

PENN MANOR SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED: November 15, 2012

REVISED:

621-AR-1. TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT

(NOTE TO WRITER – this must be completed with information that matches the district’s Taxpayer Bill of Rights.)

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 Penn Manor School District has questions about whether a taxpayer has fulfilled all tax obligations, the Penn Manor 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 Penn Manor 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 Penn Manor School District, see 53 P.S. Subchapter C.

Applicability/Eligible Taxes

This Disclosure Statement applies to eligible taxes levied by the Penn Manor School District. For this purpose, eligible taxes include the specific eligible taxes levied by the school district: 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.

(NOTE TO WRITER – check list of taxes with each district.)

Taxpayer Rights And School District Obligations When The School District Requests 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 school district’s request for tax information.
2. Upon written request, the school district will grant reasonable time extensions for good cause.

3. The school district will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

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 school district may make a subsequent request relating to other taxes or returns if, after the initial request, the school district 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 school district may require a taxpayer to provide copies of federal tax returns if the school district 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 school district 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 school district 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 school district must notify the taxpayer in writing of the basis for any underpayment by the school district.

Tax Appeals

Tax Appeal Petitions

1. To appeal a tax assessment or denial of refund request for district real estate, the taxpayer must file a Tax Appeal Petition with the school district. The petition must be mailed or delivered to the attention of Business Manager at the following address:

Penn Manor School District
P.O. Box 1001
Millersville, PA 17551

2. Tax appeal petitions requesting a refund must be filed within the time set forth above under Tax Overpayment Refunds.
3. 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 school district 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 school district'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 school district who has a direct interest in the decision has the right to appeal to the Lancaster County Court of Common Pleas.
2. Appeals to court must be filed with the court within thirty (30) days after the date of the school district'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 school district has reason to believe might be due, the school district's 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.
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 school district 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 Business Manager may be contacted in writing at Penn Manor School District, P. O. Box 1001, Millersville, PA 17551, or another person designated by the district Superintendent will facilitate resolution of the complaint by working with the appropriate personnel.