

TAXATION, SPECIAL

24 Attachment 4

Township of Sandy

**EXHIBIT D
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 of tax appeal petitions. This document contains those regulations required by the Bill of Rights. In addition, the Township of Sandy 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 Township of Sandy. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes levied by the Township of Sandy are:

1. Per Capita
2. Occupational Privilege Tax/Emergency and Municipal Services Tax/Local Services Tax.
3. Earned Income
4. Business Privilege
5. Real Estate Transfer Tax

TAX APPEAL PETITIONS

Filing

- (a) As explained more fully in the Disclosure Statement, petitions should be filed with the Secretary of the Township of Sandy.
- (b) Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the Township of Sandy are considered timely filed if received by the required date if mailed and postmarked by the United States Postal Service on or before the required date.
- (c) The burden is on the taxpayer to present evidence sufficient to prove that the petition was timely filed.

Contents

- (a) Petitions must be in writing, signed by the taxpayer(s) (if the taxpayer is an entity, a partner or officer must sign) and must contain:
- (b) Taxpayer's name, address, Social Security number and work and home telephone numbers.

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- (c) A statement of when the taxpayer first established domicile within the Township of Sandy.
- (d) If taxpayer is represented by an attorney, accountant or other qualified individual as explained below, the name, address and telephone number of the representative.
- (e) 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.
- (f) Taxpayer's license number, account number, employer identification number or other additional identifying designation.
- (g) A detailed statement in separate numbered paragraphs of the reason requiring a refund, or the objections to the assessment or notice of underpayment being appealed and the facts supporting such reasons or objections.
- (h) Copies of local and Federal tax returns for the three years prior to the year of tax being challenged.
- (i) A statement specifying the relief requested by the taxpayer.
- (j) A statement whether or not a hearing is requested.
- (k) 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 the 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 of Sandy relating to tax appeal petitions is not governed by the Local Agency Law.

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Representation

- (a) 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.
- (b) A notice of 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

- (a) 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.
- (b) 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.
- (c) Continuances. The Hearing Office 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 Office at least five days prior to the scheduled hearing.
- (d) Hearing Officer. The Township shall, from time to time, designate that person or persons who shall preside at hearing required hereunder.
- (e) Transcripts or Recordings. Transcripts or recordings of a hearing are not required, but may be made at the discretion of the Hearing Officer.
- (f) Authorizing 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 hearing to any Township employee.

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- (3) Administer oaths and affirmations.
 - (4) Receive evidence.
 - (5) Require production of books, records, documents and other data pertinent to the issues.
- (g) 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 Hearing Officer's final decision will be in writing and signed by the Hearing Officer.

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INITIAL REFUND CLAIM PROCEDURES - FOR DISTRIBUTION WITH INITIAL REFUND CLAIM FORM

I. FORM AND CONTENT OF THE REFUND CLAIM.

A. The Initial Refund Claim must include the following information:

1. Taxpayer's name, address, phone number and contact person (if any).
2. Taxpayer's Social Security number, account number of taxpayer identification number.
3. Type of tax.
4. Tax year and/or quarter.
5. School district and/or Borough, Township or City.
6. Name, address and phone number of authorized representative (if any).
7. Taxpayer's explanation and argument(s) in support of the Refund Claim; and
8. Signature of taxpayer.

II. DEADLINES FOR FILING.

A. Refund Claims.

If taxpayer determines that he or she has paid a tax to which he or she is not subject, or has overpaid a tax, a Refund Claim for such tax must be filed with the Township of Sandy within the following time limits:

1. Refund Claims shall be filed within three years after the due date for filing the report or return, as extended or one year after actual payment of the tax, whichever is later.
2. If no report or return is required, the Refund Claim shall be filed within three years after the due date for payment of the tax to be refunded within one year after actual payment, whichever is later.

B. Timely Filing.

A Refund Claim is timely filed if the letter transmitting the Refund Claim is postmarked by the United States Postal Service on or before the final day on which the Refund Claim is required to be filed.

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C. Mailing Address.

Refund Claims should be mailed to the following address:

TOWNSHIP OF SANDY
PO Box 267
DuBois, PA 15801

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Section E. Signature.

All Refund Claims must be signed by the taxpayer and be accompanied by the following penalty of perjury statement.

Under penalties prescribed by law, I hereby certify that this Refund Claim has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Refund Claim are true and correct.

Signature: _____

Print Name: _____

Title: _____

Date: _____

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PETITION FOR APPEAL AND REFUND

INSTRUCTIONS: This form is to be used by taxpayers appealing an assessment of tax by the Township of Sandy or an appeal of a denial of a claim for refund by the Township of Sandy. Please complete Petition using blue or black ink, or type Petition. Attach a copy of the Assessment Notice being appealed, or if seeking a refund, proof that such tax was paid. Mail this Petition to the Township of Sandy, PO Box 267, DuBois, PA (15801). Petitions appealing an Assessment Notice must be received by the Township of Sandy within 90 days of the date of the Assessment Notice. Petition for refunds must be received by the Township of Sandy within the later of: (a) three years of the due date for filing the return or (b) one year after actual payment of the tax. Petitions filed via U.S. Postal Service are considered filed as of the postmark date. Petitions filed via any other method are considered filed on the date received. Answer all questions below as completely as possible. If an item is not applicable, enter "N/A."

Section A. Taxpayer Information.

Last Name First Name Middle Initial

Street Address:

City State County Zip Code

Phone Number ()- Fax Number: () -

Previous Street Address (if applicable):

City State County Zip Code

Social Security No: Account No:

Taxpayer Identification No:

Section B. Tax Information.

Type of Tax:

Is this Petition for a Refund? Yes No If so, what amount? \$

Tax Year: Quarter:

Assessment Notice of Mailing Date

School District:

Borough:

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Township: _____

City: _____

Town: _____

County: _____

Section C. Tax Representative Information.

COMPLETE INFORMATION FOR REPRESENTATIVE (if applicable)

Send all copies of Correspondence to: _____ Representative

Last Name	First Name	Middle Initial
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Is Representative an	____ Attorney	____ Certified Public Accountant
	____ Other Accountant	____ Other Tax Advisor

Business Name: _____

Street Address: _____

City	State	County	Zip Code
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Section D. Relief Requested & Arguments.

Explain the relief requested _____

Explain in detail why relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax.

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Section E. Signature.

All Petitions must be signed by the Petitioner or an authorized representative. If signed by an authorized representative, written authorization for the representative to sign on Petitioner's behalf must accompany the Petition.

Under penalties prescribed by law, I hereby certify that this Petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Petition are true and correct.

Signature _____

(Taxpayer or Authorized Representative)

Print Name _____

(Taxpayer or Authorized Representative)

Title _____

Date _____