

TAXPAYERS BILL OF RIGHTS NOTICE

CONEMAUGH TOWNSHIP AREA SCHOOL DISTRICT

Availability of Disclosure Statement Pursuant to the Local Taxpayers Bill of Rights

You are entitled to receive a disclosure statement that sets forth a written explanation of your rights with regard to the assessment, audit, determination, review, appeal, enforcement, refund and collection of local taxes by calling the Conemaugh Township Area School District at 814-479-7431 during the hours of 8:00 a.m. to 3:00 p.m., Monday-Friday when school is in session.

You may request a copy in person, by telephone or by sending a request to the following address:

**Conemaugh Township Area School District
Attn: Business Manager
P.O. Box 407
300 W Campus Avenue
Davidsville PA 15928**

Electronic copies of the Taxpayers Bill of Rights may also be obtained by visiting the school district website at www.ctasd.org.

**Disclosure Statement Under
The Local Taxpayers Bill of Rights
CONEMAUGH TOWNSHIP AREA SCHOOL DISTRICT**

It is the obligation of all taxpayers to voluntarily file all local tax returns and pay all local taxes to which they are subject. However, when the duly appointed or elected tax collector or tax collection agency for the municipality and/or school district in which the taxpayer resides determines that a required return has not been filed, or a tax liability has not been paid, the Local Taxpayers Bill of Rights grants certain legal rights to taxpayers, and imposes obligations on taxing authorities to ensure that equity and fairness guide local governments in the collection of taxes. In addition, the Local Taxpayers Bill of Rights provides the local government entity with certain legal methods to enforce taxpayer obligations. This Disclosure Statement sets forth your rights as a taxpayer in connection with any audit, examination, appeal or refund claim of taxes for Conemaugh Township Area School District, and any enforcement or collection actions taken by the Somerset County PA Recorder of Deeds or other current Board-appointed tax collectors [detailed below with each tax] (the "Tax Administrator") on behalf of the Conemaugh Township Area School District.

Applicability/Eligible Taxes

This Disclosure Statement applies to all eligible taxes levied by the Conemaugh Township Area School District. *For this purpose, eligible taxes do not include real property taxes.* The specific eligible tax(es) levied by the Conemaugh Township Area School District are:

1. Earned Income Tax (Currently, Capital Tax Collection Bureau, appointed by the Somerset County Tax Collection Committee);
2. Section 679 and Act 511 Taxes (Local Tax Collector)
3. Realty Transfer Tax (Somerset County PA Recorder of Deeds)

Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any person acting on behalf of the Tax Administrator to comply with any provisions of this Disclosure Statement, related regulations or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.

Audit or Examinations

If we contact you about your tax return or payment of any eligible taxes, we will send you a letter with either a request for more information or a reason why we believe a change to your return or taxes may be needed. If we request information, you will have 30 calendar days from the date of the mailing to respond. Reasonable extensions of such time will be granted upon application for good cause. We will notify you of the procedures to obtain an extension with our initial request for tax information. Our initial inquiry may include taxes required to be paid or tax returns required to be filed no more than three years prior to the mailing date of our notice. If you give us the requested information or provide an explanation, we may or may not agree with you. If we do not

agree with you, we will explain in writing our reasons for asserting that you owe us tax (which we call "an underpayment"). Our explanation will include: (1) the tax period or periods for which the underpayment is asserted; (2) the amount of the underpayment detailed by tax period; (3) the legal basis upon which we have relied to determine that an underpayment exists; and (4) an itemization of the revisions made by us to your return or report that results in our decision that an underpayment exists. If you agree with our changes, you should pay the additional tax.

Requests for Prior Year Returns

An initial request by the Tax Administrator into prior year returns may cover tax returns required to be filed as far back as three years prior to the mailing date of the notice. If the Tax Administrator determines that the taxpayer failed to file a tax return, underreported income or failed to pay a tax for one or more of the tax periods covered by the initial request, the Tax Administrator may request additional information. The Tax Administrator may also require a taxpayer to provide copies of federal and Pennsylvania tax returns when the Tax Administrator can show that the taxpayer's federal tax return(s) is(are) reasonably necessary for the enforcement or collection of tax, and the information is not available from other sources or the Pennsylvania Department of Revenue.

Appeals of Decisions

If we notify you that you owe more tax (what we call an "assessment") and you do not agree with our decision, you may appeal or seek review by filing a **Petition** for reassessment within 90 days of the date of the mailing of the assessment notice. The Petition must either be in our hands or postmarked by the U.S. Postal Service within this 90-day period. Receipts from other carriers (such as Federal Express) are not accepted as proof of delivery.

