

O F F I C I A L
TOWNSHIP OF NORTH HUNTINGDON
PROPOSED ORDINANCE NO. 20 OF 1999
ORDINANCE NO. 984

**AN ORDINANCE ADOPTING THE FORM OF THE TAXPAYERS
BILL OF RIGHTS AND ADOPTING REGULATIONS FOR TAX
APPEALS AS MANDATED BY THE LOCAL TAXPAYERS BILL OF
RIGHTS ACT 50, SECTION 9.**

WHEREAS, the Commonwealth of Pennsylvania enacted legislation mandating that the Township of North Huntingdon provide taxpayers with a statement upon request of the rights with regard to an audit, appeal, enforcement, refund and collection of local taxes; and

WHEREAS, the Commonwealth of Pennsylvania mandated that the Township of North Huntingdon adopt regulations setting forth the procedures for taxpayers' appeals; and

WHEREAS, the Board of Commissioners of the Township of North Huntingdon enacts in compliance with the Local Taxpayers Bill of Rights, 53 Pa.C.S.A. §8421, et seq., and in accordance with its general corporate power under the First Class Township Code this Ordinance.

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED, AND IT IS
HEREBY ORDAINED AND ENACTED** by the Board of Commissioners of the Township of North Huntingdon, County of Westmoreland, Commonwealth of Pennsylvania, as follows:

SECTION 1: The item attached and marked Exhibit "A" and captioned as the "Township of North Huntingdon Taxpayers Bill of Rights Notice" is adopted as the notice

to be provided to any taxpayer making a request regarding the assessment, audit, determination, review or collection of an eligible tax.

SECTION 2: The item attached and marked Exhibit “B” and captioned “Township of North Huntingdon Taxpayers Bill of Rights Disclosure Statement”, is adopted as the statement to be provided to a taxpayer upon request by a taxpayer. The Township shall make copies of Exhibit “B” available to the taxpayer at no cost including mailing costs.

SECTION 3: The item attached and marked Exhibit “C” and captioned “Township of North Huntingdon Information Request Time Extension Procedure Notice” is adopted and is to be provided to all taxpayers upon request and shall be provided in conjunction with Exhibit “B” at no cost including mailing costs.

SECTION 4: The item attached and marked Exhibit “D” and captioned “Township of North Huntingdon Tax Appeal Information and Regulations” is adopted as the regulations for the form and contents of tax appeal petitions, as well as practice and procedure for tax appeals. The Township shall provide a copy of Exhibit “D” to a taxpayer upon request and in conjunction with Exhibits “B” and “C”, at no cost including mailing costs.

SECTION 5: This Ordinance shall become effective in accordance with the provisions of law and shall be applicable to as of January 1, 1999.

SECTION 6: In the event any provision, section, sentence, clause or part of this Ordinance shall be held invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Ordinance, it being the intent that the remainder of the Ordinance shall remain in full force and effect.

SECTION 7: All Ordinances and Resolutions or parts thereof, insofar as the same are inconsistent herewith, are, respectively, repealed or rescinded hereby.

ORDAINED AND ENACTED at a regular meeting of the Board of Commissioners of the Township of North Huntingdon, County of Westmoreland and Commonwealth of Pennsylvania, a full quorum being present, this Wednesday, the 15th day of September, 1999.

TOWNSHIP OF NORTH HUNTINGDON

BY: Thomas L. Kerber
Thomas L. Kerber, President
Board of Commissioners

ATTEST:

John M. Shepherd
John M. Shepherd, Township Manager

SEAL

SOLICITOR: Thomas P. Cole, II

TOWNSHIP OF NORTH HUNTINGDON

TAXPAYERS BILL OF RIGHTS NOTICE

You are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund, and collection of certain eligible taxes levied by the local political subdivision. The written explanation is entitled Township of North Huntingdon Taxpayers Bill of Rights Disclosure Statement. Upon receiving a request from you, the Township will give you a copy of the Disclosure Statement at no charge. You may request a copy in person, or by mailing a request to the following address:

Township Manager
Township of North Huntingdon
Town House
11279 Center Highway
North Huntingdon, PA 15642

A copy will also be mailed to you if you call the Township at the following number:

(724) 863-3806

You may call the above telephone number or appear in person at the above address to request a copy during the hours of 7:30 A.M. to 4:00 P.M. on any weekday other than a holiday.

