

TOWNSHIP OF WARWICK

Lancaster County, Pennsylvania

RESOLUTION NO. 01-19-00-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF WARWICK, LANCASTER COUNTY, PENNSYLVANIA, ADOPTING A LOCAL TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT AND TAX APPEAL PROCEDURES RELATING TO TAXES SUBJECT TO SUCH STATUTE.

WHEREAS, the Legislature enacted the Local Taxpayers Bill of Rights, 53 Pa. C. S. §8421 et seq., as part of Act 50 of 1998, which Local Taxpayers Bill of Rights grants legal rights to taxpayers and creates obligations for local taxing authorities such as the Township concerning collection of taxes imposed under the authority of the Local Tax Enabling Act ("LTEA"), Act of December 31, 1965, P.L. 1257, No. 511, as amended, 53 P.S. §6901 et seq.; and

WHEREAS, the Local Taxpayers Bill of Rights requires local taxing authorities to prepare a disclosure statement setting forth (1) the rights of a taxpayer and the obligations of the local taxing authority relating to certain tax collection procedures; (2) administrative and judicial procedures for appeal of tax decisions; (3) procedures for refund claims and taxpayer complaints; and (4) enforcement procedures to collect taxes; and

WHEREAS, the Local Taxpayers 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; and

WHEREAS, the Township imposes an earned income and net profits tax which is administered by the Lancaster County Tax Collection Bureau, which Bureau has adopted regulations to implement the Local Taxpayers Bill of Rights; and

WHEREAS, the Township desires to take action necessary to comply with the Local Taxpayers Bill of Rights relating to the collection and administration of the Township's taxes, other than the earned income tax, which are subject to the Bill of Rights.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the Township of Warwick, Lancaster County, Pennsylvania, as follows:

Section 1. The Township hereby adopts the Local Taxpayers Bill of Rights Disclosure Statement relating to the collection of the Township's taxes other than the earned income tax which are subject to the Local Taxpayers Bill of Rights, which Disclosure Statement and the form thereof, attached hereto as Exhibit "A" and incorporated herein, are hereby approved. A copy of the Disclosure Statement shall be filed with the Secretary of this Township and shall be made available for inspection at reasonable times by interested persons requiring such inspection.

Section 2. The Board of Supervisors hereby adopts the Hearing and Appeal Procedure set forth in the Disclosure Statement in the form presented at this meeting, which form is attached hereto as Exhibit "A" and incorporated herein. The Board of Supervisors establishes the position of the Warwick Township Tax Appeal Hearing Officer. The Township Manager shall serve as the Tax Appeal Hearing Officer during his or her employment as Manager.

Section 3. The provisions of this Resolution are severable, and if any section, sentence, clause, part or provision hereof shall be held to be illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, sentences, clauses, parts or provisions of this Resolution. It is hereby declared to be the intent of the Board of Supervisors that this Resolution would have been adopted if such illegal, invalid or unconstitutional section, sentence, clause, part or provision had not been included herein.

Section 4. This Resolution shall take effect and be in force immediately.

DULY ADOPTED the 19th day of January, 2000, by the Board of Supervisors of the Township of Warwick, Lancaster County, Pennsylvania, in lawful session duly assembled.

TOWNSHIP OF WARWICK
Lancaster County, Pennsylvania

Attest: D. L. Z. _____
(Assistant) Secretary

By: W. J. M. _____
(Vice) Chairman
Board of Supervisors

[TOWNSHIP SEAL]

WARWICK TOWNSHIP

LOCAL TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT

I. General Rights and Obligations

It is the obligation of Warwick Township (the "Township") to fairly, consistently and uniformly apply its regulations and administer the collection of the following taxes governed by this Disclosure Statement:

Realty Transfer Tax

The Township 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. §8421 et. seq., and regulations adopted pursuant thereto.

The Township imposes an earned income and net profits tax which is administered by the Lancaster County Tax Collection Bureau. This Disclosure Statement does *not* apply to the Township earned income and net profits tax.

Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Township 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 Township shall keep confidential all information gained as a result of any return, report, audit, investigation, hearing or verification, except for official purposes or as provided by law.

*** Right to Courteous and Professional Service:** The Township will treat taxpayers courteously and professionally at all times. If a taxpayer is not satisfied with the manner in which he or she was treated or has any other complaint regarding actions taken by the Township, the taxpayer should send a detailed written statement describing the incident to the Township Secretary at 315 Clay Road, P. O. Box 308, Lititz, PA 17543.

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

In fulfilling its obligations, the Township 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 Township will endeavor to resolve these issues by either mail or phone 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 Township will grant reasonable extensions of time if there is "good cause." The Township will take no action against a taxpayer for a tax until the expiration of the response period and any approved extensions.

EXHIBIT A

*** Request for Prior Year Returns and/or Documentation:** The Township's 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 Township determines that the taxpayer failed to file a tax return 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 Township may require a taxpayer to provide copies of the taxpayer's federal individual income tax returns if the Township 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 Township may require a personal interview. If an interview is necessary, the Township shall attempt to schedule the meeting at a convenient and reasonable time and place for the taxpayer and the Township. 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 Township. A notice or 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 the taxpayer's authorized representative shall have the same force and effect as if taken by the taxpayer.

