

# ALBURTIS CODIFIED ORDINANCES

## Chapter 87

### Taxpayer Bill of Rights

---

## Chapter 87 — Taxpayer Bill of Rights

---

### Article I — General Provisions

§ 87-101	Short Title.....	87-2
§ 87-102	Definitions.....	87-3
§ 87-103	Disclosure Statement.....	87-3
§ 87-104	Compliance with the Local Taxpayers Bill of Rights Act.....	87-3

### Article II — Requests for Information

§ 87-201	Response by Taxpayer.....	87-3
§ 87-202	Verification.....	87-3
§ 87-203	Extensions.....	87-4
§ 87-204	Action Against Taxpayer.....	87-4

### Article III — Administrative Appeals

§ 87-301	Petition for Reassessment.....	87-4
§ 87-302	Petition for Refund.....	87-4
§ 87-303	Petition for Reconsideration.....	87-5
§ 87-304	Requirements for Petitions.....	87-5
§ 87-305	Review by Council.....	87-5
§ 87-306	Decision.....	87-5

### Appendix

¶ 87-A	Disposition of Ordinance 364.....	87-6
¶ 87-B	Source Ordinances.....	87-6
¶ 87-C	Disclosure Statement.....	87-6

## Article I — General Provisions

### § 87-101 Short Title.

This Chapter shall be known, and may be cited, as the “Alburtis Taxpayer Bill of Rights Ordinance.”

**§ 87-102 Definitions.**

For purposes of this Chapter, the terms “eligible tax” and “taxpayer” shall have the same meanings as provided in 53 PA. CONS. STAT. § 8422.

**§ 87-103 Disclosure Statement.**

The Borough Solicitor is hereby authorized and directed to prepare a disclosure statement in accordance with the provisions of 53 PA. CONS. STAT. § 8423(a) and this Chapter. All Borough employees and agents who contact any taxpayer (orally or in writing) regarding the assessment, audit, determination, review, or collection of an eligible tax shall either:

(a) hand deliver or mail a copy of the disclosure statement to the taxpayer, or

(b) give the notice set forth in 53 PA. CONS. STAT. § 8423(b) (orally or in writing, depending on the method of contacting the taxpayer).

**§ 87-104 Compliance with the Local Taxpayers Bill of Rights Act.**

All Borough officers, agents, and employees who have any responsibility for the audit, assessment, determination, or administration of an eligible tax, including persons having any contact with taxpayers in that regard, shall familiarize themselves with the requirements of the Local Taxpayers Bill of Rights Act, 53 PA. CONS. STAT. §§ 8421-8438 and this Chapter, and shall comply with them at all times.

## **Article II — Requests for Information**

**§ 87-201 Response by Taxpayer.**

A taxpayer must respond to a request for information (within the meaning of 53 PA. CONS. STAT. § 8424(a)) within thirty (30) calendar days after the date of the request, unless a longer period of time is specifically set forth in the request.

**§ 87-202 Verification.**

All responses to requests for information shall be accompanied by a statement that the information presented is true, correct, and complete to the best of the taxpayer’s knowledge, information, and belief, subject to the penalties of 18 PA. CONS. STAT. § 4904 (relating to unsworn falsifications to authorities).

**§ 87-203 Extensions.**

If a taxpayer believes that there is a good reason why he/she will be unable to respond to a request for information by the deadline (or by the end of any previously granted extension), he/she may request a reasonable extension. The request must be directed to the collector of the tax in question (or her delegate), and may be made either by phone, in writing, or in person to the Borough's administrative offices. The Borough must receive the request no later than fifteen (15) calendar days before the deadline for the response (or, if later within five (5) calendar days after the taxpayer receives the request for information). The collector of the tax in question may grant a reasonable extension if she feels the taxpayer has a good reason for it. If the taxpayer is not satisfied with the decision of the collector of the tax in question, the taxpayer may appeal the decision to Borough Council by filing a Petition for Reconsideration under § 87-303.

