

Tax Appeal Board
of the Northampton Tax Collection Committee

Rules and Regulations

I. Purpose and Scope

101. Purpose

The Tax Appeal Board of the Northampton Tax Collection Committee (the “TCC”) shall provide the taxpayers of the Northampton Tax Collection District (the “TCD”) and other interested parties a means to appeal the Tax Officer’s determination relating to the assessment, collection, refund, withholding, remittance or distribution of income taxes.

102 Scope and Jurisdiction

A taxpayer, employer, political subdivision or another tax collection district may appeal to the Board a determination of the Tax Officer of this TCD relating to the assessment, collection, refund, withholding, remittance or distribution of income taxes.

II. The Tax Appeals Board

201. Composition of the Appeals Board

The TCC shall appoint three members to hear and decide appeals. The TCC may further appoint two alternate members, a first alternate and a second alternate. The first alternate member shall act in the event a primary member is absent or otherwise unable to participate on the Board. If the first alternate member is likewise unable to participate, or if two primary members are unavailable to participate, then the second alternate shall serve on the Board.

202. Qualifications of Board Members

The appointee to the Board must be a delegate of the TCC and cannot be the Tax Officer, or the tax officer’s employee, agent or attorney. The appointee shall not serve on the Board where any such service presents a conflict of interest that impairs his or her ability to decide on any issue properly before the Board.

203. Term of Office

The initial appointed Tax Appeal Board members shall serve until a successor has been appointed or earlier death, resignation, or removal of the member. Thereafter, each Tax Appeal Board member shall hold office for a term of one (1) year, commencing January 1st, and until a successor has been elected, or earlier death, resignation, or removal. Any Board member may be removed by the TCC at any time, with or without cause. The removal shall be without prejudice

to the contract rights, if any, of any member so removed. Appointment of any member of the Board shall not in itself create contract rights.

204. Quorum and Voting Requirements of the Board

The presence of three (3) members of the Board, regular or alternate, shall constitute a quorum of the Board for meeting or hearing purposes. All decisions of the Board shall be determined by a simple majority vote of those members present at a meeting or hearing of the Board.

205. Compensation of the Board

Any compensation, or reimbursement of expenses, for members of the Board shall be determined by the TCC as a whole.

206. Officers of the Board

(a) The Board members shall elect amongst themselves a Chairperson to handle administrative and procedural matters. The Board Chairperson shall direct, guide and be responsible for the overall conduct of the Board. The Board Chairperson shall administer oaths and affirmations to witnesses at any Board hearing.

(b) The members shall also elect amongst themselves a Vice Chairperson, who will perform the responsibilities of the Chairperson in the event of the Chairperson's unavailability or absence.

(c) The TCC's Administrative Director shall act as Secretary to the Board. The Secretary shall maintain all Board meeting minutes and Board records, and provide all public notices required under the Pennsylvania Sunshine Act, 65 Pa.C.S.A. Sec. 701, et seq., provide all notices to members of the Board regarding hearings and meetings of the Board, and to perform other duties as determined by the Board.

207. Duties of Board Members

The Board members shall listen to testimony, review documents and make appropriate inquiry of the taxpayer, Tax Officer or other standing party in order to determine the correct assessment, collection, refund, withholding, remittance or distribution of income tax.

208. Duties of the Alternate Board Members

The duties of the alternate Board member shall be the same as regular Board members, in the event the alternate substitutes for a regular Board member who cannot attend the hearing.

209. Board Solicitor

The Board may appoint a Solicitor, whose expenses will be paid by the TCC, but only to the extent budgeted or otherwise approved. The Board Solicitor shall attend all meetings and

hearings of the Board unless excused by the Board Chairperson. The Solicitor shall provide advice and assistance to the full Board at the direction of any member of the Board.

210. Conflicts of Interest

A Board member or the Board Solicitor shall recuse himself or herself in the event an actual conflict of interest or in the appearance of a conflict of interest. The aim of this section is not only to eliminate the conflict of interest but also to avoid the appearance of any conflict that could work to erode the public trust and confidence in the Board.

III. Procedures for Appeals and Hearings.

301. Time Limitations

An appeal petition is timely filed if the letter transmitting the petition is postmarked by the United States Postal Service on or before the final day on which the petition is required to be filed.

