

**Township of Harrison
Tax Appeal Information and Regulations**

The Local Taxpayer Bill of Rights requires every township to adopt regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. This document contains the regulations required by the Bill of Rights. In addition, the Township has published a Disclosure Statement required by the Bill of Rights.

APPLICABILITY/ELIGIBLE TAXES

These regulations apply to eligible taxes levied and/or collected by the Township. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes levied by the Township are: (1) Earned Income and Net Profits; (2) Occupational Privilege; (3) Deed Transfer; and (4) Per Capita.

TAX APPEAL PETITIONS

Filing

- As explained more fully in the Disclosure Statement, petitions should be filed with the Township, addressed to the attention of the Hearing Officer, with a copy to the School District.
- Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the Hearing Officer are considered timely filed if received by the Hearing Officer by the required date or if mailed and postmarked by the United States Postal Service on or before the required date. The burden is on the taxpayer to present evidence sufficient to prove the petition was timely filed.

Contents. Petitions must be in writing, signed by the taxpayer (if the taxpayer is an entity, a partner or officer must sign) and must contain:

- Taxpayer's name, address and telephone number.
- If taxpayer is represented by an attorney, accountant or other qualified individual as explained below, the name, address and telephone number of the representative.
- Designation of the tax to which the petition relates, including the year or other period and tax amount. A copy of any tax bill; refund request denial, or other essential document relating to the petition shall be attached.
- Taxpayer's license number, account number, employer identification number, Social Security number, or other appropriate identifying designation.
- A detailed statement in separate numbered paragraphs of the reasons requiring a refund, or the objections to the assessment or notice of underpayment being appealed, and the facts supporting such reasons or objections.
- A statement specifying the relief requested by the taxpayer.
- A statement whether or not a hearing is requested.

HARRISON CODE

- If needed, any reasonable accommodation in the location or conduct of hearing sought by the taxpayer under the Americans With Disabilities Act or similar law.
- A statement certifying that the facts contained in the petition are true and correct to the taxpayer's knowledge and believe, and that the petition is not filed for purposes of delay.

Incomplete Petitions. If the petition fails to satisfy the above requirements, the Hearing Officer may request the taxpayer to submit the missing information or may make a decision based on the information in the petition. If additional information is requested, the taxpayer's failure to submit the requested additional information within 30 days of the date of the request shall result in dismissal of the petition.

TAX APPEAL PETITION PRACTICE AND PROCEDURE

General. Practice and procedure before the Hearing Officer relating to tax appeal petitions is not governed by the Local Agency Law. The Hearing Officer will be the Township Solicitor, or such other individual as the Township Board of Supervisors may designate. In cases involving a tax jointly levied by the School District and the Township, the Hearing Officer appointed by the School District may also be designated by the Township as the Hearing Officer.

Representation

- A taxpayer or an officer or partner of an entity taxpayer may file a petition and appear at any hearing, or may be represented by a person possessing appropriate education, training or experience to represent taxpayers in tax appeals. There is no requirement that a taxpayer be represented by an attorney or certified public accountant. A taxpayer's representative must be authorized in writing to represent the taxpayer. A letter signed by the taxpayer, or a listing as a representative in the petition signed by the taxpayer will be accepted as authorization for representation.
- A notice or other written communication from the Township to the taxpayer may be given to the taxpayer's authorized representative, and any such notice or other communication shall have the same effect as if given to the taxpayer directly. Action taken by the taxpayer's authorized representative shall have the same force and effect as if taken by the taxpayer.

Burden of Proof. The taxpayer has the burden of proof on all issues.

Hearings

- Waiver. If a taxpayer does not request a hearing on the petition, the taxpayer will be deemed to have waived any right to a hearing and to have requested that the Hearing Officer decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the Hearing Officer decides the taxpayer has no right to a hearing, the Hearing Officer will decide in its discretion whether a hearing is required.
- Notice of Hearing. If the Hearing Officer schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.

TAXATION, SPECIAL

- Continuances. The Hearing Officer may grant a reasonable request for continuance of a scheduled hearing. The request shall be made in writing, shall state the reasons for the requested continuance, and shall be received by the Hearing Officer at least five days prior to the scheduled hearing.
- Transcripts or Recordings. Transcripts or recordings of a hearing are not required, but may be made at the discretion of the Hearing Officer.
- Authority of Hearing Officers. Hearing officers have authority to:
 - Regulate the conduct of hearings, including the scheduling, recessing, reconvening and adjournment hearings, and all acts proper for the efficient conduct of hearings.
 - Delegate scheduling hearings for an acting Hearing Officer.
 - Receive evidence.
 - Require production of books, records, documents and other data pertinent to the issues.
- Evidence. Hearings need not adhere to the technical rules of evidence. In cases involving issues of fact, oral testimony shall be under oath or affirmation. At the discretion of the Hearing Officer, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.

Decision. The Hearing Officer's final decision will be in writing signed by the Hearing Officer.