

SOUTHEAST TAX COLLECTION COMMITTEE

ALLEGHENY COUNTY, PENNSYLVANIA

RESOLUTION NO. 13-1

An ordinance implementing the requirements of the Local Taxpayers Bill of Rights by adopting rules and regulations, adopting a disclosure statement, adopting a form of taxpayer petition and adopting administrative appeal procedures.

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania enacted the Local Taxpayers Bill of Rights (the "LTBR") within the provisions of Act 50 of 1998; and

WHEREAS, the Local Taxpayers Bill of Rights requires political subdivisions levying certain local taxes ("Eligible Taxes"), as that term is defined in the LTBR, to adopt rules and regulations for practice, procedure and administration in the audit, assessment, appeal, determination and collection of Eligible Taxes; and

WHEREAS, the Southeast Tax Collection District levies certain taxes which qualify as Eligible Taxes under the LTBR; and

WHEREAS, in order to comply with the requirements of the Local Taxpayers Bill of Rights, the governing body of this political subdivision desires to adopt rules and regulations for practice and procedure implementing the LTBR, a Notice to Taxpayers, a Disclosure Statement and administrative appeal procedures relating to taxpayer Petitions.

NOW, THEREFORE, BE IT RESOLVED, by the Southeast Tax Collection District (the "Governing Body) hereby adopts the following Local Taxpayer Bill of Rights, and all Exhibits referenced therein:

1. The Disclosure Statement, substantially in the form set forth in Exhibit 1 attached hereto and incorporated herein, is hereby approved and adopted.
2. The Rules and Regulations attached hereto as Exhibit 2 and incorporated herein are hereby approved and adopted.
3. The form of Petition for Appeal and Refund, substantially in the form set forth in Schedule 3 attached hereto and incorporated herein, is hereby approved and adopted.
4. The Governing Body hereby determines that Administrative Appeal Procedures relating to Petitions for Appeal and Refund submitted by taxpayers in connection with the assessment, determination or refund of an Eligible Tax under the LTBR shall be undertaken by Appeals Board for Southeast Tax Collection District.
5. This Ordinance shall become effective in accordance with the provisions of law and shall be

applicable to Eligible Taxes as of January 1, 1999 pursuant to 53 P.S. § 8424, Act 50.

6. In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Ordinance, it being the intent of this Governing Body that the remainder of the Ordinance shall remain in full force and effect.

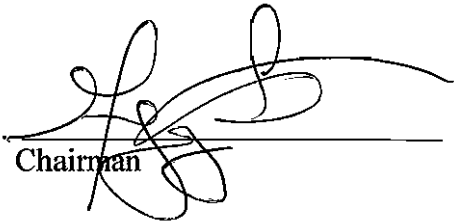
7. All ordinances and resolutions or parts thereof, insofar as the same are inconsistent herewith, are repealed hereby.

ADOPTED this 25th day of July 2013.

ATTEST:


Secretary/Treasurer

Southeast Tax Collection District

By: 
Chairman

SOUTHEAST TAX COLLECTION DISTRICT

THE LOCAL TAXPAYER BILL OF RIGHTS

DISCLOSURE STATEMENT

It is the obligation of all taxpayers to voluntarily file all local tax returns and pay all local taxes to which they are subject. However, when the duly appointed or elected tax collector or tax collection agency for the municipality and/or school district in which the taxpayer resides determines that a required return has not been filed, or a tax liability has not been paid, the Local Taxpayers Bill of Rights grants certain legal rights to taxpayers, and imposes obligations on taxing authorities to ensure that equity and fairness guide local governments in the collection of taxes. In addition, the Local Taxpayers Bill of Rights provides the local government entity with certain legal methods to enforce taxpayer obligations.

This Disclosure Statement sets forth your rights as a taxpayer in connection with any audit, examination, appeal or refund claim of taxes for the taxing authorities of Southeast Tax Collection District and any enforcement or collection actions taken by the Keystone Collections Group on behalf of Southeast Tax Collection District.

Applicability/Eligible Taxes

This Disclosure Statement applies to all eligible taxes levied the taxing authorities of Southeast Tax Collection District. For this purpose, eligible taxes do not include real property taxes. The specific eligible taxes levied by the taxing authorities of Southeast Tax Collection District are: (1) Earned Income Tax and (2) Local Services Tax, if applicable. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any person acting on behalf of the Tax Administrator to comply with any provisions of this Disclosure Statement, related regulations or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.

