

ORDINANCE NO. 99-1

AN ORDINANCE OF PENN TOWNSHIP, SNYDER COUNTY, IMPLEMENTING ACT 50 OF 1998, THE LOCAL TAXPAYERS BILL OF RIGHTS, ADOPTING RULES AND REGULATIONS, A DISCLOSURE STATEMENT, A FORM OF TAXPAYER PETITION, AND ADMINISTRATIVE APPEAL PROCEDURES.

WHEREAS, the Commonwealth of Pennsylvania has enacted the Local Taxpayers Bill of Rights within the provisions of Act 50 of 1998; and

WHEREAS, the Local Taxpayers Bill of Rights requires the Township to adopt rules and regulations for practice, procedure and administration in the audit, assessment appeal, determination, collection and refund of Eligible Taxes, as defined therein; and

WHEREAS, Penn Township levies certain Eligible Taxes which are subject to said Act; and

WHEREAS, the Township desires to comply with the requirements of said Act.

NOW, THEREFORE BE IT ENACTED AND ORDAINED, by the Board of Supervisors of Penn Township, Snyder County, Pennsylvania, as follows:

SECTION 1. The Rules and Regulations attached hereto as Exhibit A and incorporated herein, are approved and adopted.

SECTION 2. The foregoing Rules and Regulations may be amended from time to time by Resolution of the Board of Supervisors.

SECTION 3. The Disclosure Statement, substantially in the form set forth in Exhibit B attached hereto and incorporated herein, is hereby approved and adopted.

SECTION 4. The form and content of the foregoing Disclosure Statement may be amended from time to time by Resolution of the Board of Supervisors.

SECTION 5. The form of Petition for Appeal and Refund, substantially in the form set forth in Exhibit C attached hereto and incorporated herein, is hereby approved and adopted.

SECTION 6. The form and content of the foregoing Petition for Appeal and Refund may be amended from time to time by Resolution of the Board of Supervisors.

SECTION 7. The Board of Supervisors hereby determines that Administrative Appeal Procedures relating to Petitions for Appeal and Refund submitted by taxpayers in connection with the assessment, determination or refund of an Eligible Tax under the Local Taxpayers Bill

of Rights shall be undertaken by the Board of Supervisors in Executive Session.

SECTION 8. The Administrative Appeal Procedures set forth in the Rules and Regulations and substantially in the form set forth in Exhibit D, attached hereto and incorporated herein, are hereby approved and adopted.

SECTION 9. The form and content of the foregoing Administrative Appeal Procedures may be amended from time to time by Resolution of the Board of Supervisors.

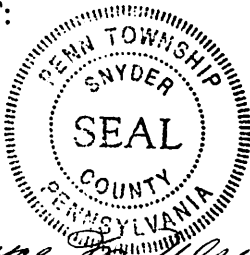
SECTION 10. In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Ordinance, it being the intention of the Board of Supervisors that the remainder of this Ordinance shall remain in full force and effect.

SECTION 11. All ordinance and resolutions or parts thereof, so far as the same are inconsistent herewith, are hereby repealed.

SECTION 12. This Ordinance shall become effective in accordance with the provisions of law and shall be applicable to Eligible Taxes as of January 1, 1999.

ENACTED, this 16th day of February, 1999.

ATTEST:



Joyce M. Ulrich
Joyce M. Ulrich, Secretary

PENN TOWNSHIP
BOARD OF SUPERVISORS

George R. Sampsell
George R. Sampsell, Chairman

Ray W. Klingler
Ray W. Klingler, Vice-chairman

Jon Pane
Jon Pane, Supervisor

PENN TOWNSHIP
RULES AND REGULATIONS
FOR COMPLIANCE WITH THE LOCAL
TAXPAYERS BILL OF RIGHTS

101. Definitions.

APPEALS BOARD. The Board of Supervisors acting in executive session.

ASSESSMENT. The determination by the Tax Administrator of the amount of underpayment by a Taxpayer.

BOARD OF SUPERVISORS. The duly elected Board of Township Supervisors of Penn Township, Snyder County.

ELIGIBLE TAX. Any of the following taxes specified within the term "Eligible Tax" under the Local Taxpayers Bill of Rights (Act 50 of 1998, hereinafter "LTBR"), including interest and penalties provided by law, when levied by the Board of Supervisors, but specifically not including real estate taxes:

- (a) Any tax authorized or permitted under the Act of December 31, 1965, (P.L. 1257, No. 511) known as the Local Tax enabling Act, or Act 511.
- (b) Any per capita tax.
- (c) Any occupation, occupation assessment or occupational privilege tax.
- (d) Any tax levied on income.
- (e) Any tax measured by gross receipts.
- (f) Any tax on a privilege.
- (g) Any tax on amusements or admissions.
- (h) Any tax on earned income and net profits.

