

NORTH HILLS SCHOOL DISTRICT

TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT

It is the obligation of all taxpayers in the North Hills School District to file all tax returns and pay all taxes to which they are subject. When the School District determines that a required return has not been filed, a liability has not been paid, or otherwise questions whether the taxpayer has fulfilled all tax obligations, it has certain rights granted by law that describe how it may enforce a taxpayer's obligations. In conjunction with the School District's rights, the Commonwealth of Pennsylvania now has a Local Taxpayer's Bill of Rights which provides legal rights on behalf of the taxpayer and creates obligations for the School District so that equity and fairness control how these requirements are enforced. This document is merely a summary of your rights. For a complete statement of your rights and the obligations of the School District, see 53P.S. Subchapter C.

APPLICABILITY/ELIGIBLE TAXES

This Disclosure Statement applies to eligible taxes levied or collected by the School District. For this purpose, eligible taxes include any tax levied by the School District other than the real estate tax. This Disclosure Statement does not apply to real estate taxes. The specific eligible taxes levied by the School District are: (1) Earned Income; (2) Business Gross Receipts; (3) Occupational Privilege; (4) Amusement/Admissions. Unless expressly provided in the Local Taxpayer's Bill of Rights, the failure of any School District representative to comply with any provision of this Disclosure Statement, related regulations or the Local Taxpayer's bill of Rights will not excuse the taxpayer from paying the taxes owed.

TAXPAYER RIGHTS AND SCHOOL DISTRICT OBLIGATIONS WHEN THE SCHOOL DISTRICT 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 School District requests for tax information.
- Upon written request, the School District will grant reasonable time extensions for good cause.
- The School District will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

Requests for Prior Year Returns

- An initial School District request may cover only taxes required to be paid or tax returns required to be filed no more than three years prior to the mailing date of the request unless the District has sufficient information to indicate that the taxpayer failed to file a required return or pay an eligible tax which was due more than three years prior to the date of the notice.

- The School District may make a subsequent request relating to other taxes or returns if, after the initial request, the School District determines that the taxpayer failed 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 School District may require a taxpayer to provide copies of federal tax returns if the School District 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 School District 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 years of the due date for filing the return or one year after payment of the tax, whichever is later. If no return is required, the request must be made within three years after the payment due date or within one 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 year of the payment date. Subject to certain exceptions, the School District 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 School district must notify the taxpayer in writing of the basis for any underpayment determined by the School District.

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 Hearing Officer. The petition must be mailed or delivered to the attention of W. David Hall, Director of Fiscal Management and Support Services, at the following address:

North Hills School District
135 Sixth Avenue
Pittsburgh, PA 15229

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

- Tax Appeal Petitions appealing a tax assessment or notice of underpayment must be filed within 90 days after the date of the tax assessment or under payment notice.
- Regulations regarding the form and content of petitions, as well as practice and procedure for tax appeals must be obtained in person, or by mailing a request to the above address, or by calling the School District at (412) 318-1060 Monday through Friday (except holidays) during the hours of 8:00 a.m. and 4:00 p.m.

School District Decision

- The School District will issue a decision 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 School District's 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 School District 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 after the date of the School District's adverse decision.

SCHOOL DISTRICT 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 School District has reason to believe might be due, possible School District enforcement options include but are not necessarily limited to:

- Inquiry by School District taxpayer.
- School District audit of taxpayer records.
- The School District may contact the taxpayer and attempt to resolve the liability through payment in full or an installment payment plan.
- The School District may employ private collection agencies to collect the tax.
- The School District may file a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
- The School District may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
- The School District may file suit against the taxpayer before a district justice or in the County Court of Common Pleas.
- The School District may execute and attach taxpayer bank accounts, sell taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings.
- The School District may seek criminal prosecution of the taxpayer.

TAX INFORMATION CONFIDENTIALITY

Information gained by the School District 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 a School District action relating to taxes, Gerard F. Muth, the School District's Accounting Manager, may be contacted in writing at:

North Hills School District
135 Sixth Avenue
Pittsburgh, PA 15229

Mr. Muth or another person designated by Mr. Muth will facilitate resolution of the complaint by working with the appropriate School District personnel.

North Hills School District

Notice of Procedure for Obtaining an Extension of Time to File Requested Information

Under Pennsylvania Law (53 P.S. §8424, Act 50), you have 30 calendar days from the mailing date of this information request to respond by: (1) providing the School District 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:

North Hills School District
Tax Office
135 Sixth Avenue
Pittsburgh, PA 15229

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