



Policy Number 621
Title Local Taxpayer Bill of Rights Draft 3 7.23.26
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Purpose

As a local taxing authority, the Board recognizes the school district's responsibility to comply with the requirements of applicable law.[\[1\]](#)

Definition

Eligible taxes shall be defined as all non-real estate taxes, 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.[\[3\]](#),[\[7\]](#)

Authority

The Board shall adopt a Local Taxpayer Bill of Rights that includes the following components in simple and nontechnical terms:[\[4\]](#)

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 any adverse tax decision.
3. Procedures for filing and processing refund claims and taxpayer complaints.
4. Enforcement procedures.

Delegation of Responsibility

~~The administrator designated by 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]

It shall be the responsibility of the Superintendent, Chief Financial Officer ~~Business Manager~~, and/or other designated school district employee to develop procedures to implement this policy which shall include:

1. Preparation of a Local Taxpayer Bill of Rights.
2. Preparation and dissemination of the required notice of availability of the 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.

The Superintendent or designee shall ensure that taxpayers are notified about the District's Local Taxpayer Bill of Rights anytime they are contacted regarding assessment, audit, determination, review, and collection of any tax other than property taxes. [4]

The district shall respond to taxpayer requests for the Local Taxpayer Bill of Rights by making copies available at the district offices or mailing at district expense. [4]

Guidelines

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 a District Employee officer or member of the Board, they may ~~shall~~ be subject to fines and dismissal from office or discharge from employment. [5]

Appeals Process

~~The Business Manager shall serve as the hearing officer and The District establishes the following as the administrative process to receive and make determinations on petitions from taxpayers relating to assessment, determination or refund of an eligible tax.~~^[6]

The District establishes the following as the administrative process to receive and make determinations on petitions from taxpayers relating to assessment, determination or refund of an eligible tax. The Board hereby appoints the Chief Financial Officer to serve as a hearing officer for the purpose of conducting hearings and making decisions on appeals. Where a taxpayer is dissatisfied with the results of the hearing, an appeal can be made to the appropriate court.^{[5][6]}

^[9]

1. ~~A hearing and decision by a hearing officer appointed by the Board. The Board hereby appoints the Chief Financial Officer to serve as the hearing officer or.~~
2. ~~A hearing which will take place in the Board's Executive Session at which time the taxpayer may present their case to the full Board.~~^[8]

Footnotes

[1] 53 Pa. C.S.A. 8401

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Legal Reference

[3] 53 Pa. C.S.A. 8422

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[4] 53 Pa. C.S.A. 8423

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[5] 53 Pa. C.S.A. 8437

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[6] 53 Pa. C.S.A. 8430

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[7] 53 P.S. 6924.101

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[9] 42 Pa. C.S

Legal References

[9] 42 Pa. C.S