

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2400 Session of
1998

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WILLIAMS, GLADECK AND CALTAGIRONE, MARCH 12, 1998

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
APRIL 21, 1998

AN ACT

1 Providing for the rights and privileges of taxpayers with
2 respect to certain taxes levied by political subdivisions.

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28 The General Assembly of the Commonwealth of Pennsylvania
29 hereby enacts as follows:

30 CHAPTER 1

1 GENERAL PROVISIONS

2 Section 101. Short title.

3 This act shall be known and may be cited as the Local
4 Taxpayers Bill of Rights.

5 Section 102. Definitions.

6 The following words and phrases when used in this act shall
7 have the meanings given to them in this section unless the
8 context clearly indicates otherwise:

9 "Assessment." The determination by a local taxing authority
10 of the amount of underpayment by a taxpayer.

11 "Board." The board of local tax appeals established under
12 Chapter 5.

13 "Eligible tax." Any of the following, including interest and
14 penalty provided by law, when levied by a political subdivision:

15 (1) Any tax levied under the act of December 31, 1965
16 (P.L.1257, No.511), known as The Local Tax Enabling Act.

17 (2) Any per capita tax levied under any act.

18 (3) Any occupation, occupation assessment or occupation
19 privilege tax levied under any act.

20 (4) Any tax on income levied under any act.

21 (5) Any tax measured by gross receipts levied under any
22 act.

23 (6) Any tax on a privilege levied under any act.

24 (7) Any tax on amusements or admissions levied under any
25 act.

26 "Governing body." A city council, borough council,
27 incorporated town council, board of township commissioners,
28 board of township supervisors, a governing council of a home
29 rule municipality or optional plan municipality, a governing
30 council of any similar general purpose unit of government which

1 may hereafter be created by statute or a board of school
2 directors of a school district.

3 "Local Tax Enabling Act." The act of December 31, 1965
4 (P.L.1257, No.511), known as The Local Tax Enabling Act.

5 "Local taxing authority." A political subdivision levying an
6 eligible tax. The term shall include any officer, agent, agency,
7 clerk, income tax officer, collector, employee or other person
8 to whom the governing body has assigned responsibility for the
9 audit, assessment, determination or administration of an
10 eligible tax. The term shall not include a tax collector or
11 collection agency whose only responsibility is to collect
12 amounts determined by the governing body and who has no
13 authority to audit a taxpayer or determine the tax status of any
14 income, privilege or transaction.

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

17 "Taxpayer." An individual, partnership, association,
18 company, corporation, estate, trust, trustee, fiduciary or any
19 other entity subject to or claiming exemption from any eligible
20 tax, or under a duty to perform an act for itself or for another
21 under or pursuant to the authority of an act providing for an
22 eligible tax.

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

26 "Voluntary payment." A payment of an eligible tax made
27 pursuant to the free will of the taxpayer. The term does not
28 include a payment made as a result of distraint or levy or
29 pursuant to a legal proceeding in which the local taxing
30 authority is seeking to collect its delinquent taxes or file a

1 claim therefor.

2 CHAPTER 3

3 TAXPAYER RIGHTS

4 Section 301. Disclosure statement on rights of taxpayers.

5 (a) Contents.--The local taxing authority shall prepare a
6 statement which sets forth the following in simple and
7 nontechnical terms:

8 (1) The rights of a taxpayer and the obligation of the
9 local taxing authority during an audit or an administrative
10 review of the taxpayer's books or records.

11 (2) The procedures by which a taxpayer may appeal or
12 seek review of any adverse decision of the local taxing
13 authority, including administrative and judicial appeals.

14 (3) The procedure for filing and processing refund
15 claims and taxpayer complaints.

16 (4) The procedures which the local taxing authority may
17 use in enforcing taxes.

