

**PINE-RICHLAND SCHOOL DISTRICT
DISCLOSURE STATEMENT OF TAXPAYER’S RIGHTS AND OBLIGATIONS
UNDER THE LOCAL TAXPAYERS BILL OF RIGHTS**

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 the Pine-Richland School District (“District”), and any enforcement or collection actions taken by the District, or its appointed tax collectors, on behalf of the District.

Applicability/Eligible Taxes

This Disclosure Statement applies to all eligible taxes levied by the District. For this purpose, eligible taxes do not include real property taxes. The specific eligible taxes levied by the District are Earned Income Tax, or EIT, which is collected by Keystone Collections Group and the Per Capita Tax, which is collected by Jordan Tax Service, Inc. The tax collectors for the District, along with the District, shall be referred to as “Tax Collector” throughout this Disclosure Statement. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any person acting on behalf of the District 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.

Any correspondence, communication, appeals or request for refunds shall be directed to the addresses below.

Earned Income Tax:

Keystone Collections Group, 546 Wendel Rd., Irwin, PA 15642 or
Pine-Richland School District, 702 Warrendale Rd., Gibsonia, PA 15044

Per Capita Tax:

Jordan Tax Service, Inc., 102 Rahway Rd., McMurray, PA 15317 or
Pine-Richland School District, 702 Warrendale Rd., Gibsonia, PA 15044

Audit or Examinations

If the Tax Collector contacts you about your tax return or payment of any eligible taxes, the Tax Collector will send you a letter with either a request for more information or a reason why the Tax Collector believes a change to your return or taxes may be needed. If the Tax Collector requests information, you will have 30 calendar days from the date of

the mailing to respond. Reasonable extensions of the 30 days will be granted upon application for good cause. The Tax Collector will notify you of the procedures to obtain an extension with the initial request for tax information. The 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 the Tax Collector the requested information or provide an explanation, the Tax Collector may or may not agree with you. If the Tax Collector does not agree with you, the Tax Collector will explain in writing the reasons for asserting that you owe the tax (referred to as "an underpayment"). The 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 has been relied on to determine that an underpayment exists; and (4) an itemization of the revisions made by the Tax Collector to your return or report that results in the decision that an underpayment exists. If you agree with the changes, you should pay the additional tax.

Requests for Prior Year Returns

An initial request by the Tax Collector 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 Collector 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 Officer may request additional information. The Tax Collector may also require a taxpayer to provide copies of federal and Pennsylvania tax returns when the Tax Collector 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. The aforementioned three (3) year limitation shall not apply if the local taxing authority has sufficient information to indicate that the taxpayer failed to file a required return or pay an eligible tax which was due more than three years prior to the date of the notice.

Appeals of Decisions

If the Tax Collector notifies you that you owe more tax (referred to as an "assessment") and you do not agree with the 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 delivered or postmarked by the U.S. Postal Service within this 90-day period. Appeals of EIT decisions must be directed to the District or Keystone Collections. Appeals of Per Capita Tax decisions must be directed to the District or Jordan Tax Service. 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.

After your Petition is received, the Tax Collector will notify you of your hearing date, if you requested a hearing. A hearing shall be held in front of a Hearing Officer appointed by the District for any appeals regarding Per Capita Tax. A hearing shall be held in front of a Tax Appeals Board (referred to as "Board") for any appeals regarding EIT. A decision by the Hearing Officer or Board 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 Hearing Officer or Board, you may appeal to the Court of Common Pleas of Allegheny County. You must file your appeal within 30 days after notice of the decision of the Hearing Officer or Board.

Refunds

You may file a claim for refund (referred to as a "Refund Claim") if you think you paid too much tax (referred to as 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 the Tax Collector and must include supporting documentation. You can obtain forms for Refund Claims by contacting the Tax Collector. Your Refund Claim must be filed with the Tax Collector at the addresses provided above. If you file a tax return showing an overpayment of tax, the Tax Collector 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 Hearing Officer or 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 appropriate Tax Collector.

Enforcement Procedures

Once it has been determined that you owe a tax, the Tax Collector will take all action legally permitted to take to enforce the 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.

The Tax Collector may enter into a written agreement with you for payment of the tax in installments if the Tax Collector believes that such an agreement will facilitate collection. The Tax Collector 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 Collector 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 Tax Collector may be contacted in writing. The Tax Collector will attempt to facilitate resolution of your complaint by working with the appropriate personnel.

For more information, please contact the appropriate Tax Collector.