EXHIBIT "A"

TOWNSHIP OF NORTH HUNTINGDON
TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT

Every taxpayer is obligated to pay all taxes levied by the Township of North Huntingdon to which the taxpayer is subject. When taxes are not paid or the Township or its designated tax collector have 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 certain eligible taxes are collected. This document is the 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 of North Huntingdon. For this purpose, eligible taxes include any tax levied by the Township other than the real estate taxes, which include capital reserve and fire service funds. This Disclosure Statement does not apply to real estate taxes. The specific eligible taxes which may, from time to time, be levied by the Township include the following which are currently levied by the Township:

1. Per Capita Tax
2. Earned Income Tax (Wage)
3. Occupation Resident Tax
4. Business Gross Receipts Tax
5. Amusement Device Tax or License Fee (Mechanical Device)
6. Realty Transfer Tax (Deed Transfer Tax)
7. Light and Water Taxes (Fire Hydrant Taxes)

Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Township representative to comply with any of the provisions 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 OR ITS DESIGNATED COLLECTION AGENT REQUEST
INFORMATION OR AUDITS TAXPAYER RECORDS**

Minimum Time Period for Taxpayer Response

- The Taxpayer has 30 calendar days from the mailing date to respond to requests for tax information as may be made by the Township or its designated collection agent.
- The Township of North Huntingdon will send the taxpayer a letter either to request more information or a reason why we believe a change to your tax return or taxes may be needed.

- Upon written request, the Township or its designated collection agent will grant reasonable time extensions for good cause.
- The Township or its designated collection agent will notify the taxpayer of the procedures to obtain an extension in this initial request for tax information.
- After reviewing the information or explanation from the taxpayer and the Township does not agree with the taxpayer, the Township will in writing explain its reasons for asserting that the taxpayer owes the Township a tax. The explanation will include a) the tax period(s) for which the underpayment is owed, b) the amount of the underpayment detailed by tax period, c) the legal basis relied upon to determine that an underpayment exists, and d) an itemization of the revisions made by the Township to the return or report which results in the underpayment.

Requests for Prior Year Returns

- An initial request may cover only taxes required to be paid or tax returns required to be filed no more than 3 years prior to the mailing date of the request.
- The Township or its designated collection agent may make a subsequent request relating to other taxes or returns if, after the initial request, it is determined that the taxpayer failed to file a tax return, under reported income, or failed to pay a tax for one or more of the tax periods covered by the initial request.

Use of Federal Tax Information

- The Township or its designated collection agent may require a taxpayer to provide copies of federal tax returns if the information is reasonably necessary for enforcement or collection of a tax and the information is not readily available from the Pennsylvania Department of Revenue or other sources.

TAX OVERYPAYMENT REFUNDS

A taxpayer may file a written request with the Township or its designated collection agent for 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 3 years of the due date for filing the return or 1 year after payment of the tax, whichever is later. If no return is required, the request must be made within 3 years after the payment due date, or within 1 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 1 year of the payment date. Subject to certain exceptions, the Township or its designated collection agent 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 or its designated collection agent must notify the taxpayer in writing of the basis for any underpayment determined.

TAX APPEALS

Tax Appeal Petitions

- To appeal a tax assessment or denial of a refund request, the taxpayer must file a tax Appeal Petition with the Township of North Huntingdon. The petition must be mailed or delivered to the attention of the Township Manager of North Huntingdon Township at the following address: Town House, 11279 Center Highway, North Huntingdon, PA 15642.
- Tax Appeal Petitions requesting a refund must be filed with the time set forth above under "Tax Overpayment Refunds".
- Tax Appeal Petitions appeal 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 as practice and procedure for tax appeals may be obtained in person, or by mailing a request to the above address, or by calling the North Huntingdon Township offices at (724) 863-3806 during the hours of 7:30 A.M. and 4:00 P.M.

