

**ENABLING RESOLUTION FOR
RUSH TOWNSHIP
LOCAL TAXPAYER BILL OF RIGHTS**

WHEREAS, the Local Tax Enabling Act (Act 511 of 1965, P.L. 1257), authorizes certain political subdivisions to levy certain eligible local taxes upon taxpayers, as eligible taxes are more specifically defined below; and

WHEREAS, Act 50 of 1998 requires **The Board of Supervisors of Rush Township** to adopt a Local Taxpayer Bill of Rights and to establish an administrative process to receive and determine taxpayer petitions related to assessments, audit, determination, review or collection of eligible taxes: and

WHEREAS, the purpose of this Resolution is to meet the January 1, 1999 compliance deadline under Act 50.

NOW THEREFORE, with the foregoing recitals deemed an essential part hereof, the **Board of Supervisors** hereby adopts the following Local Taxpayer Bill of Rights, and all Exhibits referenced therein:

I. DEFINITIONS - The following definitions shall apply to the Local Taxpayer Bill of Rights as well as all exhibits attached hereto:

Eligible Taxes - Include all taxes levied under the Local Tax Enabling Act (Act 511), as well any per capita, occupation, occupation assessment, occupational privilege, income, gross receipts, privilege, amusement, admissions, earned income or net profits tax. This policy does **not** apply to real property taxes.

Taxpayer - An individual corporation, partnership, or any other entity subject to or claiming exemption from any eligible tax.

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.

Overpayment - Any payment of eligible tax which is determined in the manner provided by law not to be legally due.

Assessment - The determination by a local taxing authority of the amount of underpayment by a taxpayer.

Taxing Authority - **The Board of Supervisors**, as well as any officer, agent, agency, clerk, income tax officer, collector, employee or other person whom the **Township** has

assigned responsibility for the audit, assessment, determination or administration of an eligible tax.

II LOCAL TAXPAYER BILL OF RIGHTS

- A. Local Taxpayer Bill of Rights Disclosure Statement** - The Township hereby adopts the Disclosure Statement attached here to Exhibit "A". Any taxpayer contacted regarding an assessment, audit, determination, review or collection of an eligible tax receiving an assessment notice for an eligible tax shall simultaneously receive a Notice of Availability of Local Taxpayer Bill of Rights. The requisite Notice of Availability is attached hereto as Exhibit "B". If a taxpayer requests the Local Taxpayer Bill of Rights Disclosure Statement, a copy shall be mailed to the taxpayer at Township expense.
- B. Confidentiality of Information** - Any information obtained by the Township as a result of an audit, return, report, investigation, hearing or verification shall be confidential except as otherwise provided by law, or for official purposes. If an officer, employee or agent of the Township divulges in any manner confidential information gained as a result of the foregoing, s/he shall be subject to dismissal from office or discharge from employment.
- C. Time Limits for Response to Information Requests** - A taxpayer shall have at least thirty (30) days to respond to a request for information from the Township. When the Township requests information from a taxpayer, it shall simultaneously provide the taxpayer with an Information Request Time Extension Procedure Notice. The form for such notice is attached hereto as Exhibit "C". If the taxpayer requests a reasonable extension of time to respond to an information request, and states good cause, the request will be granted. The Township will not take action against a taxpayer for the tax year in question until the expiration of the applicable response period, including extensions.
- D. Tax Appeals** - Act 50 requires the district to adopt regulation concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. The required regulations as adopted by the Township are attached hereto as Exhibit "D".

In order to make the determinations on petitions from taxpayers relating to an assessment or refund of an eligible tax, the Township adopts the following administrative process:

- (a) Review or hearing and decision by a Local Tax Appeal Board or Hearing Officer, consisting of three (3) members. The **Board of Supervisors** shall determine the qualifications for service on the board, and compensation, if any, and shall appoint the members of the board by way of separate resolutions.
- (b) Review and decision by the **Board of Supervisors of Rush Township** in

executive session.

- (c) Hearing and decision by a hearing officer appointed by the **Board of Supervisors of Rush Township**. The **Board of Supervisors** shall determine the qualifications of such hearing officer, and compensation, if any, and shall appoint the hearing officer by way of separate resolution.

THIS RESOLUTION ENACTED this 16th day of August, 2011.

ATTEST:

Teresa D. Conville
Secretary

The Board of Supervisors of Rush Township

By: Stephen W. Smith

By: Sam E. Peltz

By: Bill M.