LOCAL TAXPAYERS BILL OF RIGHTS. Subchapter C of Act 50 of 1998 of the

Pennsylvania General Assembly, 53 P.S. §§8421-8438.

OVERPAYMENT. Any payment of an Eligible Tax which is determined in the manner provided by law not to be legally due.

PETITION. The Petition for Appeal and Refund described in Section 104.

TAX ADMINISTRATOR. The employee, agent, appointed tax collector, elected tax collector, tax collection agency or other person to whom the Board of Supervisors as assigned or delegated responsibility for the audits, assessment, determination or administration of an Eligible Tax.

TAXPAYER. An individual, partnership, association, corporation, limited liability company, estate, trust, trustee, fiduciary or any other entity subject to or claiming exemption from any Eligible Tax or under a duty to perform an act for itself or for another under or pursuant to the authority of an Eligible Tax levied by the Township.

TOWNSHIP. The Township of Penn, of Snyder County, Pennsylvania.

UNDERPAYMENT. The amount or portion of any Eligible Tax determined to be legally due in the manner provided by law for which payment or remittance has not been made.

VOLUNTARY PAYMENT. A payment of an Eligible Tax made pursuant to the free will of the taxpayer. The term does not include a payment made as a result of distraint or levy or pursuant to a legal proceeding in which the Tax Administrator for the Eligible Tax is seeking to collect a delinquent Eligible Tax or file a claim therefore.

102. Requirements for Requests for Taxpayer Information.

(a) Minimum time periods for Taxpayer response.

- (1) The Taxpayer shall have at least thirty (30) calendar days from the mailing date to respond to a request for information by the Tax Administrator. The Tax Administrator shall grant a reasonable extension upon written application explaining the reason(s) necessitating the extension, which must amount to good cause. If the Tax Administrator denies a request for extension of time to respond, the Tax Administrator shall inform the Taxpayer in writing of the basis for the denial and that the Taxpayer must immediately provide the requested information. If the Tax Administrator grants an extension request, it shall notify the Taxpayer

in writing of the extension and the amount of time of such extension. Generally, an extension will not exceed thirty (30) calendar days in length, and may be less, depending upon circumstances.

- (2) The Tax Administrator shall notify the Taxpayer of the procedures to obtain an extension of time it its initial request for information. The form of such Notice shall be as attached hereto as Schedule 1.
- (3) The Tax Administrator shall take no lawful action against a Taxpayer for the tax year in question until the expiration of the applicable response period for submission of the information requested, including any extensions granted. The Tax Administrator shall not engage in any collection efforts until after the expiration of the response period. After expiration of the response period, the Tax Administrator may engage in collection efforts permitted by the LTBR and as discussed in Section 114 below.

(b) Requests for prior year tax returns.

- (1) Except as provided in Subsection (b)(2), an initial inquiry by the Tax Administrator 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 years prior to the mailing date of the request.
- (2) The Tax Administrator may make an additional subsequent request for a tax return or supporting information if, after the initial request, the Tax Administrator determines 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.

Notwithstanding the foregoing, the limitations in this Subsection (b)(2) on subsequent requests for prior year returns shall not apply if the Tax Administrator has sufficient information to indicate that the Taxpayer failed to file a required return or to pay an eligible Tax which was due more that three years prior to the date of the reques. In situations involving failure to file a return or to pay a required Eligible Tax, the Tax Administrator shall, in its discretion, have the ability to request prior year returns due more than three (3) years prior to the request and supporting information.

(c) Use of Federal and State tax information. The Tax Administrator may require

a Taxpayer to provide copies of the Taxpayer's Federal individual income tax returns if the Tax Administrator can demonstrate that the Federal tax information is reasonably necessary for the enforcement or collection of an Eligible Tax and the information is not available from other available sources or the Pennsylvania Department of Revenue. The Tax Administrator may also require a Taxpayer to provide copies of the Taxpayer's State individual income tax returns.

103. Notice of Basis of Underpayment. The Tax Administrator shall notify the Taxpayer in writing of the basis for any underpayment that the Tax Administrator has determined to exist with respect to any Eligible Tax. The purpose of this notification is for the Taxpayer to understand the exact reason why the Tax Administrator believes an underpayment exists. This notification from the Tax Administrator shall be in written in a manner calculated to be understood by an average person. The notification shall include:

- (a) The tax period or periods for which the underpayment is claimed to exist.
- (b) The amount of the claimed underpayment of the Eligible Tax itemized by tax period.
- (c) The legal basis (including statutory and case law citations) upon which the Tax Administrator has relied to determine that an underpayment of an Eligible tax exists.
- (d) An itemization of the changes made by the Tax Administrator to a return or report filed by the Taxpayer that resulted in the determination that an underpayment exists. A copy of any revised return or report in the Tax Administrator's file shall be provided to the Taxpayer.