**§ 87-204 Action Against Taxpayer.**

The Borough shall take no lawful action against a taxpayer for any tax and for any tax period for which a request for information to the taxpayer is outstanding until the expiration of the applicable response period, including extensions.

## **Article III — Administrative Appeals**

**§ 87-301 Petition for Reassessment.**

Any taxpayer who desires to challenge or dispute any assessment or determination by the Borough of an eligible tax against the taxpayer, and of any interest or penalties on an eligible tax, must file a written Petition for Reassessment with the Borough Council within ninety (90) days after the date the assessment notice was mailed to the taxpayer.

**§ 87-302 Petition for Refund.**

Any taxpayer who believes he/she overpaid any eligible tax and is entitled to a refund, may file a written Petition for Refund with the Borough Council. The Petition must be filed no later than the following deadlines, even if the taxpayer has filed a request for a refund with the tax collector and not yet received a response:

- (a) If a return or report is required for the particular tax, the deadline is the *later* of—
  - (1) three (3) years after the due date of the return or report (including extensions); or
  - (2) one (1) year after the actual payment of the tax.

- (b) If no return or report is required, the deadline is the *later* of—
- (1) three (3) years after the due date for payment of the tax; or
  - (2) one (1) year after the actual payment of the tax.

### **§ 87-303 Petition for Reconsideration.**

Any taxpayer who desires to appeal a decision of the collector of the tax in question under § 82-203 denying or limiting the taxpayer's request for an extension of time to respond to a Borough request for tax information must file a written Petition for Reconsideration with the Borough Council within five (5) days after the date of the decision of the collector of the tax in question.

### **§ 87-304 Requirements for Petitions.**

A Petition under this Article need not be in any particular form, but must include a concise statement of all the reasons supporting the application. A Petition for Reassessment or Reconsideration must also include a copy of the assessment or decision being appealed. A Petition is considered "filed" on the date it is delivered to the Office of the Borough Manager, or the date that the letter/envelope transmitting it (and bearing sufficient postage) is postmarked by the United States Postal Service for delivery to the Office of the Borough Manager.

### **§ 87-305 Review by Council.**

A Petition under this Article shall be considered by Borough Council in executive session. Borough Council shall not conduct a formal hearing, and no stenographic or other record shall be made of the executive session. The process shall be a "review and decision" under 53 PA. CONS. STAT. § 8430(2) and not a "hearing and decision." However, the taxpayer shall be given the opportunity, personally or through counsel, to present relevant, non-repetitious evidence, without regard to formal rules of evidence, and to present argument in support of the taxpayer's position. Borough officers, employees, or agents may also present evidence and argument in support of the assessment or decision, or in opposition to the relief requested. Cross-examination shall only be permitted in the discretion of Borough Council.

### **§ 87-306 Decision.**

Borough Council shall render a decision on a Petition and mail a written decision to the taxpayer within sixty (60) calendar days after the date a complete and accurate Petition is received by the Borough. The decision need not contain any findings of fact or conclusions of law. If Borough Council fails to act within that time, the Petition shall be deemed approved.

## Appendix

### ¶ 87-A Disposition of Ordinance 364.

Ordinance 364 was never codified to the 1981 Code.

<u>Ordinance 364</u>	<u>2003 Codified Ordinances</u>
§ 1	§ 87-102
§ 2	§ 87-103
§ 3(a)	§ 87-201
§ 3(b)	§ 87-202
§ 3(c)	§ 87-203
§ 3(d)	§ 87-204
§ 4(a)	§ 87-301
§ 4(b)	§ 87-302
§ 4(c)	§ 87-303
§ 4(d)	§ 87-304
§ 4(e)	§ 87-305
§ 4(f)	§ 87-306
§ 5	§ 87-104

### ¶ 87-B Source Ordinances.

Ordinance 364	12-30-1998
Ordinance 415	10-29-2003
Ordinance 447	09-27-2006
Ordinance 526	01-28-2015

### ¶ 87-C Disclosure Statement.

A copy of the current Disclosure Statement prepared under § 87-103 is provided with the online and CD-ROM versions of the Codified Ordinances.