

MONTGOMERY TOWNSHIP, MONTGOMERY COUNTY
RULES AND REGULATIONS
FOR COMPLIANCE WITH THE LOCAL
TAXPAYERS BILL OF RIGHTS

Introduction.

The Local Taxpayers Bill of Rights, enacted as part of Act 50 of 1998 (hereinafter the "LTBR"), requires that every political subdivision levying an Eligible Tax adopt regulations governing the administration and collection of the tax, and setting forth a process for handling appeals from decisions on assessments and refunds. This document provides the regulations required by the LTBR. The Disclosure Statement also required by the LTBR is provided in a separate document, which is available upon request from the Tax Administrator.

Section 100. - DEFINITIONS

The following words and phrases, when used in this Statement, shall have the meanings given to them in this section unless the context clearly indicates otherwise:

"Appeals Board." - The Montgomery Township Board of Supervisors in executive session.

"Assessment." - The amount of any additional tax determined to be due by the Tax Administrator as an underpayment by the taxpayer.

"Board of Supervisors." - The Montgomery Township Board of Supervisors.

"Eligible Tax." - Any of the following, including interest and penalty provided by law, when levied by Montgomery Township

- (1) Any tax authorized or permitted under the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act or Act 511.
- (2) Any per capita tax levied under any act.
- (3) Any occupation, occupation assessment or occupation privilege tax levied under any act.
- (4) Any tax on income levied under any act.

- (5) Any tax measured by gross receipts levied under any act.
- (6) Any tax on a privilege levied under any act.
- (7) Any tax on amusements or admissions levied under any act.
- (8) Any tax on earned income and net profits.

"Governing Body." - Montgomery Township Board of Supervisors.

"Local Government." - Montgomery Township, Montgomery County, Pennsylvania.

"Local Taxpayers Bill of Rights." - Subchapter C of Act 50 of 1998 of Pennsylvania General Assembly, 53 Pa. C.S.A. 8421-8438.

"Overpayment." - Any payment of tax which is determined in the manner provided by law not to be legally due.

"Petition." The Petition for Appeal and Refund described in Section 112.

"Tax Administrator." - The term shall include any officer, agent, agency, clerk, income tax officer, collector, employee or other person to whom the Montgomery Township Board of Supervisors has assigned responsibility for the audit, assessment, determination or administration of an Eligible Tax . The term shall not include a tax collector or collection agency who has no authority to audit a Taxpayer or determine the amount of an Eligible Tax or whose only responsibility is to collect an Eligible Tax on behalf of Montgomery Township Board of Supervisors. In the case of the Local Government, the Tax Administrator is the appointed Tax Administrator.

"Taxpayer." - An individual, partnership, association, corporation, limited liability company, estate, trust, trustee, fiduciary or any other entity subject to or claiming exemption from any Eligible Tax or under a duty to perform an act for itself or for another under or pursuant to the authority of an act providing for an Eligible Tax levied by the Local Government.

"Taxpayer Notice." - Notice of Availability of the Disclosure Statement Pursuant to the Local Taxpayer Bill of Rights.

"Underpayment." - The amount or portion of any Eligible Tax determined to be legally due in the

manner provided by law for which payment or remittance has not been made.

"Voluntary Payment." - A payment of an Eligible Tax made pursuant to the free will of the Taxpayer. The term does not include a payment made as a result of distraint or levy or pursuant to a legal proceeding in which the Tax Administrator is seeking to collect its delinquent Eligible Taxes or file a claim therefor.

Section 101. - DISCLOSURE STATEMENT AND TAXPAYER NOTICE.

Any Taxpayer contacted by the Tax Administrator regarding the assessment, audit, determination, review or collection of an Eligible Tax will receive a Taxpayer Notice. The Notice shall be incorporated into any other correspondence sent to a Taxpayer by the Tax Administrator regarding the assessment, audit, determination, review or collection of tax. The Notice shall be substantially in the following form:

You are entitled to receive, at no charge, 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, specifically for (1) Amusement; (2) Business Privilege; (3) Mercantile; and (4) Occupational Privilege taxes call the Montgomery Township's Business Tax Office at 215-393-6910 during the hours of 8:30 a.m. and 4:30 p.m. on any weekday other than a holiday. For a disclosure statement related to the Earned Income Tax call Central Tax Bureau of Pennsylvania, Inc. at 610-490-1770 during the hours of 9:00 a.m. to 4:00 p.m. on any weekday other than a holiday or Montgomery Township Administration at 215-393-6900 during the hours of 9:00 a.m. and 5:00 p.m. on any weekday other than a holiday.