(a) A petition to appeal a refund denial must be filed within three (3) years from the date the tax return was due as extended or within one (1) year from the date a payment of the tax was made, whichever is later. If no report is required, the petition shall be filed within three (3) years after the due date for payment of the tax or within one (1) year after actual payment, whichever is later.

(b) A petition to appeal an assessment of additional tax must be filed within ninety (90) days of the date of the assessment notice.

(c) A petition to appeal a collection, withholding, or remittance determination must be filed within one (1) year of the date of the postmark of the notice of such determination.

(d) A petition to appeal a distribution determination must be filed within two (2) years of the date of postmark of the notice of such determination or within two (2) years from the end of the thirty (30) day period provided for the Tax Administrator to respond contained in 53 P.S. § 6924.513(b), whichever is later.

302. Requirements for Petitions for Appeal

The petition shall be submitted in accordance with the following requirements. Petitions for appeal which are not fully completed will be returned as unfiled to the Petitioners. Petitions which are not timely filed will be denied.

(a) Petition to appeal a tax refund denial, assessment for additional taxes, or collection notification shall be substantially in the form attached hereto as Exhibit A, which such additions or revisions from time to time made by the Tax Officer, with the approval of the TCC Solicitor.

(b) A petition to appeal a withholding determination must contain the following information:

- (i) The name, address and telephone number of the person or entity appealing;
- (ii) The name of the political subdivision(s) which claims that an adjustment in withholding is required;
- (iii) The tax year(s) the withholding determination referenced;
- (iv) The date of the notice of withholding determination received by the employer or taxpayer;
- (v) A copy of any records which may be associated with the employer's petition to appeal;
- (vi) A copy of the withholding determination notice the employer received; and
- (vii) A written statement from the employer explaining all the reasons that adjustment in withholding is not required; and
- (viii) The petition must be signed and dated by the employer.

(c) A petition to appeal a remittance determination must contain the following information:

- (i) The name, address and telephone number of the person or entity appealing;
- (ii) The name of the political subdivision which claims that an adjustment in remittance is required;
- (iii) The tax year(s) the remittance determination referenced;
- (iv) The date of the remittance determination notice received by the political subdivision;
- (v) A copy of any records which may be associated with the political subdivision's petition to appeal;
- (vi) A copy of the remittance determination notice the political subdivision received;
- (vii) A written statement from the political subdivision explaining all the reasons that adjustment in remittance is required; and
- (viii) The petition must be signed and dated by the political subdivision.

(d) A petition to appeal a distribution determination must contain the following information:

- (i) The name, address and telephone number of the person or entity appealing;
- (ii) The name of the Tax Officer or political subdivision which claims that an adjustment in distribution is required;
- (iii) The tax year(s) the distribution determination referenced;
- (iv) The date of the distribution determination notice received by the Tax Officer or political subdivision;
- (v) A copy of any records which may be associated with the Tax Officer's or political subdivision's petition to appeal;
- (vi) A copy of the distribution determination notice the Tax Officer or political subdivision received;
- (vii) A written statement from the Tax Officer or political subdivision explaining all the reasons that adjustment in distribution is required; and
- (viii) The petition must be signed and dated by an officer duly appointed by the Tax Officer or political subdivision.

303. Address for Filing

The Petition must be mailed via First Class Mail, or delivered in person to the Board at the following address:

Northampton Tax Collection Committee
Board of Tax Appeals
Attn: Secretary
c/o Keystone Collection Group
Suite 16, Trolley Station Mall
224 Nazareth Pike
Bethlehem PA 18020

Hand delivered petitions shall be received by the Board and shall be considered filed as of the date received. Petitions received by mail shall be considered filed as of the United States Postal Service postmark.

304. Waiver of Hearing

If the petitioner does not request a hearing on the petition, the petitioner will be deemed to have waived any right to a hearing and to have requested that the Board decide the petitioner's case solely based on the petition. If the petitioner does not request a hearing, the Board shall decide in its discretion whether a hearing is required.

305. Notice of Hearing

Upon receipt of the fully completed petition for appeal, if the Board schedules a hearing, the Board shall give the petitioner reasonable notice, in writing, of the time, date, and place of the hearing on the petition.

306. Hearing

(a) The Board may, in its discretion, deny the petition if the petitioner fails to appear for the hearing.

(b) In order to maintain taxpayer confidentiality, hearings involving taxpayer matters shall be closed to the public, unless the taxpayer requests in writing that the hearing be open to the public.

