

CUMBERLAND COUNTY TAX COLLECTION COMMITTEE

TCC Tax Appeal Board Regulations

Background. Act 32, § 505(j)(1), 53 P.S. § 6924.505(j)(1), requires the Cumberland County Tax Collection Committee (“TCC”) to appoint a board (“Tax Appeal Board” or “Board”) to decide appeals filed by taxpayers, employers, political subdivisions, other tax collectors, and other tax collection committees from determinations made by the Cumberland County Tax Bureau (“Tax Collector”). The TCC has appointed Tax Collector to collect tax within the Cumberland Tax Collection District (“TCD”). Contact information for the Tax Collector is set forth in **Exhibit A**. Act 32 § 505(j)(3), 53 P.S. § 6924.505(j)(3), requires the Tax Appeal Board to comply with certain provisions of the Pennsylvania Local Taxpayers Bill of Rights Act, 53 Pa.C.S.A. § 8421, *et seq.* Per 53 Pa.C.S.A. § 8432, the Tax Appeal Board is not governed by the Local Agency Law, 2 Pa.C.S.A. § 551 *et seq.* However, per 53 Pa.C.S.A. §§ 8431 and 8432, the Tax Appeal Board is required to adopt regulations specifying the form and content of tax appeal petitions and governing the practice and procedure for appeals.

These Regulations govern tax appeals. It is important to note that other substantive and procedural rules relating to tax obligations are specified in Act 32, 53 P.S. § 6924.101 *et seq.*, separate TCC and Tax Collector Regulations, and other applicable law.

ARTICLE I – BOARD ORGANIZATION

SECTION 101 – ETHICS ACT

The Pennsylvania Public Official and Employee Ethics Act, 65 Pa.C.S.A. § 701 *et seq.*, applies to Tax Appeal Board members. Accordingly, each Board member should comply with all provisions of the Ethics Act, including filing with the TCC a Statement of Financial Interests.

SECTION 102 – TAX APPEAL BOARD MEMBERS

The Tax Appeal Board shall be comprised of three (3) regular members and two (2) alternate members appointed by the TCC. A panel of three (3) members shall hear and decide each appeal. If a regular member is unavailable to participate in an appeal, one of the alternate members shall participate in place of the regular member. All Tax Appeal Board members shall be TCC primary or alternate voting delegates who do not serve on the Tax Collector Management Committee.

SECTION 103 – TAX APPEAL BOARD MEMBER QUALIFICATIONS

No member of the Tax Appeal Board may be an employee, agent, or attorney of the Tax Collector.

SECTION 104 – TERM OF OFFICE

The initial appointed Tax Appeal Board members shall serve until a successor has been appointed, or earlier death, resignation, or removal. Thereafter, each Tax Appeal Board member shall hold office for a term of one (1) year commencing at the time of election and until a successor has been appointed, or earlier death, resignation, or removal.

SECTION 105 – CHAIRPERSON/VICE-CHAIRPERSON

The Board shall annually elect a Chairperson who will guide the activities of the Board, and a Vice-Chairperson who will act as the Chairperson in the absence or unavailability of the Chairperson. The Chairperson may direct legal counsel or another designee to act on behalf of the Board. If a regular member is unavailable to participate in an appeal, the Chairperson shall designate an alternate member to participate in place of the regular member.

SECTION 106 – LEGAL COUNSEL

The Board shall be advised by legal counsel. Legal counsel will be appointed by the TCC to represent the Board.

ARTICLE II – APPLICABILITY OF REGULATIONS/ELIGIBLE TAXES

SECTION 201 – APPLICABILITY OF REGULATIONS/ELIGIBLE TAXES

The school districts and municipalities included in the TCD are set forth in **Exhibit B**. These school districts and municipalities are referred to in these Regulations as “**Taxing Authorities**.” **Exhibit B** lists the specific taxes collected by the Tax Collector pursuant to TCC and Tax Collector regulation and policy. These specific taxes are referred to in these Regulations as “**Eligible Tax**.”

