

**BOROUGH OF ALBURTIS
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 364

(Duly Adopted December 30, 1998)

AN ORDINANCE IMPLEMENTING THE LOCAL TAXPAYER BILL OF RIGHTS ACT, 53 PA. CONS. STAT. §§ 8421-8438, BY PROVIDING (I) DIRECTION TO PREPARE AND PROVIDE A DISCLOSURE STATEMENT TO TAXPAYERS, (II) PROCEDURES FOR REQUESTS FOR INFORMATION TO TAXPAYERS, (III) PROCEDURES FOR ADMINISTRATIVE APPEALS, AND (IV) DIRECTION TO BOROUGH OFFICERS, EMPLOYEES, AND AGENTS TO COMPLY WITH THE ACT.

WHEREAS, in Act 50 of 1998, the General Assembly of the Commonwealth of Pennsylvania adopted the Local Taxpayer Bill of Rights Act, 53 PA. CONS. STAT. §§ 8421-8438 (the “**Act**”); and

WHEREAS, the Act establishes certain rights, obligations, and procedures in connection with the collection of certain “eligible taxes” of local governments, and permits local governments to elect among certain options and establish certain procedures to implement the Act; and

WHEREAS, Borough Council desires to implement the Act as set forth below;

NOW, THEREFORE, BE IT ORDAINED and **ENACTED** by the Borough Council of the Borough of Alburdis, Lehigh County, Pennsylvania, as follows:

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

§ 2. 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 Ordinance. 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).

§ 3. Requests for Information.

(a) **Response.** 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.

(b) **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).

(c) **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 Borough Secretary (or her delegate), and may be made either by phone, in writing, or in person to the Office of the Borough Secretary. 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 Borough Secretary 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 Borough Secretary, the taxpayer may appeal the decision to Borough Council by filing a Petition for Reconsideration under § 4 of this Ordinance.

(d) **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.

§ 4. Administrative Appeals.

(a) **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.

(b) **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:

(1) If a return or report is required for the particular tax, the deadline is the *later* of—

(A) three (3) years after the due date of the return or report (including extensions); or

(B) one (1) year after the actual payment of the tax.

(2) If no return or report is required, the deadline is the *later* of—

(A) three (3) years after the due date for payment of the tax; or

(B) one (1) year after the actual payment of the tax.

(c) **Petition for Reconsideration.** Any taxpayer who desires to appeal a decision of the Borough Secretary 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 Borough Secretary's decision.

(d) Requirements for Petitions. A Petition under this Section 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 Secretary, 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 Secretary.

(e) Review by Council. A Petition under this Section 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.

(f) 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.

§ 5. Compliance with the 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 Ordinance, and shall comply with them at all times.

DULY ORDAINED and **ENACTED** by the Borough Council of the Borough of Al-
burtis, this 30th day of December, 1998, in lawful session duly assembled.

BOROUGH COUNCIL
BOROUGH OF ALBURTIS

Steven R. Hill, President

Attest:

Louise Stahley, Secretary

AND NOW, this 30th day of December, 1998, the above Ordinance is hereby
APPROVED.

Ronald J. DeIaco, Mayor