

BOROUGH OF ALBURTIS
TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT

Under the Local Taxpayers Bill of Rights Act, 53 PA. CONS. STAT. §§ 8421–8438, and Chapter 87 of the Alburdis Codified Ordinances (relating to Taxpayer Bill of Rights), you have a number of rights in connection with the assessment, audit, determination, review, or collection of any “eligible tax” by the Borough of Alburdis, including Earned Income Tax, Local Services Tax, Per Capita Tax, and Realty Transfer Tax (but not including the real property tax):

Requests for Information

You have 30 calendar days to respond to any requests for information by the Borough. The time starts to run on the mailing date of the request, not the date you receive the request. However, if there is a good reason why you will be unable to respond within 30 days (or by the end of any previously granted extension), you may request a reasonable extension. To obtain an extension, you must call (610-966-4777) or write (260 Franklin Street, Alburdis, PA 18011) the collector of the tax as soon as possible. The Borough must receive your request for an extension no later than 15 days before the deadline for your response, or, if later, 5 days after you receive the Borough’s request for information. The collector of the tax may grant a reasonable extension if she feels you have a good reason for it. If you are not satisfied with the tax collector’s decision, you may appeal to the Borough Council. *The Borough will not take any action against you for the tax years in question until after the response period expires, including extensions.*

The Borough will not request information for any tax required to be paid, or any tax return required to be filed, more than 3 years before the mailing date of the notice, *unless* either (A) the Borough has reason to believe that you failed to file a return or pay a tax due more than 3 years before the date of the notice, or (B) after an initial request for information, the Borough determines that you failed to file a return, underreported income, or failed to pay a tax for one or more periods covered by the initial request. The Borough will not request copies of your Federal individual income tax return unless the information is not available from other available sources (including the Pa. Department of Revenue) and is reasonably necessary to collect or enforce the tax.

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 your knowledge, information, and belief, subject to the penalties of 18 PA. CONS. STAT. § 4904 (relating to unsworn falsifications to authorities).

If you do not respond to a request for information by the deadline (including extensions), or do not provide all information requested, the Borough may estimate and assess the taxes due based on any information available to it.

Notice of Underpayment; Penalties and Interest

If the Borough determines that you have underpaid any eligible tax, and/or are liable for interest and/or penalties relating to an eligible tax, the Borough will send you a written notice that states:

- (1) The tax period(s) for which there is an underpayment and the amount of underpayment for each tax period.

- (2) An itemization of the revisions made by the Borough to the return(s) or report(s) filed by you, which result in the determination that there is an underpayment.
- (3) Any applicable interest or penalties and the manner in which they are calculated.
- (4) The legal basis for the determination.

This notice is also known as an “assessment.” If you believe an assessment is wrong and wish to challenge it, you *must* file a timely Petition for Reassessment under the procedures described in the Administrative Appeals section below. Otherwise, you will lose the right to dispute the assessment and the Borough will proceed to collect the tax, interest, and/or penalties assessed.

Erroneous Advice by the Borough

If any Borough official or agent acting in his/her official capacity gives you any written advice in response to a specific written request from you, and you reasonably rely on that advice, but it turns out that the advice was wrong and that you owe additional tax, the Borough will *not* collect any penalty or interest from you on that additional tax *unless* it results from your failure to provide adequate or accurate information. *The Borough is not required to provide any written advice to taxpayers.*

Requests for Refunds

If you believe that you overpaid any eligible tax, you may file a written request for a refund or credit, addressed to 260 Franklin Street, Alburdis, PA 18011. (If you show an overpayment on a tax return, we will consider that a request for a cash refund unless you state otherwise on the return.) The request must be filed no later than the following deadlines:

- (1) If a return or report is required for the particular tax, the deadline is the *later* of (A) 3 years after the due date of the return or report (including extensions), or (B) 1 year after actual payment of the tax.
- (2) If no return or report is required, the deadline is the *later* of (A) 3 years after the due date for payment of the tax, or (B) 1 year after actual payment of the tax.
- (3) If you paid the tax because you received a notice from the Borough telling you that you owe the tax, the deadline is 1 year after the date of payment.

