

TOWNSHIP OF HEIDELBERG

LEHIGH COUNTY, PENNSYLVANIA

ORDINANCE 2014- 1

AN ORDINANCE OF THE TOWNSHIP OF HEIDELBERG, LEHIGH COUNTY, PENNSYLVANIA AMENDING THE "TOWNSHIP OF HEIDELBERG CODE OF ORDINANCES (CODE)" TO PROVIDE AMENDMENTS AS FOLLOWS: (1) TO CODE SECTION 6-103 RELATING TO ENFORCEMENT; (2) TO CODE SECTION 10-202 RELATING TO VIOLATIONS; (3) TO CODE SECTION 15-108 RELATING TO AUTHORITY FOR ENFORCEMENT; (4) TO CODE SECTION 15-109(1) RELATING TO AUTHORIZATION FOR USE OF SPEED TIMING DEVICES; (5) TO CODE SECTION 15-215(1) RELATING TO OPERATION OF MOTOR VEHICLES ON PUBLIC LANDS; (6) TO CODE SECTION 15-409 RELATING TO ENFORCEMENT BY THE TOWNSHIP ADMINISTRATOR OR DESIGNATED AGENTS; (7) TO CODE SECTION 21-204 RELATING TO CONSTRUCTION STANDARDS FOR DRIVEWAYS; (8) TO CODE SECTION 21-205 RELATING TO INSPECTIONS AND FEES FOR DRIVEWAYS; (9) TO CODE SECTION 23-714(3)(H) REMOVING CERTAIN MISCELLANEOUS REQUIREMENTS; (10) TO CODE APPENDIX 23D REPLACING THE SAME WITH THE PROVISIONS OF CODE SECTIONS 21-201, 202, 203, 204, 205, AND 206; (11) TO CODE APPENDIX 23C RELATING TO THE OFFER OF DEDICATION AND THE ACCEPTANCE OF DEDICATION PLAN NOTATIONS; (12) TO CODE SECTION 27-1003(2) ADDING DEFINITIONS RELATING TO SIGNS; (13) TO CODE SECTION 27-1003(3) PROVIDING NEW REGULATIONS RELATING TO ESTABLISHING AND MAINTAINING SIGNS; (13) TO CODE SECTIONS 27-901 AND 27-902 RELATING TO THE ENVIRONMENTAL DISTRICT OVERLAY; (14) TO CODE CHAPTER 24 SCHEDULES 24-5-1, 24-5-2, 24-5-3, AND 24-5-4 RELATING TO THE LOCAL TAXPAYERS BILL OF RIGHTS; AND (15) PROVISIONS FOR A GENERAL REPEALER, VALIDITY CLAUSE AND EFFECTIVE DATE.

WHEREAS, the Township of Heidelberg, Lehigh County, Pennsylvania has enacted the "Township of Heidelberg Code of Ordinances (hereinafter "Code") which codified those ordinances of Heidelberg Township pursuant to the authority of the Second Class Township Code and the Pennsylvania Municipalities Planning Code.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of the Township of Heidelberg, County of Lehigh, and Commonwealth of Pennsylvania in lawful session duly assembled as follows:

1. Code Chapter 6 Section 6-103 Enforcement is amended in its entirety as set forth in the attached Exhibit A.
2. Code Chapter 10 Section 10-204 Violations is amended in its entirety as set forth in the attached Exhibit B.