Your Petition must explain the legal basis for your position and include all supporting documents. For your convenience, a form for submission of a Petition is available at **Conemaugh Township Area School District, 300 W Campus Avenue, Davidsville, PA 15928** or at **www.ctasd.org**. Your Petition must be mailed or delivered to the attention of the **Business Manager** at the following address: **Conemaugh Township Area School District, P.O. Box 407, 300 W Campus Avenue, Davidsville, PA 15928**. A decision by the CTASD Board of School Directors (the "Board") in Executive Session will be made within 60 days of the date your complete and accurate Petition is received. If you do not agree with the decision of the Board you may appeal to the appropriate Court of Common Pleas of Somerset County. You must file your appeal within 30 days after notice of the decision of the Board.

Refunds

You may file a claim for refund ("Refund Claim") if you think you paid too much tax (what we call an "overpayment"). You must file the Refund Claim within three years of the due date for filing the return as extended or one year after actual payment of the tax, whichever is later. If no report or local tax return is required for the tax, the Refund Claim must be made within 3 years after the due date for payment of the tax or within one year after actual payment of the tax, whichever is later. If your Refund Claim relates to amounts paid as a result of a notice asserting an underpayment of

tax, your request for Refund Claim must be filed within one year of the date of payment. Refund Claims must be made on forms prescribed by us and must include supporting documentation. Your Refund Claim must be filed with us at 300 W Campus Avenue, Davidsville PA 15928. If you file a tax return showing an overpayment of tax, we will treat that as a request for a cash refund unless you indicate otherwise. If your Refund Claim is denied, you may file a Petition contesting the denial of the refund. Any Petition must be filed within the same time limits that apply for a Refund Claim. Alternatively, you may file a Petition for a refund without first filing a Refund Claim. A hearing date will be set after your Petition is received and a decision by the Board will be made within 60 days of the date your complete and accurate Petition is received. The Appeals Petition form must be used to request a review of a Refund Claim denial. Your Petition must be mailed or delivered to the attention of the Business Manager at the following address: Conemaugh Township Area School District, 300 W Campus Avenue, Davidsville PA 15928.

Enforcement Procedures

Once it has been determined that you owe a tax, we will take all action we are legally permitted to take to enforce our claim. Such action may include obtaining additional information from you, auditing your records, entering into a settlement with you of the disputed amount of the tax, or obtaining liens on your property, wage attachments, levies, and seizures and sales of your property in appropriate circumstances. We may enter into a written agreement with you for payment of the tax in installments if we believe that such an agreement will facilitate collection. We may also impose interest and applicable penalties on the tax you owe, and may seek criminal prosecution of you in appropriate circumstances.

Tax Information Confidentiality

Information gained by the Tax Administrator or Board, as a result of any audit, return, report, investigation, hearing, appeal or verification shall be confidential. However, confidentiality will not preclude disclosure for official purposes, whether in connection with legal proceedings or otherwise, and it will not preclude disclosure to the extent required by applicable law.

Taxpayer Complaints

If you have a complaint about any action relating to the political subdivision's taxes, the Business Manager may be contacted in writing at: 300 W Campus Avenue, Davidsville PA 15928. The Business Manager will attempt to facilitate resolution of your complaint by working with the appropriate personnel of the Tax Administrator and/or Board, if necessary.

D. Scheduling

_____ Hearing Requested (in person)

_____ Hearing Requested based on Petition and Record (not in person)

Note: If no choice is indicated, the hearing will be based on petition and record

E. Relief Request and Arguments

1. Relief Requested

2. Argument(s)

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Also attach copies of any documents you feel would support your arguments. Petitions for Refund must be accompanied by proof of payment of the tax (i.e. receipt or cancelled check).

F. Signature

All Petitions must be signed by the Petitioner or an authorized representative. If signed by an authorized representative, written authorization from the Petitioner must accompany this Petition.

Under penalties prescribed by law, I hereby certify that this Petition has been examined by me and that to the best of my knowledge, information, and belief, the facts contained on the Petition are true and correct.

Print Name

Signature

Date

REFUND REQUEST FORM

INSTRUCTIONS: Please print or type Refund Form. Mail this completed Petition to: **Business Manager, Conemaugh Township Area School District, P.O. Box 407, 300 West Campus Avenue, Davidsville PA 15928.** Refund Requests filed via U.S. Postal Service shall be considered filed as of the postmark date. Refund Requests filed by any other method are considered filed on the date received.

A. Taxpayer

Last Name First Name Middle Initial

Street Address

City State County Zip Code

Phone Number Contact Person (if Different from the Petitioner) & Phone Number

Social Security Number or Tax Identification Number

Type of Tax "Overpaid" (Attach a copy of the Tax Notice and Proof of Payment to the Refund Request)

B. Refund Request and Arguments

1. Relief Requested (Amount)

2. Argument(s)

Explain in detail why the overpayment refund should be granted. Attach additional pages if necessary. Also attach copies of any documents you feel would support your arguments. Refund requests must be accompanied by proof of payment of the tax (i.e. receipt or cancelled check).