A “request” for a refund is handled by the tax collector, who will ordinarily respond within 30 days. However, you are not required to file a “request”, and may file a “petition” for a refund directly to the Borough Council under the procedures described in the Administrative Appeals section below. Even if you file a “request” with the tax collector, and have not yet received a response, you *must* file any “petition” to the Borough Council within the time limits for petitions.

If you receive and cash a refund check from the Borough for an eligible tax, you may still file a timely request or petition for an additional refund if you believe you are entitled to it.

Interest on Overpayments

If you overpay any eligible tax, and the Borough does not refund the overpayment or apply it to any other tax, interest, or penalty owed to the Borough within 75 days after the due date of the tax return or report (or, if later, within 75 days after you file the return or report), you are entitled to simple interest on the overpayment from the “date of overpayment” to the “date of resolution”, as defined in the Act. You are not entitled to any interest on overpayments of interest or penalties.

Taxpayer Complaints

If you have any complaints about the manner in which any officer, employee, or agent is administering the Borough tax laws, you may present them to the Borough Executive Secretary, the President of Borough Council, or the entire Borough Council.

Administrative Appeals

If you wish to challenge or dispute any assessment or determination of tax, interest, or penalties by the Borough, you must file a written Petition for Reassessment with the Borough Council within 90 days after the date the assessment notice was mailed to you.

If you believe you have overpaid any eligible tax and are entitled to a refund, you may file a written Petition for Refund with the Borough Council. The Petition must be filed no later than the following deadlines, even if you have filed a “request” for refund with the tax collector and have not yet received a response:

- (1) If a return or report is required for the particular tax, the deadline is the *later* of (A) 3 years after the due date of the return or report (including extensions), or (B) 1 year after actual payment of the tax.
- (2) If no return or report is required, the deadline is the *later* of (A) 3 years after the due date for payment of the tax, or (B) 1 year after actual payment of the tax.

If you wish to appeal a decision of the tax collector denying or limiting your request for an extension of time to respond to a Borough request for tax information, you may file a written Petition for Reconsideration with the Borough Council within 5 days after the date of the decision.

The Petition 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 shall also include a copy of the assessment or decision being appealed. A Petition is considered “filed” on the date it is hand delivered to the Office of the Borough Executive Secretary, 260 Franklin Street, Alburtis, PA 18011, or the date that the letter/envelope transmitting it (and bearing sufficient postage) is postmarked by the United States Postal Service for delivery to that address.

A Petition shall be considered by the 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, you may personally, or through counsel, present relevant, non-repetitious evidence to the Borough Council, without regard to formal rules of evidence, and shall be given the opportunity to present argument in support of your position. Borough

officials or agents may also present evidence and argument in support of their assessment or decision, or in opposition to the relief requested. Cross-examination shall only be permitted in the discretion of Council.

Borough Council shall render a decision on a Petition and mail a written decision to you within 60 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 Council fails to act within that time, the Petition shall be deemed approved.

Appeals to Court

If you are not satisfied with the decision of Borough Council on any Petition, you may appeal that decision to the Lehigh County Court of Common Pleas within 30 days after the date the decision was mailed to you. You must comply with all of the rules of court for filing such an appeal, and so you should consult an attorney. You will be entitled to a hearing on the matter before the Court. However, you may only appeal those matters which you presented in your Petition, and you may not appeal to court if you did not file a timely and complete Petition to the Borough Council.

Enforcement Procedures

If you fail to pay eligible taxes assessed against you, plus interest and penalties, the Borough may bring a civil action against you before the local District Justice or the Lehigh County Court of Common Pleas. If the Borough obtains a judgment against you in this action, the Borough may cause the Sheriff to sell your real or personal property to pay the judgment. The judgment may also become a lien on your real property. The Borough may also collect the taxes from your employer by garnishing a portion of your wages.

You should also be aware that it is a crime to fail, neglect, or refuse to file required returns or reports, to file false or fraudulent returns or reports, and to refuse to permit the tax collector to examine your books, records, and papers. The Borough may prosecute you for these crimes before the District Justice.

Confidentiality

All information obtained by the Borough as a result of any audit, return, report, investigation, hearing, or verification is confidential tax information. Except for official purposes or as provided by law, it is unlawful for the Borough or its officers, employees, and agents to: (A) divulge or make known any such information to any person; (B) permit any such information or any book containing any abstract or particulars of such information to be seen or examined by any person; or (C) print, publish, or make known in any manner any such information.