

**Township of Harrison  
Taxpayers Bill of Rights Disclosure Statement**

Every taxpayer is obligated to pay all taxes levied by the 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 townships so that equity and fairness control how townships collect taxes. This document is the Harrison Township 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 Township, see 53 P.S. Subch. C.

**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 the real estate tax. This Disclosure Statement does not apply to real estate taxes. The specific eligible taxes levied by the Township are: (1) Earned Income and Net Profits; (2) Occupational Privilege; (3) Deed Transfer; and (4) Per Capita. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Township 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.

**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 Years Returns**

- 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, underreport income, or failed to pay a tax for one or more of the tax periods covered by the initial request.

## HARRISON CODE

### **Use of Federal Tax Information**

- The Township may require a taxpayer to provide copies of federal 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 written request with the Township 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 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 request must be made 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 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 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**

#### **Tax Appeal Petitions**

- To appeal a tax assessment or denial of a refund request, the taxpayer must file a Tax Appeal Petition. The petition must be filed or delivered to the attention of both of the parties named below at the following addresses:
  1. Township of Harrison  
Municipal Drive  
P.O. Box 376  
Natrona Heights, PA 15065  
Attention: Hearing Officer

copy to: Highlands School District  
California at Eleventh Avenue  
P.O. Box 288  
Natrona Heights, PA 15065  
Attention: Business Manager
- Tax Appeal Petitions requesting a refund must be filed within the time set forth above under "Tax Overpayment Refunds."

## TAXATION, SPECIAL

- 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.
- Regulations regarding the form and content of petitions, 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 Township at (724) 226-1393 or the School District at (724) 226-2400 during the hours of 9:00 a.m. and 4:00 p.m.

### **Township Decision**

- The Hearing Officer 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 failure of the Hearing Officer to render a decision within 60 days will result in the petition being deemed approved.

### **Appeals to Court**

- Any person aggrieved by a decision of the Hearing Officer who has a direct interest in the decision has the right to appeal the County Court of Common Pleas.
- Appeals to court must be filed with the court within 30 days after the date of the 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:

- Inquiry by Township to taxpayer.
- Township audit of taxpayer records.
- The Township may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
- The Township may employ private collection agencies to collect the tax.
- 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.
- The Township may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
- The Township may file suit against the taxpayer before a district justice or in the County Court of Common Pleas.
- The Township may execute and attach taxpayer bank accounts, sell taxpayer vehicles, other person property or real estate, based on a judgment or lien obtained through legal proceedings.
- 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

## HARRISON CODE

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 Executive Secretary may be contacted in writing at Municipal Drive, P.O. Box 376, Natrona Heights, PA 15065, or another person designated by the Township will facilitate resolution of the complaint by working with the appropriate Township personnel.