

TAXATION, SPECIAL

24 Attachment 1

Township of Sandy

EXHIBIT A

TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT

Every taxpayer is obligated to pay all taxes levied by the Township to which the taxpayer is subject. When taxes are not paid to the Township or its designated tax collector have questions about whether a taxpayer has fulfilled all tax obligations relating the filing of tax returns, the payment of taxes due and/or any other matter relating to taxpayer compliance with any applicable tax ordinance, the Township has legal rights to enforce taxpayer obligations. In conjunction with taxpayer obligations and Township rights, the Commonwealth of Pennsylvania has enacted a Local Taxpayer Bill of Rights which grants legal rights to taxpayers and creates obligations for the Township so that equity and fairness control how certain eligible taxes are collected. This document is the 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 obligations of the Township, see 53 P.S. Subch. C.

APPLICABILITY/ELIGIBLE TAXES

This Disclosure Statement applies to eligible taxes levied by the Township. For this purpose, eligible taxes include any tax levied by the Township other than the real estate tax. This Disclosure Statement does not apply to real estate taxes. The specific eligible taxes which may, from time to time, be levied by the Township include the following:

1. Per Capita
2. Occupational Privilege Tax/Emergency and Municipal Services Tax/Local Services Tax
3. Earned Income
4. Business Privilege
5. Real Estate Transfer Tax

Unless expressly provided in the Local Taxpayer Bill of Rights, the failure of the Township representative to comply with any of the provisions of this Disclosure Statement, related regulations or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.

SANDY CODE

TAXPAYER RIGHTS AND TOWNSHIP OBLIGATIONS WHEN THE TOWNSHIP OR ITS DESIGNATED COLLECTION AGENT REQUEST INFORMATION OR AUDIT TAXPAYER RECORDS

Minimum Time Period for Taxpayer Response

- (a) The taxpayer has 30 calendar days from the mailing date to respond to request for tax information as may be made by the Township or its designated collection agent.
- (b) Upon written request, the Township or its designated collection agent will grant reasonable time extensions for good cause.
- (c) The Township or its designated collection agent will notify the taxpayer of the procedures to obtain an extension in this initial request for tax information.

Requests for Prior Year Returns

- (a) An initial request may cover only taxes required to be paid or tax returns required to be filed no more than three years prior to the mailing date of the request.
- (b) The township or its designated collection agent will notify the taxpayer of the procedures to obtain an extension in this initial request for tax information.

Requests for Prior Year Returns

- (a) An initial request may cover only taxes required to be paid or tax returns required to be filed no more than three years prior to the mailing date of the request.
- (b) The Township or its designated collection agent may make a subsequent request relating to other taxes or returns if, after the initial request, it is determined that the taxpayer failed to file a tax return, under reported income or failed to pay a tax for one or more of the tax periods covered by the initial request.

Use of Federal Tax Information

- (a) The Township or its designated collection agent may require a taxpayer to provide copies of Federal tax returns if the information is reasonably necessary for enforcement or collection of a tax and the information is not readily available from the Pennsylvania Department of Revenue or other sources.

TAX OVERPAYMENT REFUNDS

A taxpayer may file a written request with the Township or its designated collection agent for 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 years of the due date for filing the return or one year after payment of the

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tax, whichever is later. If no return is required, the request must be made within three years after the payment due date, or within one 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 year of the payment date. Subject to certain exceptions, the Township or its designated collection agent will pay interest, at a rate determined pursuant to State law, from the date of overpayment until the date of the resolution.

TAX ASSESSMENT/UNDERPAYMENT/REQUIRED NOTICE

The Township or its designated collection agent must notify the taxpayer in writing of the basis for any underpayment determined.

TAX APPEALS

Tax Appeal Petitions

- (a) To appeal a tax assessment or denial of a refund request, the taxpayer must file a Tax Appeal Petition with the Township of Sandy. The petition must be mailed or delivered to the attention of the Secretary of the Board of Supervisors of the Township of Sandy at the following address:

PO Box 267
DuBois, PA 15801

- (b) Tax Appeal Petitions requesting a refund must be filed with the time set forth above under "Tax Overpayment Refunds."
- (c) Tax Appeal Petitions appealing a tax assessment or notice of underpayment must be filed within 90 days after the date of the tax assessment or underpayment notice.
- (d) Regulations regarding the form and content of petitions, as well as practice and procedure for tax appeals may be obtain in person, or by mailing a request to the above address or by calling the Township offices at (814) 371-4220 during the hours of 9:00 a.m. to 4:00 p.m. on any weekday other than a holiday.

Decision

- (a) A decision will be issued on Tax Appeal Petitions within 60 days after receipt of a complete and accurate petition.
- (b) If the petition was complete and accurate when filed, the failure to render a decision within 60 days will result in the petition being deemed approved.

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Appeal to Court

- (a) Any person aggrieved by a decision of the Township who has a direct interest in the decision has the right to appeal to the Clearfield County Court of Common Pleas.
- (b) Appeals to court must be filed with the court within 30 days after the date of Township 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 Township or its designated collection agent have reason to believe might be due, the Township or its designated agent may pursue additional enforcement options including, but not limited to:

- (a) Inquiry by the Township to taxpayer.
- (b) An audit of taxpayer records.
- (c) The Township or its designated collection agent may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan or compromise.
- (d) The employment of private collection agencies to collect the tax.
- (e) The filing of a lien against the taxpayer, and in some cases, against the employer.
- (f) The attachment of or requirement directed to an employer to make reductions in the wages or earnings of the taxpayer.
- (g) The filing of a suit against the taxpayer before a district justice or in the Clearfield County Court of Common Pleas.
- (h) Execution and attachment of taxpayer bank accounts, sale of taxpayer vehicles or other personal property or real estate based on a judgment or lien obtained through the foregoing legal proceedings.
- (i) Any additional tax recovery alternative permissible by any applicable legislation.

TAX INFORMATION CONFIDENTIALITY

Information gained by the Township or its designated collection agent as the result of any audit, return, report, investigation, hearing or verification shall be confidential. However, confidentiality will not preclude disclosure for official purposes, whether in connection with legal proceedings or otherwise and will not preclude disclosure to the extent required by any applicable law.

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TAXPAYER COMPLAINTS

If a taxpayer has a complaint about any action relating to taxes in questions, complaints should be directed to the Chairperson of the Township Board of Supervisors at PO Box 267, DuBois, PA (15801) or any other person as may be designated by the Board of Supervisors to facilitate resolution of the complaint by working with the appropriate personnel.