(c) At the hearing, both the petitioner and the Tax Officer will have the opportunity to present any facts, documents, witnesses or other evidence relative to the petition. Hearings need not adhere to the technical rules of evidence. In cases involving issues of fact, oral testimony shall be under oath or affirmation.

(d) At the discretion of the Board, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.

(e) Transcripts or recordings of a hearing are not required, but may be made at the discretion of the Board.

(f) The Board has authority to:

(i) Regulate the conduct of hearings, including the scheduling, recessing, reconvening and adjournment of hearings, and all acts proper for the efficient conduct of hearings.

(ii) Delegate scheduling of hearings to the Board Secretary

(iii) Receive evidence.

(iv) Require production of books, records, documents and other data pertaining to the issues.

(g) The taxpayer has the burden of proof on all issues.

307. Continuance

The Board, or the Board Chairperson in advance of any Board hearing, 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. A request shall be granted only if supported by written reasons, and for good cause. Absent extenuating circumstances, a request for continuance shall be filed with the Board Secretary at least five (5) days prior to the scheduled hearing. If the request is made within five (5) days of the scheduled hearing, the request shall contain an explanation for the delay in filing the request.

308. Decision

(a) In evaluating and making a decision as to any petition submitted under these procedures, the Board shall apply the principles of law and equity.

(b) Decisions on petitions submitted under these procedures shall be issued in writing, signed by the Board Chairperson, and mailed to both the petitioner (with a copy mailed to the Petitioner's authorized representative, if any) and the Tax Officer within 60 days of the date the petition is postmarked by the Post Office, unless a longer period is permitted by law. If the appeal is subject to the requirements of the Local Taxpayers Bill of Rights ("LTBR"), the Board's failure to act within 60 days shall result in the petition being deemed approved, if the petition was complete and accurate when filed.

309. Right to One Appeal

A taxpayer has a right to only one appeal per assessment or denial of refund. If a taxpayer loses an assessment or denial of refund appeal, the taxpayer is not entitled to a refund appeal after paying the tax. In addition, no administrative appeals are provided for other decisions, including but not limited to the denial of an extension of time to provide information.

IV. Use of Authorized Representatives

401. Authorized Representatives.

The Petitioner or other interested party may choose to be represented by a representative. The representative may be a lawyer, a certified public accountant, accountant, or other tax advisor possessing appropriate tax training to represent persons in tax appeals. The Petitioner must indicate on the petition for appeal that they choose to be represented by a representative, and must include the representative's name, address and telephone number.

402. Notices and Communications

Copies of notices or communications may be sent by the Tax Officer and/or Board Secretary to the representative. However, the original notice or communications will always be sent directly to the taxpayer or interested party. Action taken by the Petitioner's authorized representative (for example, requesting an extension of time or submitting factual information) shall have the same force or effect as if taken directly by the Petitioner.

V. Mandatory Mediation

501. Appeals Subject to Mandatory Mediation

In accordance with Sec. 6924.505(k) of the LTEA, any dispute among the affected parties involving a 10% or greater deviation from taxes received in the previous tax year shall be subject to mandatory mediation, in accordance with regulations and guidelines to be adopted by the Pennsylvania Department of Community and Economic Development. Any dispute involving less than the 10% threshold may be subject to voluntary mediation in accordance with regulations and guidelines to be adopted by the Pennsylvania Department of Community and Economic Development. The mediation requirements of the LTEA shall be complied with prior to the scheduling of any hearing, any decision, by the Tax Appeal Board.

VI. Appeal to Court of Common Pleas.

601. Court Appeals

Any person aggrieved by a decision issued by a the Tax Appeal Board, and who has a direct interest in the decision, shall have the right to appeal the decision to the Northampton County Court of Common Pleas within thirty (30) days from the date the decision was issued.

VII. Confidentiality

7.01 Confidential Taxpayer Information

Any information which the Board, its respective officers, agents, legal counsel, financial accountants, or employees, receives from a taxpayer about the taxpayer's income, salary, wages, and/or taxes because of a petition for appeal filed by the taxpayer or hearing before the Board shall be confidential tax information. It shall be unlawful, except for official purposes or as provided by law, for such persons to:

(a) Divulge or make known in any manner any confidential information obtained through any audit, return, assessment, investigation, report, investigation, appeal, hearing or verification of a taxpayer to any person other than the taxpayer or the taxpayer's authorized representative.

(b) Permit confidential tax information or any book containing any abstract or particulars thereof to be seen or examined by any person other than the taxpayer or the taxpayer's authorized representative.