104. Petitions for Appeals of Assessments or Refund of Taxes Paid.

- (a) Right to appeal. A Taxpayer has the legal right to challenge an assessment or denial of a refund claim under the LTBR. However, a Taxpayer has a right to one appeal on the merits of the matter only. If a Taxpayer loses an assessment appeal, the Taxpayer is not entitled to a second refund appeal after paying the tax determined to be due by the assessment. In addition, no administrative appeals are provided for other decisions, including but not limited to the denial of an extension of time to provide information or the modification or termination of an installment agreement.

- (b) **Filing of Petitions.** In order to begin the appeals process, the Taxpayer must file a complete, accurate and timely Petition. A Petition is timely filed if the letter transmitting the Petition is postmarked by the United States Postal Service or actually received by the Township on or before the final day on which the Petition is due. Receipts from carriers other than the United States Postal Service are not acceptable as proof of timely filing. Final days for filing a Petition are as follows:
- (1) The final date for filing a Petition challenging the denial of a refund shall be three years after the due date for filing the report or return as extended or one year after actual payment of the Eligible Tax, which ever is later. If no report or return is required, the final date for filing the Petition shall be three years after the due date for payment of the Eligible Tax or one year after actual payment, which ever is later.
 - (2) The final date for filing Petitions for reassessment of an Eligible Tax shall be ninety (90) days after the mailing date of the assessment notice which has been sent to the Taxpayer by the Tax Administrator.
- (c) Petitions for Appeal and Refund shall be in the form attached as Schedule 2, which form shall be supplied to the Taxpayer by the Township or Tax Administrator upon request.
- (d) **Contents.** Any Petition filed under Section 104(a)(1) shall: (i) state the legal basis for claiming the refund or challenging the assessment, (ii) state the tax period or periods to which the Petition pertains, (iii) state the amount of the claim and the type of Eligible Tax itemized by tax period, (iv) include all supporting documentation and calculations, (v) provide the name, address and telephone number of the Taxpayer's representative, if any, (vi) include penalty of perjury, and that the Petition is not filed for purposes of delay, and (vii) include such other information as is reasonably requested by the Township on the Petition for Appeal and Refund provided to Taxpayers.
- (e) The Taxpayer shall have his or her Petition decided by the Board of Supervisors acting in executive session based solely on the Petition and record (including information on file and information submitted by the Taxpayer.)

105. **Appeals Board.** The Appeals Board shall consist of the Board of Supervisors acting in executive session. A quorum shall be required.

- (a) The decision by the Board of Supervisors shall be based solely upon the petition and record. Decisions on Petitions shall be issued within sixty (60) days of the date a completed and accurate Petition is received. Failure to act within sixty (60) days shall result in the Petition being deemed approved.
- (b) Any person aggrieved by a decision under this Section 105 who has a direct interest in the decision shall have the right to appeal to the Court of Common Pleas of Snyder County vested with the jurisdiction of local tax appeals by or pursuant to 42 Pa. C. S. §5571(b).
- (c) Decisions on Petitions shall be made according to principles of law and equity.

106. Conduct of Appeals.

- (a) A Taxpayer, at his option, may be represented by a Taxpayer Representative. Such Taxpayer Representative may be a lawyer, certified public accountant, accountant or other tax advisor possessing appropriate tax training to represent Taxpayers in tax appeals. The Taxpayer must submit a written authorization to use a Taxpayer Representative. Such authorization may be in letter form, but must be signed by the Taxpayer and contain the Representative's name, address and telephone number.
- (b) Copies of notices or communications may be sent by the Tax Administrator or other representative of the Township to the Taxpayer's Representative. However, the original notice or communications will always be sent directly to the Taxpayer. Action taken by the Taxpayer's authorized representative shall have the same force or effect as if taken directly by the Taxpayer.
- (c) The final decision of the Board of Supervisors acting as Appeals Board shall be in writing and signed by the Chairman or Vice-Chairman of the Board of Supervisors. The final decision shall be mailed to the Taxpayer, with a copy also mailed to the Taxpayer's authorized representative, if any.

107. Refunds.

- (a) A Taxpayer who has paid an Eligible Tax must file a written request for refund or credit. A request for refund shall be made within three years of the due date, as extended, for filing the report or tax return, or one year from the date of actual payment of the tax, whichever is later. If no report is required, the

request shall be made within three years after the due date for payment of the tax or within one year after actual payment of the tax, whichever is later.

- (b) A tax return filed by a Taxpayer showing an overpayment shall be deemed to be a written request for a cash refund unless otherwise indicated on the tax return.
- (c) A request for refund under Section 107 shall not be considered a Petition under Section 104 and shall not preclude a Taxpayer from submitting a Petition under Section 104.
- (d) For amounts paid as a result of notice asserting or informing a Taxpayer of an underpayment, a written request for refund shall be filed within one year of the date of payment.