18 (b) Distribution.--The local taxing authority shall notify
19 any taxpayer contacted by a local taxing authority regarding the
20 assessment, audit, determination, review or collection of an
21 eligible tax of the availability of the statement required under
22 this section. The local taxing authority shall make copies of
23 the statement available to taxpayers upon request and shall not
24 charge the taxpayer making such request for any copying or
25 mailing costs incurred in providing the statement. The
26 notification to the taxpayer shall be stated as follows:

27 "You are entitled to receive in the mail a free written
28 explanation of your rights with regard to the audit,
29 appeal, enforcement, refund and collection of local taxes
30 by calling (name of local taxing authority) at (telephone

1 number) during the hours of (hours of operation)."

2 Section 302. Requirements for local taxing authority requests.

3 (a) Minimum time periods for taxpayer response.--

4 (1) The taxpayer shall have at least 30 calendar days
5 from the mailing date to respond to requests for information
6 by a local taxing authority. The local taxing authority shall
7 grant additional reasonable extensions upon application of
8 the taxpayer when good cause is shown.

9 (2) The local taxing authority shall notify the taxpayer
10 of the procedures to obtain an extension in its initial
11 request.

12 (3) A local taxing authority shall take no action
13 against a taxpayer otherwise provided by law for the tax year
14 in question until the expiration of the applicable response
15 period, including extensions.

16 (b) Requests for prior year returns.--

17 (1) Except as provided in (2), an initial inquiry by a
18 local taxing authority regarding a taxpayer's compliance with
19 any eligible tax may include taxes required to be paid or tax
20 returns required to be filed no more than three years prior
21 to the mailing date of the notice.

22 (2) A local taxing authority may make a subsequent
23 request for a tax return or supporting information if, after
24 the initial request, the local taxing authority determines
25 that the taxpayer has not filed a tax return, has
26 underreported income or has not paid a tax for one or more of
27 the tax periods covered by the initial request.

28 This subsection shall not apply when the local taxing authority
29 has sufficient information to indicate that the taxpayer has not
30 filed a required return or has not paid a tax which was due more

1 than three years prior to the date of the notice.

2 (c) Use of Federal tax information.--A local taxing
3 authority may require a taxpayer to provide copies of the
4 taxpayer's Federal individual income tax return if the local
5 taxing authority can demonstrate that the Federal tax
6 information is reasonably necessary for the enforcement or
7 collection of an eligible tax and the information is not
8 available from other sources available to the local taxing
9 authority, including State income tax return information
10 available from the Department of Revenue.

11 Section 303. Refunds of overpayments.

12 (a) General rule.--A taxpayer who has actually paid an
13 eligible tax to a local taxing authority may file a written
14 request with the local taxing authority for refund or credit of
15 the eligible tax. A request for refund shall be made to the
16 local taxing authority within six years of the due date for
17 filing the report as extended or one year after actual payment
18 of the eligible tax, whichever is later. If no report is
19 required to be filed, the request shall be made within six years
20 after the due date for payment of the eligible tax or within one
21 year after actual payment of the eligible tax, whichever is
22 later.

23 (1) For the purposes of this section, a tax return filed
24 by the taxpayer with the local taxing authority showing an
25 overpayment of tax shall be deemed to be a written request
26 for a cash refund unless otherwise indicated by the taxpayer
27 on the tax return.

28 (2) A request submitted to a local taxing authority
29 under this section shall not be considered a petition under
30 section 502 and shall not preclude a taxpayer from submitting

a petition under Chapter 5.

(b) Notice of underpayment.--In the case of amounts paid as a result of a notice asserting or informing a taxpayer of an underpayment, a written request for refund shall be filed with the local taxing authority within one year of the date of the notice.

(c) Payment of refund.--A local taxing authority shall respond to the request for refund within 60 days of its receipt. Failure by the local taxing authority to respond within 60 days of receipt of the refund request shall constitute acceptance of the refund request.

Section 304. Interest on overpayment of taxes.

(a) General rule.--All overpayments of tax due a local taxing authority, including taxes on real property, shall bear simple interest from the date of overpayment until the date of resolution.

(b) Interest rate.--Interest on overpayments shall be allowed and paid at the same rate as the Commonwealth is required to pay pursuant to section 806.1 of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code.

