



Lancaster County Tax Collection Bureau
and
Middletown Area Tax Collection Bureau



Taxpayers Bill of Rights Disclosure Statement

I. General Rights and Obligations

It is the obligation of all residents within our jurisdiction, who are sixteen years of age or older and who are not fully retired or completely and totally disabled, to file a tax return whether or not any earned income tax is actually due. It is also the obligation of these individuals to pay all earned income tax to which they are subject.

It is the obligation of the Bureau to fairly, consistently and uniformly apply its regulations and administer the collection of taxes on earned income and net profits applicable to all residents within its jurisdiction. The Bureau has the responsibility for the audit, assessment, collection, determination and administration of such “eligible” tax in accordance with the Local Taxpayers Bill of Rights under Act 50 of 1998, 53 Pa C.S.A. §§ 8421 et. seq., and regulations adopted pursuant thereto.

Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Bureau 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.

❖ Right to Privacy and Confidentiality of Tax Information

In discharging its duties, the Bureau shall keep confidential all information gained as a result of any return, report, audit, investigation, hearing or verification, except as required for official purposes or by law.

❖ Right to Courteous and Professional Service

The Bureau will treat taxpayers courteously and professionally at all times. If a taxpayer is not satisfied with the manner in which they were treated or has any other complaint regarding actions taken by the Bureau, a detailed written statement describing the incident should be sent to the Executive Director of the Bureau.

II. Rights and Obligations Regarding Requests for Information or Review of Records

In fulfilling its obligations, the Bureau is sometimes required to request additional information and/or review a taxpayer’s books and records. This review does not suggest or imply that an individual is dishonest. The Bureau will endeavor to resolve these issues by either mail or telephone whenever possible. Taxpayers will be given 30 days to respond to these requests for information.

❖ Right to Request Extensions of Time

Taxpayers have the right to request extensions of time to respond with information. Upon receipt of a written request, the Bureau will grant reasonable extensions of time if there is “good cause”. The Bureau will take no lawful action against a taxpayer for a tax year until the expiration of the response period and approved extensions.

❖ Request for Prior Year Returns

The initial request may cover only taxes to be filed or paid no more than three years prior to the mailing date of the request for tax returns and/or supporting information. Subsequent requests for additional tax returns or supporting information may be made after the initial request, if the Bureau 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.

❖ **Request for Federal Tax Information**

The Bureau may require a taxpayer to provide copies of the taxpayer's federal individual income tax returns if the Bureau can show that the information is reasonably necessary for enforcement or collection of tax if not available from other sources or the Pennsylvania Department of Revenue.

A taxpayer may request or the Bureau may provide for a personal interview. If an interview is necessary, an attempt will be made to schedule the meeting at a convenient and reasonable time and place for the taxpayer and the Bureau. Through the review process taxpayers have the following rights in addition to the rights stated above.

❖ **Right to Representation**

Taxpayers may represent themselves or have someone else represent them with proper written authorization. Someone may accompany the taxpayer at a meeting or hearing conducted by the Bureau.

A notice or other written communication from the Bureau 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.

❖ **Right to a Timely Determination**

The Bureau will process the review in a timely manner. A detailed written statement of any tax liability determined as a result of a review will also be issued. This notice will include the amount of underpayment detailed by tax period, a detailed listing of adjustments made to the tax return(s) and the legal basis for the revisions.

III. Procedures for Refunds of Overpaid Tax

If a taxpayer has overpaid a tax, a request for refund of overpaid taxes must be filed with the Bureau. This request may take the form of an amended tax return, other appropriate written request, or a written petition to the Hearing Officer. Sufficient information must be provided to substantiate the request. Refund requests shall be filed within three years after the due date for filing the return, as extended, or one year after actual payment of the tax, whichever is later. Subject to certain exceptions the Bureau will pay interest at a rate determined pursuant to state law from date of overpayment.

Petitions for Appeals from denials of requests for refunds of overpaid taxes may be submitted as provided below.