108. Disclosure Statement and Taxpayer Notice. Any Taxpayer contacted by the Tax Administrator regarding the assessment, audit, determination, review or collection of an Eligible Tax will receive a Taxpayer Notice. The Notice shall be incorporated into any other correspondence sent to a Taxpayer by the Tax Administrator regarding the assessment, audit, determination, review or collection of tax. The Notice shall be substantially in the following form:

You are entitled to receive a Disclosure Statement that sets forth a written explanation of your rights with regard to the assessment, audit, determination, review, appeal, enforcement, refund and collection of any local taxes by calling: 374-4778 during regular business hours.

You may request a copy in person, by telephone or by mailing a request to the Township at the following address:

Penn Township
c/o Joyce Ulrich, Secretary
12 Clifford Road
Selinsgrove, PA 17870

The Disclosure Statement will be made available to Taxpayers upon request at no charge to the Taxpayer, including mailing costs.

109. Interest on Overpayment.

- (a) General Rule. All overpayments of an Eligible Tax made to the Township shall bear simple interest from the date of overpayment of such Eligible Tax until the date of resolution.

- (b) Interest Rate. Interest on overpayments shall be paid at the same rate as the Commonwealth of Pennsylvania is required to pay pursuant to Section 806.1 of the Act of April 9, 1929 (P.L. 343, N. 176), known as the Fiscal Code (72 P.S. §1 et seq.). As of December 1998, this interest rate is currently 9% annually (0.00247% daily).
- (c) Exceptions to payment of interest.
 - (1) No interest shall be paid if an overpayment is refunded or applied against any other Eligible Tax, interest or penalty due to the Township within seventy-five (75) days after the last date prescribed for filing the report or tax return of the tax liability or within seventy-five (75) days after the date the return or report of the liability due is filed, whichever is later.
 - (2) No interest shall be paid on Taxpayer overpayments of interest or penalties.
- (d) Acceptance of refund check. The Taxpayer's acceptance of a refund check from the Tax Administrator or Township shall not prejudice any right of the Taxpayer to claim any additional overpayment and interest therefrom. Tender of a refund check by the Township shall be deemed to be acceptance of the check by the Taxpayer for purposes of this Subsection 109(d).
- (e) Definitions. As used in this Section 109, the following words and phrases shall have the meanings given to them in this Subsection (e):

"Date of Overpayment" shall mean the later of the date paid or the date the tax is deemed to have been overpaid as follows:

- (1) Any tax actually deducted and withheld at the source shall be deemed to have been overpaid on the last day for filing the report for the tax period, determined without regard to any extension of time for filing.
- (2) Any amount overpaid as estimated tax for the tax period shall be deemed to have been overpaid on the last day for filing the final report for the tax period, determined without regard to any extension of time for filing.
- (3) An overpayment made before the last day prescribed for payment shall be deemed to have been paid on the last day.

- (4) Any amount claimed to be overpaid with respect to which a lawful administrative review or appellate procedure is initiated shall be deemed to have been overpaid sixty (60) days following the date of initiation of the review or procedure.
- (5) Any amount shown not to be due on an amended income or earned income and net profits tax return shall be deemed to have been overpaid sixty (60) days following the date of filing of the amended income tax return.

"Date of resolution" shall mean the date the overpayment is refunded or credited as follows:

- (1) For a cash refund, a date preceding the date of the refund check by not more than thirty (30) days.
- (2) For a credit for an overpayment:
 - (i) the date of the Tax Administrator's Notice to the Taxpayer of the determination of the credit; or
 - (ii) the due date for the payment of the Eligible Tax against which the credit is applied, whichever occurs first. For a cash refund of a previously determined credit, interest shall be paid on the amount of the credit from a date ninety (90) days after the filing of a request to convert the credit to a cash refund to a date preceding the date of the refund check by not more than thirty (30) days, whether or not the refund check is accepted by the Taxpayer after tender.

110. Abatement of Certain Interest and Penalty.

- (a) Errors and delays. The purpose of this provision is to provide, in the discretion of the Tax Administrator, a mechanism to abate (i.e., reduce) interest and/or penalties where an underpayment is the result of an error or delay in performance by a representative of the Tax Administrator. Accordingly, in the case of any underpayment, the Tax Administrator, in its discretion, may offer to abate all or any part of the interest relating to any Eligible Tax for any period for any one or all the following reasons:

- (1) Any underpayment of an Eligible Tax finally determined to be due, which is attributable in whole or in part to any error or delay by the Tax Administrator in the performance of a ministerial act. For purposes of this paragraph, an error or delay shall be taken into account only if no significant aspect of the error or delay can be attributed to the Taxpayer, and after the Tax Administrator has contacted the Taxpayer in writing with respect to the underpayment of tax finally determined to be due or payable.
- (2) Any payment of an Eligible Tax to the extent that any error or delay in the payment is attributable to an officer, employee or agent of the Tax Administrator being erroneous or dilatory in the performance of a ministerial act.

