

MUNICIPALITY OF MONROEVILLE
ALLEGHENY COUNTY, PENNSYLVANIA

ORDINANCE No. 2096

**ENABLING ORDINANCE FOR MUNICIPALITY OF MONROEVILLE ADOPTING A
LOCAL TAXPAYER BILL OF RIGHTS**

WHEREAS, the local Tax Enabling Act (Act 511 of 1965) authorizes certain political subdivisions to levy certain eligible local taxes upon taxpayers, as eligible taxes are more specifically defined below; and

WHEREAS, Act 50 of 1998 requires Municipalities to adopt a Local Taxpayer Bill of Rights and to establish an administrative process to receive and determine taxpayer petitions related to assessments, audit, determination, review or collection of eligible taxes; and

WHEREAS, the purpose of this Ordinance is to meet the January 1, 1999 compliance deadline under Act 50.

NOW THEREFORE, with the foregoing recitals deemed an essential part hereof, the Municipality of Monroeville hereby adopts the following Local Taxpayer Bill of Rights, and all Exhibits referenced therein:

- I. **DEFINITIONS** - The following definitions shall apply to the Local Taxpayer Bill of Rights as well as exhibits attached hereto:

Eligible Taxes - Includes all taxes levied under the Local Tax Enabling Act (Act 511), as well as any per capita, occupation, occupation assessment, occupational privilege, income, gross receipts, privilege, amusement, admissions, earned income or net profits tax. This policy does not apply to real property taxes.

Taxpayer - An individual, corporation, partnership or any other entity subject to or claiming exemption from any eligible tax.

Underpayment - The amount or portion of any eligible tax determined to be legally due in the manner provided by law for which payment or remittance has not been made.

Overpayment - Any payment of eligible tax which is determined in the manner provided by law not to be legally due.

Assessment - The determination by local taxing authority of the amount of underpayment by a taxpayer.

Taxing Authority - The Municipality, as well as any officer, agent, clerk, income tax officer, collector, employee or other person whom the Municipality has assigned responsibility for the audit, assessment, determination or administration of an eligible tax.

II. LOCAL TAXPAYER BILL OF RIGHTS

- A. Local Taxpayer Bill of Rights Disclosure Statement** - The Municipality hereby adopts the Disclosure Statement attached hereto as Exhibit "A". Any Taxpayer contacted regarding an assessment, audit, determination, review or collection of an eligible tax receiving an assessment notice for an eligible tax shall simultaneously receive a Notice of Availability of Local Taxpayer Bill of Rights. The requisite Notice of Availability is attached hereto as Exhibit "B". If a taxpayer requests the Local Taxpayer Bill of Rights Disclosure Statement, a copy shall be mailed to the taxpayer at the Municipality's expense.
- B. Confidentiality of Information** - any Information obtained by the Municipality as a result of an audit, return, report, investigation, hearing, or verification shall be confidential except as otherwise provided by law, or for official purposes. If an officer, employee or agent of the Municipality divulges in any manner confidential information gained as a result of the foregoing, s/he shall be subject to dismissal from office or discharge from employment
- C. Time Limits for Response to Information Requests** - A taxpayer shall have at least thirty days to respond to a request for information from the Municipality. When the Municipality requests information from a taxpayer, it shall simultaneously provide the taxpayer with an Information Request Time Extension Procedure Notice. The form for such notice is attached hereto as Exhibit "C". If the taxpayer requests a reasonable extension of time to respond to an information request, and states good cause, the request will be granted. The Municipality will not take any action against a taxpayer for the tax year in question until the expiration of the applicable response period, including extensions.
- D. Tax Appeals** - Act 50 requires the Municipality to adopt regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. The required regulations as adopted by the Municipality are attached hereto as Exhibit "D".