3. Code Chapter 15 Section 15-108 Authority of Police Officers is amended in its entirety as set forth in the attached Exhibit C.
4. Code Chapter 15 Section 15-109(1) Authorization for Use of Speed Timing Devices is amended in its entirety as set forth in the attached Exhibit D.
5. Code Chapter 15 Section 15-215(1) Operation of Motor Vehicles Restricted on Public Lands is amended in its entirety as set forth in the attached Exhibit E.
6. Code Chapter 15 Section 15-409 Residential Permit Parking is amended in part to remove the term "Chief of Police" as indicated and replace it with "Township Administrator and/or other duly authorized agent assigned by the Board of Supervisors."
7. Code Chapter 21 Section 21-204 Construction Standards is amended in part to add a new paragraph 16 as set forth in the attached Exhibit F.
8. Code Chapter 21 Section 21-205 Inspections and Fees is amended in part to add a new paragraph 8 as set forth in the attached Exhibit G.
9. Code Chapter 23 Section 23-714(3)(H) Miscellaneous Requirements is deleted in its entirety.
10. Code Chapter 23 Appendix 23D is amended in its entirety and shall incorporate by reference those provisions of Code Chapter 21 Sections 21-201, 21-202, 21-203, 21-204, 21-205 and 21-206, including those provisions as amended herein.
11. Code Chapter 23 Appendix 23C Offer of Dedication is amended in part to add a notarization of signature as set forth in the attached Exhibit H.
12. Code Chapter 23 Appendix 23C Acceptance of Dedication Plan Notation is amended in part to delete the notarization of the signature by the Township.
13. Code Chapter 27 Section 27-1003(2) is amended in part to add those definitions as set forth in the attached Exhibit I.
14. Code Chapter 27 Section 27-1003(3) is amended in its entirety as set forth in the attached Exhibit J.
15. Code Chapter 27 Sections 27-901 and 27-902 are amended to identify the EP Environmental Protection overlay as set forth in the attached Exhibit K.
16. Code Chapter 24 Schedules 24-5-1, 24-5-2, 24-5-3 and 24-5-4 are amended in its entirety as set forth in the attached Exhibit L.
17. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of the conflict.
18. If any section, paragraph, sentence, clause or phrase of this ordinance is declared unconstitutional, illegal or otherwise invalid by the judgment or decree of a court of competent jurisdiction then that invalidity shall not affect any of the remaining sections, paragraphs, sentences, clauses or phrases of this ordinance.
19. This ordinance shall become effective five (5) days after enactment.

DULY ORDAINED AND ENACTED by the Heidelberg Township Board of Supervisors, Lehigh County, Pennsylvania in lawful session duly assembled this 19th day of June, 2014.

ATTEST:

TOWNSHIP OF HEIDELBERG

Janice M. Meyers

Janice M. Meyers, Secretary

Steven Bachman

Steven Bachman, Chairman

David O. Fink

David O. Fink, Vice-Chairman

Rodney Schlauch, Jr.

Rodney Schlauch, Jr.

I, Janice M. Meyers, Secretary to the Board of Supervisors of the Township of Heidelberg do hereby certify the above to be a true and correct copy of the ordinance adopted by the Supervisors at a meeting of the same duly convened and held on the 19th day of June, 2014. Witness my hand and seal of the Township this 19th day of June, 2014.

Janice M. Meyers

Janice M. Meyers, Secretary

EXHIBIT A

6-103

The Township Administrator and/or any other duly authorized agent assigned by the Board of Supervisors is/are authorized to institute proceedings to any court under this Part against any person he/she/they reasonable believes has violated any provision hereof.

EXHIBIT B

Section 10-204

1. Whenever a structure is causing a nuisance or is found to exist in violation of the terms of this Part, and the existence of such structure is in the opinion of the Board of Supervisors, such as to constitute an immediate menace to the health and/or safety of persons residing within the Township, then and in such event, the owner or occupier shall, upon written notice from the Township Administrator and/or any duly authorized agent assigned by the Board of Supervisors of the existence of such structure causing a nuisance, cause the same to be removed within 24 hours of the receipt of such notice, and each 24-hour violation shall be deemed a separate offense.
2. Any person, whether owner or occupier of any real estate within Heidelberg Township, after receiving notice from the Township Administrator and/or any other duly authorized agent assigned by the Board of Supervisors, of the existence of a nuisance in violation of the terms of this Part, whether such notice be written or oral, shall immediately cause the elimination of such nuisance within the time limit established by such administration.

EXHIBIT C

Section 15-108

The Pennsylvania State Police are hereby authorized to direct traffic on the highways and at the intersections of the Township and to otherwise enforce the provisions of this Chapter. The Township Administrator and/or any duly authorized agent assigned by the Board of Supervisors may also enforce the provisions of this Chapter as do not relate to moving violations.

EXHIBIT D

Section 15-109

1. The Pennsylvania State Police are hereby authorized to use all speed timing devices for the determination of speed of a motor vehicle as are approved or will be approved by the Department of Transportation of the Commonwealth of Pennsylvania, in accordance with 75 Pa.C.S.A. Section 3368.

EXHIBIT E

Section 15-215

1. No motor vehicle including a motorcycle, all-terrain vehicle (ATV), pedalcycle or minibike shall be operated on any property owned by the Township or any other public agency or instrumentality within the Township without the permission of the property owner and a permit from the Township Administrator and/or any duly authorized agent assigned by the Board of Supervisors.

