

**RESOLUTION OF
THE TOWNSHIP OF TULPEHOCKEN, BERKS COUNTY, PENNSYLVANIA;
“LOCAL TAXPAYER BILL OF RIGHTS”**

1998-7

WHEREAS, Act 50 of 1998 (the “Act”), provides for a Local Taxpayer Bill of Rights; and

WHEREAS, the Township of Tulpehocken, Berks County, Pennsylvania (hereafter, "Township"), is a local taxing authority subject to the Act’s provisions; and

WHEREAS, the Township collects certain local taxes; and

WHEREAS, the Township, as a local taxing authority, desires to comply with the Act by adopting a Local Taxpayer Bill of Rights for the taxes it collects.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the Township, that in accordance with Act 50 of 1998, that the following Local Taxpayer Bill of Rights is hereby adopted for the taxes it collects:

TULPEHOCKEN TOWNSHIP, BERKS COUNTY, PENNSYLVANIA

“LOCAL TAXPAYER BILL OF RIGHTS”

Section 1. Taxpayer Notice. A taxpayer will receive, where required, the following notice:

You are entitled to receive a written explanation of your rights with regard to the audit, enforcement, refund, and collection of local taxes collected by the Township by telephoning the Township at (717) 933-5747 during the hours of 8:00 A.M. to 5:00

P.M., Monday through Friday, or such other hours as the Board of Supervisors may from time to time determine.

Section 2. Disclosure to Taxpayer. A taxpayer will receive, when required, in understandable language, a written explanation of the taxpayer's rights pertaining to tax refunds, audits, appeals, and the procedures the Township may use in enforcing the local taxes it collects.

Section 3. Response to Information Requests. A taxpayer will be given thirty (30) calendar days to respond to information requests from the Township. A taxpayer may request, in writing, a reasonable time extension from the Township to provide the requested information.

Section 4. Prior Years' Tax Returns. The Township will not make unreasonable or burdensome demands upon a taxpayer for prior years' tax returns.

Section 5. Refunds. A taxpayer will receive a prompt refund of any tax overpayment. The taxpayer must make a written request for any refunds within three (3) years of the due date for the local tax return or within one (1) year after payment of the tax, whichever date is later.

Section 6. Interest on Overpaid Taxes. A taxpayer will receive interest on any overpaid taxes at the rate of interest set forth in the Pennsylvania Fiscal Code.

Section 7. Underpayment Notice. A taxpayer will be given a written notice from the Township setting forth the amount and legal basis for any tax underpayment or deficiency.

Section 8. Written Advisory Opinions. A taxpayer may request a written advisory opinion from the Township regarding compliance with any local tax law that the Township administers.

Section 9. Abatement of Interest and Penalty. A taxpayer may obtain an abatement of any interest and/or penalty attributable to written, erroneous advice received from the Township.

Section 10. Installment Agreement to Pay Tax Liability. A taxpayer may negotiate an installment agreement regarding the payment of delinquent taxes with the Township. The terms of this agreement shall be acceptable to the Township.

Section 11. Priority in the Application of Voluntary Payments of Tax. All voluntary payments of local taxes which the Township collects will be applied in the following order of priority:

- (a) Tax due;
- (b) Interest;
- (c) Penalties; and
- (d) Other fees or charges.

Section 12. Tax Information Confidentiality. A taxpayer is entitled to the confidentiality of tax information furnished to the Township.

Section 13. Administrative Review of Tax Matters. A taxpayer may obtain an administrative review of the taxpayer's tax liability for any local tax collected by the Township. Decisions on a taxpayer's request for administrative relief will be made within sixty (60) calendar days of the date a complete and accurate petition for relief is submitted by the taxpayer to the Township.

Section 14. Appeals. A taxpayer who is aggrieved by the decision of the Township may appeal to the Court of Common Pleas of Berks County upon the issuance of a final order from the Township.

Section 15. Effective Date. This Resolution shall take effect immediately upon its adoption.

Adopted as a Resolution this 14th day of December, 1998.

Ronald S Whitmore
Chairman

Kenneth E Ziegler
Supervisor

Destin A Leich
Supervisor

Attest: Judy A. Bashore
Secretary



(Seal)