Decision

- A decision will be issued 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 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 Township who has a direct interest in the decision has the right to appeal to the Westmoreland County Court of Common Pleas.
- Appeals to court must be filed with the court within 30 days after the date of the Township's adverse decision.

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 or its designated collection agent have reason to believe might be due, the Township or its designated agent may pursue additional enforcement options including but not limited to:

- Inquiry by the Township to taxpayer.
- An audit of taxpayer records.
- The Township or its designative collection agent may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.

- The Township or its designative collection agent may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
- The employment of private collection agencies to collect the tax.
- The filing of a lien against the taxpayer, and in some cases, against an employer.
- The attachment of or requirement directed to an employer to make reductions in the wages or earnings of the taxpayer.
- The filing of a suit against the taxpayer before a district justice or in the Westmoreland County Court of Common Pleas.
- Execution and attachment of taxpayer bank accounts, sale of taxpayer vehicles or other personal property or real estate based on a judgment or lien obtained through the foregoing legal proceedings.
- Any additional tax recovery alternative permissible by any applicable legislation.

TAX INFORMATION CONFIDENTIALITY

Information gained by the Township or its designated collection agent 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 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 any action relating to taxes in question, complaints should be directed to the President of the North Huntingdon Township Board of Commissioners at Town House, 11279 Center Highway, North Huntingdon, PA 15642 or any other person as may be designated by the Board of Commissioners to facilitate resolution of the complaint by working with the appropriate personnel.

TOWNSHIP OF NORTH HUNTINGDON
INFORMATION REQUEST TIME EXTENSION PROCEDURE NOTICE

Under Pennsylvania Law (53 P.S. Section 8424, Act 50 of 1998) you have 30 calendar days from the mailing date of this information request to respond by:

1. Providing the Township of North Huntingdon or its designated collection agent with the requested information; or

2. Requesting an extension of time in which to provide the requested information.

If you need an extension, send a written request, specifying the reasons for the extension and the facts supporting those reasons to the following address: Township Manager, Township of North Huntingdon, Town House, 11279 Center Highway, North Huntingdon, PA 15642.

Reasonable time extensions will be granted for good cause. The Township will notify you in writing of whether a time extension has been granted. If your request is granted, the Township will inform you of the amount of the time extension. If your request is denied, the Township will inform you of the basis for its denial and that you must immediately provide the requested information.

EXHIBIT "C"

TOWNSHIP OF NORTH HUNTINGDON

TAX APPEAL INFORMATION AND REGULATIONS

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

APPLICABILITY/ELIGIBLE TAXES

These regulations apply to eligible taxes as may be levied from time to time by the Township of North Huntingdon. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes currently levied by the Township of North Huntingdon are:

1. Per Capita Tax
2. Earned Income Tax (Wage)
3. Occupation Resident Tax
4. Business Gross Receipts Tax
5. Amusement Device Tax or License Fee(Mechanical Device)
6. Realty Transfer Tax (Deed Transfer Tax)
7. Light and Water Taxes (Fire Hydrant Taxes)

Requirements for Requests for Taxpayer Information

(a) Minimum time periods for taxpayer response.

- (1) The taxpayer shall have at least thirty (30) calendar days from the mailing date to respond to requests for information by the Township Manager. The Township Manager shall grant a reasonable extension upon written application explaining the reason(s) necessitating the extension, which must amount to good cause. If the Township Manager denies a request for extension, the Township Manager must inform the taxpayer in writing of the basis for the denial and that the taxpayer must immediately provide the requested information. If the Township Manager grants an extension request, he must notify the taxpayer in writing of the amount of extension granted. Generally, an extension will not exceed thirty (30) calendar days in length, and may be less, depending on the circumstances.
- (2) The Township Manager shall notify the taxpayer of the procedures to obtain an extension in the initial request for information. Please refer to the notice explaining the Request for Extension of Time to Provide Information.
- (3) The Township Manager shall take no lawful action against a taxpayer for the tax year in question until the expiration of the applicable response period for submission of the information requested, including extensions. For example, the Township Manager may not engage in any collection efforts

EXHIBIT "D"

until after expiration of the response period. After expiration of the response period, the Township Manager may engage in collection efforts permitted by the Local Taxpayers Bill of Rights and as discussed infra.