ARTICLE III – PETITIONER PROFESSIONAL REPRESENTATION

SECTION 301 – REPRESENTATION

A petitioner may but is not required to be represented by a lawyer, CPA, or other professional. If the petitioner has designated a representative, notices and communications from the Board to the petitioner will be given to the petitioner’s representative, and such notices and communications shall have the same effect as if given directly to the petitioner. Action taken by a petitioner’s representative shall have the same force and effect as if the action were taken by the petitioner.

SECTION 302 – WRITTEN AUTHORIZATION

The petitioner must authorize the representative in writing to represent the petitioner. The Board will accept a petition signed by the petitioner and listing a representative as such written authorization.

ARTICLE IV – PETITIONS

SECTION 401 – JURISDICTION

Any taxpayer, employer, political subdivision, tax collector, or tax collection committee aggrieved by a Tax Collector determination relating to the assessment, collection, refund, withholding, remittance, or distribution of an Eligible Tax may file a petition with the Board in accordance with these Regulations.

SECTION 402 – FILING DEADLINES

The following rules apply to petitions under these Regulations:

- A. Refund Petitions. A tax refund petition must be filed within the later of: (1) Three (3) years after the due date for filing the return for the Eligible Tax for which the refund is requested; or if no return is required, the due date for payment. (2) One (1) year after actual payment of the Eligible Tax for which the refund is requested. Taxpayers are encouraged, but are not required, to file a simple written request for a refund prior to filing a formal tax refund petition.

- B. Reassessment Petitions. Petitions for reassessment of an Eligible Tax assessed by the Tax Collector must be filed within ninety (90) days of the date of the assessment notice.
- C. Other Tax Collector Claim Petitions. A petition by another tax collector claiming that the other tax collector has filed a claim with the Tax Collector for distribution of an Eligible Tax owed by the Tax Collector and the Tax Collector has not paid or responded to the claim within the time required under Act 32 § 513, 53 P.S. 6924.513, must be filed within the later of: (1) One (1) year after the claim was filed with the Tax Collector. (2) One (1) year after receipt of the Tax Collector response to the claim.
- D. Other Petitions. All other petitions challenging Tax Collector determinations relating to Eligible Tax must be filed within one (1) year after the petitioner discovers facts that a reasonable person would deem as giving rise to the grounds for challenge set forth in the petition. The Board may request the petitioner provide proof of when such facts were discovered.
- E. Manner of Filing. All petitions will be filed in the manner set forth in **Exhibit C**.
- F. When Filed. The date a petition is deemed filed is determined as set forth under **Exhibit C**.
- G. Untimely Petitions. A petition not filed by the applicable deadline will not be considered by the Board.

SECTION 403 – NUMBER OF COPIES

A petitioner who files a petition in person or by mail (rather than by email) shall file 4 copies of the petition and all attachments with the Board.

SECTION 404 – PETITION FORM

All petitions must be on the form set forth in **Exhibit D**. A simple written request for a refund or a letter disputing a deficiency assessment will not be considered a petition.

SECTION 405 – COMPLETE AND ACCURATE PETITIONS

The petitioner is responsible to ensure a complete and accurate petition is filed. The Board may deem a petition incomplete if either: (1) The Board determines the petition does not satisfy the requirements of these Regulations (including requirements stated in the petition form). (2) The Board determines that it needs additional information to make a decision. If the Board makes such a determination, the Board may ask the petitioner to submit the additional information.

SECTION 406 – BURDEN OF PROOF

The petitioner has the burden of proving that the petitioner is entitled to the relief sought.

ARTICLE V – BOARD DECISION/PROCEDURES

SECTION 501 – LACK OF JURISDICTION

The Board may dismiss a petition by giving written notice to the petitioner and any other party interested in the appeal if any of the following apply: (1) The petition challenges a determination relating to a tax that is not an Eligible Tax. (2) The Board determines for some other reason it does not have jurisdiction.