The Tax Administrator shall determine what constitutes timely performance of ministerial acts performed under this Subsection (a).

- (b) Abatement of any penalty or excess interest due to erroneous written advice by the Tax Administrator. The Tax Administrator shall abate any portion of any penalty or excess interest attributable to erroneous advice furnished to the Taxpayer in writing by an officer, employee or agent of the Tax Administrator acting in the officer's, employee's or agent's official capacity of:
 - (1) The written advice was reasonably relied upon by the Taxpayer and was in response to a specific written request of the Taxpayer; and
 - (2) The portion of the penalty or addition to tax or excess interest did not result from a failure by the Taxpayer to provide adequate or accurate information to the Tax Administrator.

Notwithstanding the foregoing, it shall be within the sole discretion of the Tax Administrator whether or not to provide written tax advice to a Taxpayer. Taxpayers shall have no right to compel the Tax Administrator to provide written tax advice.

111. Application of Payments. Unless otherwise specified by the Taxpayer, all voluntary payments of an Eligible Tax shall be prioritized by the Tax Administrator in the following order:

- (a) Tax.
- (b) Interest.

- (c) Penalties.
- (d) Any other fees or charges.

112. Installment Agreements.

Taxpayers have no right to pay taxes by installments, except as otherwise provided by law. The Tax Administrator may, in its discretion, enter into written agreements with any Taxpayer under which the Taxpayer is allowed to satisfy liability for tax in installment payments if the Tax Administrator determines that the installment agreement will facilitate collection. Such agreement may include such conditions, covenants and obligations as deemed advisable by the Tax Administrator, in its discretion, to protect the interests of the Township.

(a) Extent to which installment agreements remain in effect.

- (1) Except as otherwise provided in this Subsection (a), any installment agreement entered into by the Tax Administrator under this Section 112 shall remain in effect for the term of the agreement.
- (2) The Tax Administrator may terminate any prior installment agreement entered into under this Section 112 if:
 - (i) information which the Taxpayer provided the Tax Administrator prior to the date of the installment agreement was inaccurate, false, erroneous or incomplete in any manner, determined in the reasonable discretion of the Tax Administrator; or
 - (ii) the Tax Administrator reasonably believes and has determine that collection of the Eligible Tax under the installment agreement is in jeopardy.
- (3) If the Tax Administrator finds that the financial condition of the Taxpayer has significantly changed, the Tax Administrator may unilaterally alter, modify or terminate the installment agreement, but only if the following conditions are satisfied:
 - (i) the Tax Administrator provides a notice of its findings to the Taxpayer no later than thirty (30) days prior to the date of change, alteration, modification or termination of the installment agreement; and

(ii) the notice given by the Tax Administrator to the Taxpayer provides the reasons why the Tax Administrator believes a that a significant change justifying a change to the installment agreement, has occurred.

(4) The Tax Administrator may unilaterally and without prior notification to the Taxpayer, alter, modify or terminate an installment agreement entered into by the Tax Administrator under this Section 112 if the Taxpayer fails to do any of the following:

(i) pay any installment at the time it is due under the installment agreement;

(ii) pay any other liability relating to an eligible Tax at the time the liability is due;

(iii) provide a financial condition update as requested by the Tax Administrator;

(iv) fails to perform, or defaults in the performance of, any condition or obligation required under the agreement.

(5) No administrative appeal is permitted in the event of an alteration, modification or termination of an installment agreement. However, an appeal may be made to the Court of Common Pleas of Snyder County.

113. Confidentiality of Tax Information. Any information obtained by the Tax Administrator or the Board of Supervisors, or any of their respective officers, agents, legal counsel, financial accountants, or employees as a result of any audit, assessment, return, report, investigation, hearing, appeal or verification of a Taxpayer shall be confidential tax information. Except for official purposes or as provide by law, no such person shall:

(a) divulge or make known in any manner any confidential information obtained through any audit, assessment, return, report, investigation, hearing, appeal or verification of a Taxpayer to any person other than the Taxpayer or the Taxpayer's authorized representative.

(b) permit confidential tax information or any book containing any abstract or particulars thereof to be seen or examined by any person other that the Taxpayer or the Taxpayer's authorized representative.

- (c) print, publish or make know in any manner any confidential tax information of a Taxpayer.

A violation of the foregoing constitutes a criminal offense, a misdemeanor of the third degree, under 53 P.S. §8437. Upon conviction thereof, a fine of not more than \$2,500 and costs, or a term of imprisonment for not more than one year, or both, may be imposed.

