

RESOLUTION 01-04

**Jackson Township, Cambria County**

**TAXPAYER'S BILL OF RIGHTS NOTICE**

You are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund, and collection of certain township taxes. The written explanation is entitled "Jackson Township Taxpayers Bill of Rights Disclosure Statement". Upon receiving a request from you, the Township will give you a copy of the Disclosure Statement at no charge. You may request a copy in person, or by mailing a request to the following address:

JACKSON TOWNSHIP MANAGER  
513 PIKE ROAD  
JOHNSTOWN PA 15909

A copy will also be mailed to you if you call the Township at the following number:

814-749-0725

You may call the above telephone number or appear in person at the above address to request a copy during the hours of 8:00 a.m. to 4:00 p.m. on any weekday other than a holiday.

## **JACKSON TOWNSHIP**

### **TAXPAYER'S 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 or the township has questions about whether a taxpayer has fulfilled all tax obligations, 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 Taxpayers Bill of Rights which grants legal rights to taxpayers and creates obligations for townships so that equity and fairness control how townships collect taxes. This document is the Township's 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 Township, see Title 53 Chapter 84 Subchapter C, Section 8421et seq., Pennsylvania Consolidated Statutes.

#### **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 levied by the Township are: (1) Earned Income Tax, (2) Per Capita Tax, (3) Occupation Tax, (4) Occupational Privilege Tax, (5) Mercantile Tax, and (6) Business Privilege Tax. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Township 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.

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

##### **Minimum Time Period For Taxpayer Response:**

- 1) The taxpayer has 30 calendar days from the mailing date to respond to Township requests for tax information.
- 2) Upon written request, the Township will grant reasonable time extensions for good cause.
- 3) The Township will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

### **Requests For Prior Year Returns:**

- 1) An initial Township 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.
- 2) The Township may make a subsequent request relating to other taxes or returns if, after the initial request, the Township 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.

### **Use Of Federal Tax Information:**

1) The Township may require a taxpayer to provide copies of federal tax returns if the Township 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 Township 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 three (3) years of the due date for filing the return or one (1) year after payment of the tax, whichever is later. If no return is required, the request must be made within three (3) years after the payment due date, or within one (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 one (1) year of the payment date. Subject to certain exceptions, the Township 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 Township must notify the taxpayer in writing of the basis for any underpayment determined by the Township.

### **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 the Township. The petition must be mailed or delivered to the

attention of the Township Manager at the following address:

JACKSON TOWNSHIP MANAGER  
513 PIKE ROAD  
JOHNSTOWN PA 15909

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 practice and procedure for tax appeals may be obtained in person, or by mailing a request to the above address, or by calling the Township at [insert appropriate telephone number) during the hours of [insert hours of operation).

Appeals shall be filed on forms provided by the Township, as attached hereto.

#### **Township Decision:**

The Township 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 Township'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 Township 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 Township's adverse decision.

### **TOWNSHIP 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 has reason to believe might be due, possible Township enforcement options include:

- 1) Inquiry by Township to taxpayer.
- 2) Township audit of taxpayer records.
- 3) The Township may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
- 4) The Township may employ private collection agencies to collect the tax.

- 5) The Township may file a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
- 6) The Township may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
- 7) The Township may file suit against the taxpayer before a Township justice or in the County Court of Common Pleas.
- 8) The Township 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.
- 9) The Township may seek criminal prosecution of the taxpayer.

### **TAX INFORMATION CONFIDENTIALITY**

Information gained by the Township 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.

### **TAXPAYER COMPLAINTS**

If a taxpayer has a complaint about a Township action relating to taxes, the Township may be contacted in writing at Township Manager, 513 Pike Road, Johnstown Pa 15909, or another person designated by the Township will facilitate resolution of the complaint by working with the appropriate Township personnel.

**Jackson TOWNSHIP  
INFORMATION REQUEST TIME EXTENSION PROCEDURE NOTICE**

Under Pennsylvania Law (53 P.S. § 8424, Act 50), you have 30 calendar days from the mailing date of this information request to respond by: (1) providing the Township with the requested information; or (2) requesting an extension of time in which to provide the requested information. If you need an extension, send a written request, specifying the reasons for the extension and the facts supporting those reasons, to the following address:

JACKSON TOWNSHIP MANAGER  
513 PIKE ROAD  
JOHNSTOWN PA 15909

Reasonable time extensions will be granted for good cause. The Township will notify you in writing of whether a time extension has been granted. If your request is granted, the Township will inform you of the amount of the time extension. If your request is denied, the Township will inform you of the basis for its denial and that you must immediately provide the requested information.

**JACKSON TOWNSHIP  
TAX APPEAL INFORMATION AND REGULATIONS**

The Local Taxpayer Bill of Rights requires every Township to adopt regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. This document contains the regulations required by the Bill of Rights. In addition, the Township has published a Disclosure Statement required by the Bill of Rights.