In order to make the determinations on petitions from taxpayers relating to an assessment or refund of an eligible tax, the Municipality adopts the following administrative process:

Hearing and decision by a hearing officer appointed by the Municipality. The Municipal Manager is hereby appointed hearing officer for all hearings conducted under this Ordinance.

This Ordinance amends all parts of any Ordinance, Rule or Regulation inconsistent with this Ordinance.

THIS ORDINANCE ENACTED this 23rd day of December, 1998.

ATTEST:

Marshall W. Bond
Manager

MUNICIPALITY OF MONROEVILLE

By: Sam F. Rogan
Mayor

Entered Into The Legal Book: January 1, 1999.

**MUNICIPALITY OF MONROEVILLE
TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT**

Every taxpayer is obligated to pay all taxes levied by the Municipality to which the taxpayer is subject. When taxes are not paid or the Municipality has questions about whether a taxpayer has fulfilled all tax obligations, the Municipality has legal rights to enforce taxpayer obligations. In conjunction with taxpayer obligations and Municipality rights, the Commonwealth of Pennsylvania has enacted a Local Taxpayers Bill of Rights which grants legal rights to taxpayers, and creates obligations for Municipalities, so that equity and fairness control how Municipalities collect taxes. This document is the Municipality of Monroeville Disclosure Statement required by the Bill of Rights. This document is merely a summary of your rights. For a complete statement of your rights and the obligations of the School District, see 53 P.S. Subchapter C.

Applicability/Eligible Taxes

Disclosure Statement applies to eligible taxes levied by the Municipality of Monroeville. For this purpose, eligible taxes shall be deemed to include those taxed defined on page one of the attached Local Taxpayer Bill of Rights. The specific eligible taxes levied by the Municipality are: Earned Income Tax, Occupational Privilege Tax, Mercantile License Tax and Business Privilege Tax. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Municipality 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.

For the purposes of this Disclosure Statement, the term "Taxing Authority" shall be defined as set forth on page 2 of the Local Taxpayer Bill of Rights.

**Taxpayer Rights And Taxing Authority Obligations When The Taxing Authority
Requests Information Or Audits Taxpayer Records**

Minimum time Period For Taxpayer Response

- The taxpayer has 30 calendar days from the mailing date to respond to the taxing authority's request for tax information. Upon written request, the taxing authority will grant reasonable time extensions for good cause.

Exhibit A

- The taxing authority will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

Requests For Prior Year Returns

- An initial inquiry regarding a taxpayer's compliance with any eligible tax may include taxes required to be paid or tax returns required to be filed no more than 3 years prior to the mailing date of the request for information.
- The taxing authority may make a subsequent request relating to other taxes or returns if, after the initial request, the taxing authority determines that the taxpayer failed to file a tax return, under reported income, or failed to pay a tax for one or more of the tax periods covered by the initial request.

Use Of Federal Tax Information

- The taxing authority may require a taxpayer to provide copies of federal tax returns if the taxing authority can show that the information is reasonably necessary for enforcement or collection of a tax and the information is not available from the Pennsylvania Department of Revenue or other available sources.

Tax Overpayment/Refunds

A taxpayer may file a written request with the taxing authority for a refund or credit. The filing of a written request will not preclude a taxpayer from later filing a tax appeal petition as discussed below. The request must be made within 3 years of the due date for filing the report or 1 year after payment of the tax, whichever is later. If no report is required, the request must be made within 3 years after the payment due date, or within 1 year after payment, whichever is later. A tax return filed by the taxpayer showing a tax overpayment will be considered a written request for a cash refund unless the return indicates otherwise. If the taxpayer pays a tax as a result of receiving a notice of underpayment, the taxpayer must file a written request for a refund within 1 year of the payment date. Subject to certain exceptions, the taxing authority will pay interest, at a rate determined pursuant to state law, from the date of overpayment until the date of resolution.

Tax Assessment/Underpayment/Required Notice

The taxing authority must notify the taxpayer in writing of the basis for any underpayment.