You may request a copy in person at the Business Tax Office located at 1001 Stump Road, Montgomeryville, or by calling 215-393-6910 or by making a request in writing to the following address for (1) Amusement; (2) Business Privilege; (3) Mercantile; and (4) Occupational Privilege:

MONTGOMERY TOWNSHIP
BUSINESS TAX OFFICE
P. O. BOX 511
MONTGOMERYVILLE, PA 18936-0511

You may request a copy in person at the Montgomery Township Administration Office located at 1001 Stump Road, Montgomeryville, or by calling 610-490-1770, or by making a request in writing to the following address for (5) Earned Income Tax:

CENTRAL TAX BUREAU OF PENNSYLVANIA, INC.
699 WEST GERMANTOWN PIKE, SUITE 300
PLYMOUTH MEETING, PA 19462

Or:

MONTGOMERY TOWNSHIP ADMINISTRATION
1001 STUMP ROAD
MONTGOMERYVILLE, PA 18936

The Disclosure Statement will be made available to Taxpayers upon request at no charge to the Taxpayer, including mailing costs. In general, the Tax Administrator will make reasonable efforts to supply all Taxpayers with a copy of the Disclosure Statement.

Section 102. - REQUEST FOR INFORMATION

(a) In compliance with the procedures outlined herein, the Tax Administrator is authorized to request information from a Taxpayer and to examine the books and records of any Taxpayer in order to verify the accuracy of any return made, or if no return was made, to ascertain whether the tax should be imposed and, if so, the amount of the tax due.

(b) The Tax Administrator may request information from a Taxpayer concerning the Taxpayer's compliance with the Local Government's tax ordinances. Books, journals, invoices, documents and other accounting records utilized by the Taxpayer in the ordinary course of business must be kept in a manner which will reflect actual business operations. There must be objective criteria in these books and records, as well as in underlying documents, such as invoices, to support the returns filed by the Taxpayer. A Taxpayer claiming an exemption or exclusion for any portion of gross receipts or other taxes, must maintain complete records which will support the validity of such claims. Such claims will be disallowed if not sufficiently proven by the Taxpayer.

(c) A Taxpayer shall have at least **thirty (30)** calendar days from the mailing date to respond to requests for information, audit or administrative review by the Tax Administrator. Additional reasonable extensions of time shall be granted by the Tax Administrator upon written application for good cause. If the Tax Administrator denies a request for extension, the Tax Administrator must inform the Taxpayer in writing of the basis for the denial and that the Taxpayer must immediately provide the requested information if the thirty (30) calendar days from the mailing date of the request by the Tax Administrator has expired. If the Tax Administrator 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.

(d) The Tax Administrator shall notify the Taxpayer of the procedures to obtain an extension in its initial request for information.

(e) The Tax Administrator shall take no lawful action for the tax year in question against a Taxpayer until the expiration of the applicable response period for submission of the information requested, including extensions. After expiration of the response period, the Tax Administrator may engage in collection efforts permitted by the LTBR and discussed in Section 115.

Section 103. - REQUESTS FOR PRIOR YEAR RETURNS

(a) An initial inquiry by the Tax Administrator 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. If, after the initial request, it is determined that a return was not filed, income was underreported or taxes were not paid for one or more of the tax periods covered by the initial request, the Tax Administrator may make an additional subsequent request for a tax return or supporting information.

(b) The limitation in subsection (a) on subsequent requests for prior year returns shall not apply if there is sufficient information to indicate that the Taxpayer failed to file a required return or pay an Eligible Tax which was due more than three 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 Tax Administrator shall, in his discretion, have the ability to request prior year returns due more than three (3) years prior and supporting information.

(c) The Taxpayer is required, at its cost, to make all records available to the Tax Administrator to support the returns which were filed, or should have been filed, by the Taxpayer. If the Taxpayer does not have records for the entire period requested for review, the Tax Administrator may utilize whatever information or records are available to reconstruct, as accurately as possible, the figures that reflect the business activity of the Taxpayer for the period involved.

Section 104. - USE OF FEDERAL TAX INFORMATION

The Tax Administrator may require a Taxpayer to provide copies of the Taxpayer's Federal individual income tax return if the Tax Administrator can demonstrate that the Federal tax information is reasonably necessary for the enforcement or collection of an Eligible Tax and the information is not available from other available sources or the Pennsylvania Department of Revenue. The Tax Administrator may also require a Taxpayer to provide copies of the Taxpayer's State individual income tax return.