114. Collections. If, after the decision of an appeal, or if no appeal is requested by a Taxpayer, the Tax Administrator may engage in efforts to collect any Eligible Tax determined to be legally due. Such efforts may include, but shall not be limited to, obtaining additional information, auditing Taxpayer records, compromising the amount of tax, interest, or penalty owed, obtaining liens on the Taxpayer's property, or obtaining wage attachments, levies and seizures of the Taxpayer's property. As provided in Section 112 of these Regulations, the Tax Administrator may enter into a written installment agreement with the Taxpayer if the Tax Administrator determines that an installment agreement will facilitate collection. The Tax Administrator also reserves the right to seek criminal prosecution of a Taxpayer in appropriate circumstance.

PENN TOWNSHIP

REQUEST FOR EXTENSION OF TIME TO PROVIDE INFORMATION

This Notice explains certain rights you have with respect to the request for information. You should read this Notice carefully, as your rights may expire if you do not follow the instructions within the prescribed time period.

Under Pennsylvania law, we are required to allow you thirty (30) calendar days to respond to our request for information. This thirty (30) day period is measured from our date of mailing the request for information. You must respond by either providing our Tax Administrator with the requested information, or requesting an extension of time in which to provide the information that we have requested. If you need an extension of time, please send a written request, specifying the reasons for the extension and the facts supporting those reasons, to the attention of the following person at the following address:

(name and address of person asking for information):

A reasonable extension of time will be granted for good cause. Absent extraordinary circumstances, we will grant no longer than a thirty (30) day extension of time. The Tax Administrator will notify you in writing of whether an extension of time has been granted. If the request is granted, the Tax Administrator also will inform you of the amount of the time extension. If your request for an extension of time is denied, the Tax Administrator will inform you of the basis for the denial and that you must provide the requested information immediately.

NOTE TO TAX ADMINISTRATOR: This Notice should be given to each taxpayer contacted with a request for tax information in connection with the assessment, audit, determination, review or collection of an eligible tax covered by the Local Taxpayers Bill of Rights.

**PENN TOWNSHIP TOWNSHIP
PETITION FOR APPEAL AND REFUND**

INSTRUCTIONS: This form is to be used by taxpayers appealing an assessment of tax by the Township or appealing a denial of a claim for refund by the Township. Complete the Petition using blue or black ink, or type Petition. Attach a copy of the Assessment Notice being appealed, or if seeking a refund, proof that such tax was paid. Mail this Petition to Penn Township, c/o Joyce Ulrich, Secretary, 12 Clifford Road, Selinsgrove, PA 17870. Petitions appealing an Assessment Notice must be received by the Township within 90 days of the date of the Assessment Notice. Petitions for Refund must be received by the Township within the later of: (a) three years of the due date for filing the return or (b) one year after actual payment of the tax. Petitions filed via U.S. Postal Service are considered filed as of the postmark date. Petitions filed by any other method are considered filed on the date received by the Township. Answer all questions below as completely as possible. If an item is not applicable, enter "N/A".

SECTION A: TAXPAYER INFORMATION.

Last Name	First Name	Middle Initial
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Street Address

City	State	Zip Code	County
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Home phone	daytime phone	fax number
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previous street address (if applicable)

City	State	Zip Code	County
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social security number	taxpayer Identification number
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SECTION B: TAX INFORMATION

type of tax	tax year	quarter
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Is this Petition for a refund? ☐ yes ☐ no If so, what amount \$

Assessment Notice Mailing Date:

SECTION C: RELIEF REQUESTED & ARGUMENT

Explain the relief requested: _____

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax.

SECTION D: TAX REPRESENTATIVE INFORMATION

Complete if you are authorizing a taxpayer representative.

Last Name	First Name	Middle Initial
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street address

City	State	Zip Code
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phone number	fax number
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Is your representative an ☐ Attorney? ☐ Certified Public Accountant?
☐ Other Accountant? ☐ Other Tax Advisor?

VERIFICATION

I verify that the statements set forth in the foregoing Petition are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. C. S. §4904 relating to unsworn falsification to authorities.

Date: _____

Taxpayer's signature

**PENN TOWNSHIP
DISCLOSURE STATEMENT UNDER
THE LOCAL TAXPAYERS BILL OF RIGHTS**

It is the obligation of all taxpayers to file all local tax returns voluntarily and pay all local taxes to which they are subject. However, when the duly appointed or elected tax collector or tax collection agency for the Township in which the taxpayer resides determines that a required return has not been filed, or a tax liability has not been paid, the Local Taxpayers Bill of Rights grants certain legal rights to taxpayers, and imposes obligations on the taxing authority to ensure that equity and fairness guide local governments in the collection of taxes. In addition, the Local Taxpayers Bill of Rights provides the local government entity with certain legal methods to enforce taxpayers obligations. This Disclosure statement sets forth your rights as a taxpayer in connection with any audit, examination, appeal or refund claim of taxes for the Township and any enforcement or collection actions by the Tax Administrator on behalf of the Township.