Tax Appeals

Tax Appeal Petitions

Exhibit A

- To appeal a tax assessment or denial of a refund request, the taxpayer must file a Tax Appeal Petition with the Tax Collector. The petition must be mailed or delivered to the attention of the Tax Collector at the following address:

Tax Collector
2700 Monroeville Boulevard
Monroeville, PA 15146

- Tax Appeal Petitions requesting a refund must be filed within the time set forth above under "Tax Overpayment Refunds."
- Tax Appeal Petitions appealing a tax assessment or notice of underpayment must be filed within 90 days after the date of the tax assessment or underpayment notice.

Decisions on Tax Appeal Petitions.

- The taxing authority will issue a decision on Tax Appeal Petitions within 60 days after receipt of a complete and accurate petition.
- If the petition was complete and accurate when filed, the taxing authority's failure to render a decision within 60 days will result in the petition being deemed granted.

Appeals To Court

- Any person aggrieved by a decision of the taxing authority who has a direct interest in the decision has the right to appeal to the Allegheny Court of Common Pleas.
- Appeals to court must be filed with the court within 30 days after the date of the taxing authority's adverse decision.

Enforcement Procedures

Depending on the type of tax involved and the specific circumstances, if a taxpayer has not paid a tax liability determined to be due or which the taxing authority has reason to believe might be due, possible enforcement options include:

- Direct inquiry to the taxpayer.
- Audit of taxpayer records.
- Contact with the taxpayer to attempt to resolve the liability through payment in full, an installment plan, or compromise.

- Employment of private collection agencies to collect the tax.
- Filing a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
- Attachment of the wages or earnings of the taxpayer.
- Filing suit against the taxpayer before a district justice or in the Allegheny Court of Common Pleas.
- Execution and attachment of taxpayer bank accounts, sale of taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings.
- Criminal prosecution of the taxpayer.

Tax Information Confidentiality

Information gained by the taxing authority as the result of any audit, return, report, investigation, hearing or verification shall be confidential. However, confidentiality will not preclude disclosure to the extent required by any applicable law, or for official purposes.

Taxpayer Complaints

If a taxpayer has a complaint about the collection of an eligible tax, the Tax Collector may be contacted in writing at 2700 Monroeville Boulevard, Monroeville PA 15146 or another person designated by the Tax Collector will facilitate resolution of the complaint by working with the appropriate personnel.

MUNICIPALITY OF MONROEVILLE

NOTICE OF AVAILABILITY OF

TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling the following during the hours of (9:30 A.M. - 4:30P.M.)

Tax Collector
2700 Monroeville Boulevard
Monroeville, PA 15146

(412) 856-1004

NOTICE OF PROCEDURES TO REQUEST AN EXTENSION OF TIME TO RESPOND TO INFORMATION REQUESTS

Under Pennsylvania Law (53 P.S. § 8424, Act 50), you have 30 calendar days from the mailing date of this information request to respond by: (1) providing the taxing authority with the requested information; or (2) requesting an extension of time in which to provide the requested information. If you need an extension, send a written request, specifying the reasons for the extension and the facts supporting these reasons, to the following address:

Tax Collector
2700 Monroeville Boulevard
Monroeville, PA 15146

A reasonable time extension will be granted for good cause. The taxing authority will notify you in writing of whether a time extension has been granted. If your request is granted, the taxing authority will inform you of the duration of the time extension. If your request is denied, the taxing authority will inform you of the basis for its denial and that you must immediately provide the requested information.

MUNICIPALITY OF MONROEVILLE TAX APPEAL INFORMATION AND REGULATIONS

The Local Taxpayer Bill of Rights requires every Municipality to adopt regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. This document contains the regulations required by the Bill of Rights. In addition, the Municipality has published a Disclosure Statement required by the Bill of Rights.

