

THE TOWNSHIP OF HOPEWELL, BEAVER COUNTY
ACT 50 - LOCAL TAXPAYERS BILL OF RIGHTS RESOLUTION

WHEREAS, Act No. 50 of the 1998 General Assembly of the Commonwealth of Pennsylvania, enacted May 5, 1998, and effective, in part, January 1, 1999, known as the "Local Taxpayers Bill of Rights", requires political subdivisions levying, collecting and assessing taxes of the nature and kind aforementioned to establish an administrative process to receive and make determinations on petitions from taxpayers relating to the assessment, determination or refund of such tax, including without limitation, the appointment of a Tax Hearing Officer by a political subdivision to hear and decide such an appeal; and

WHEREAS, under Section 8432 of such Act of 1998, a political subdivision shall adopt regulations governing practice and procedure under the Local Taxpayers Bill of Rights.

NOW THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the Township of Hopewell to take the following actions:

1. The Taxpayers Bill of Rights Notice presented to the Board of Commissioners is approved and adopted.
2. The information Request Extension Procedure Notice presented to the Board of Commissioners is approved and adopted.
3. The Taxpayers Bill of Rights Disclosure Statement presented to the Board of Commissioners is approved and adopted.
4. The Township Secretary or designee is appointed to receive and make determinations on petitions from taxpayers relating to assessment, determination of refund or taxes covered by the Disclosure Statement. The Township Secretary shall so serve as part of her regular duties and will receive no additional compensation for performing such duties.
5. The Tax Appeal Information and Regulations presented to the Board of Commissioners are approved and adopted.
6. The Township Secretary, or another person designated by the Township Commissioners, is appointed as the Board of

Commissioners' representative to receive and resolve taxpayer complaints.

7. The Township Commissioners shall take all steps necessary or appropriate to ensure Township compliance with the requirements of the Local Taxpayers Bill of Rights.

AND SO IT IS RESOLVED this 12 day of Jan, 1999.

TOWNSHIP OF HOPEWELL

ATTEST:

Patsy A. DeCamo
Patsy A. DeCamo

By *Patsy A. DeCamo*
Chairman

TOWNSHIP OF HOPEWELL
INFORMATION REQUEST TIME EXTENSION PROCEDURE NOTICE

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

- (1) providing the Township's agent (Township Secretary, Patricia L. Yannessa Bates) 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:

Township Secretary
Hopewell Municipal Building
1700 Clark Blvd.
Aliquippa, PA 15001

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

TOWNSHIP OF HOPEWELL
TAXPAYERS 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 **TOWNSHIP OF HOPEWELL 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:

Township Secretary
Hopewell Municipal Building
1700 Clark Blvd.
Aliquippa, PA 15001

-OR-

A copy will also be mailed to you if you call the Township at 724/378-1460 or 724/378-1213.

You may call the above telephone number or appear in person at the Hopewell Township Municipal Building to request a copy during the hours of 9:00 A.M. TO 3:00 P.M. on any weekday other than a holiday.

TOWNSHIP OF HOPEWELL
TAXPAYER 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 a 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 53 P.S. Subch.C.

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 taxes. The specific eligible taxes levied by the Township are:

- (1) business privilege tax;
- (2) occupation tax;
- (3) earned income tax;
- (4) mercantile tax; and
- (5) realty transfer 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, THROUGH THEIR TAX COLLECTION AGENT,
REQUESTS INFORMATION OR AUDITS TAXPAYER RECORDS**

The procedures and rules and regulations of the Township of Hopewell are hereby incorporated by reference herein. A copy of said procedures, rules and regulations are available through the Township of Hopewell's Secretary's Office.

Use of Federal Tax Information

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 of Hopewell. The Petition must be mailed or delivered to the attention of the Township Secretary at the following address:

Township Secretary
Hopewell Township
Hopewell Municipal Bldg.
1700 Clark Blvd.
Aliquippa, PA 15001

Regulations regarding the form and content of petitions, as well as 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 Secretary at 724/378-1460 or 378-1213 during the hours of 9:00 A.M. to 3:00 P.M.

All appeals will be heard by the Board of Commissioners of the Township of Hopewell in Executive Session.

Township Decision

The Township will issue a decision on Tax Appeal Petitions within sixty (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 sixty (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 the court must be filed with the Court within thirty (30) days after the date of the Township's adverse decision.

TAXPAYER COMPLAINTS

If a taxpayer has a complaint about a Township action relating to taxes, the Township Secretary may be contacted in writing at the Hopewell Township Office, Hopewell Municipal Bldg., 1700 Clark Blvd., Aliquippa, PA 15001 or another person designated by the Township will facilitate resolution of the complaint by working with the appropriate Township personnel.

TOWNSHIP OF HOPEWELL **TAX APPEAL INFORMATION AND REGULATIONS**

The Local Taxpayer Bill of Rights requires every municipality 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) business privilege tax;
- (2) occupation tax;
- (3) earned income tax;
- (4) mercantile tax; and
- (5) realty transfer tax.

These taxes are administered by the Township of Hopewell. (Separate regulations relating to the earned income tax are available from these offices.)

TAX APPEAL PETITIONS

FILING

As explained more fully in the Disclosure Statement, petitions should be filed with the Township Secretary of the Township of Hopewell.

Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the Board of Commissioners 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.

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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, 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 thirty (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 Board of Commissioners 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

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 Board of Commissioners decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the Board of Commissioners decides the taxpayer has no right to a hearing, the Board of Commissioners will decide in its discretion whether a hearing is required.

Notice of hearing.

If the Board of Commissioners schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.

Continuances.

The Board of Commissioners 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 Board of Commissioners at least five (5) days prior to the scheduled hearing.

Presiding Officer.

Any Board of Commissioners member may preside at the hearing.

Transcripts or recordings.

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

Authority of presiding officers.

Presiding officers have the 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.
- * Delegate scheduling hearings to any Township employee.
- * Administer oaths and affirmations.
- * Receive evidence.
- * 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 Board of Commissioners, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.