(c) Exceptions to the obligation to pay interest.--

(1) No interest shall be allowed if an overpayment is refunded or applied against any other tax, interest or penalty due the local taxing authority within 75 days after the last date prescribed for filing the report of the tax liability due the local taxing authority or within 75 days after the date the return or report of the tax liability due the local taxing authority is filed, whichever is later.

(2) Overpayments of interest or penalty shall not bear any interest.

1 (d) Effect of acceptance of refund check.--The taxpayer's
2 acceptance of the local taxing authority's check shall be
3 without prejudice to any right of the taxpayer to claim any
4 additional overpayment and interest thereon. Tender of a refund
5 check by the local taxing authority shall be deemed to be
6 acceptance of the check by the taxpayer for purposes of this
7 section.

8 (e) Definitions.--As used in this section, the following
9 words and phrases shall have the meanings given to them in this
10 subsection:

11 "Date of overpayment." The later of the date paid or the
12 date tax is deemed to have been overpaid as follows:

13 (1) Any tax actually deducted and withheld at the source
14 shall be deemed to have been overpaid on the last day
15 prescribed for filing the report for the tax period
16 determined without regard to any extension of time for
17 filing.

18 (2) Any amount overpaid as estimated tax for the tax
19 period shall be deemed to have been overpaid on the last day
20 prescribed for filing the final report for the tax period
21 determined without regard to any extension of time for
22 filing.

23 (3) Any overpayment made before the last day prescribed
24 for payment shall be deemed to have been paid on the last
25 day.

26 (4) Any amount claimed to be overpaid with respect to
27 which an administrative review or appellate procedure is
28 initiated in the manner provided by law by the taxpayer shall
29 be deemed to have been overpaid 60 days following the date of
30 initiation of the review or procedure.

(5) Any amount shown not to be due on an amended income tax return shall be deemed to have been overpaid 60 days following the date of filing of the amended income tax return.

"Date of resolution." The date the overpayment is refunded or credited as follows:

(1) In the case of a cash refund, a date preceding the date of the local taxing authority's refund check by not more than 30 days.

(2) In the case of a credit for an overpayment:

(i) the date of the local taxing authority's notice to the taxpayer of the determination of the credit; or

(ii) the due date for payment of the tax against which the credit is applied, whichever first occurs. In the case of a cash refund of a previously determined credit, interest shall be paid on the amount of the credit from a date 90 days after the filing of a request to convert the credit to a cash refund to a date preceding the date of the refund check by not more than 30 days whether or not the refund check is accepted by the taxpayer after tender to the taxpayer.

Section 305. Advisory opinions.

With respect to taxes administered by the local taxing authority, the local taxing authority shall be required to render advisory opinions within 90 days of the receipt of a petition for such an opinion. This period may be extended by the local taxing authority, for good cause shown, for no more than 30 additional days. An advisory opinion shall be rendered to any person subject to an eligible tax or claiming exemption from an eligible tax. Advisory opinions shall not be binding upon the

1 local taxing authority except with respect to the person to whom
2 such opinion is rendered. A subsequent modification by the local
3 taxing authority of an advisory opinion shall apply
4 prospectively only. A petition for an advisory opinion shall
5 contain a specific set of facts, be submitted in the form
6 prescribed by the local taxing authority and be subject to the
7 rules and regulations as the local taxing authority may
8 promulgate for procedures for submitting such a petition. A
9 local taxing authority may make advisory opinions available to
10 the public if all information identifying the taxpayer and any
11 other confidential information is deleted before the information
12 is made public.

13 Section 306. Notice of the basis of an underpayment.

14 A local taxing authority shall notify the taxpayer in writing
15 of the basis for any underpayment that the local taxing
16 authority has determined to exist. The notification shall
17 include:

18 (1) The tax period or periods for which the underpayment
19 is asserted.

20 (2) The amount of the underpayment detailed by tax
21 period.

22 (3) The basis, in law or regulation, upon which the
23 local taxing authority has relied in determining that an
24 underpayment exists.