(b) Request for prior year tax returns.

- (1) Except as provided in Subsection (b) (2), an initial inquiry by the Township Manager regarding a taxpayer's compliance with any eligible tax may include taxes required to be paid or tax returns required to be filed no more than three (3) years prior to the mailing date of the notice.
- (2) The Township Manager may make an additional subsequent request for a tax return of supporting information if, after the initial request, the Township Manager determines that the taxpayer failed to file a tax return, underreported income or failed to pay a tax for one or more of the tax periods covered by the initial request. Generally, however, the Township Manager should not make routine requests for additional prior year returns.

Notwithstanding the foregoing, the limitations in Subsection (b) (2) above on subsequent requests for prior year returns shall not apply if the Township Manager has sufficient information to indicate that the taxpayer failed to file a required return or to pay an eligible tax which was due more than three (3) years prior to the date of the notice. Thus, in situations involving failure to file a required return or to pay a required eligible tax, the Township Manager shall, in his/her discretion, have the ability to request prior year returns due more than three (3) years prior and supporting information.

- (c) Use of Federal or State tax information. The Township Manager may require a taxpayer to provide copies of the taxpayer's Federal individual income tax return if the Township Manager can demonstrate that the Federal tax information is reasonably necessary for the enforcement or collection of tax and the information is not available from other available sources or the Pennsylvania Department of Revenue. The Township Manager may also require a taxpayer to provide copies of the taxpayer's State individual income tax return.

Notice of Basis of Underpayment. The Township Manager must notify the taxpayer in writing of the basis for any underpayment that the Township Manager has determined to exist with respect to any eligible tax. The purpose of this notification is for the taxpayer to understand the exact reason why the Township Manager believes an underpayment exists. This notification from the Township Manager shall be written in a manner calculated to be understood by an average person. The notification must include:

- (a) The tax period or periods (usually measured in calendar years) for which the underpayment is asserted.

- (b) The amount of the alleged underpayment of the eligible tax detailed by tax period.
- (c) The legal basis (including any statutory or case law citations) upon which the Township Manager has relied to determine that an underpayment of an eligible tax exists.
- (d) An itemization of the changes made by the Township Manager to a return or report filed by the taxpayer that results in the determination that an underpayment exists. A copy of any revised return or report in the Township Manager's file must be provided to the taxpayer.

TAX APPEAL PETITIONS

Filing

- As explained more fully in the Disclosure Statement, petitions should be filed with the Township Manager of the Township of North Huntingdon.
- Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the Township are considered timely filed if received 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 that the petition was timely filed.

Contents

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

- Taxpayer's name, address, Social Security number, and work and home telephone numbers.
- A statement of when the taxpayer first established domicile within the Township of North Huntingdon.
- 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 eligible tax and/or penalty and interest 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, or other additional 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.
- Copies of local and federal tax returns for the 3 years prior to the year of tax being challenged.

- A statement certifying that the facts contained in the petition are true and correct to the taxpayer's knowledge and belief, and that the petition is not filed for purposes of delay.

Incomplete Petitions

If the petition fails to satisfy the above requirements, the Township 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.

Refunds

- (a) A taxpayer who has paid an eligible tax may file a written request for refund or credit. A request for refund shall be made within three (3) years of the due date, as extended, for filing the report or tax return, or one (1) year after actual payment of the tax, whichever is later. If no report is required, the request shall be made within three (3) years after the due date for payment of the tax or within one (1) year after actual payment of the tax, whichever is later.
- (b) A tax return filed by the taxpayer showing an overpayment shall be deemed to be a written request for a cash refund unless otherwise indicated on the tax return.
- (c) For amounts paid as a result of a notice asserting or informing a taxpayer of an underpayment, a written request for refund shall be filed within one (1) year of the date of payment.

Interest on Overpayment

- (a) General rule. All overpayments of an eligible tax made to the Township of North Huntingdon shall bear simple interest from the date of overpayment of such eligible tax until the date of resolution.
- (b) Interest rate. Interest on overpayments shall be paid at the same rate as the Commonwealth of Pennsylvania 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 (72 P.S. §1 *et seq.*) As of December 1998, this interest rate is currently 9% annually (.00247% daily).