Section 105. - NOTICE OF BASIS OF UNDER PAYMENTS

The Tax Administrator must notify the Taxpayer, in writing, of the basis for any Underpayment that the Tax Administrator 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 Tax Administrator believes an Underpayment exists. This notification from the Tax Administrator shall be written in a manner calculated to be understood by an average person. The notification must include:

- (1) The tax period or periods (usually measured in calendar years) for which the Underpayment is asserted.
- (2) The amount of the alleged Underpayment of the Eligible Tax detailed by tax period.
- (3) The legal basis (including any statutory or case law citations) upon which the Tax Administrator has relied to determine that an Underpayment of an Eligible Tax exists.
- (4) An itemization of the changes made by the Tax Administrator 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 Tax Administrator's file must be provided to the Taxpayer.

Section 106. - ABATEMENT OF CERTAIN INTEREST AND PENALTY

- (a) Errors and delays - The purpose of this provision is to provide, in the discretion of the Tax Administrator, 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 Tax Administrator. Accordingly, in the case of any Underpayment, the Tax Administrator, in his 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 Tax Administrator 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 Tax Administrator 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 Tax Administrator being erroneous or dilatory in performance of a ministerial act.

The Tax Administrator shall determine what constitutes timely performance of ministerial acts performed under section (a).

- (b) Abatement of any penalty or excess interest due to erroneous written advice by the Tax Administrator. The Tax Administrator 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 Tax Administrator acting in the officer's, employee's or agent's official capacity if:
 - (i) the written advice was reasonably relied upon by the Taxpayer and was in response to a specific written request of the Taxpayer; and
 - (ii) 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 Tax Administrator.

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

Section 107. - APPLICATION OF PAYMENTS

Unless otherwise specified by the Taxpayer, all Voluntary Payments of an Eligible Tax shall be prioritized by the Tax Administrator as follows:

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

Section 108. - INSTALLMENT AGREEMENTS.

The Tax Administrator has the discretion to enter into written agreements with any Taxpayer under which the Taxpayer is allowed to satisfy liability for any Eligible Tax in installment payments if the Tax Administrator determines that the agreement will facilitate collection.

- (a) Extent to which installment agreements remain in effect:
 - (1) Except as otherwise provided in this Section (a), any agreement entered into by the Tax Administrator under this Section 108, for payment of taxes due the Local Government, shall remain in effect for the term of the agreement.
 - (2) The Tax Administrator may terminate any prior agreement entered into under this Section 108 if:
 - (i) information which the Taxpayer provided to the Tax Administrator prior to the date of the installment agreement was inaccurate, false, erroneous or incomplete in any manner, determined in the reasonable discretion of the Tax Administrator; or
 - (ii) the Tax Administrator reasonably believes that collection of the Eligible Tax under the installment agreement is in jeopardy.
 - (3) If the Tax Administrator finds that the financial condition of the Taxpayer has significantly changed, the Tax Administrator may unilaterally alter, modify or terminate the installment agreement, but only if the following conditions are satisfied:
 - (i) the Tax Administrator provides notice of its finding 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 Tax Administrator to the Taxpayer provides the reasons why the Tax Administrator believes that a significant change, justifying a change to the installment agreement, has occurred.
 - (4) The Tax Administrator may unilaterally and without prior notification alter, modify or terminate an installment agreement entered into with a Taxpayer under this Section 108 if the Taxpayer fails to do any of the following:

- (i) pay any installment at the time the installment is due under the agreement.
 - (ii) pay any other tax liability relating to an Eligible Tax at the time the liability is due.
 - (iii) provide a financial condition update as requested by the Tax Administrator.
- (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 Montgomery County.
- (b) Prepayment permitted - Nothing in this Section 108 shall prevent a Taxpayer from prepaying in whole or in part any Eligible Tax due under any installment agreement with the Tax Administrator.

Section 109. - CONFIDENTIALITY OF TAX INFORMATION

Any information gained by the Tax Administrator or Appeals Board, or any of their respective officers, agents, legal counsel, financial accountants, or employees as a result of any audit, assessment, return, report, investigation, hearing, appeal or verification of a Taxpayer 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, 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.

An offense under this Section 109 is a misdemeanor of the third degree and, upon conviction thereof, a fine of not more than \$2,500 and costs, or a term of imprisonment of not more than one year, or both, may be imposed on the offender. If the offender is an officer or employee of the Tax Administrator of

the Appeals Board, the officer or employee shall be dismissed from office or discharged from employment.