**APPLICABILITY ELIGIBLE TAXES**

These regulations apply to eligible taxes levied by the Township. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes levied by the Township are: (1) Earned Income Tax, (2) Per Capita Tax, (3) Occupation Tax, (4) Occupational Privilege Tax, (5) Mercantile Tax and (6) Business Privilege Tax.

**TAX APPEAL PETITIONS**

**Filing:**

As explained more fully in the Disclosure Statement, Petitions should be titled with Appeal from the \_\_\_\_\_ Tax, Jackson Township, Cambria County.

Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the Township are considered timely filed if received by the Township by the required date or if mailed and postmarked by the United States Postal Service on or before the required date. The burden is on the taxpayer to present evidence sufficient to prove the petition was timely filed.

**Contents:**

Petitions must be in writing, signed by the taxpayer (if the taxpayer is an entity, a partner or officer must sign) and must contain:

- 1) Taxpayer's name, address and telephone number.
- 2) If taxpayer is represented by an attorney, accountant or other qualified individual as explained below, the name, address and telephone number of the representative.
- 3) Designation of the tax to which the petition relates, including the year or other period and tax amount. A copy of any tax bill, refund request denial, or other essential document relating to the petition shall be attached.
- 4) Taxpayer's license number, account number, employer identification number, social security number, or other appropriate identifying designation.
- 5) A detailed statement in separate numbered paragraphs of the reasons requiring a refund, or the objections to the assessment or notice of underpayment being appealed, and the facts supporting such reasons or objections.
- 6) A statement specifying the relief requested by the taxpayer.
- 7) A statement whether or not a hearing is requested.
- 8) A statement certifying that the facts contained in the petition are true and correct to the taxpayer's knowledge and belief, and that the petition is not filed for purposes of delay.

**Incomplete Petitions:**

If the petition fails to satisfy the above requirements, the Township may request the taxpayer to submit the missing information or may make a decision based on the information in the petition. If additional information is requested, the taxpayer's failure to submit the requested additional information within 30 days of the date of the request shall result in dismissal of the petition.

**TAX APPEAL PETITION PRACTICE AND PROCEDURE**

**General:**

Practice and procedure before the Township relating to tax appeal petitions is not governed by the Local Agency Law.

**Representation:**

A taxpayer or an officer or partner of an entity taxpayer may file a petition and appear at any hearing, or may be represented by a person possessing appropriate education, training or experience to represent taxpayers in tax appeals. There is no requirement that a taxpayer be represented by an attorney or certified public accountant. A taxpayer's representative must be authorized in writing to represent the taxpayer. A letter signed by the taxpayer, or a listing as a representative in the petition signed by the taxpayer will be accepted as authorization for representation.

A notice or other written communication from the Township to the taxpayer may be given to the taxpayer's authorized representative, and any such notice or other communication shall have the same effect as if given to the taxpayer directly. Action taken by taxpayer's authorized representative shall have the same force and effect as if taken by the taxpayer.

**Burden of proof:**

The taxpayer has the burden of proof on all issues.

**Hearings:**

- 1) Waiver: If a taxpayer does not request a hearing on the petition, the taxpayer will be deemed to have waived any right to a hearing and to have requested that the Township decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the Township decides the taxpayer has no right to a hearing, the Township will decide in its discretion whether a hearing is required.
- 2) Notice of hearing: If the Township schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.
- 3) Continuances: The Township may grant a reasonable request for continuance of a scheduled hearing. The request shall be made in writing, shall state the reasons for the requested continuance, and shall be received by the Township at least 5 days prior to the scheduled hearing.
- 4) Presiding Officer: Any Township supervisor may preside at a hearing.
- 5) Transcripts or Recordings: Transcripts or recordings of a hearing are not required, but may be made at the discretion of the presiding officer.
- 6) Authority of presiding officers: Presiding officers have authority to regulate the conduct of hearings, including the scheduling, recessing, reconvening and adjournment hearings, and all acts proper for the efficient conduct of hearings.

- 6) Authority of presiding officers: Presiding officers have authority to regulate the conduct of hearings, including the scheduling, recessing, reconvening and adjournment hearings, and all acts proper for the efficient conduct of hearings.
- 7) Delegate scheduling hearings to any Township employee.
- 8) Administer oaths and affirmations.
- 9) Receive evidence.
- 10) Require production of books, records, documents and other data pertinent to the issues.

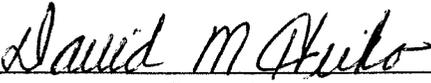
**Evidence:**

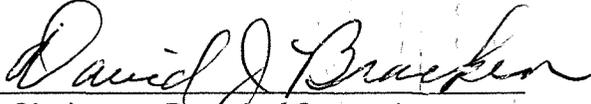
Hearings need not adhere to the technical rules of evidence. In cases involving issues of fact, oral testimony shall be under oath or affirmation. At the discretion of the Township, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.

**Decision:**

The Township's final decision will be in writing signed by a Township officer.

ATTEST:

  
\_\_\_\_\_  
Secretary  
(Seal)

  
\_\_\_\_\_  
Chairman, Board of Supervisors