Applicability/Eligible Taxes

These regulations apply to eligible taxes levied by the Municipality of Monroeville. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes levied by the Municipality are: Earned Income Tax, Occupational Privilege Tax, Mercantile License Tax and Business Privilege Tax.

Tax Appeal Petitions

Filing

- As explained more fully in the Disclosure Statement, petitions should be filed with the Tax Collector.
- Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the taxing authority are considered timely filed if received by the taxing authority by the required date or if mailed and postmarked by the United States Postal Service on or before the required date. The burden is on the taxpayer to present evidence sufficient to prove that the petition was timely filed.

Contents of Petitions

Petitions must be in writing, signed by the taxpayer (if the taxpayer is an entity, a partner or officer must sign) and must contain:

- Taxpayer's name, address and telephone number.
- If the taxpayer is represented by an attorney, accountant or other qualified individual as explained below, the name, address and telephone number of the representative.
- Designation of the tax to which the petition relates, including the year or other period and tax amount. A copy of any tax bill, refund request denial, or other essential document relating to the petition shall be attached.
- Taxpayer's license number, account number, employer identification number, social security number, or other appropriate identifying designation.
- A detailed statement in separate numbered paragraphs setting forth the reasons for a refund, or the objections to the assessment or notice of underpayment being appealed, and the facts supporting such reasons or objections.
- A statement specifying the relief requested by the taxpayer.
- A statement indicating whether or not a hearing is requested.
- A statement certifying that the petition is not filed for purposes of delay, and that the facts contained in the petition are true and correct to the taxpayer's knowledge, information and belief, and subject to the penalties set forth in §4904, relating to unsworn falsification to authorities.

Incomplete Petitions

If the petition fails to satisfy the above requirements, the taxing authority may request the taxpayer to submit the missing information or may make a decision based on the information contained in the petition. If additional information is requested, the taxpayer's failure to supply the requested additional information within 30 days of the date of the request shall result in dismissal of the petition.

Tax Appeal Petition Practice and Procedure

General

Practice and procedure before the taxing authority relating to tax appeal petitions is not governed by the Local Agency Law.

Exhibit D

Representation

- A taxpayer or an officer or partner of an entity taxpayer may file a petition and appear at the hearing related to the petition, if any, or may be represented by a person possessing appropriate education, training or experience to represent taxpayers in tax appeals. There is no requirement that a taxpayer be represented by an attorney or certified public accountant. A taxpayer's representative must be authorized in writing to represent the taxpayer. A letter signed by the taxpayer naming the representative, or naming the representative in the petition signed by the taxpayer, will be accepted as authorization for representation.
- A notice or other written communication from the taxing authority 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.

Burden of Proof

The taxpayer has the burden of proof on all issues.

Hearings

- Waiver. If a taxpayer does not request a hearing on the petition, the taxpayer will be deemed to have waived any right to a hearing and to have requested that the taxing authority decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the taxing authority decides the taxpayer has no right to a hearing, the taxing authority will decide in its discretion whether a hearing is required.
- Notice of Hearing. If the taxing authority schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.
- Continuances. Taxing authority may grant a reasonable request for continuance of a scheduled hearing. The request shall be made in writing, shall state the reasons for the requested continuance, and shall be received by the taxing authority at least 5 days prior to the scheduled hearing.
- Presiding Officer. A designated person appointed by the taxing authority may preside at a hearing.
- Transcripts or Recordings. Transcripts or recordings of a hearing are not required, but may be made at the discretion of the presiding officer, at the expense of the party requesting such transcript or recording.
- Authority of Presiding Officer. The presiding officer shall have authority to:

- Regulate the conduct of the hearings, including the scheduling, recessing, reconvening
 - Delegate scheduling hearing to any taxing authority employee.
 - Administer oaths and affirmations.
 - Receive evidence.
 - Require production of books, records, documents and other data pertinent to the issues.
-
- 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 discretion of the taxing authority, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.

Decision

The final decision of the taxing authority will be in writing and signed by the presiding officer.