Section 110. - REFUNDS OF OVERPAYMENTS.

- (a) A Taxpayer who has paid an Eligible Tax may file a written request for refund or credit. A written request for refund must be made within **three (3) years** of the due date for filing the tax return as extended, or **one year (1)** after actual payment of an Eligible Tax, whichever is later. If no return is required, the request shall be made within **three (3) years** after the due date for payment of an Eligible Tax or within **one (1) year** after actual payment of an Eligible Tax, whichever is later.
- (b) For purposes of this Section 110, if a Taxpayer provides all necessary documentation to support the Taxpayer's right to a refund, 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. The Tax Administrator may determine that the refund amount must be verified by audit.
- (c) A request for refund under this Section 110 shall not be considered a petition under Section 112 and shall not preclude a Taxpayer from submitting a petition under Section 112.
- (d) 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 with the Tax Administrator within **one (1) year** of the date of payment.

Section 111. - INTEREST ON OVERPAYMENT

- (a) General rule. - All Overpayments of an Eligible Tax made to the Local Government shall bear simple interest from the "Date of Overpayment" until the "Date of Resolution".
- (b) Interest on Overpayment shall be paid at the same rate as the Commonwealth 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.*).
- (c) Exceptions:
 - (1) No interest shall be allowed if an Overpayment is refunded or applied against any other Eligible Tax, interest or penalty due the Local Government within **seventy-five (75) days** after the last date prescribed for filing a report or tax

return of the tax liability or within **seventy-five (75) days** after the date the tax return or report of the tax liability due is filed, whichever is later.

- (2) Interest is not required to be paid on Taxpayer Overpayment of interest or penalty(ies).
- (d) Acceptance of refund check. The Taxpayer's acceptance of a refund check from the Tax Administrator or Local Government shall not prejudice any right of the Taxpayer to claim any additional Overpayment and interest thereon. Tender of a refund check by the Tax Administrator or Local Government shall be deemed to be acceptance of the check by the Taxpayer for purposes of this Subsection 111 (d).
- (e) Definitions. As used in this Section 111, the following words and phrases shall have the following meanings:


"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 Tax Administrator'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.

112. - FILING OF PETITIONS

- (a)  Filing of Petitions. - A Taxpayer has the legal right to challenge an assessment or denial of a refund claim under the LTBR. However, a Taxpayer has a right to one appeal only. If a Taxpayer loses an assessment appeal, the Taxpayer is not entitled to a second 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 or the modification or termination of an installment agreement. The LTBR requires political subdivisions to establish appeals procedures. In order to begin the appeals process, the Taxpayer must file a complete and timely Petition (the "Petition"). A Petition is timely filed if the letter transmitting the Petition is postmarked by the United States Postal Service or actually received on or before the final day on which the Petition is due. The Petition may be hand delivered. Receipts from carriers other than the United States Postal Service are not accepted as proof of timely filing. Deadlines for filing petitions are as follows:
 - (1) Petitions challenging the denial of a refund shall be filed within **three (3) years** after the due date for filing the tax return as extended or **one (1) year** after actual payment of an Eligible Tax, whichever is later. If no tax return or report is required, the Petition shall be filed within **three (3) years** after the due date for payment of the Eligible Tax or within **one (1) year** after actual payment, whichever is later. **The same time limits apply for the Initial Refund Claim.**
 - (2) Petitions for reassessment of tax shall be filed within **ninety (90) days** of the

date of the assessment notice which has been sent to the Taxpayer by the Tax Administrator.

- (b) The Tax Administrator shall make available a form of Petition for Appeal and Refund.
- (c) Content - Any Petition filed under Section 112(a)(1) or (2) shall (1) state the legal basis for claiming the refund or disagreeing with the Tax Administrator's assessment, (2) state the tax period or periods (i.e., years) to which it pertains, (3) state the amount of the claim and the type of Eligible Tax detailed by tax period (4) include all supporting documentation and calculations, (5) provide the name, address and telephone number of the Taxpayer's representative, if any; (6) include a statement certifying that the facts in the Petition are true and correct, under penalty of perjury, and that the Petition is not filed for purposes of delay; and (7) include such other information (essentially identification) as is reasonably requested by the Tax Administrator on the Petition for Appeal and Refund provided to Taxpayer.
- (d) The Taxpayer shall have his or her Petition decided by the Montgomery Township Board of Supervisors acting in executive session based solely on the Petition and record (including information on file and information submitted by the Taxpayer). No hearing, oral testimony or oral argument is required, but can be requested by the Taxpayer. The Board of Supervisors may choose to grant a hearing in its sole discretion.