25 (4) An itemization of the revisions made by the local
26 taxing authority to a return or report filed by the taxpayer
27 that results in the determination by the local taxing
28 authority that an underpayment exists.

29 Section 307. Abatement of certain interest and penalty.

30 (a) Interest attributable to errors and delays by local

1 taxing authority.--In the case of any underpayment, the local
2 taxing authority may abate all or any part of interest for any
3 period for the following:

4 (1) Any underpayment or any tax finally determined to be
5 due attributable in whole or in part to any error or delay by
6 an officer, employee or agent of the local taxing authority
7 acting in his or her official capacity in performing a
8 ministerial act.

9 (2) Any payment of any tax to the extent that any error
10 or delay in such payment is attributable to such officer,
11 employee or agent being erroneous or dilatory in performing a
12 ministerial act.

13 (b) Error or delay.--For purposes of subsection (a)(1), an
14 error or delay shall be taken into account only if no
15 significant aspect of the error or delay can be attributed to
16 the taxpayer involved and after the local taxing authority has
17 contacted the taxpayer in writing with respect to the
18 underpayment or tax finally determined to be due or payable. The
19 local taxing authority shall determine what constitutes timely
20 performance of various ministerial acts performed under or
21 pursuant to this act.

22 (c) Abatement of any penalty or addition to tax or excess
23 interest attributable to erroneous written advice by the local
24 taxing authority.--

25 (1) The local taxing authority shall abate any portion
26 of any penalty or excess interest attributable to erroneous
27 advice furnished to the taxpayer in writing by an officer,
28 employee or agent of the local taxing authority acting in the
29 officer's, employee's or agent's official capacity, if:

30 (i) the written advice was reasonably relied upon by

1 the taxpayer and was in response to specific written
2 request of the taxpayer; and

3 (ii) the portion of the penalty or addition to tax
4 or excess interest did not result from a failure by the
5 taxpayer to provide adequate or accurate information.

6 (2) This subsection shall not be construed to require
7 the local taxing authority to provide written advice to
8 taxpayers.

9 (D) ABATEMENT OF PENALTY OR ADDITION TO TAX OR EXCESS
10 INTEREST FOR GOOD FAITH ERRORS.--THE LOCAL TAXING AUTHORITY MAY
11 ABATE ANY PENALTY, ADDITION TO TAX OR EXCESS INTEREST IF A
12 TAXPAYER MISTAKENLY UNDERPAYS ANY TAX DUE IN GOOD FAITH, WITHOUT
13 NEGLIGENCE AND WITHOUT INTENT TO DEFRAUD.

14 Section 308. Application of payments.

15 Unless otherwise specified by the taxpayer, all voluntary
16 payments with respect to any eligible tax shall be administered
17 by the local taxing authority in the following priority:

18 (1) Tax.

19 (2) Interest.

20 (3) Penalty.

21 (4) Any other fees or charges.

22 CHAPTER 5

23 ADMINISTRATIVE APPEALS

24 Section 501. General provisions.

25 A political subdivision levying an eligible tax shall
26 establish an administrative process to receive and make
27 determinations on petitions from taxpayers relating to the
28 assessment, determination or refund of an eligible tax. The
29 administrative process shall consist of any one of the
30 following:

1 (1) Review and decision or hearing and decision by a
2 local tax appeals board appointed by the governing body. The
3 board shall consist of at least three, but not more than
4 seven, members. Qualifications for service on the board and
5 compensation, if any, of the members shall be determined by
6 the governing body. The governing body may enter into
7 agreements with the governing bodies of other political
8 subdivisions for the purposes of establishing a joint local
9 tax appeals board.

10 (2) Review and decision by the governing body in
11 executive session.

12 (3) A hearing and decision by a hearing officer
13 appointed by the governing body. The governing body shall
14 determine the qualifications and compensation, if any, of the
15 hearing officer.

16 (4) An administrative review or appeal process existing
17 on the effective date of this chapter that is substantially
18 similar to one of the options listed in paragraph (1), (2) or
19 (3).

