

# **TOWNSHIP OF ABINGTON TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT**

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Every taxpayer is obligated to pay all taxes levied by the Township of Abington (“Township”) to which the taxpayer is subject. When taxes are not paid or a municipality has questions about whether a taxpayer has fulfilled all tax obligations, the municipality has legal rights to enforce taxpayer obligations. In conjunction with taxpayer obligations and municipal rights, the Commonwealth of Pennsylvania has enacted Local Taxpayers Bill of Rights which grants legal rights to taxpayers, and creates obligations for municipalities so that equity and fairness control how municipalities collect taxes. This document is the Township of Abington Disclosure Statement required by the Local Taxpayers Bill of Rights. This document is merely a summary of your rights. For a complete statement of your rights and the obligations of the Township see 53 P.S. sections 8421 through 8578.

## **APPLICABILITY – ELIGIBLE TAXES**

This Disclosure Statement applies to eligible taxes levied by the Township. For this purpose, eligible taxes include any tax levied by the Township other than real estate tax. This Disclosure Statement does not apply to real estate taxes. The specific eligible taxes levied by the Township are: (1) the Business Privilege Tax; (2) the Mercantile License Tax; and (3) the Local Services Tax. The failure of any municipality 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 OBLIGATIONS WHEN THE TOWNSHIP REQUESTS INFORMATION OR AUDITS TAXPAYER RECORDS**

### **Minimum Time 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.
- The Township will notify the taxpayer of procedures to obtain an extension in its initial request for tax information.

### **Request for Prior Year Returns**

- An initial Township 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 or date of examination by the Township representative.

- The Township may make a subsequent request relating to other taxes or returns if, after the initial request, the Township determines that the taxpayer failed to file a tax return, under-reported income, underpaid tax, paid the wrong amount, 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 Township may require a taxpayer to provide copies of federal or state 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 of Revenue or other sources.

### **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 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 not 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 Township 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 Township must notify the taxpayer in writing of the basis for any underpayment determined by the Township.

### **TAX APPEALS**

**Tax Appeal Petitions** – The Procedure for filing an appeal is set forth in the Township Regulations available upon request from the Tax office or on the Township's website.

Abington Township  
1176 Old York Road  
Abington, PA 19001

### **TOWNSHIP ENFORCEMENT PROCEDURES**

Depending on the type of tax involved and the specific circumstances, 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 enforcement options include:

- Inquiry by Township to taxpayer.
- Township audit and review of taxpayer records.
- The Township may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
- The Township may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
- The Township may file suit against the taxpayer before a district justice or in the Montgomery County Court of Common Pleas.
- The Township 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 Township may seek criminal prosecution of the taxpayer.

### **TAX INFORMATION CONFIDENTIALITY**

Information gained by the Township 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 applicable law.