

## **City of Scranton & Scranton School District Taxpayer's Bill of Rights**

Every taxpayer is obligated to pay all taxes levied by the Scranton School District and the City of Scranton (Lackawanna County) to which the taxpayer is subject. However, when the Tax Office determines that a required return has not been filed or a liability has not been paid, it has certain rights granted by law that describe how it may enforce a taxpayer's obligations. In conjunction with the Tax Office's rights, the Commonwealth of Pennsylvania has a Local Taxpayer's Bill of Rights which provides legal rights on behalf of the taxpayer and creates obligations for the Tax Office so equity and fairness control how these requirements are enforced.

### **Taxpayer's Rights during an Audit**

- Taxpayer has the right to be represented. Notice of representation must be in writing, signed by taxpayer and must contain a statement allowing named representative to view and discuss confidential information.
- Taxpayer has the right to expect that all information requested by and submitted to the Tax Office will remain confidential and will only be used for official purposes or as provided by law.
- Taxpayer has the right to expect a "reasonable time" (30 days from the date of notice) to respond to requests for information from the Tax Office.
- Taxpayers have the right to request extensions of time to respond with information; if there is "good cause" for such extension.
- Taxpayers have the right to appeal or seek review of any adverse decision of the Tax Office.

### **Tax Office's Obligations during an Audit**

- The Tax Office shall notify the taxpayer that a copy of this disclosure statement is available upon request.
- The Tax Office shall respect the confidential nature of information gained through the audit process.
- The Tax Office shall prepare a written explanation of the assessment of any tax liability determined during the audit (including the tax period, breakdown of amount due, legal basis and itemized revisions of tax return).
- The Tax Office shall process the audit timely upon the receipt of all the applicable information.
- The Tax Office shall at the Taxpayer's request, conduct a post audit conference at which a Tax Office employee or representative will explain the audit finding and make recommendations on how to correct areas of noncompliance.
- The Tax Office shall explain the taxpayer's right to appeal the assessment of any tax liability determined during the audit.
- The Tax Office shall take no lawful action against a taxpayer for the tax year in question until the expiration of the applicable response period and extensions.

The Tax Office may require the taxpayer to provide exact copies or certified copies of the individual's federal tax returns if the Tax Office can demonstrate that the federal tax return is reasonably necessary and the information is not available elsewhere, or from the Pennsylvania Department of Revenue. The taxpayer is solely responsible for obtaining the information and for any costs associated with obtaining the records or information.

### **Taxpayer's Appeal Rights**

#### **Administrator's Ruling**

A taxpayer may request an "Administrator's Ruling" on any issue regarding any of the eligible taxes. Also, any taxpayer who believes that an assessment is improper, incorrect or illegal must request a review of their liability within 30 days of receipt of the assessment. A request is made by submitting all pertinent facts in writing to: Tax Administrator, Single Tax Office, 123 Wyoming Avenue, Suite 240, Scranton PA 18503.

If this request is due to an audit Assessment notice, it must be made by the due date of this notice.

#### **Appeal to Hearing Officer**

To appeal any adverse decision, a taxpayer must file a petition with the Tax Office's Hearing Officer within 90 days of the date of the notice. The petition will be considered timely filed if the letter transmitting the petition is postmarked by the US Postal Service on or before the final day on which the petition is required to be filed.

Appeal petitions should be mailed to: Tax Appeal Hearing Officer, Single Tax Office, 123 Wyoming Avenue, Suite 240, Scranton PA 18503.

The Hearing Officer will review the case as it is provided by the taxpayer along with the information the Tax Office relied on to make its initial decision. Decisions on petitions shall be issued within 60 days of the date complete petition is received. Failure to act within 60 days shall result in the petition being deemed approved.

#### **Appeal to Court**

Appeals of decisions by any person who has direct interest in the decision may be filed with the Lackawanna County Court of Common Pleas, within 30 days after the date of the Tax Office's adverse decision.

#### **Taxpayer's Procedures for Refunds of Overpaid Tax**

If a taxpayer determines that he has paid a tax to which he is not subject, a petition for refund of overpaid taxes must be filed with the Hearing Officer. The Hearing Officer will handle petitions for refund in the same manner he/she handles appeal petitions, as previously described. However, refund petitions shall be filed within three years after the due date for filing the report as extended or one year after actual payment of an eligible tax, whichever is later. If no report is required, the petition shall be filed within three years after the due date for payment of an eligible tax or within one year after actual payment, whichever is later.

#### **Taxpayer's Complaints**

If a taxpayer has a complaint about an action the Tax Office has taken in regard to Earned Income and New Profits Taxes, LST or BP/Mercantile taxes, a written description of the action should be filed with the Hearing Officer at the aforementioned address. The Hearing Officer will then facilitate the resolution of the complaint by working with the appropriate Tax Office personnel.

#### **Tax Office's Enforcement Methods**

If a taxpayer has not paid a tax liability determined to be due and has not filed a timely appeal of the liability, the Tax Office may take the following actions:

- The Tax Office may contact and/or audit delinquent taxpayer and attempt to resolve the liability through payment in full or by payment plan. The Tax Office may utilize outside legal counsel to assist in the collection of delinquent taxes.
- If a taxpayer owes delinquent taxes or has not filed a properly completed tax return form, the Tax Office may deny the issuance of any applicable license for any tax this office collects on behalf of a taxing authority.
- The Tax Office may file a civil law suit against the person responsible for filing the tax return form and/or for payment of the tax or delinquent tax, employer withholding. Etc., and obtain a judgment which would be the basis of a levy to seize the property of the taxpayer.
- The Tax Office may file a criminal complaint or action against a taxpayer or employer or business owner, etc., when a properly prepared tax form has not been received by this office.
- The Tax Office may also investigate, assess and advance through the Courts of Common Pleas actions against delinquent taxpayers violating criminal statutes and governing legislation.
- The Tax Office may also prepare and issue a wage attachment to employers of a taxpayer when that taxpayer does not remit to the Tax Office timely payment of tax due.
- The Tax Office may contact the Lackawanna County District Attorney to file criminal charges to collect Delinquent Employees Withholding and Occupational Privilege (LST) Taxes.
- The Tax Office may also report to Credit Agencies, the amount of unpaid taxes includes interest and penalty charges.

**Copies of the Ordinance, Resolutions and Rules and Regulations are available to any taxpayer free of charge at: Single Tax Office, 123 Wyoming Ave Scranton, PA 18503, 8:30 to 4:30 p.m., on any weekday other than a holiday. You can also obtain a copy on our website: [scrantontaxoffice.org](http://scrantontaxoffice.org)**