

Township of Lower Macungie

**LOWER MACUNGIE TOWNSHIP
TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT**

Every taxpayer is obligated to pay all taxes levied by Lower Macungie Township to which the taxpayer is subject. When taxes are not paid or the Township has questions about whether a taxpayer has fulfilled all tax obligations, the Township has legal rights to enforce taxpayer obligations. In conjunction with taxpayer obligations and Township rights, the Commonwealth of Pennsylvania has enacted a Local Taxpayers Bill of Rights which grants legal rights to taxpayers, and creates obligations for the Township so that equity and fairness control how Townships collect taxes. This document is the Township Disclosure Statement required by the Bill of Rights, summarizing your rights as a taxpayer in connection with any audit, examination, appeal or refund claim of taxes for Lower Macungie Township, or any enforcement or collection actions taken by the Tax Administrator on behalf of the Township. For a complete statement of your rights and the obligations of the Township, see 53 P.S. §§ 8421-8438, the Local Taxpayer Bill of Rights.

APPLICABILITY/ELIGIBLE TAXES

This Disclosure Statement applies to eligible taxes levied by the Township. For this purpose, eligible taxes include any tax levied by the Township other than real estate taxes. This Disclosure Statement does not apply to real estate taxes. The specific eligible tax levied by the Township is the Earned Income Tax. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any representative acting on behalf of the Tax Administrator 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. This Disclosure Statement does not apply to tax matters for which an administrative hearing has already been heard unless remanded by court. It does apply to all pending tax matters.

**TAXPAYER RIGHTS AND TOWNSHIP OBLIGATIONS WHEN THE TOWNSHIP
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 Township requests for tax information. Upon written request, the Township will grant reasonable time extensions for good cause. The Township will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

Requests For Prior Year Returns

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An initial Township request may cover only taxes required to be paid or tax returns required to be filed no more than three years prior to the mailing date of the request. The Township may make a subsequent request relating to other taxes or returns if, after the initial request, the Township 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.

Use Of Other Tax Information

The Township may require a taxpayer to provide copies of federal and Pennsylvania tax returns if the Township 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 sources.

TAX OVERPAYMENT REFUNDS

A taxpayer may file a Petition for Tax Refund/Credit with the Tax Administrator for a refund or credit. The filing of a Petition for Tax Refund/Credit will not preclude a taxpayer from later filing a Petition for Administrative Appeal as discussed below. The Petition for Tax Refund/Credit must be filed within three years of the due date for filing the return or one year after payment of the tax, whichever is later. If no return is required, the Petition for Tax Refund/Credit must be filed within three years after the payment due date, or within one year after payment, whichever is later. A tax return filed by the taxpayer showing a tax overpayment will be considered a Petition for Tax Refund/Credit 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 Petition for Tax Refund/Credit for a refund within one year of the payment date. Subject to certain exceptions, the Township 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 Township must notify the taxpayer in writing of the basis for any underpayment determined by the Township.

TAX APPEALS

Petitions for Administrative Appeal

To appeal a tax assessment or denial of a refund request, the taxpayer must file a Petition for Administrative Appeal with the Appeals Board. The Petition for Administrative Appeal must be mailed or delivered to the attention of Appeals Board at the following address:

Lower Macungie Township Municipal Building
3400 Brookside Road
Macungie, PA 18062

TAXATION; SPECIAL

Petitions for Administrative Appeal requesting a refund must be filed within the time set forth above under "Tax Overpayment Refunds."

Petitions for Administrative Appeal appealing a tax assessment or notice of underpayment must be filed within 90 days after the date of the tax assessment or underpayment notice.

Regulations regarding the form and content of Petitions for Administrative Appeal, as well practice and procedure for tax appeals may be obtained in person, or by mailing a request to the above address, or by calling the Tax Administrator at (610) 966-4343 during the hours of 8:00 a.m. and 4:30 p.m.

Township Decision

The Appeals Board will issue a decision on Petitions for Administrative Appeal within 60 days after receipt of a complete and accurate petition.

If the Petition for Administrative Appeal was complete and accurate when filed, the Appeals Board's failure to render a decision within 60 days will result in the Petition for Administrative Appeal being deemed approved.

Appeals To Court

Any person aggrieved by a decision of the Appeals Board who has a direct interest in the decision has the right to appeal to the Lehigh County Court of Common Pleas.

Appeals to Court must be filed with the Court within 30 days after the date of the Appeals Board's adverse decision.

TOWNSHIP 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 Township has reason to believe might be due, possible Township enforcement options include:

- (1) Inquiry by Township to taxpayer;
- (2) Township audit of taxpayer records;
- (3) The Township may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise;
- (4) The Township may employ private collection agencies to collect the tax;
- (5) The Township may file a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax;

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- (6) The Township may attach or require an employer to make reductions in the wages or earnings of the taxpayer;
- (7) The Township may file suit against the taxpayer before a district justice or in the County Court of Common Pleas;
- (8) The Township may execute and attach taxpayer bank accounts, sell taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings; and
- (9) The Township may seek criminal prosecution of the taxpayer.

TAX INFORMATION CONFIDENTIALITY

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

TAXPAYER COMPLAINTS

If a taxpayer has a complaint about a Township action relating to taxes, the Township Board of Commissioners may be contacted in writing at 3400 Brookside Road, Macungie, Pennsylvania 18062. The Township Board of Commissioners or another person designated by the governing body will facilitate resolution of the complaint by working with the appropriate Township personnel.