Applicability/Eligible Taxes

This Disclosure Statement applies to all eligible taxes levied by the Township. For this purpose, eligible taxes do not include real estate taxes. The specific eligible taxes levied by the Township are: 1) occupational privilege tax; 2) earned income tax; 3) amusemetnet tax; and 4) realty transfer tax. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any person acting on behalf of the Tax Administrator to comply with any provisions of this Disclosure Statement, related regulations or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.

Audit/or Examination

If we contact you about your tax return or payment of any eligible taxes, we will send you a letter with either a request for more information or a reason why we believe a change to your return or taxes may be needed. If we request information, you will have thirty (30) calendar days from the date of the mailing to respond. Reasonable extensions of such time will be granted upon application for good cause. We will notify you of the procedures to obtain an extension with or initial request for tax information. Our initial inquiry 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 our notice. If you give us the requested information or provide an explanation, we may or may not agree with you. If we do not agree with you, we will explain in writing our reasons for asserting that you owe us tax (which we call an "underpayment"). Our explanation will include : (1) the tax period or periods for which the underpayment is asserted; (2) the amount of the underpayment detailed by tax period; (3) the legal basis upon which we have relied to determine that an underpayment exists; and (4) an itemization of the revisions made by us to your return or report that results in our decision that an underpayment exists. If you agree with our changes, you should pay the additional tax.

Request for Prior Year Returns

An initial request by the Tax Administrator into prior year returns may cover tax returns required to be filed as far back as three (3) years prior to the mailing date of the notice. If the Tax Administrator determines that a 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, the Tax Administrator may request additional information. The Tax Administrator may also require a taxpayer to provide copies of federal and Pennsylvania tax returns when the Tax Administrator can show that the taxpayer's federal return(s) is(are) reasonably necessary for the enforcement or collection of tax, and the information is not available from other sources or the Pennsylvania Department of Revenue.

Appeal of Decisions

If we notify you that you owe more tax (what we call an "underpayment") and you do not agree with our decision, you may appeal or seek review by filing a Petition for reassessment within 90 days of the date of the

mailing of the assessment notice. The Petition must either be in our hands or postmarked by the U.S. Postal Service within this ninety (90) day period. Receipts from other carriers (such as Federal Express) are not accepted as proof of delivery.

Your Petition must explain the legal basis for your position and include all supporting documents. For your convenience, a form for submission of a Petition is available at the Township Office. **Your Petition must be mailed or delivered to the Township at the following address:** Penn Township, c/o Joyce Ulrich, Secretary, 12 Clifford Road, Selinsgrove, PA 17842. A decision by the Board of Supervisors in Executive Session will be made within sixty (60) days of the date your complete and accurate Petition is received. If you do not agree with the decision of the Board of Supervisors, you may appeal to the appropriate Court or Common Pleas of Snyder County. You must file your appeal with the Court within thirty (30) days after notice of the decision of the Board of Supervisors in executive session.

Refunds

You may file a claim for refund ("refund claim") if you think you paid too much tax (what we call an "overpayment"). You must file a Refund Claim within three (3) years of the due date for filing the return as extended or one year after actual payment of the tax, whichever is later. If your Refund Claim relates to amounts paid as a result of a notice asserting an underpayment of tax, your request for Refund Claim must be filed within one (1) year of the date of payment. Refund Claims must be made on forms prescribed by us and must include supporting documentation. You can obtain forms for Refund Claims by contacting us at the Township Office. Your Refund Claim must be filed with the Township Office. If you file a tax return showing an overpayment of tax, we will treat that as a request for a cash refund unless you indicate otherwise. If your Refund Claim is denied, you may file a Petition contesting the denial of the refund. Any petition must be filed within the same time limits that apply for a Refund Claim. Alternatively, you may file a Petition for a refund without first filing a Refund Claim. A hearing date will be set after your Petition is received and a decision by the Board of Supervisors in Executive Session will be made within sixty (60) days of the date your complete and accurate Petition is received. The Appeals Petition form must be used to request a review of a Refund Claim denial. **Your Petition must be mailed or delivered to the Township at the following address:** Penn Township, c/o Joyce Ulrich, Secretary, 12 Clifford Road, Selinsgrove, PA 17870.

Enforcement Procedures

Once it has been determined that you owe a tax, we will take all actions we are legally permitted to take to enforce our claim. Such action may include obtaining additional information from you, auditing your records, entering into a settlement with you of the disputed amount of tax, or obtaining liens on your property, wage attachment, levies, and seizures and sale of your property in appropriate circumstances. We may enter into a written agreement with you for payment of the tax in installments if we believe that such an agreement will facilitate collection. We may also impose interest and applicable penalties on the tax you owe, and may seek criminal prosecution of you in appropriate circumstances.

Tax Information Confidentiality

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

Taxpayer Complaints

If you have any complaints about any action relating to the Township's taxes, the Township Secretary may be contacted in writing at the Township Office. This individual will attempt to facilitate resolution of your complaint by working with the appropriate personnel of the Tax Administrator and/or Board of Supervisors.

