

BLOOMSBURG AREA SCHOOL DISTRICT Policy Manual
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Section: FINANCES
Title: LOCAL TAXPAYER BILL OF RIGHTS
Date Adopted: January 25, 1999
Date Last Revised: August 18, 2003

622. LOCAL TAXPAYER BILL OF RIGHTS

- .1 As a local taxing authority, the Board recognizes the school district’s responsibility to comply with the requirements of the Tax Reform Act of 1998.
- .2 Eligible taxes shall be defined as all non-real estate taxes including per capita, occupational privilege, earned income and net profits and any other tax authorized by the Local Tax Enabling Law.
- .3 The Board shall adopt a Local Taxpayer’s Bill of Rights that includes the following components:
 - .31 Taxpayer rights and the district’s obligation during an audit or administrative review of the taxpayer’s books or records.
 - .32 Administrative and judicial procedures for a taxpayer to appeal or seek review of a tax decision.
 - .33 Procedures for filing and processing refund claims and taxpayer complaints.
 - .34 Enforcement procedures.
- .4 The Board shall ensure that taxpayers are notified about the district’s Local Taxpayer Bill of Rights any time they are contacted regarding assessment, audit, determination, review and collection of any tax other than property taxes.
- .5 It shall be the responsibility of the Superintendent, Business Administrator, and/or other designated school district employee to develop procedures to implement this policy and shall include:

- .51 Preparation and dissemination of the required notice of availability of the Local Taxpayer Bill of Rights.
- .52 Preparation of a Local Taxpayer Bill of Rights.
- .53 Preparation of a procedure for the district to request information from a taxpayer.
- .54 Establishment of an administrative appeals process.
- .55 Development of the form, content, process and deadlines for taxpayers to file a tax appeal petition.
- .56 Formulation of rules of practice and procedure for hearings.
- .6 The district shall respond to taxpayer requests for Local Taxpayer Bill of Rights by making copies available at the district office or mailing at district expense.
- .7 Information obtained by the school district as a result of an audit, return, report, investigation, hearing or verification shall be confidential. If an officer or employee of the Board commits a violation of confidentiality she/he shall be subject to fines and dismissal from office or discharge from employment.