

## **NAZARETH AREA SCHOOL DISTRICT TAXPAYERS' BILL OF RIGHTS DISCLOSURE STATEMENT**

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 a school district has questions about whether a taxpayer has fulfilled all tax obligations, the School District has legal rights to enforce taxpayer obligations. 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 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 School District, see 53 P.S. Subchapter C.

### **APPLICABILITY/ELIGIBLE TAXES**

This Disclosure Statement applies to eligible taxes levied by the School District. For this purpose, eligible taxes include any tax levied by the School District other than the real estate tax. This Disclosure Statement does not apply to real estate taxes. The specific eligible taxes levied by the School District are: (1) Real Estate Transfer Tax; (2) Per Capita; (3) Occupation and Assessment; and (4) Earned Income Tax. 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. {The above listed earned income taxes are collected and administered by the tax collectors listed on Appendix A. A separate disclosure statement relating to the collection of these taxes is available from each office.}

### **TAXPAYER RIGHTS AND SCHOOL DISTRICT OBLIGATIONS WHEN THE SCHOOL DISTRICT REQUESTS INFORMATION OR AUDITS TAXPAYER RECORDS**

#### **Minimum Time Period for Taxpayer Response**

- ◆ The taxpayer has 30 calendar days from the mailing date to respond to School District requests for tax information.
- ◆ Upon written request, the School District will grant reasonable time extensions for good cause.
- ◆ 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**

- ◆ An initial school district request may cover only taxes required to be paid or tax returns required to be filed no more than 3 years prior to the mailing date of the request.
- ◆ 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 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 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 3 years of the due date for filing the return or 1 year after payment of the tax, whichever is later. If no return is required, the request must be made within 3 years after the payment due date, or within 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 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 determined by the School District.

## **TAX APPEALS**

### **Tax Appeal Petitions**

- ◆ To appeal a tax assessment or denial of a refund request, the taxpayer must file a Tax Appeal Petition with Berkheimer Associates.

The petition must be mailed or delivered to the attention of Berkheimer Associates at the following address:

Berkheimer Associates--Hearing Officer  
50 North Seventh Street  
Bangor, PA 18013

- ◆ Tax Appeal Petitions requesting a refund must be filed within the time set forth above under "Tax Overpayment Refunds."
- ◆ 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.
- ◆ Regulations regarding the form and content of petitions, as well as practice and procedure for tax appeals may be obtained in person, or by mailing a request to the above written address, or by calling Berkheimer Associates at (800) 360-8989 during the hours of 8:30 a.m. to 3:30 p.m., Monday through Friday.

#### **School District Decision**

- ◆ The Hearing Officer will issue a decision on Tax Appeal Petitions within 60 days after receipt of a complete and accurate petition.
- ◆ If the petition was complete and accurate when filed, the Hearing Officer's failure to render a decision within 60 days will result in the petition being deemed approved.

#### **Appeals to Court**

- ◆ 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 County Court of Common Pleas.
- ◆ Appeals to court must be filed with the court within 30 days after the date of the School District's adverse decision.

## **SCHOOL DISTRICT 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, possible School District enforcement options include:

- ◆ Inquiry by the School District to taxpayer.
- ◆ School District audit of taxpayer records.
- ◆ The School District may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
- ◆ The School District may employ private collection agencies to collect the tax.
- ◆ The School District may file a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
- ◆ The School District may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
- ◆ The School District may file suit against the taxpayer before a district justice or in the County Court of Common Pleas.
- ◆ The School District may execute and attach taxpayer bank accounts, sell taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings.
- ◆ The School District may seek 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.

## **TAXPAYER COMPLAINTS**

If a taxpayer has a complaint about a school district action relating to taxes, the Business Administrator may be contacted in writing at Nazareth Area School District, ~~2 Center Square~~, Nazareth, Pennsylvania, 18064 or at (610) 759-1170.