20 Section 502. Petitions.

21 (a) Filing.--Petitions shall be filed as provided in this
22 section. A petition is timely filed if the letter transmitting
23 the petition is postmarked by the United States Postal Service
24 on or before the final day on which the petition is required to
25 be filed. Deadlines for filing petitions are as follows:

26 (1) Petitions for refund shall be filed within six years
27 after the due date for filing the report as extended or one
28 year after actual payment of an eligible tax, whichever is
29 later. If no report is required to be filed, the petition
30 shall be filed within six years after the due date for

1 payment of an eligible tax or within one year after actual
2 payment of an eligible tax, whichever is later.

3 (2) Petitions for reassessment of an eligible tax shall
4 be filed within 90 days of the date of the assessment notice.

5 (b) Contents.--The governing body shall adopt regulations
6 specifying the form and content of petitions, including the
7 process and deadlines with respect to the perfection of
8 petitions.

9 Section 503. Practice and procedure.

10 Practice and procedure under this chapter shall not be
11 governed by 2 Pa.C.S. Chs. 5 Subch. B (relating to practice and
12 procedure of local agencies) and 7 Subch. B (relating to
13 judicial review of local agency action). The governing body
14 shall adopt regulations governing practice and procedure under
15 this chapter.

16 Section 504. Decisions.

17 Decisions on petitions submitted under this chapter shall be
18 issued within 60 days of the date a perfected petition is
19 received. Failure to act within the prescribed time period shall
20 result in the petition being deemed approved.

21 Section 505. Appeals.

22 Any person aggrieved by a decision under this chapter who has
23 a direct interest in the decision shall have the right to appeal
24 therefrom to the court vested with the jurisdiction of local tax
25 appeals by or pursuant to 42 Pa.C.S. (relating to judiciary and
26 judicial procedure). QUESTIONS RAISED BY AN APPEAL SHALL BE
27 DETERMINED ON THE RECORD MADE BEFORE THE COURT.

28 Section 506. Equitable and legal principles to apply.

29 Decisions under this chapter may be made according to
30 principles of law and equity.

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1 CHAPTER 7

2 ADMINISTRATION

3 Section 701. Installment agreements.

4 (a) Authorization.--A local taxing authority may enter into
5 written agreements with any taxpayer under which the taxpayer is
6 allowed to satisfy liability for payment of any eligible tax in
7 installment payments if the local taxing authority determines
8 that the agreement will facilitate collection of the eligible
9 tax.

10 (b) Extent to which agreements remain in effect.--

11 (1) Except as otherwise provided in this subsection, any
12 agreement entered into by the local taxing authority under
13 subsection (a) shall remain in effect for the term of the
14 agreement.

15 (2) The local taxing authority may terminate any prior
16 agreement entered into under subsection (a) if:

17 (i) information which the taxpayer provided to the
18 local taxing authority prior to the date of the agreement
19 was inaccurate or incomplete; or

20 (ii) the local taxing authority believes that
21 collection of any eligible tax to which an agreement
22 under this section relates is in jeopardy.

23 (3) If the local taxing authority finds that the
24 financial condition of the taxpayer has significantly
25 changed, the local taxing authority may alter, modify or
26 terminate the agreement, but only if:

27 (i) notice of the local taxing authority's finding
28 is provided to the taxpayer no later than 30 days prior
29 to the date of such action; and

30 (ii) the notice contains the reasons why the local

1 taxing authority believes a significant change has
2 occurred.

3 (4) The local taxing authority may alter, modify or
4 terminate an agreement entered into by the local taxing
5 authority under subsection (a) if the taxpayer fails to do
6 any of the following:

7 (i) Pay any installment at the time the installment
8 is due under such agreement.

9 (ii) Pay any other tax liability at the time the
10 liability is due.

11 (iii) Provide a financial condition update as
12 requested by the local taxing authority.

13 (c) Prepayment permitted.--Nothing in this section should be
14 construed to prevent a taxpayer from prepaying in whole or in
15 part any eligible tax under any agreement the taxpayer enters
16 into with the local taxing authority.