IV. Procedures for Appeals and Hearings

The Bureau has established this administrative process to receive and make determinations on petitions from taxpayers relating to the assessments, determinations and denials of requests for refunds of earned income and net profits taxes as required by Act 50 of 1998. The Hearing Officer shall rule on all petitions submitted based on the Bureau's regulations and these procedures.

- 1) Any taxpayer who is aggrieved by an assessment or determination or decision, on any tax, on earned income and net profits shall have 90 days from the date of notice to file a Petition for Appeal with the Hearing Officer. A Petition for Appeal requesting a refund must be filed within the time set forth above under "Procedures for Refunds of Overpaid Tax."
- 2) The Petition shall be submitted on the form prescribed by the Bureau. It shall be legible and include the following:
 - a) The reason and basis for appeal.
 - b) A statement whether or not a hearing is requested.
 - c) Supporting information
 - i) Tax returns, schedules and supporting documentation
 - ii) Other pertinent data submitted by the taxpayer

- 3) The Petition must be mailed via First Class Mail, or delivered in person to the Hearing Officer at the following address:

Tax Appeal Hearing Officer
Tax Collection Bureau
299 Hess Boulevard, Suite 2
Lancaster PA 17601-4097

Hand delivered petitions shall be receipted by the Bureau and shall be considered filed as of the date receipted. Petitions received by mail shall be considered filed as of the United States Postal Service postmark.

- 4) Waiver of Hearing. 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 Bureau decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the Bureau decides the taxpayer has no right to a hearing, the Bureau will decide in its discretion whether a hearing is required
- 5) Notice of hearing. If the Bureau schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.
- 6) Continuance. The Bureau 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 Bureau at least 5 days prior to the scheduled hearing.
- 7) Hearing Officer. The Executive Director of the Bureau, or designated alternate hearing officer, shall preside at the hearing.
- 8) Transcript or Recordings. Transcripts or recordings of a hearing are not required, but may be made at the discretion of the Hearing Officer.
- 9) Authority of Hearing Officer. The Hearing Officer has authority to :
 - a) Regulate the conduct of hearings, including the scheduling, recessing, reconvening and adjournment of hearings, and all acts proper for the efficient conduct of hearings.
 - b) Delegate scheduling of hearings to any Bureau employee.
 - c) Administer oaths and affirmations.
 - d) Receive evidence.
 - e) Require production of books, records, documents and other data pertaining to the issues.
- 10) Burden of proof. The taxpayer has the burden of proof on all issues.
- 11) 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 Bureau, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.
- 12) Decision. The Bureau's final decision will be in writing signed by the Hearing Officer. Decisions on petitions submitted under these procedures shall be issued within 60 days of the date a complete and accurate petition is received. Failure to act within 60 days shall result in the petition being deemed approved, if the petition was complete and accurate when filed.
- 13) Any person aggrieved by a decision of the Bureau who has a direct interest in the decision shall have the right to appeal to the Court of Common Pleas within 30 days after the date of the adverse decision by the Bureau.

V. Enforcement Procedures and Methods

If the Bureau determines that a required return has not been filed, or a liability has not been paid, it has certain rights granted by law that describe how to enforce a taxpayer's obligation. In these cases, the Bureau may take actions including the following:

- 1) The Bureau may request taxpayer interview and audit.
- 2) The Bureau may contact a delinquent taxpayer and attempt to resolve the liability through payment in full, installment payment plan, or compromise.
- 3) The Bureau may employ collection agencies or legal counsel to assist in the collection of delinquent taxes.
- 4) The Bureau may garnish the wages of a delinquent taxpayer in accordance with the Local Tax Enabling Act.
- 5) The Bureau may file a civil suit (action in assumpsit) and assess interest, cost and penalties against a delinquent taxpayer in accordance with Section 19 of the Local Tax Enabling Act.
- 6) The Bureau may file a lien against a delinquent taxpayer, and in some cases, the person responsible for the payment of the delinquent tax.
- 7) The Bureau may file a criminal complaint or action against an individual, employer, and/or the responsible party.