(c) Exceptions to payments of interest.

- (1) No interest shall be paid if an overpayment is refunded or applied against any other eligible tax, interest or penalty due to the Township of North Huntingdon within seventy-five (75) days after the last date prescribed for filing the report or tax return of the tax liability or within seventy-five (75) days after the date the return or report of the liability due is filed, whichever is later.
- (2) Interest is not required to be paid on taxpayer overpayments of interest or a penalty(ies).

(d) Acceptance of refund check. The taxpayer's acceptance of a refund check from the Township Manager or political subdivision shall not prejudice any right of the taxpayer to claim any additional overpayment and interest thereon. Tender of a refund check by the Township of North Huntingdon shall be deemed to be acceptance of the check by the taxpayer for purposes of this Subsection.

(e) Definitions. As used in this Section, the following words and phrases shall have the meanings given to them in this Subsection (e):

"Date of overpayment" shall mean the later of the date paid or the date the tax is deemed to have been overpaid as follows:

- (1) Any tax actually deducted and withheld at the source shall be deemed to have been overpaid on the last day for filing the report for the tax period, determined without regard to any extension of time for filing.
- (2) Any amount overpaid as estimated tax for the tax period shall be deemed to have been overpaid on the last day for filing the final report for the tax period, determined without regard to any extension of time for filing.
- (3) An overpayment made before the last day prescribed for payment shall be deemed to have been paid on the last day.
- (4) Any amount claimed to be overpaid with respect to which a lawful administrative review or appellate procedure is initiated shall be deemed to have been overpaid sixty (60) days following the date of initiation of the review or procedure.
- (5) Any amount shown not to be due on an amended income or earned income and net profits tax return shall be deemed to have been overpaid sixty (60) days following the date of filing of the amended income tax return.

“Date of resolution” shall mean the date the overpayment is refunded or credited as follows:

- (1) For a cash refund, a date preceding the date of the refund check by not more than thirty (30) days.
- (2) For a credit for an overpayment:
 - (i) the date of the Township Manager’s notice to the taxpayer of the determination of the credit; or
 - (ii) the due date for payment of the eligible tax against which the credit is applied, whichever first occurs. For a cash refund of a previously determined credit, interest shall be paid on the amount of the credit from a date ninety (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 thirty (30) days, whether or not the refund check is accepted by the taxpayer after tender.

Abatement of Certain Interest and Penalty

- (a) Errors and delays. The purpose of this provision is to provide, in the discretion of the Township Manager, a mechanism to abate (i.e., reduce) interest and/or penalties where an underpayment is the result of an error or delay in performance by a representative of the Township Manager. Accordingly, in the case of any underpayment, the Township Manager, in his/her discretion, may offer to abate all or any part of the interest relating to an eligible tax for any period for any one or all of the following reasons:
 - (1) Any underpayment of an eligible tax finally determined to be due, which is attributable in whole or in part to any error or delay by the Township Manager in the performance of a ministerial act. For purposes of this paragraph, an error or delay shall be taken into account only if no significant aspect of the error or delay can be attributed to the taxpayer and after the Township Manager has contacted the taxpayer in writing with respect to the underpayment of tax finally determined to be due or payable.
 - (2) Any payment of an eligible tax to the extent that any error or delay in the payment is attributable to an officer, employee or agent of the Township Manager being erroneous or dilatory in performance of a ministerial act.

The Township Manager shall determine what constitutes timely performance of ministerial acts performed under this Subsection (a).

(b) Abatement of any penalty or excess interest due to erroneous written advance by the Township Manager. The Township Manager shall abate any portion of any penalty or excess interest attributable to erroneous advice furnished to the taxpayer in writing by an officer, employee or agent of the Township Manager acting in the officer's, employee's or agent's official capacity if:

- (1) The written advice was reasonably relied upon by the taxpayer and was in response to a specific written request of the taxpayer; and
- (2) The portion of the penalty or addition to tax or excess interest did not result from a failure by the taxpayer to provide adequate or accurate information to the Township Manager.