Audit or Examinations

If we contact you about your tax return or payment of any eligible taxes, we will send you a letter with either a request for more information or a reason why we believe a change to your return or taxes may be needed. If we request information, you will have thirty (30) calendar days from the date of the mailing to respond. Reasonable extensions of such time will be granted upon application for good cause. We will notify you of the procedures to obtain an extension with our initial request for tax information. Our initial inquiry may include taxes required to be paid or tax returns required to be filed no more than three (3) years prior to the mailing date of our notice. If you give us the requested information or provide an explanation, we may or may not agree with you. If we do not agree with you, we will explain in writing our reasons for asserting that you owe us tax (which we call "an underpayment"). Our explanation will include: (1) the tax period or periods for which the underpayment is asserted; (2) the amount of the underpayment detailed by tax period; (3) the legal basis upon which we have relied to determine that an underpayment exists; and (4) an itemization of the revisions made by us to your return or report that results in our decision that an underpayment exists. If you agree with our changes, you should pay the additional tax.

Requests for Prior Year Returns

An initial request by the Tax Administrator into prior year returns may cover tax returns required to be filed as far back as three years prior to the mailing date of the notice. If the Tax Administrator determines that the taxpayer failed to file a tax return, underreported income or failed to pay a tax for one or more of the tax periods covered by the initial request, the Tax Administrator may request additional information. The Tax Administrator may also require a taxpayer to provide copies of federal and Pennsylvania tax returns when the Tax Administrator can show that the taxpayer's federal tax return(s) is(are) reasonably necessary for the enforcement or collection of tax, and the information is not available from other sources or the Pennsylvania Department of Revenue.

Appeals of Decisions

If we notify you that you owe more tax (what we call an "assessment") and you do not agree with our decision, you may appeal or seek review by filing a Petition for reassessment within ninety (90) days of the date of the mailing of the assessment notice. The Petition must either be in hand delivered or postmarked by the U.S. Postal Service within this ninety (90) day period or U.S. Postal Service form 3817 (Certificate of Mailing) or U.S. Postal Service certified mail receipt. Receipts from other carriers (such as Federal Express) are not accepted as proof of delivery. Your Petition must explain the legal basis for your position and include all supporting documents. For your convenience, a form for submission of a Petition is available from the Southeast Tax Collection District at Attn: Susan Werksman, 2700 Monroeville Boulevard, Monroeville PA 15146.

Your Petition must be mailed or delivered to the attention of the Southeast Tax Collection District Appeals Board at the following address:

Southeast Tax Collection District
Attn: Susan Werksman
2700 Monroeville Boulevard
Monroeville, PA 15146

After your Petition is received, we will notify you of your hearing date, if you requested a hearing. A decision by the Appeals Board in Executive Session, which has been elected by the Southeast Tax Collection District Board of Delegates will be made within sixty (60) days of the date your complete and accurate Petition is received. If you do not agree with the decision of the Appeals Board, you may appeal to the appropriate Court of Common Pleas of Allegheny County.

Refunds

You may file a claim for refund ("Refund Claim") if you think you paid too much tax (what we call an "overpayment"). You must file the Refund Claim within three (3) years of the due date for filing the return as extended or one year after actual payment of the tax, whichever is later. If no report or local tax return is required for the tax, the Refund Claim must be made within three (3) years after the due date for payment of the tax or within one (1) year after actual payment of the tax, whichever is later. If your Refund Claim relates to amounts paid as a result of a notice asserting an underpayment of tax, your request for Refund Claim must be filed within one (1) year of the date of payment. Refund Claims must be made in writing and must include

supporting documentation. Your Refund Claim must be filed with Keystone Collections Group at 546 Wendel Road, Irwin, PA 15642. If you file a tax return showing an overpayment of tax, we will treat that as a request for a cash refund unless you indicate otherwise. If your Refund Claim is denied, you may file a Petition contesting the denial of the refund. Any Petition must be filed within the same time limits that apply for a Refund Claim. Alternatively, you may file a Petition for a refund without first filing a Refund Claim. A hearing date will be set after your Petition is received and a decision by the Appeals Board in Executive Session will be made within sixty (60) days of the date your complete and accurate Petition is received. The Appeals Petition form must be used to request a review of a Refund Claim denial. Your Petition must be mailed or delivered to the attention of the Southeast Tax Collection District Appeals Board at the following address:

Southeast Tax Collection District
Attn: Susan Werksman
2700 Monroeville Boulevard
Monroeville, PA 15146

Tax Information Confidentiality

Information gained by the Tax Administrator as a result of any audit, return, report, investigation, hearing or verification shall be confidential. However, confidentiality will not preclude disclosure to the extent required by any applicable law, or for official purposes.

Exhibit 1
SOUTHEAST TAX COLLECTION DISTRICT
THE LOCAL TAXPAYER BILL OF RIGHTS
RULES AND REGULATIONS

The Local Taxpayer Bill of Rights requires every Governing Body 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 Taxpayer Bill of Rights. In addition, the Southeast Tax Collection District has published a Disclosure Statement required by the Taxpayer Bill of Rights.

Request for Extension of Time to Respond to Information Requests. Under Pennsylvania Law (53 P.S. § 8424, Act 50), you have thirty (30) calendar days from the mailing date of this information request to respond by: (1) providing the taxing authority 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 these reasons, to the following address:

Southeast Tax Collection District
Attn: Susan Werksman
2700 Monroeville Boulevard
Monroeville, PA 15146

A reasonable time extension will be granted for good cause. The Tax Administrator will notify you in writing of whether a time extension has been granted. If your request is granted, the Tax Administrator will inform you of the duration of the time extension. If your request is denied, the Tax Administrator will inform you of the basis for its denial and that you must immediately provide the requested information.

Tax Appeal Petitions

Filing. As explained more fully in the Disclosure Statement, petitions should be filed with the Tax Collector. Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the taxing authority are considered timely filed if received by the taxing authority 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 that the petition was timely filed.

Contents of Petitions. 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 the 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, social security number, or other appropriate identifying designation;
5. A detailed statement in separate numbered paragraphs setting forth the reasons for 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 indicating whether or not a hearing is requested; and
8. A statement certifying that the petition is not filed for purposes of delay, and that the facts contained in the petition are true and correct to the taxpayer's knowledge, information and belief, and subject to the penalties set forth in §4904, relating to unsworn falsification to authorities.

Incomplete Petitions. If the petition fails to satisfy the above requirements, the taxing authority may request the taxpayer to submit the missing information or may make a decision based on the information contained in the petition. If additional information is requested, the taxpayer's failure to supply 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

Representation. A taxpayer or an officer or partner of an entity taxpayer may file a petition and appear at the hearing related to the petition, if any, 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 naming the representative, or naming the representative in the petition signed by the taxpayer, will be accepted as authorization for representation. A notice or other written communication from the taxing authority 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 the 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. 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 Appeals Board decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the Appeals Board decides the taxpayer has no right to a hearing, the Appeals Board will decide in its discretion whether a hearing is required. The Appeals Board 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 Appeals Board at least 5 days prior to the scheduled hearing. Transcripts or recordings of a hearing are not required, but may be made at the discretion of the presiding officer, at the expense of the party requesting such transcript or recording.

Appeals Board. The Appeals Board shall have authority to:

1. Regulate the conduct of the hearings, including the scheduling, recessing, reconvening the hearing.
2. Administer oaths and affirmations.
3. Receive evidence.
4. 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 taxing authority, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.

Decision. The final decision of the taxing authority will be in writing and signed by the Board of Appeals.

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 Tax Administrator has reason to believe might be due, possible enforcement options include:

1. Direct inquiry to the taxpayer.
2. Audit of taxpayer records.
3. Contact with the taxpayer to attempt to resolve the liability through payment in full, an installment plan, or compromise.
4. Employment of private collection agencies to collect the tax.
5. Filing a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
6. Attachment of the wages or earnings of the taxpayer.
7. Filing suit against the taxpayer before a district justice or in the Allegheny Court of Common Pleas.

8. Execution and attachment of taxpayer bank accounts, sale of taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings.
9. Criminal prosecution of the taxpayer.

Exhibit 2