SECTION 502 – DCED MEDIATION

If a challenge raised in a petition is subject to DCED mediation (whether by agreement of the parties, or mandatory because it is a claim by a Taxing Authority, tax collection committee, or another tax collector involving 10% or greater deviation from taxes received in the prior tax year), the Board will request that the petitioner sign a written waiver of the right to receive a decision within sixty (60) days after filing of the petition, and upon receipt of such written waiver, the Board shall stay its review of the petition until the petitioner notifies the Board that DCED mediation has concluded and notifies the Board of the outcome of such mediation. If the Board receives notice that DCED mediation has resulted in a settlement agreement resolving the petition, the Board shall dismiss the petition. If the Board receives notice that DCED mediation did not result in a settlement agreement addressing all issues raised in the petition, the Board shall address any unresolved issues over which the Board has jurisdiction.

SECTION 503 – INFORMATION REQUESTS

- A. Party Requests. If a party believes additional information is necessary for resolution of the petition, the party shall submit to the Board a written request that the Board require the other party to provide the information. The written request shall include an explanation of the relevance of the information. Board legal counsel will rule on the request. If the request is granted, the party from whom the information is requested shall provide the information by the date specified by Board legal counsel.
- B. Board Requests. If the Board or its legal counsel believe additional information is necessary for resolution of the petition, the Board legal counsel will make a written request for the information, and the party from whom the information is requested shall provide the information by the date specified by Board legal counsel.
- C. Time Extension. A party may request an extension of time within which to respond to an information request. The Board through its legal counsel has sole discretion whether to grant such an extension. As a condition to granting an extension to the petitioner, the Board may require the petitioner to sign a written waiver of the right to receive a decision within sixty (60) days after filing of the petition.

SECTION 504 – EQUITABLE AND LEGAL PRINCIPLES APPLY

Per 53 Pa.C.S.A. § 8435, the Board may make decisions according to principles of law and equity.

SECTION 505 -- BOARD VOTING

All decisions of the Board shall be made by a majority of the regular Board members; or if one or more alternates is serving with respect to a particular appeal, a majority of the regular members and alternates serving with respect to the appeal.

SECTION 506 -- WRITTEN DECISION

The Board shall dispose of petitions over which it has jurisdiction by written decision dated and signed by a Board member. The written decision may, but is not required to, include an explanation.

SECTION 507 -- DECISION TIMING/60-DAY RULE

- A. Taxpayer Petitions. Decisions on petitions from taxpayers relating to the assessment, determination, or refund of an Eligible Tax shall be issued within sixty (60) days of the date a petition that complies with the requirements of these Regulations is filed, unless the petitioner has signed a written waiver of the sixty (60) day time period. If the petitioner complied with all requirements of these Regulations, no waiver has been signed, and the Board fails to issue a decision within the sixty (60) day time period, the petition shall be deemed approved. Notwithstanding the foregoing, if the Board determines that it does not have sufficient information to make a decision on the merits of the petition within sixty (60) days and the petitioner has not signed a waiver, the petitioner will be deemed to have failed to meet the burden of proof, and the petition will be denied. Please note that a simple written request for a refund or a letter disputing a deficiency assessment is not considered a petition for purposes of the 60-day rule or any other part of these Regulations.
- B. Other Petitions. Unless Board legal counsel determines that under applicable law the 60-day rule is not mandated for the petition, decisions on petitions filed by political subdivisions, other tax collectors, and other tax collection committees relating to an Eligible Tax shall be issued within sixty (60) days of the date a petition that complies with the requirements of these Regulations is filed. The petitioner may, however, sign a written waiver of the sixty (60) day time period.

If the political subdivision, tax collector, or tax collection committee petitioner complied with all requirements of these Regulations, no waiver has been signed, Board legal counsel has determined that under applicable law the petition must be decided within sixty (60) days, and the Board fails to issue a decision within the sixty (60) day time period, the petition shall be deemed approved. Notwithstanding the foregoing, if the Board determines that it does not have sufficient information to make a decision on the merits of the petition within the applicable decision deadline and the petitioner has not signed a waiver, the petitioner will be deemed to have failed to meet the burden of proof, and the petition will be denied.