113 - CONDUCT OF APPEALS

- (a) A Taxpayer may or may not choose to be represented by a Taxpayer representative. The Taxpayer representative may be a lawyer, certified public accountant, accountant or other tax advisor possessing appropriate tax training to represent taxpayers in tax appeals. The Taxpayer must submit a written authorization to use a Taxpayer representative. However, a simple letter signed by a Taxpayer authorizing representation will be accepted as authorization. Such authorization shall include the representative's name, address and telephone number.
- (b) Copies of notices or communications may be sent by the Tax Administrator or other representative of Montgomery Township to the Taxpayer's representative. However, the original notice or communications will always be sent directly to the Taxpayer. Action taken by the Taxpayer'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 Taxpayer.

- (c) The Appeals Board's final decision shall be in writing and signed by the representative of the Appeals Board. The final decision shall be mailed to the Taxpayer, with a copy also mailed to the Taxpayer's representative, if any.

114 - APPEALS BOARD

The Appeals Board shall consist of the Montgomery Township Board of Supervisors acting in executive session, without any maximum or minimum limitation on the number of persons acting as the governing body, provided that a quorum exists.

- (a) The decision by the Montgomery Township Board of Supervisors acting in executive session shall be based solely on the Petition and record. Decisions on Petitions submitted under these procedures shall be issued within **sixty (60) days** of the date a complete and accurate Petition is received. Failure to act within **sixty (60) days** shall result in the Petition being deemed approved.
- (b) Any person aggrieved by a decision under this Section 114 who has a direct interest in the decision shall have the right to appeal to the Court of Common Pleas of the County of Montgomery vested with the jurisdiction of local tax appeals by or pursuant to 42 Pa.C.S. 5571(b).
- (c) Decisions by the Appeals Board shall be made according to the principles of law and equity.

115 - COLLECTIONS

- (a) Collections. If after the decision of an appeal, or if no appeal is requested by a Taxpayer, the Tax Administrator 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's 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 Section 108 of these Regulations, the Tax Administrator may enter into a written installment agreement with the Taxpayer if the Tax Administrator determines that an installment agreement will facilitate collection. The Tax Administrator also reserves the right to seek criminal prosecution of a Taxpayer in appropriate circumstances.
- (b) The Tax Administrator, or his duly appointed deputies, shall have the power in the name of the Board of Supervisors of Montgomery Township to institute proceedings against any and all persons who violate the provisions of the ordinance enacted under

the Local Tax Enabling Act (Act 511) or enacted under any act authorizing collection of all Eligible Taxes.

- (c) All taxes due and unpaid under the ordinances enacted under the Local Tax Enabling Act (Act 511) or levied under any act authorizing collection of all Eligible Taxes shall be recoverable by the Local Government's Solicitor as other debts due the Local Government are now by law recoverable.

Rev. 03/03

Resolution #3

Resolution #4

WHEREAS, as of January 1, 1999, all municipalities in the State of Pennsylvania, who levy any taxes under Act 511 are required, as specified in Act 1998-50, Subchapter C, Local Taxpayer Bill of Rights, to have a disclosure statement explaining the rights of a taxpayer during an audit, administrative and judicial procedures for appeal, procedures for filing and processing refund claims and complaints and enforcement procedures; and

WHEREAS, Montgomery Township, to comply with Act 1998-50, Subchapter C, Local Taxpayers Bill of Rights, has prepared a statement which will be made available to subject taxpayers upon their request.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Montgomery Township that we hereby adopt the Montgomery Township Statement of Taxpayers' Rights and Audit and Administrative Review Procedures, last revised December 11, 1998.

MOTION BY: R. Kuhn
SECOND: R. Witmer VOTE: 5 - 0
DATE: December 14, 1998

Resolution #8

BE IT RESOLVED by the Board of Supervisors of Montgomery Township that we hereby approve the Amended Taxpayer Bill of Rights.

MOTION: R. Witmer

SECOND: S. Prousi VOTE: 5 - 0

DATE: March 24, 2003

cc: R. Pratowski, P. McBride, M. Ochrach, Esq., Minute Book, Resolution File, File

Minutes records
Says that this amendment
"adds the earned income
tax" to the taxpayer bill
of rights