

# Taxpayer Bill of Rights

Every taxpayer is obligated to pay all taxes by the School District to which the taxpayer is subject. When taxes are not paid or a school district has questions about whether a taxpayer has fulfilled all tax obligations, the school district has legal rights to enforce taxpayer obligations. In conjunction with taxpayer obligations and school district rights, the Commonwealth of Pennsylvania has enacted a Local Taxpayers Bill of Rights which grants legal rights to taxpayers and creates obligations for school districts so that equity and fairness control how school districts collect taxes.

This document is the School District 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 School District, see Pennsylvania Law 53 P.S. Subch. C.

## **Applicability/Eligible Taxes**

This Disclosure Statement applies to earned income taxes levied by the participating School Districts and Municipalities of the Municipal & School Earned Income Tax Office. This Disclosure Statement does not apply to real estate taxes. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Municipal & School Tax Office 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 & Municipal & School Tax Office Obligations When the Municipal & School Tax Office Requests Information or Audits Taxpayer Records**

### **Minimum Time Period for Taxpayer Response**

- The taxpayer has 30 calendar days from the mailing date to respond to the Municipal & School Tax Office requests for tax information.
- Upon written request, The Municipal & School Tax Office will grant reasonable time extensions for good cause.
- The Municipal & School Tax Office will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

### **Requests for Prior Year Returns**

- If the Municipal & School Tax Office requires additional information covering taxes to be paid or tax returns to be filed, they may make initial request within three years of the date the information was filed.
- The Municipal & School Tax Office may make subsequent request relating to other taxes or returns if, after the initial request, The Municipal & School Tax Office determines that the taxpayer failed to file a 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 Municipal & School Tax Office may require a taxpayer to provide copies of federal tax returns if The Municipal & School Tax Office can show that the information is reasonably necessary for enforcement or collection of 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 Municipal & School Tax Office 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 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 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 Municipal & School Tax Office will pay interest, at a rate determined pursuant to the law, from the date of overpayment until the date of resolution.

## **Tax Assessment/Underpayment/Required Notice**

The Municipal & School Tax Office must notify the taxpayer in writing of the basis for any underpayment determined by The Municipal & School Tax Office.

## **Tax Information Confidentiality**

Information gained by The Municipal & School Tax Office 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 an applicable law.

## **Tax Appeals**

### **Tax Appeal Petition**

- To appeal a tax assessment or denial of a refund request, the taxpayer must file a Tax Appeal Petition with the Tax Appeals Board. The petition must be mailed or delivered to the attention of the Tax Office Manager at the following address:

Municipal & School Income Tax Office  
2790 West Fourth St  
Williamsport, PA 17701

- Tax Appeal Petitions requesting a refund must be filed within the time set forth above under "Tax Over Payment Refunds."
- Tax Appeal Petitions requesting a tax or notice of under payment must be filed within 90 days after the date of the tax or under payment notice.
- Regulations regarding the form and content of petitions, as well practice and procedures for tax appeals, may be obtained in person, by mailing a request to the above address, or by calling The Municipal & School Tax Office at 570-601-3980 Monday - Friday between the hours of 8:00 a.m. & 4:00 p.m. Eastern Standard time.

## **Municipal & School Tax Office Decision**

- The Municipal & School Tax Office will issue a decision on Tax Appeal Petitions within 60 days of receipt of a complete and accurate petition.
- If the petition was complete and accurate when filed, The Municipal and School Tax Office's failure to render a decision within 60 days will result in the petition being approved.

## **Appeals to Court**

- Any person aggrieved by a decision of The Municipal & School Tax Office 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 of the date of the Municipal & School Tax Office's adverse decision.

## **School District Enforcement Procedures**

- If a taxpayer has not paid an Earned Income Tax Liability determined to be due or which The Municipal & School Tax Office has reason to believe might be due, possible Municipal & School Tax Office enforcement options include:
  - Inquiry by the Municipal & School Tax Office to taxpayer
  - The Municipal & School Tax Office may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
  - The Municipal & School Tax Office may employ private collection agencies to collect the tax.
  - The Municipal & School Tax Office may file a lien against the tax payer, and in some cases, against an employer or other person responsible for payment of the tax.
  - The Municipal & School Tax Office may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
  - The Municipal & School Tax Office may file suit against the taxpayer before a district justice or in the County Court of Common Pleas.
  - The Municipal & School Tax Office may execute and attach taxpayer bank accounts, or sell the taxpayer's vehicles, real estate or other personal property, based on a judgement or lien obtained through legal proceedings.
  - The Municipal & School Tax Office may seek criminal prosecution of the taxpayer.

## **Taxpayer Complaints**

If a taxpayer has a complaint about a Municipal & School Tax Office action relating to taxes, the Tax Officer may be contacted in writing at:

Municipal & School Earned Income Tax Office  
2790 West Fourth St  
Williamsport, PA 17701

The Tax Officer or another person designated by the Williamsport Area School Board will facilitate resolution of the complaint by working with the appropriate Municipal & School Tax Office personnel.

## **Municipal & School District Earned Income Tax Office Taxpayer's Bill of Rights Notice**

The Municipal & School Earned Income Taxpayer's Bill of Rights Disclosure Statement is a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund, and collection of the earned income tax. You are entitled to receive a physical copy of this statement at no charge. You may request a copy in person or by mailing a request to the following address:

Municipal & School Earned Income Tax Office  
2790 West Fourth St  
Williamsport, PA 17701

You may also request a copy by calling the Tax Office at 570-601-3980, by fax at 570-327-0650, or via email at [taxoffice@wasd.org](mailto:taxoffice@wasd.org).

Our business hours are 8:00 a.m. to 4:00 p.m. (Eastern Standard time) Monday through Friday, holidays excepted.

## **Municipal and School District Earned Income Tax Office 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 an information request to respond by: (1) providing The Municipal & School Earned Income Tax Office 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:

Municipal & School Earned Income Tax Office  
2790 West Fourth St  
Williamsport, PA 17701

Reasonable time extensions will be granted for good cause. The Municipal & School Earned Income Tax Office will notify you in writing as to whether a time extension has been granted. If your request is granted, The Municipal & School Earned Income Tax Office will inform you of the length of the time extension. If your request is denied, The Municipal & School Earned Income Tax Office will inform you of the basis for its denial and that you must immediately provide the requested information.