SECTION 508 – APPEAL RECORD

The Board will retain the appeal records for eight (8) years after the later of its decision or the final decision on any court appeal. Act 32 § 514, 53 P.S. § 6924.514, provides that all information gathered by the Board is confidential. Accordingly, an appeal record is not a “public record” under Section 102 of the Right-to-Know Law, 65 P.S. § 67.102, that is subject to disclosure.

SECTION 509 – RECUSAL

A Board member shall disqualify himself or herself from reviewing, hearing, considering, and deciding an appeal if any of the following apply: (1) The Board member’s participation would in any way violate the Pennsylvania Public Official and Employee Ethics Act, 65 Pa.C.S.A. § 1101, *et seq.*, or any other law. (2) The Board member believes that he or she has a conflict of interest.

ARTICLE VI – BOARD HEARING

SECTION 601 – BOARD DISCRETION

A petitioner has no right to a hearing at which the petitioner or petitioner’s representative appears in person before the Board, and the Board has no obligation to conduct such a hearing. However, the Board may, in its sole discretion, decide such a hearing is necessary or appropriate.

SECTION 602 – HEARING NOTICE

If the Board determines a hearing is necessary or appropriate, the Chairperson or his or her designee will give notice specifying the date, time, and place of the hearing substantially in the form set forth in **Exhibit E**.

SECTION 603 – CONTINUANCES

If the Board schedules a hearing, it may, in its sole discretion, grant a requested continuance. Any continuance request must be in writing and specify reasonable grounds for the continuance. The Board may as a condition to granting a continuance require that the petitioner sign a written waiver of the right to receive a decision within sixty (60) days after filing of the petition.

SECTION 604 – PRIVACY

Board hearings are private and not open to the public.

SECTION 605 – EVIDENCE

The Board need not conduct hearings in strict conformity with the Pennsylvania Rules of Evidence. However, the Board will be guided by the evidentiary principles contained in the Pennsylvania Rules of Evidence, Pennsylvania statutory law, and Pennsylvania common law. Testimony before the Board will always be under oath or affirmation.

SECTION 606 – CONDUCT OF HEARING

The Chairperson or his or her designee shall conduct Board hearings and shall have authority to:

- A. Regulate the conduct of the hearing, including scheduling, recessing, reconvening, and adjournment of hearings, and all acts proper for the efficient conduct of the hearing.
- B. Decide whether to create a transcript or recording of a hearing.
- C. Administer oaths and affirmations.
- D. Require production of books, records, documents, and other pertinent information.
- E. Determine whether testimony over telephone, web conferencing, or other technology will be received in lieu of live testimony.
- F. Determine whether a deposition or affidavit will be received in lieu of oral testimony.
- G. Make other rulings on admissibility of evidence.
- H. Require the parties to file a concise legal brief or memorandum.
- I. Resolve any issue involving interpretation of these Regulations.

ARTICLE VII – APPEALS FROM BOARD DECISIONS

SECTION 701 – APPEALS FROM BOARD DECISIONS

Any person aggrieved by a written decision of the Board disposing of a petition who has a direct interest in the decision has the right to appeal to the Cumberland County Court of Common Pleas within thirty (30) days after the date of the decision being appealed.

ARTICLE VIII – MISCELLANEOUS

SECTION 801 – DISSEMINATION OF REGULATIONS

The Tax Collector shall post a copy of these Regulations on its internet website. The TCC or Tax Collector shall mail or email a copy of these Regulations to any person on written request.

SECTION 802 – PROCEDURAL ERRORS

Notwithstanding any provision of these Regulations to the contrary, the Board may, in its sole discretion and for good cause shown, at any stage of an appeal disregard an error of procedure that does not affect the substantive rights of one or more persons interested in the appeal.

SECTION 803 – CALCULATING DEADLINES

When these Regulations require something to be done within a certain amount of days, the deadline shall be calculated by excluding the first day from the calculation but including the last day. If a calculation under the preceding sentence results in a deadline falling on a weekend or legal holiday, the deadline will be moved forward to the next day that does not fall on a weekend or holiday.

