

Book	Policy Manual
Section	600 Finances
Title	Local Taxpayer Bill of Rights
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Purpose

As a local taxing authority, the Board of School Directors (“Board”) recognizes the responsibility of Springfield School District (“District”) to comply with the requirements of the Tax Reform Act of 1998. [\[1\]](#)

Definition

Eligible taxes shall be defined as all non-real estate taxes, including per capita; occupation, occupation assessment and occupation privilege; income and net profits; business gross receipts; privilege; amusements or admissions; and any other tax authorized by the Local Tax Enabling Law. [\[2\]](#)[\[6\]](#)

Authority

The Board shall adopt a Local Taxpayer Bill of Rights that includes the following components: [\[3\]](#)

1. Taxpayer rights and the District’s obligation during an audit or administrative review of the taxpayer’s books or records.
2. Administrative and judicial procedures for a taxpayer to appeal or seek review of an adverse tax decision.
3. Procedures for filing and processing refund claims and taxpayer complaints.
4. Enforcement procedures.

The Board shall ensure that taxpayers are notified about the District’s Local Taxpayer Bill of Rights any time the District is contacted regarding assessment, audit, determination, review and collection of any tax other than property taxes. [\[3\]](#)

Delegation of Responsibility

It shall be the responsibility of the Superintendent, Executive Director of Operations, and/or other designated District employee to develop procedures to implement this Policy and shall include:

1. Preparation and dissemination of the required notice of availability of the Local Taxpayer Bill of Rights.
2. Preparation of a Local Taxpayer Bill of Rights.
3. Preparation of a procedure for the District to request information from a taxpayer.
4. Establishment of an administrative appeals process.
5. Development of the form, content, process and deadlines for taxpayers to file a tax appeal petition.
6. Formulation of rules of practice and procedure for hearings.

The District shall respond to taxpayer requests for Local Taxpayer Bill of Rights by making copies available at the District offices or by mailing a copy to the taxpayer at District expense.[\[3\]](#)

Information obtained by the District as a result of a tax audit, return, report, investigation, hearing or verification shall be confidential. If a violation of confidentiality is committed by an officer or employee of the District, s/he shall be subject to fines and dismissal from office or discharged from employment.[\[4\]](#)

Appeal Process

The District establishes the following administrative process to receive and make determinations on petitions from taxpayers relating to assessment, determination or refund of an eligible tax:[\[5\]](#)

1. Review and decision by the Board in executive session.

DISCLAIMERS:

This policy is superseded by all current federal and state laws and mandates.

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| Legal | 1. 53 Pa. C.S.A. 8401 et seq |
| | 2. 53 P.S. 6924.101 et seq |
| | 3. 53 Pa. C.S.A. 8423 |
| | 4. 53 Pa. C.S.A. 8437 |
| | 5. 53 Pa. C.S.A. 8430 |
| | 6. 53 Pa. C.S.A. 8422 |