# ENABLING RESOLUTION FOR
# BOROUGH OF MEDIA
# 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 Borough 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 Borough of Media 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** – Includes all taxes levied under the Local Tax Enabling Act (Act 511), as well as a 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 Borough, as well as any officer, agent, agency, clerk, income tax officer, collector, employee or other person whom the Borough 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 District 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 District expense.

B. **Confidentiality of Information** – Any information obtained by the District 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 District 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 District. When the District 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 District will not take any 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 regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. The required regulations as adopted by the District 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 District adopts the following administrative process:

( ) Review or hearing and decision by a Local Tax Appeal Board, consisting of *_____ members. The Borough Council 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.

[*Insert 3-7 members in blank]

( ) Review and decision by the Board of Borough Council in executive session.

( ) Hearing and decision by a hearing officer appointed by the Board of Borough Council. The Borough 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 17TH day of December, 1998.

ATTEST: **BOROUGH OF MEDIA**

Francis J. Macaulay
Secretary

By: Joan M. Hagan

BOROUGH OF MEDIA

TAXPAYER BILL OF RIGHTS NOTICE

Your are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund and collection of certain eligible taxes levied by the local political subdivision. The written explanation is entitled Borough of Media 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:

Secretary of the Borough of Media
Address: P. O. Box A
Media, PA 19063

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

1-(610)-566-5210

You may call the above telephone number or appear in person at the above address to request a copy during the hours of 9:00 a.m. to 4:00 p.m. on any weekday other than a holiday.

# BOROUGH OF MEDIA
## TAX APPEAL INFORMATION AND REGULATIONS

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

## APPLICABILITY/ELIGIBLE TAXES

These regulations apply to eligible taxes as may be levied from time to time by the Borough of Media. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes levied by the Borough of Media are:

1. Per Capita
2. Occupational Privilege Tax
3. Earned Income
4. Business Privilege
5. Real Estate Transfer Tax

## TAX APPEAL PETITIONS

Filing

- As explained more fully in the Disclosure Statement, petitions should be filed with the Secretary to the Borough of Media

- Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the Borough of Media are considered timely filed if received by the required date of 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 that the petition was timely filed.

Contents

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

- Taxpayer's name, address, Social Security number, and work and home telephone numbers.

- A statement of when the taxpayer first established domicile within the Borough of Media.

- If taxpayer is represented by an attorney, accountant or other qualified individual as explained below, the name, address and telephone number of the representative.

- Designation of the eligible tax and/or penalty and interest 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 documents relating to the petition shall be attached.

- Taxpayer's license number, account number, employer identification number, or other additional identifying designation.

- 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.

- Copies of local and federal tax returns for the 3 years prior to the year of tax being challenged.

- A statement specifying the relief requested by the taxpayer.

- A statement whether or not a hearing is requested.

- 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 Borough 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 Borough of Media 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 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 Borough 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

- 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 Hearing Officer decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the Hearing Officer decides the taxpayer has no right to a hearing, the Hearing Officer will decide in his discretion whether a hearing is required.

- Notice of Hearing. If the Hearing Officer schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.

- Continuances. The Hearing Officer 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 hearing Officer at least 5 days prior to the scheduled hearing.

- Hearing Officer. The Borough shall, from time to time, designate that person or persons who shall preside at hearing required hereunder.

- Transcripts or Recordings. Transcripts or recordings of a hearing are not required, but may be made at the discretion of the hearing officer.

- Authority of Hearing Officers. Hearing officers have authority to:

1. Regulate the conduct of hearings, including the scheduling, recessing, reconvening and adjournment hearings, and all acts proper for the efficient conduct of hearings.
2. Delegate scheduling hearings to any Borough employee.
3. Administer oaths and affirmations.
4. Receive evidence.
5. 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 Borough, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.

Decision.
The hearing Officer's final decision will be in writing and signed by the Hearing Officer.

## BOROUGH OF MEDIA

## TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT

Every taxpayer is obligated to pay all taxes levied by the Borough to which the taxpayer is subject. When taxes are not paid or the Borough or its designated tax collector have questions about whether a taxpayer has fulfilled all tax obligations, relating the filing of tax returns, the payment of taxes due and/or any other matter relating to taxpayer compliance with any applicable tax ordinance, the Borough has legal rights to enforce taxpayer obligations. In conjunction with taxpayer obligations and Borough rights, the Commonwealth of Pennsylvania has enacted a Local Taxpayers Bill of Rights which grants legal rights to taxpayers and creates obligations for Borough so that equity and fairness control how certain eligible taxes are collected. This document is the 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 Borough, see 53 P. S. Subch. C.