17 Section 702. Confidentiality of tax information.

18 Any information gained by a local taxing authority, as a
19 result of any audits, returns, reports, investigations, hearings
20 or verifications shall be confidential tax information. It shall
21 be unlawful, except for official purposes or as provided by law,
22 for any local taxing authority to:

23 (1) Divulge or to make known in any manner whatsoever to
24 any person, any confidential information gained in any
25 return, investigation, hearing or verification.

26 (2) Permit confidential tax information or a copy
27 thereof or any book containing any abstract or particulars
28 thereof, to be seen or examined by any person.

29 (3) Print, publish or make known in any manner
30 whatsoever any confidential tax information or any part

thereof or source of income, profits, losses or expenditures
gained by the local taxing authority.

An offense under this section is a misdemeanor and upon conviction thereof a fine of not more than \$3,000, or a term of imprisonment for not more than one year, or both, together with the costs of prosecution, may be imposed. If the offender is an officer or employee of the local taxing authority, the officer or employee shall be dismissed from office or discharged from employment.

Section 703. Transfer of earned income tax collection responsibilities.

(a) Intentional failure to transmit documents.--An income tax officer, as defined in section 13 of the Local Tax Enabling Act, whose contract or other arrangement with the political subdivision has been terminated or has expired shall turn over all records, documents, materials or other information for any period whatsoever pertaining to the earned income tax for that political subdivision to the governing body within 30 days after the contract or other arrangement under which the income tax officer administered the earned income tax is terminated or expires.

(b) Criminal penalty.--A violation of subsection (a) is a misdemeanor. Upon conviction, an offender shall be sentenced to pay a fine of not more than \$25,000 and undergo a term of imprisonment of not more than one year, or both, at the discretion of the court.

~~CHAPTER 9~~

~~MISCELLANEOUS PROVISIONS~~

~~Section 901. Taxes on real property.~~

~~Except as provided in section 304, this act shall not apply~~

1 ~~to any tax on real property.~~

2 CHAPTER 9

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3 PROPERTY TAXPAYERS' RIGHTS

4 SECTION 901. RECORDKEEPING AND PUBLIC ACCESS.

5 (A) TAXPAYERS' BILL OF RIGHTS.--ALL COUNTY ASSESSMENT
6 OFFICES SHALL DISPLAY A TAXPAYERS' BILL OF RIGHTS WHICH:

7 (1) ADVISES OF THE RIGHT TO INSPECT ALL RECORDS, TO
8 REQUEST AND RECEIVE COPIES OF RECORDS AND TO APPEAL DECISIONS
9 OF THE OFFICE;

10 (2) SETS FORTH THE APPEAL PROCEDURE AND DEADLINES;

11 (3) EXPLAINS THE CONSTITUTIONAL REQUIREMENT THAT ALL
12 PROPERTIES MUST BE ASSESSED USING THE SAME METHOD AND
13 PREDETERMINED RATIO AND OF THE RIGHT TO BE ADVISED IN WRITING
14 OF THE PARTICULARS OF THE METHOD USED IN THE COUNTY;

15 (4) ADVISES THAT DELIBERATE OR WILLFUL ERRORS ON
16 ASSESSMENT ARE A VIOLATION OF LAW; AND

17 (5) GIVES THE NAME, ADDRESS AND TELEPHONE NUMBER OF THE
18 STATE LICENSING BOARD FOR FILING PROFESSIONAL COMPLAINTS
19 REGARDING THE CONDUCT OF ASSESSORS OR ASSISTANT ASSESSORS.

20 THIS TAXPAYERS' BILL OF RIGHTS SHALL BE DEVISED AND PRINTED BY
21 THE BOARD AND DISTRIBUTED TO THE COUNTIES. IT SHALL BE NO
22 SMALLER THAN 24 INCHES BY 36 INCHES, HUNG IN A PUBLICLY
23 ACCESSIBLE AREA AND PRINTED IN TYPE NO SMALLER THAN 14 POINTS.

