



Book	Policy Manual
Section	600 Finances
Title	Local Taxpayer Bill of Rights
Code	621
Status	Second Reading
Adopted	December 3, 1998
Last Revised	June 12, 2025

### **Purpose**

As a local taxing authority, the Board recognizes the school district's responsibility to comply with the requirements of **applicable law**.[\[1\]](#)

### **Definition**

**Eligible taxes** shall be defined as all non real estate taxes, including per capita; occupation, occupation assessment and occupation privilege; income and net profits; business gross receipts; privilege; amusements or admissions; and any other tax authorized by the Local Tax Enabling Law.[\[2\]](#)[\[6\]](#)

### **Authority**

The Board shall adopt a Local Taxpayer Bill of Rights that includes the following components:[\[3\]](#)

1. Taxpayer rights and the district's obligation during an audit or administrative review of the taxpayer's books or records.
2. Administrative and judicial procedures for a taxpayer to appeal or seek review of a tax decision.
3. Procedures for filing and processing refund claims and taxpayer complaints.
4. Enforcement procedures.

The Board shall ensure that taxpayers are notified about the district's Local Taxpayer Bill of Rights any time they are contacted regarding assessment, audit, determination, review and collection of any tax other than property taxes.[\[3\]](#)

### **Delegation of Responsibility**

It shall be the responsibility of the Superintendent, Business Manager, and/or other designated school district employee to develop procedures to implement this policy and shall include:

1. Preparation and dissemination of the required notice of availability of the Local Taxpayer Bill of Rights.
2. Preparation of a Local Taxpayer Bill of Rights.
3. Preparation of a procedure for the district to request information from a taxpayer.
4. Establishment of an administrative appeals process.

5. Development of the form, content, process and deadlines for taxpayers to file a tax appeal petition.

6. Formulation of rules of practice and procedure for hearings.

The district shall respond to taxpayer requests for Local Taxpayer Bill of Rights by making copies available at the district offices or mailing at district expense.[\[3\]](#)

### **Guidelines**

Information obtained by the school district as a result of an audit, return, report, investigation, hearing or verification shall be confidential. If a violation of confidentiality is committed by an officer or employee of the Board, s/he shall be subject to fines and dismissal from office or discharge from employment.[\[4\]](#)

### **Appeals Process**

The district establishes the following administrative process to receive and make determinations on petitions from taxpayers relating to assessment, determination or refund of an eligible tax:

Administrative review or appeal process currently in effect in the district that meets the requirements of applicable law.[\[5\]](#)

Earned Income Tax: All appeals related to Earned Income Tax will be directed to the Earned Income Tax Office.

Occupation: (1) All questions relating to residency in reference to Occupation Tax will be directed to the tax collector. If appropriate, the exoneration procedure will be utilized. If not, the tax collector will be expected to collect the tax. (2) All questions related to Occupation Tax classification will be directed to the County Assessment Office.

Per Capita: Appeals related to Per Capita Tax will be directed to the tax collector and the exoneration process will be utilized if appropriate. Otherwise, the tax will be collected.

In the event that resolution is not achieved under the procedure outlined, the taxpayer may appeal to the Canton Area School District. The School Board will hear the appeal in Executive Session and render a decision.

Legal

[1. 53 Pa. C.S.A. 8401 et seq](#)

[2. 53 Pa. C.S.A. 8422](#)

[3. 53 Pa. C.S.A. 8423](#)

[4. 53 Pa. C.S.A. 8437](#)

[5. 53 Pa. C.S.A. 8430](#)

6. 53 P.S. 6924.101 et seq

[621-AR-0-Taxpayers Bill of Rights Notice 08 MAY 2025.docx \(21 KB\)](#)

[621-AR-1-Taxpayers Bill of Rights Disclosure Statement 08 MAY 2025.docx \(27 KB\)](#)

[621-AR-2-Notice of Procedures to Request an Extension of Time to Respond to Information Requests 08 MAY 2025.docx \(24 KB\)](#)

[621-AR-3-Tax Appeal Information and Regulations 08 MAY 2025.docx \(28 KB\)](#)

[621-AR-4-TaxAppealPetition 08 MAY 2025.docx \(26 KB\)](#)