(c) Print, publish or make known in any manner any confidential tax information of a taxpayer.

702. Penalties

In accordance with the LTEA and LTBR, unlawful disclosure of confidential taxpayer information can result in the imposition of a fine of not more than \$2,500 and costs, or a term of imprisonment for not more than one year, or both. If the offender is an officer or employee of the Tax Officer or the Board, the officer or employee is required to be dismissed from office or discharged from employment.

VIII. Amendment to Board Rules and Regulations

801. Amendments

The TCC may amend or supplement these Board Rules and Regulations at any time, with or without notice to the Board, or any participant in a Tax Appeal. Procedural amendments shall be immediately applicable to any pending Tax Appeal. Substantive amendments shall only be applicable on a prospective basis.

IX. Concerns/Questions/Complaints

Should a taxpayer or other interested person have a concern, question, or complaint regarding the Tax Appeal Board or the procedures outlined herein, the person may send correspondence to the TCC's Administrative Director, David Woglom, Meyner Center, 2 Kirby Hall of Civil Rights, Lafayette College, Easton, PA 18042.

EXHIBIT "A"

**SUBSTANTIAL FORM OF PETITION TO TAX REFUND DENIAL, ASSESSMENT
FOR ADDITIONAL TAXES, AND COLLECTION NOTIFICATION
(attached hereto)**

The Northampton County Tax Collection District
Keystone Collections Group
Petition for Appeal and Refund

Instructions

This form is to be used by taxpayers appealing an assessment of tax, a denial of a claim for refund, or a collection notification. Please complete the Petition using blue or black ink, or type the Petition. Mail this Petition to: Northampton Tax Collection Committee, Board of Tax Appeals, Attn: Secretary, c/o Keystone Collection Group, Suite 16, Trolley Station Mall, 224 Nazareth Pike, Bethlehem, PA 18020.

Answer all questions below as completely as possible. If an item is not applicable, enter "N/A."

Attachments required:

- **PETITION TO APPEAL DENIAL OF TAX REFUND REQUEST:**
 - A copy of the notice/determination being appealed;
 - A copy of the original taxpayer written refund request;
 - Proof that the tax for which a refund is requested was paid;
 - A copy of any local tax return which may be associated with the petition to appeal; and
 - Copies of all federal and/or state returns and/or schedules which may relate to the petition to appeal.

- **PETITION TO APPEAL ASSESSMENT FOR ADDITIONAL TAXES OR COLLECTION NOTIFICATION:**
 - A copy of the notice/determination being appealed;
 - A copy of any local tax return which may be associated with the petition to appeal; and
 - Copies of all federal and/or state returns and/or schedules which may relate to the petition to appeal.

- **Any petition related to a dispute required to be submitted to mediation pursuant to 53 P.S. § 6924.505(k) must include a certification of unsuccessful mediation.**

Section A: Taxpayer Information

Last Name: _____ First Name: _____ Middle Initial: _____

Street Address: _____

City: _____ State: _____ County: _____ Zip: _____

Phone: _____ Fax: _____

Previous Street Address (*if applicable*): _____

City: _____ State: _____ County: _____ Zip: _____

Social Security Number: _____

Taxpayer Identification Number: _____

Section B: Tax Information

Type of Tax: _____

Is this Petition for a Refund? Yes No If so, what amount? \$ _____

If so, what date was a refund originally requested? _____

Tax Year: _____ Quarter: _____

School District: _____

Borough: _____ Township: _____

City: _____ Town: _____

County: _____

Section C: Tax Representative Information

Complete Information for Representative (*if applicable*)

Send all copies of correspondence to: _____ Representative

Last Name: _____ First Name: _____ Middle Initial: _____

Is Representative an: Attorney Certified Public Accountant Other Accountant
 Other Tax Advisor

Business Name: _____

Street Address: _____

City: _____ State: _____ County: _____ Zip: _____

Phone: _____ Fax: _____

Section D: Hearing Request

Hearing Requested (*Check if Taxpayer desires a hearing in person*)

Hearing Requested Based on Petition and Record (*No hearing will be conducted in person unless Board decides hearing is required*)

If choice is not indicated, hearing will be conducted based on Petition and Record and without a hearing in person, unless the Board decides a hearing is required.