*** Right to a Timely Determination:** The Township 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 and desires a refund, the taxpayer shall file a written request for refund of such overpaid taxes with the Township. This request may take the form of an amended tax return (if such returns are authorized by the applicable tax ordinance), other appropriate written request, or a written petition to the Tax Appeal Hearing Officer (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 a return (if a return is required by the applicable tax ordinance), as extended, or one year after the actual payment of the tax, whichever is later. Subject to certain exceptions the Township 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 Township 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 "eligible" taxes other than earned income and net profits taxes as required by Act 50 of 1998. The Tax Appeal Hearing Officer shall rule on all petitions submitted based on the Township's regulations, the Local Agency Law, and these procedures.

- 1) Time to Appeal. Any taxpayer who is aggrieved by an assessment or determination or decision on any "eligible" tax other than earned income and net profits shall have 90 days from the date of notice to file a Petition for an appeal to the Tax Appeal Hearing Officer. A Petition requesting a refund must be filed within the time set forth above under "Procedures for Refunds of Overpaid Tax."
- 2) Form of Petition. The Petition shall be in writing, shall be legible and shall include all of the following:
 - a) Name, address and telephone number of taxpayer.
 - b) Name, address and telephone number of person representing taxpayer (if applicable).
 - c) Assessment, determination or decision which is being appealed, specifying whether all or a portion of such assessment, determination or decision is being appealed. Attach a copy of said assessment, determination or decision.
 - d) All reasons and bases for appeal.
 - e) A statement whether or not a hearing is requested.
 - f) Supporting information and documentation.
 - g) Certification that all facts in the Petition and all accompanying documentation are true and correct and that the taxpayer understands that any false statements in the Petition are made subject to the penalties of 18 Pa. C.S. §4904 relating to unsworn falsification to authorities.
 - h) Signature of taxpayer.
- 3) Filing of Petition. The Petition must be mailed via first class mail, or delivered in person to the Tax Appeal Hearing Officer at the following address:

Tax Appeal Hearing Officer
Warwick Township
315 Clay Road
P.O. Box 308
Lititz, PA 17543-0308

Hand delivered Petitions shall be receipted by the Township and shall be considered filed as of the date receipted. Mailed Petitions shall be considered filed as of United States Postal Service postmark.

- 4) Waiver of Hearing. If a taxpayer does not request a hearing in the Petition, the taxpayer shall 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 shall decide in his discretion whether a hearing is required.

- 5) 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.
- 6) Continuance. The Hearing Officer may grant a reasonable request for continuance for a scheduled hearing. The request shall be made in writing, shall state the reasons for requested continuance, and shall be received by the Hearing Officer at least five (5) days prior to the scheduled hearing.
- 7) Presiding Officer. The Hearing Officer or in his designee 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. If the taxpayer desires a transcript or recording of the hearing, the taxpayer may arrange for the presence of a court reporter or person to record the hearing at the taxpayer's expense.
- 9) Authority of Hearing Officer. The Hearing Officer has authority to:
 - a) Regulate the conduct of hearings, including the scheduling, recording, recessing, reconvening and adjournment of hearings, and all acts proper for the efficient conduct of hearings.
 - b) Delegate scheduling of hearings to any Township 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 sole discretion of the Hearing Officer, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.
- 12) Decision. The Hearing Officer'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 petitions 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) Appeal to Court. Any person aggrieved by a decision of the Tax Appeal Hearing Officer 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 Hearing Officer or within such other time period as may be established in the Pennsylvania Judicial Code or the Local Agency Law.

V. Enforcement Procedures and Methods

If the Township determines that a required return has not been filed, a required return contains false information, 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 Township may take actions including some or all the following:

- 1) The Township may request taxpayer interview and audit.
- 2) The Township may contact a delinquent taxpayer and attempt to resolve the liability through payment in full, installment payment plan, or compromise.
- 3) The Township may employ collection agencies or legal counsel to assist in the collection of delinquent taxes.
- 4) The Township may garnish the wages of a delinquent taxpayer in accordance with Section 19 of the Local Tax Enabling Act for delinquent per capita, occupation or occupation privilege taxes.
- 5) The Township may file a civil suit (action in assumpsit) and assess interest, costs and penalties against a delinquent taxpayer in accordance with Section 21 of the Local Tax Enabling Act.
- 6) The Township may levy upon and sell personal property of the taxpayer in accordance with Section 18 of the Local Tax Enabling Act.
- 7) The Township may file a lien against a delinquent taxpayer, and in some cases, the person responsible for the payment of the delinquent tax.
- 8) The Township may file a criminal complaint or action against a taxpayer and, in some cases, against an employer and/or other responsible party.
- 9) The Township may file an action in equity seeking to enjoin or otherwise prevent violations of a tax ordinance.