### APPLICABILITY/ELIGIBLE TAXES

This Disclosure Statement applies to eligible taxes levied by the Borough, For this purpose, eligible taxes include any tax levied by the Borough other than the real estate tax. This Disclosure Statement does not apply to real estate taxes. The specific eligible taxes which may, from time to time, be levied by the Borough include the following:

1. Per Capita
2. Occupational Privilege Tax
3. Earned Income
4. Business Privilege
5. Real Estate Transfer Tax

Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Borough representative to comply with any of the provisions 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 Borough OBLIGATIONS WHEN THE Borough OR ITS DESIGNATED COLLECTION AGENT REQUEST INFORMATION OR AUDIT TAXPAYER RECORDS

Minimum Time Period for Taxpayer Response

- The taxpayer has 30 calendar days from the mailing date to respond to request for tax information as may be made by the Borough or its designated collection agent.

- Upon written request, the Borough, or its designated collection agent will grant reasonable time extensions for good cause.

- The Borough or its designated collection agent will notify the taxpayer of the procedures to obtain an extension in this initial request for tax information.

Requests for Prior Year Returns

- An initial 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 Borough or its designated collection agent will notify the taxpayer of the procedures to obtain an extension in this initial request for tax information.

Requests for Prior Year Returns

- An initial 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 Borough or its designated collection agent may make a subsequent request relating to other taxes ore returns if, after the initial request, it is determined that the taxpayer filed 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

- The Borough or its designated collection agent may require a taxpayer to provide copies of federal tax returns if the information is reasonably necessary for enforcement or collection of a tax and the information is not readily available from the Pennsylvania Department of Revenue or other sources.

## TAX OVERPAYMENT REFUNDS

A taxpayer may file a written request with the Borough or its designated collection agent for 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 Borough or its designated collection agent will pay interest, at a rate determined pursuant to state law, from the date of overpayment until the date of the resolution.

## TAX ASSESSMENT/UNDERPAYMENT/REQUIRED NOTICE

The Borough or its designated collection agent must notify the taxpayer in writing of the basis for any underpayment determined.

## 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 Borough of Media. The petition must be mailed or delivered to the attention of the Secretary of the Borough Council of Borough of Media at the following address:

- Tax Appeal Petitions requesting a refund must be filed with the time set forth above under "Tax Overpayment Refunds."

- Tax Appeal Petitions appeal 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 appears may be obtained in person, or by mailing a request to the above address, or by calling the Borough offices at 1-(610)-566-5210 during the hours of 9:00 a.m. to 4:00 p.m. on any weekday other than holiday.

### Decision

- A decision will be issued 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 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 Borough who has a direct interest in the decision has the right to appeal to the Delaware County Court of Common Pleas.

- Appeals to court must be filed with the court within 30 days after the date of the Borough adverse decision.

## 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 Borough or its designated collection agent have reason to believe might be due, the Borough or its designated agent may pursue additional enforcement options including but not limited to:

- Inquiry by the Borough to taxpayer.
- An audit of taxpayer records.
- The Borough or its designated collection agent may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
- The employment of private collection agencies to collect the tax.
- The filing of a lien against the taxpayer, and in some cases, against the employer.
- The attachment of or requirement directed to an employer to make reductions in the wags or earnings of the taxpayer.
- The filing of a suit against the taxpayer before a district justice or in the Delaware County Court of Common Pleas.
- Execution and attachment of taxpayer bank accounts, sale of taxpayer vehicles or other personal property or real estate based on a judgment or lien obtained through the foregoing legal proceedings.
- Any additional tax recovery alternative permissible by any applicable legislation.

## TAX INFORMATION CONFIDENTIALITY

Information gained by the Borough or its designated collection agent 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 any action relating to taxes in question, complaints should be directed to the Chairperson of the Borough Council at P. O. Box A, Media, PA 19063 or any other person as may be designated by the Borough Council to facilitate resolution of the complaint by working with the appropriate personnel.

BOROUGH OF MEDIA

INFORMATION REQUEST TIME EXTENSION PROCEDURE NOTICE

Under Pennsylvania Law (53 P.S. Section 8424, Act 50 of 1998) you have 30 calendar days from the mailing date of this information request to respond by:

1. Providing the Borough of Media or its designated collection agent 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 requesst, specifying the reasons for the extension and facts supporting those reasons to the following address: Borough of Media.

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