Section E: Relief Requested and Arguments

Explain the relief requested: _____

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax. _____

Section F: Signature

All Petitions must be signed by Petitioner or an authorized representative. If signed by an authorized representative, written authorization for the representative to sign on Petitioner's behalf must accompany the Petition.

Under penalties prescribed by law, I hereby certify that this Petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Petition are true and correct. I further certify that this Petition has not been filed for purposes of delay.

Signature: _____
(Taxpayer or Authorized Representative)

Print Name: _____
(Taxpayer or Authorized Representative)

Title: _____

Date: _____

**NORTHAMPTON TAX COLLECTION DISTRICT
TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT**

The Northampton Tax Collection District (“District”) consists of the political subdivisions of Allen Township, Bangor Borough, Bangor Area School District, Bath Borough, Bethlehem Area School District, Bethlehem Township, Bethlehem City, Bushkill Township, Chapman Borough, East Allen Township, East Bangor Borough, Easton City, Easton Area School District, Forks Township, Fountain Hill Borough, Freemansburg Borough, Glendon Borough, Hanover Township, Hellertown Borough, Lehigh Township, Lower Mt. Bethel Township, Lower Nazareth Township Lower Saucon Township, Moore Township, Nazareth Borough, Nazareth Area School District, Northampton Borough, Northampton Area School District, Palmer Township, Pen Argyl Borough, Pen Argyl Area School District, Plainfield Township, Portland Borough, Reigelsville Borough, Roseto Borough, Saucon Valley School District, Stockertown Borough, Tatamy Borough, Upper Mt. Bethel Township, Upper Nazareth Township, Washington Township, West Easton Borough, Williams Township, Wilson Borough, Wilson Area School District, and Wind Gap Borough (the “Taxing Authorities”). Each of the Taxing Authorities levies a local earned income and net profits tax (“Local Earned Income Taxes” or “EIT”) under the authority of the Pennsylvania Local Tax Enabling Act (“LTEA”).

Every taxpayer is obligated to pay all Local Earned Income Taxes levied by the constituent Taxing Authorities of the District. The District is governed by the Northampton Tax Collection Committee (the “TCC”). The TCC has appointed Keystone Collections Group (“Keystone”) as the District’s Tax Officer pursuant to Act 32 of 2008 (“Act 32”), which amended the LTEA. As

Tax Officer, Keystone is responsible for the collection and distribution of EIT for the District, and is authorized to take the necessary action in order to effectuate collection and distribution of EIT for the District. References to the “District” in this Disclosure include reference to the Tax Officer, where appropriate.

When taxes are not paid or the Tax Officer has questions about whether a taxpayer has fulfilled all tax obligations, the Tax Officer, on behalf of the District, has legal rights to enforce taxpayer obligations. In conjunction with taxpayer obligations and the rights of Taxing Authorities, the Commonwealth of Pennsylvania has enacted a Local Taxpayers Bill of Rights which grants legal rights to taxpayers, and creates obligations for the Taxing Authorities, so that equity and fairness control how the Taxing Authorities collect taxes. This document is the District’s 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 District and its Taxing Authorities, see Pennsylvania Local Taxpayers Bill of Rights, 65 P.S. Secs. 8421-8438.

APPLICABILITY

This Disclosure Statement only applies to the collection of Local Earned Income Taxes levied by the Taxing Authorities of the District. This Disclosure Statement does not apply to real estate taxes, or other possible taxes levied by the Taxing Authorities in the District, such as (1) Per Capita; (2) Occupational Assessment and (3) Realty Transfer Tax. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any District or Taxing Authority 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 DISTRICT OBLIGATIONS WHEN THE DISTRICT 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 District requests for tax information.
- Upon written request, the District will grant reasonable time extensions for good cause.
- The District will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

Requests For Prior Year Returns and Tax Information

- An initial District 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, unless the District has sufficient information to indicate that the taxpayer failed to file a required return or pay a tax which was due more than three years prior to the date of the request.
- The District may make a subsequent request relating to other taxes or returns if, after the initial request, the District 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.

Use Of Federal Tax Information

- The District may require a taxpayer to provide copies of federal tax returns if the District 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 District 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 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 District 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 District must notify the taxpayer in writing of the basis for any underpayment determined by the District.

