

PENN MANOR SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED: November 15, 2012

REVISED:

606-AR-2. REFUND OF TAXES

Personal Taxes

The Board may grant a refund, in whole or part, upon determination that a personal tax has been paid under mistake of law or fact, subject to the following:

1. The Board will approve a refund only if a verified, written claim is filed with the Business Office within two (2) years after the date of payment of the sum involved.
2. Each claim for a refund must state the reasons for the requested refund and must include verification that the facts set forth are true, under penalty of perjury.
3. Proof of payment must be attached. Proof of payment will include a copy of a cancelled check or receipted tax bill.

Real Estate Taxes

A taxpayer who discovers an error in the tax bill has the right to recover any excess taxes paid plus interest. The claim must be filed within three (3) years of the tax payment, in accordance with the following:

1. The full amount of the tax on the bill should be paid under protest, and a written claim must be filed with the district. Upon written request, twenty-five percent (25%) of the taxes paid under protest will be placed in a separate escrow account in the district's depository.
2. Assessment appeals do not stop the timely collection of real estate taxes on the basis of the current value listed in the duplicate. If a property owner's assessment is changed as the result of an assessment appeal, the property owner will be notified of the change. Upon notification to the district from the county, the district will issue a corrected bill. If appropriate, procedures to request a refund will be provided to the taxpayer.
3. If a duplicate payment of a tax bill is received, the district may require proof of duplicate payment, such as a copy of the cancelled checks or receipted tax bill. Upon written request and submission of the stated proof, the district will refund the duplicate payment to the appropriate taxpayer.
4. If a taxpayer pays an amount in excess of the amount billed, the district will issue a refund if the amount exceeds three dollars (\$3.00).