No.   621

SECTION: FINANCES

TITLE: LOCAL TAXPAYER BILL OF
                    RIGHTS

Palmyra Area School District

ADOPTED: January 21, 1999

REVISED: August 11, 2005

	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. CAS Sec. 8422	**Eligible taxes** shall be defined as all non-real estate taxes, including per capita; occupation, occupation assessment and occupation privilege; earned income and net profits; business gross receipts; privilege; amusements or admissions; realty transfer; and any other tax authorized by the Local Tax Enabling Law.
3. Authority 53 Pa. CSA\ Sec. 8423	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 4. Delegation of Responsibility	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. 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 file a tax appeal.
	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 offices or mailing at district expense.
	The only person authorized to respond, on behalf of the School District, to specific taxpayer questions or requests for advise regarding the determination of the tax owed shall be the business manager, and that answer or advise must be given in writing.
5. 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:
	Review end decision by the Board in executive session.