SECTION 804 – PROCEDURAL QUESTIONS

A petitioner or other party may direct procedural questions to the Board Chairperson or legal counsel as set forth in **Exhibit F**.

Exhibit A

Tax Collector Contact Information

Collector Name: Cumberland County Tax Bureau

Contact Person: Susan R. S. Pinti

Contact Title: Executive Director

Street Address: 21 Waterford Drive
Suite 201
Mechanicsburg, PA 17050

Phone: 717.590.7997

Email Address: ssp@cumberlandtax.org

Exhibit B

Taxing Authorities/Eligible Taxes

* *“EIT” refers to earned income tax.*

* *“LST” refers to local service tax. LST information will be added to this Exhibit after the Bureau determines which school districts and municipalities it will collect LST for.*

Taxing Authority	Eligible Taxes
Camp Hill Borough	EIT
Carlisle Borough	EIT
Cooke Township	EIT
Dickinson Township	EIT
East Pennsboro Township	EIT
Fairview Township	EIT
Goldsboro Borough	EIT
Hampden Township	EIT
Hopewell Township	EIT
Lemoyne Borough	EIT
Lewisberry Borough	EIT
Lower Allen Township	EIT
Lower Frankford Township	EIT
Lower Mifflin Township	EIT
Mechanicsburg Borough	EIT
Middlesex Township	EIT
Monroe Township	EIT
Mt. Holly Springs Borough	EIT

Exhibit B

Taxing Authorities/Eligible Taxes

Taxing Authority	Eligible Taxes
New Cumberland Borough	EIT
Newberry Township	EIT
Newburgh Borough	EIT
Newville Borough	EIT
North Middleton Township	EIT
North Newton Township	EIT
Orrstown Borough	EIT
Penn Township	EIT
Shippensburg Borough	EIT
Shippensburg Township	EIT
Shiremanstown Borough	EIT
Silver Spring Township	EIT
South Middleton Township	EIT
South Newton Township	EIT
Southampton Township (Cumberland County)	EIT
Southampton Township (Franklin County)	EIT
Upper Allen Township	EIT
Upper Frankford Township	EIT
Upper Mifflin Township	EIT

Exhibit B

Taxing Authorities/Eligible Taxes

Taxing Authority	Eligible Taxes
West Pennsboro Township	EIT
Wormleysburg Borough	EIT
Big Spring School District	EIT
Camp Hill School District	EIT
Carlisle Area School District	EIT
Cumberland Valley School District	EIT
East Pennsboro School District	EIT
Mechanicsburg Area School District	EIT
Shippensburg Area School District	EIT
South Middleton School District	EIT
West Shore School District	EIT

Exhibit C

Manner of Filing Petitions

A petition may be filed by any of the following means:

In person: Delivered to the attention of the Cumberland County Tax Collection Committee Tax Appeal Board at the office located at 21 Waterford Drive, Suite 201, Mechanicsburg, PA 17050 any time the office is open. A petition personally delivered will be deemed filed when handed to the person in charge of the office.

By mail: Sent to the attention of the Cumberland County Tax Collection Committee Tax Appeal Board at 21 Waterford Drive, Suite 201, Mechanicsburg, PA 17050. A petition delivered by mail will be deemed filed when postmarked by the United States Postal Service.

By e-mail: Sent to the attention of the Cumberland County Tax Collection Committee Tax Appeal Board at ssp@cumberlandtax.org. A petition delivered via e-mail will be deemed filed on the date a complete, accessible, and legible copy of the e-mail is received.

