

**TOWNSHIP OF UPPER DUBLIN  
TAXPAYERS BILL OF RIGHTS  
DISCLOSURE STATEMENT**

Every taxpayer is obligated to pay all taxes levied by the Township to which the taxpayer is subject. When taxes are not paid or the Township has 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 Bill of Rights which grants legal rights to taxpayers, and creates obligations for local governments so that equity and fairness control how municipalities collect taxes. This Disclosure Statement is provided by Upper Dublin Township to explain your rights.

**This document is merely a summary of your rights. A complete statement of the Local Taxpayers Bill of Rights Act can be found at 53 PA.C.S. section 8421-8437.**

**APPLICABILITY/ELIGIBLE TAXES**

This Disclosure Statement applies only to the Earned Income Tax levied by the Township of Upper Dublin and the Upper Dublin School District and the Local Services Tax levied by Upper Dublin Township. It does not apply to real estate taxes or the tax on the transfer of real estate.

Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Township 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 TOWNSHIP OBLIGATION WHEN THE  
TOWNSHIP 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 Township requests for tax information.
- Upon written request, the Township will grant reasonable time extensions for good cause to respond to requests for information.
- The Township will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

Requests For Prior Year Returns

- Initially the Township may request only information pertaining to taxes required to be paid or tax returns required to be filed within 3 years prior to the mailing date of the request. If the Township determines on the basis of information available to it that a taxpayer failed to file a tax return, under reported income, or failed to pay a tax required to be paid or filed more than 3 years prior to a request, the Township may seek that information as well.

Use of Federal Tax Information

- The Township is permitted to require a taxpayer to provide copies of federal tax returns if the Township 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. Upper Dublin Township has determined that federal tax returns are reasonably necessary for enforcement or collection of its taxes.

**TAX OVERPAYMENT REFUNDS**

A taxpayer may file a written request with the Township 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 a final return or 1 year after payment of the tax, whichever is later. A tax return filed by the taxpayer showing a tax overpayment of more than \$10.00 will be considered a written request for a cash refund unless the return indicates otherwise. If a taxpayer overpays 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.

**TAX ASSESSMENT/UNDERPAYMENT/REQUIRED NOTICE**

The Township must notify the taxpayer in writing of the basis for any underpayment of tax determined by the Township.

## **TAXPAYER COMPLAINTS**

If a taxpayer has a complaint about a Township action relating to taxes, the taxpayer should contact the Director of Finance in writing at 801 Loch Alsh Avenue, Fort Washington, Pennsylvania, 19034. The Director of Finance or his/her designee will facilitate resolution of the complaint by working with the appropriate Township personnel.

- The Finance Director or his/her designee will issue a decision within 60 after the receipt of the written complaint.

## **TAX APPEALS**

### Tax Appeal Petitions

- To appeal a decision rendered through the complaint process described above, the taxpayer must file a Tax Appeal Petition with the Tax Appeals Board appointed by the Township. A petition form must be completed and mailed or delivered to the attention of the Tax Appeals Board at the following address:

Upper Dublin Township  
Finance Department  
801 Loch Alsh Avenue  
Fort Washington, Pennsylvania 19034  
Attention: Tax Appeals Board

- Tax Appeal Petitions requesting a refund must be filed within the time set forth above under “Tax Overpayment Refunds.”
- Tax Appeal Petitions must be filed within 90 days after the date of the decision rendered through the complaint process.
- Requests for a Tax Appeal Petition form or questions regarding the appeals process may be made in person, by mail to the above address, or by calling the Township at (215) 643-1600, ext. 3225, during the hours of 8:00 a.m. to 5:00 p.m. on any weekday other than a holiday.

### Decision of Tax Appeals Board

- The Tax Appeals Board will review the petition, together with associated documents, and issue a decision within 60 days after receipt of a complete and accurate petition. The Tax Appeals Board may, at its option, schedule a hearing on the petition.
- If the petition was complete and accurate when filed, the Tax Appeals 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 Appeals Board who has a direct interest in the decision has the right to appeal to the Montgomery County Court of Common Pleas.
- Appeals to court must be filed with the court within 30 days after the date of the Tax Appeals Board’s adverse decision.

## **TOWNSHIP ENFORCEMENT PROCEDURES**

If a taxpayer has not paid a tax liability determined to be due or which the Township has reason to believe might be due, possible Township enforcement options include:

- Inquiry by the Township to the taxpayer.
- Township audit of taxpayer records.
- Contact by the Township with the taxpayer and attempts to resolve the liability through payment in full, an installment plan, or payment under protest.
- The employment of private collection agencies to collect the tax.
- Filing of a lawsuit before a district justice or the Montgomery County Court of Common Pleas against the taxpayer, and in some cases, against an employer or other person responsible for collection of the tax.
- Attachment of a taxpayer’s assets based on a judgment obtained through legal proceedings.

## **TAX INFORMATION CONFIDENTIALITY**

Information gained by the Township as the result of any audit, return, report, investigation, hearing or verification shall be considered confidential.

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.