**PENN TOWNSHIP TOWNSHIP
PETITION FOR APPEAL AND REFUND**

INSTRUCTIONS: This form is to be used by taxpayers appealing an assessment of tax by the Township or appealing a denial of a claim for refund by the Township. Complete the Petition using blue or black ink, or type Petition. Attach a copy of the Assessment Notice being appealed, or if seeking a refund, proof that such tax was paid. Mail this Petition to Penn Township, c/o Joyce Ulrich, Secretary, 12 Clifford Road, Selinsgrove, PA 17870. Petitions appealing an Assessment Notice must be received by the Township within 90 days of the date of the Assessment Notice. Petitions for Refund must be received by the Township within the later of: (a) three years of the due date for filing the return or (b) one year after actual payment of the tax. Petitions filed via U.S. Postal Service are considered filed as of the postmark date. Petitions filed by any other method are considered filed on the date received by the Township. Answer all questions below as completely as possible. If an item is not applicable, enter "N/A".

SECTION A: TAXPAYER INFORMATION.

Last Name	First Name	Middle Initial
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Street Address

City	State	Zip Code	County
------	-------	----------	--------

Home phone	daytime phone	fax number
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previous street address (if applicable)

City	State	Zip Code	County
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social security number	taxpayer Identification number
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SECTION B: TAX INFORMATION

type of tax	tax year	quarter
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Is this Petition for a refund? ___yes ___no If so, what amount \$ _____

Assessment Notice Mailing Date: _____

SECTION C: RELIEF REQUESTED & ARGUMENT

Explain the relief requested: _____

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax.

SECTION D: TAX REPRESENTATIVE INFORMATION

Complete if you are authorizing a taxpayer representative.

Last Name	First Name	Middle Initial
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street address

City	State	Zip Code
------	-------	----------

phone number	fax number
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Is your representative an ☐ Attorney? ☐ Certified Public Accountant?
☐ Other Accountant? ☐ Other Tax Advisor?

VERIFICATION

I verify that the statements set forth in the foregoing Petition are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. C. S. §4904 relating to unsworn falsification to authorities.

Date: _____

Taxpayer's signature

**PENN TOWNSHIP
ADMINISTRATIVE APPEAL PROCEDURES APPLICABLE TO
PETITIONS FOR APPEAL AND REFUND**

For distribution with Petition for Appeal and Refund

I. GENERAL.

If the Taxpayer does not agree with the local Tax Administrator's (hereinafter called "Administrator") assessment or determination of refund claim, the Taxpayer may file an appeal by Petition with the Board of Supervisors requesting a review of the Administrator's assessment or determination of refund claim.

II. OBTAINING A REVIEW.

To obtain a review, a taxpayer must complete a Petition form and timely file it with the Board of Supervisors and/or mail it to the address indicated in Section V(D) below.

III. FORM AND CONTENT OF THE PETITION.

The Petition must include all of the following:

1. Petitioner's name, address, phone number and contact person (if any.)
2. Petitioner's social security number, account number, taxpayer identification number or other appropriate tax identification number.
3. Type of tax
4. tax year and/or quarter
5. Name, address, and phone number of authorized representative (if any);
6. Relief the Petitioner is requesting;
7. Petitioner's argument(s) and explanation
8. Verification of Petitioner

IV. FORWARDING APPEAL.

- A. Upon receipt of the Taxpayer's Petition, the Administrator shall forward the Petition immediately to the Board of Supervisors.
- B. The Board of Supervisors shall issue a written decision on the Taxpayer's Petition within 60 days of the date on which a complete and accurate Petition is received from the Taxpayer.
- C. In evaluation and making a decision on any Petition, the board of Supervisors shall apply the principles of law and equity.

V. DEADLINES FOR FILING.

A. Refund Petitions.

If a Taxpayer determines that he has paid a tax to which he is not subject, a Petition for refund of the overpaid local tax must be filed with the Township.

1. Refund Petitions shall be filed within 3 years after the due date for filing the report or return, as extended, or 1 year after actual payment of the tax, whichever is later; and
2. If no report or return is required, the Refund Petition shall be filed within 3 years after the due date for payment of the tax to be refunded, or 1 year after actual payment, whichever is later.

B. Petitions for Reassessment.

Any taxpayer who disagrees with an assessment or determination of a local tax may petition the Board of Supervisors for a re-evaluation of the Taxpayer's assessment.

Petitions for reassessment of a tax shall be filed with the Township within 90 days of the date of the Assessment Notice.

C. Timely Filing.

A Petition for Refund or Reassessment is timely filed if the letter transmitting the Petition is postmarked by the United States Postal Service on or before the final day on which the Petition must be filed.

D. Mailing Address.

Petitions should be mailed to the following address:

Penn Township
c/o Joyce Ulrich, Secretary
12 Clifford Road
Selinsgrove, PA 17870