

REVISÉD:

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<p>53 Pa. C.S.A. Sec. 8423</p> <p>5. Guidelines 53 Pa. C.S.A. Sec. 8437</p> <p>Title 1 C.S.A. Sec. 1991</p> <p>53 Pa. C.S.A. Sec. 8430</p>	<ol style="list-style-type: none"> <li>2. Preparation of a Local Taxpayer Bill of Rights.</li> <li>3. Preparation of a procedure for the district to request information from a taxpayer.</li> <li>4. Establishment of an administrative appeals process.</li> <li>5. Development of the form, content, process and deadlines for taxpayers to file a tax appeal petition.</li> <li>6. Formulation of rules of practice and procedure for hearings.</li> </ol> <p>The district shall respond to taxpayer requests for the Local Taxpayer Bill of Rights by making copies available at the district offices or mailing at district expense.</p> <p>Information obtained by the school district as a result of an audit, return, report, investigation, hearing or verification shall be confidential. If a violation of confidentiality is committed by an officer or employee of the Board, s/he shall be subject to fines and dismissal from office or discharge from employment.</p> <p><u>Appeals Process</u></p> <p>The district establishes the following as the choices for an administrative process to receive and make determinations on petitions from taxpayers relating to assessment, determination or refund of an eligible tax:</p> <ol style="list-style-type: none"> <li>1. Review or hearing and decision by a local tax appeals board appointed by the Board, consisting of three (3) to seven (7) members, including joint local tax appeal boards with other political subdivisions.</li> <li>2. Review and decision by the Board in executive session.</li> <li>3. Hearing and decision by a hearing officer appointed by the Board, which shall determine the qualifications and compensation of the appointee.</li> <li>4. Administrative review or appeal process currently in effect in the district that meets the requirements of applicable law.</li> </ol>
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