Notwithstanding the foregoing, it shall be in the sole discretion of the Township Manager whether or not to provide written tax advice to a taxpayer. Taxpayers shall not have any right to compel the Township Manager to provide written tax advice.

Application of Payments. Unless otherwise specified by the taxpayer, all voluntary payments of an eligible tax shall be prioritized by the Township Manager in the following order:

- (a) Tax.
- (b) Interest.
- (c) Penalty.
- (d) Any other fees or charges.

Installment Agreements.

The Township Manager has the discretion to enter into written agreements with any taxpayer under which the taxpayer is allowed to satisfy liability for tax in installment payments if the Township Manager determines that the installment agreement will facilitate collection.

- (a) Extent to which installment agreements remain in effect.
 - (1) Except as otherwise provided in this Subsection (a), any installment agreement entered into by the Township Manager hereunder shall remain in effect for the term of the agreement.
 - (2) The Township Manager may terminate any prior installment agreement entered into hereunder if:
 - (i) information which the taxpayer provided to the Township Manager prior to the date of the installment agreement was inaccurate, false, erroneous or incomplete in any manner, determined in the reasonable discretion of the Township Manager; or

- (ii) The Township Manager reasonably believes and has determined that collection of the eligible tax under the installment agreement is in jeopardy.
- (3) If the Township Manager finds that the financial condition of the taxpayer has significantly changed, the Township Manager may unilaterally alter, modify or terminate the installment agreement, but only if the following conditions are satisfied:
 - (i) the Township Manager provides a notice of its findings to the taxpayer no later than thirty (30) days prior to the date of change of the installment agreement; and
 - (ii) the notice given by the Township Manager to the taxpayer provides the reasons why the Township Manager believes that a significant change, justifying a change to the installment agreement, has occurred.
- (4) The Township Manager may unilaterally and without notification alter, modify or terminate an installment agreement entered into by the Township Manager hereunder if the taxpayer fails to do any of the following:
 - (i) pay any installment at the time it is due under the installment agreement;
 - (ii) pay any other liability relating to an eligible tax at the time the liability is due;
 - (iii) provide a financial condition update as requested by the Township Manager.
- (5) No administrative appeal is permitted in the event of an alteration, modification or termination of an installment agreement. However, an appeal may be made to the Court of Common Pleas of this county.
- (b) Prepayment permitted. Nothing herein shall prevent a taxpayer from prepaying in whole or in part any eligible tax under any installment agreement with the Township Manager.

Collections. If after the decision of an appeal, or if no appeal is requested by a taxpayer, the Township Manager may engage in efforts to collect any eligible tax determined to be legally due. Such efforts may include, but shall not be limited to, obtaining additional information, auditing taxpayer records, compromising the amount of tax, interest, or penalty owed, obtaining liens on the taxpayer's property, or obtaining wage attachments, levies and seizures of the taxpayer's property. As provided in these

Regulations, the Township Manager may enter into a written installment agreement with the taxpayer if the Township Manager determines that an installment agreement will facilitate collection. The Township Manager also reserves the right to seek criminal prosecution of a taxpayer in appropriate circumstances.

TAX APPEAL PETITION PRACTICE AND PROCEDURE

General

Practice and procedure before the Township of North Huntingdon relating to tax appeal petitions is not governed by the Local Agency Law.

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 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.

Review

- The Township Commissioners of North Huntingdon Township shall meet in executive session to review the reasons for the requested refund, objections to the assessment or notice of underpayment being appealed and render a decision.
- The Township Commissioners of North Huntingdon Township shall issue a written decision within sixty (60) days after the receipt of a complete and accurate petition.
- If the Township Commissioners of North Huntingdon Township fails to render a decision within sixty (60) days, the petition will be deemed approved.
- If the Township Commissioners of North Huntingdon Township denies the relief requested by the taxpayer in the petition, the Commissioners shall set forth specific reason(s) for denial of the relief requested by the taxpayer.
- The taxpayer may submit any relevant documentary evidence including depositions and affidavits for consideration by the Commissioners.