Exhibit D

CUMBERLAND COUNTY TAX COLLECTION COMMITTEE

Tax Appeal Petition

1. Petitioner Information.

<i>If Individual Petition:</i> Name: _____ Address: _____ _____ Phone: _____ SSN*: _____ Email Address: _____	<i>If Employer Petition:</i> Employer Name: _____ Contact Person: _____ Title: _____ Contact Address: _____ _____ Contact Phone: _____ EIN*: _____ Email Address: _____
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*SSN means social security number; EIN means employer identification number

<i>If Political Subdivision Petition:</i> Political Subdivision Name: _____ Contact Person: _____ Title: _____ Contact Address: _____ _____ Contact Phone: _____ Email Address: _____	<i>If Tax Collector or TCC Petition:</i> TCC Name: _____ Collector Name: _____ Contact Person: _____ Title: _____ Contact Address: _____ _____ Contact Phone: _____ Email Address: _____
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If the petitioner has designated a professional representative under paragraph 16 below, petitioner understands that the Tax Appeal Board will direct notices and communications to the professional representative rather than to petitioner.

Concerning information requested below, the petitioner may provide answers immediately following the applicable question. Alternatively, the petitioner may after the applicable question indicate the answer is provided in an attachment, and provide the appropriate attachment.

2. Please list the type of tax this appeal involves and the school district or municipality that levies or imposes the tax.
3. Please list the amount of tax at issue, the tax year this appeal relates to and, if this is an employer petition, the quarter or monthly payment period to which this appeal relates.
4. Please state what Tax Collector determination, action, or failure to act is being appealed. Attach a copy of any written determination or action. If this is a refund petition and there has been no prior denial of a refund request, state all facts relevant to the refund petition.
5. Is this matter subject to mandatory DCED mediation because it is a claim by a Taxing Authority, tax collection committee, or another tax collector involving 10% or greater deviation from taxes received in the prior year?
6. Have you received notice that this matter is subject to mandatory DCED mediation?
7. Is there any agreement with the other party to submit this matter to DCED mediation?
8. If the answer to either #5, #6, or #7 above is "Yes," please indicate the status and/or outcome of the mediation.
9. Please attach a copy of any tax return and all other written documents relevant to this matter.
10. Please list here all documents attached to this petition:

11. Please concisely state the relief sought in this petition.
12. Please concisely state all facts relevant to the Board's consideration of this petition.
13. Please concisely state your legal arguments supporting this petition, including citation of relevant statutes, regulations, court cases, or other legal authority.
14. Please concisely state any other information you deem relevant.
15. Do you wish to request a personal hearing at which you or your representative may make a verbal statement – in lieu of relying solely on the information set forth in the petition and attachments?
16. If a professional representative will represent you in connection with this petition, please provide the following:

Representative Name: _____

Title: _____

Address: _____

Phone: _____

Email Address: _____

The petitioner authorizes the Tax Collector and the Tax Appeal Board to release to this professional representative any confidential information relating to the petitioner.

Petitioner Signature and Verification

I verify that the facts set forth in this Tax Appeal Petition are true and correct to the best of my knowledge, information, and belief. This Petition is not filed for purposes of delaying payment of tax or delaying compliance with any other legal obligation. I understand that false statements in this Tax Appeal Petition are punishable under the Pennsylvania Crimes Code, 18 Pa.C.S.A. § 4904.

Date: _____

Petitioner Signature

Exhibit E

Tax Appeal Board Hearing Notice

[Petitioner or Professional Representative
Name and Address]

Re: Appeal of _____

The Tax Appeal Board for the Cumberland County Tax Collection Committee received your Tax Appeal Petition and has decided to hold a hearing on the petition. The hearing is set for _____, 20____, at _____ a.m./p.m. at _____, Pennsylvania.

Questions or requests for a copy of Tax Appeal Board Regulations should be addressed to [insert name, address, phone number, email contact information, or any combination of the foregoing].

**Cumberland County Tax Collection Committee
Tax Appeal Board**

Date: _____

By: _____

Title: _____

Exhibit F

Procedural Questions

Tax Appeal Board Chairperson contact information is as follows:

Owen Snyder
Borough of Carlisle
53 West South Street
Carlisle PA 17013
717.690.4900
osnyder@carlislepa.org

Board legal counsel contact information is as follows:

Jason T. Confair, Esq.
Kegel Kelin Almy and Grimm LLP
24 N. Lime Street
Lancaster PA 17602
717.392.1100
Confair@kkaglaw.com