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 District's Tax Appeal Board. The petition must be mailed or delivered to the attention of the Board Secretary at the following address:

Tax Appeal Board
Northampton Tax Collection District
Attn: Board Secretary
c/o Keystone Collections Group
[Northampton County address]

- Tax Appeal Petitions requesting a refund must be filed within the time set forth above under "Tax Overpayment Refunds."
- 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 (1) in person at the Tax Officer's office at _____, (2) by mailing a request to the above address, (3) at the Tax Officer's website at _____, or (4) by calling the Tax Officer at _____ during the hours of 9:00 AM to 4:00 PM.

Tax Appeal Board Decision

- The District's Tax Appeal Board 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 Board's 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 Tax Appeal Board who has a direct interest in the decision has the right to appeal to the Northampton County Court of Common Pleas.
- Appeals to court must be filed with the court within 30 days after the date of the tax Appeal Board's adverse decision.

Mandatory Mediation

- Pursuant to Sec. 6924.505 of the LTEA, tax disputes involving a 10% or greater deviation from taxes received in the previous tax year are subject to mandatory mediation in accordance with regulations and guidelines adopted by the Pennsylvania Department of Community and Economic Development.

TAX COLLECTION DISTRICT ENFORCEMENT PROCEDURES

Depending the specific circumstances, if a taxpayer has not paid a tax liability determined to be due or which the District has reason to believe might be due, possible District enforcement options include:

- Inquiry by Tax Officer to taxpayer.
- Tax Officer audit of taxpayer records.
- The Tax Officer may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
- The Tax Officer may file a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
- The Tax Officer may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
- The Tax Officer may file suit against the taxpayer before a district justice or in the County Court of Common Pleas.

- The Tax Officer may execute and attach taxpayer bank accounts, sell taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings.
- The Tax Officer may seek criminal prosecution of the taxpayer.

TAX INFORMATION CONFIDENTIALITY

Information gained by the District 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 the administration of local EIT collection by the District, including the District's Tax Officer, efforts should be made to resolve the matter informally by contacting the District's Tax Officer at _____. If resolution still cannot be reached, the Administrative Director for the District, David Woglom, may be contacted in writing at Northampton Tax Collection District, _____, _____ PA _____. The Administrative Director or another person designated by the Administrative Director will facilitate resolution of the complaint by working with the appropriate Tax Officer personnel.

TAXPAYER NOTICE

Keystone Collection Group
Tax Officer for the
Northampton Tax Collection District

**Availability of Disclosure Statement
Pursuant to the Local Taxpayers Bill of Rights**

Taxpayer Name and Address:

Re: [**Political subdivision**] **Earned Income Taxes**

You are entitled to receive a disclosure statement that sets forth a written explanation of your rights with regard to the assessment, audit, determination, review, appeal, enforcement, refund and collection of local taxes by calling Keystone Collection Group (“Tax Officer”) at **[insert telephone number]** during the hours of **[insert hours of operation]** on any weekday other than a holiday.

You may request a copy in person, by telephone or by sending a request to the following address: **[insert Tax Officer's address, or the website for the Tax Officer _____ or the Northampton Tax Collection District _____]**.

NORTHAMPTON TAX COLLECTION DISTRICT
REQUEST FOR EXTENSION OF TIME TO PROVIDE INFORMATION

This Notice explains certain rights the taxpayer (“you”) have with respect to the request for information. Please read this Notice carefully, as your rights may expire if you do not follow the instructions within prescribed time periods.

Under Pennsylvania law, we are required to allow you 30 calendar days to respond to our request for information. This 30-day period is measured from our date of mailing the request for information. You must respond by either providing our Tax Officer with the requested information, or requesting an extension of time in which to provide the information that we have requested. If you need an extension of time, you must send a written request specifying the reasons for the extension and the facts supporting those reasons to the attention of the following person at the following address: Keystone Collection Group, Tax Officer for the Northampton Tax Collection District, _____.

A reasonable extension of time will be granted for good cause. Absent extraordinary circumstances, we will grant no longer than a thirty (30) day extension of time. The Tax Officer will notify you in writing of whether an extension of time has been granted. If the request is granted, the Tax Officer also will inform you of the amount of the time extension. If your request for an extension of time is denied, the Tax Officer will inform you of the basis for the denial and that you must provide the requested information immediately.

[NOTE TO TAX OFFICER, NOT PART OF FORM: This Notice must be given to each taxpayer contacted with a request for tax information in connection with the assessment, audit, determination, review or collection of an eligible tax covered by the Local Taxpayers Bill of Rights. This Notice may be sent as a separate document, as provided above, or the language provided above may be incorporated into a request for tax information.]