidelines  
53 Pa. CSA  
Sec. 8437

Information obtained by the school 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 Board, s/he shall be subject to fines 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:

Hearing and decision by a hearing officer appointed by the Board, which shall determine the qualifications and compensation of the

appointee.