24 (B) RETENTION OF DATA AND DOCUMENTS.--ALL DATA AND DOCUMENTS
25 USED TO DEVELOP THE BASE YEAR METHODOLOGY SHALL BE KEPT
26 PERMANENTLY ON RECORD AND AVAILABLE TO THE PUBLIC UNTIL A NEW
27 BASE YEAR IS ESTABLISHED.

28 (C) RECORDING OF METHODOLOGY, CALCULATIONS AND
29 COMPARABLES.--THE METHODOLOGY, CALCULATIONS AND COMPARABLES USED
30 FOR ANY ASSESSMENT SHALL BE RECORDED ON THE PROPERTY RECORD

1 CARD.

2 (D) WALK-IN INSPECTION.--ALL DATA LISTED IN SUBSECTIONS (B)
3 AND (C) MUST BE AVAILABLE FOR WALK-IN INSPECTION BY THE PUBLIC,
4 AND COPIES MUST BE PROVIDED WITHIN A REASONABLE TIME AT A COST
5 EQUAL TO THE COST OF REPRODUCTION.

6 SECTION 902. APPEALS PROCESS.

7 (A) GENERAL RULE.--THE CHIEF ASSESSOR SHALL ADVISE THE
8 COUNTY COMMISSIONERS OR THEIR APPOINTED BOARD OF ASSESSMENT
9 APPEALS OF ALL PROCEDURES, RULES AND REGULATIONS ADOPTED FOR THE
10 ASSESSMENT PROCESS. ALL GUIDELINES, PROCEDURES, RULES AND
11 REGULATIONS SHALL BE WRITTEN AND APPROVED BY THE BOARD. NO RULE
12 OR GUIDELINE WHICH IS NOT WRITTEN AND APPROVED BY THE BOARD
13 SHALL BE USED.

14 (B) APPEAL PROCEDURES.--

15 (1) ALL PROCEDURES FOR APPEAL SHALL INCLUDE:

16 (I) PROMPT NOTICE TO THE APPELLANT OF THE TIME, DATE
17 AND PLACE OF THE HEARING.

18 (II) THE RIGHT TO BE REPRESENTED BY COUNSEL.

19 (III) THE RIGHT TO REQUIRE AN APPEAL TO BE LIMITED
20 ONLY TO THE BASE YEAR FORMULA.

21 (IV) THE AVAILABILITY OF ALL RELEVANT DATA AND
22 RECORDS IN FORMULATING AN APPEAL.

23 (2) THE NOTICE SHALL BE MAILED TO THE APPELLANT NO LATER
24 THAN 20 DAYS PRIOR TO THE SCHEDULED HEARING.

25 (C) EX PARTE CONTACT.--NEITHER THE COMMISSIONERS NOR MEMBERS
26 OF THE APPEAL BOARD SHALL HAVE ANY EX PARTE CONTACT WITH THE
27 CHIEF ASSESSOR REGARDING ANY INDIVIDUAL APPEAL.

28 (D) CONDUCT OF APPEAL.--APPEALS SHALL BE CONDUCTED UPON THE
29 RECORD DEVELOPED PRIOR TO THE ASSESSMENT, AND NO NEW MATTER
30 SHALL BE INTRODUCED BY THE CHIEF ASSESSORS OR ASSISTANTS, IN THE

1 APPEAL PROCESS, INCLUDING APPEALS TO THE COURT OF COMMON PLEAS
2 AND APPELLATE COURTS.

3 CHAPTER 99
4 MISCELLANEOUS

5 Section ~~902~~ 9901. Repeal. <—

6 All acts and parts of acts are repealed insofar as they are
7 inconsistent with this act.

8 SECTION 9902. APPLICABILITY. <—

9 THIS ACT SHALL NOT APPLY TO CITIES OF THE FIRST CLASS.

10 Section ~~903~~ 9903. Effective date. <—

11 This act shall take effect as follows:

12 (1) Chapters 3 and 7 shall take effect in 120 days.

13 (2) ~~Chapter 5~~ CHAPTERS 5 AND 9 shall take effect in 180 <—
14 days.

15 (3) Chapter 1 and this chapter shall take effect
16 immediately.