

POTTSTOWN SCHOOL DISTRICT

LOCAL TAXPAYER BILL OF RIGHTS

8621

- 8621.1 The Board of School Directors, as a local taxing authority, recognizes the school district's responsibility to comply with the requirements of the Tax Reform Act of 1998.
- 8621.2 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 a local tax enabling law.
- 8621.3 The Board of School Directors shall adopt a Local Taxpayer Bill of Rights that includes the following components:
- 8621.3a Taxpayer rights and the district's obligation during an audit or administrative review of the taxpayer's books or records.
- 8621.3b Administrative and judicial procedure for a taxpayer to appeal or seek review of a tax decision.
- 8621.3c Procedure for filing and processing refund claims and taxpayer complaints.
- 8621.3d Enforcement procedures.
- 8621.4 The Board of School Directors shall ensure that the 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 tax.
- 8621.5 It shall be the responsibility of the superintendent, business administrator, and/or other designated school district employee to develop procedures to implement this policy and shall include:
- 8621.5a Preparation and dissemination of the required notice of availability of the Local Taxpayer Bill of Rights.
- 8621.5b Preparation of Local Taxpayer Bill of Rights.

8621.5c Preparation of a procedure for the district to request information from a taxpayer.

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LOCAL TAXPAYER BILL OF RIGHTS (Continued)

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- 8621.5d Establishment of an administrative appeals process.
- 8621.5e Development of the form, content, process, and deadlines for taxpayers to file a tax appeal petition.
- 8621.5f Formulation of rules of practice and procedures for hearings.
- 8621.6 The school district shall respond to taxpayer requests for the Local Taxpayer Bill of Rights by making copies available at the tax collector's office or mailing at district expense.
- 8621.7 Information obtained by the tax collector and/or school district as a result of an audit, return, report, investigation, hearing or verification shall be confidential.
 - 8621.7a If a violation of confidentiality is committed by an officer or employee of the board, he/she shall be subject to fines and dismissal from office or discharge from employment.
- 8621.8 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.
 - 8621.8a An administrative review by the tax collector in consultation with the superintendent and/or business administrator and borough manager of an appeal as long as the process meets the requirements of the applicable law.
 - 8621.8b A taxpayer may appeal the decision of the administrative review to a joint local tax appeals board consisting of at least three but not more than seven School Board and Borough Council members.

Adopted: January 13, 1999
Revised:

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