EXHIBIT F

Section 21-204

16. All new driveways shall provide a vehicle turnaround to prevent vehicles from backing out onto a public street. For existing driveways requiring a permit under this ordinance a vehicle turnaround should be provided if site conditions are suited for a turnaround. This will be determined by the Township Roadmaster and/or any duly authorized agent assigned by the Board of Supervisors. The size of the turnaround shall have a minimum width of nine (9) feet and a length of nineteen (19) feet.

EXHIBIT G

Section 21-205

8. If the driveway cannot be completed because of circumstances beyond the applicant's control, such as weather, then permits can be issued if the applicant provides a copy of a contract with a contractor ensuring that the driveway will be constructed in accordance with the application and within a specified time as agreeable with the Township.

EXHIBIT H

Appendix 23C

Sworn and subscribed before me this _____ day of _____, 20____

(Legible impression of Notary Seal) _____

Notary Public

My commission expires:

EXHIBIT I

Section 27-1003(2)

Advertising Sign-a sign which directs attention to a business, profession, products or services solely conducted or sold elsewhere than upon the property where the sign is displayed. For the purposes of this Chapter, a commercial billboard is an advertising sign.

Announcement or Professional Sign-a sign on a residential building which directs attention to a home professional office, home occupation or professional office in such residential building.

Bulletin Board-a sign for a public, semi-public, charitable or religious institution bearing no commercial advertising matter.

Business Identification Sign-a sign which directs attention to or identifies the business, profession, products or services conducted or sold upon the property where the sign is displayed.

Freestanding Sign-a sign supported by or suspended from a freestanding column or other support located in or upon the ground surface.

Sign-a structure, device or display designed to attract attention and impart a message.

Temporary Sign-a sign constructed of cloth, canvas, fabric, wood or other similar material, with or without a structural frame, and intended for a limited period of display. For the purposes of this Chapter, real estate and construction signs are temporary signs.

Wall Sign-a sign which is part of, attached directly to, supported by or painted upon a building wall.

EXHIBIT J

Section 27-1003(3)

- A. A permit shall be required for the following types of signs if they exceed six (6) square feet and can be seen from the perimeter boundary of the property or premise upon which they will be located or replaced.
 - 1. Business Identification Sign whether a Freestanding Sign or a Wall Sign.
 - 2. Advertising Sign.
 - 3. Temporary Sign.
 - 4. Bulletin Board Sign.
 - 5. Announcement or Professional Sign.
- B. No permit shall be required in the following circumstances.
 - 1. Normal maintenance of existing signs.
 - 2. Signs that cannot be seen from the perimeter boundary of the property of premises upon which they will be located or replaced.
 - 3. Flags or insignias of any government except when displayed in connection with commercial promotion.
 - 4. Signs bearing only property numbers, post box numbers, names of the occupants of the premises or other identification of the premises which do not have commercial connotations.
 - 5. No trespassing signs and other signs indicating the private nature of a road, driveway or premises.
 - 6. Legal notices; identification, informational or directional signs erected or required by governmental bodies; official traffic signs and signals; or other state, county, school district or municipal government signs.
 - 7. Temporary signs subject to the following.
 - a. Signs for contractors, consultants, mechanics and artisans performing work or services on the premises shall be removed within ten (10) days after the completion of work.
 - b. Signs for yard/garage sales or other similar sales shall be removed within ten (10) days after the event.
 - c. Real estate signs advertising the sale or rental of the premises upon which it is located shall be removed within ten (10) days after completion of the sale or execution of the lease.
 - d. Signs promoting a civic, philanthropic, educational or religious event shall not be posted earlier than three (3) weeks prior to the event and shall be removed within ten (10) days after the completion of the event.

- C. No sign shall make use of words such as, but not limited to, "stop," "look," "one-way," or "yield" which would mislead or confuse traffic.
- D. No freestanding sign shall have less than eight (8) feet of clear space between the sign and the ground, provided that necessary support structures may extend through that designated open space.
- E. Business identification signs, advertising signs, temporary signs and bulletin boards attached to a building wall or façade shall not project more than eighteen (18) inches from the building wall or façade.
- F. Announcement or professional signs attached to a building wall or façade shall not project more than eight (8) inches from the building wall or façade.
- G. Signs may be interior lighted with non-glaring lights or may be illuminated by shielded flood lights, provided that not red or green lights shall be permitted within seventy-five (75) feet of the point of intersection of the street right-of-way lines at a street corner.
- H. For shopping centers or a group of stores or other business uses on a lot held in single and separate ownership, the provisions of this Chapter related to the maximum surface areas of signs permitted on a premise shall apply with respect to each building, separated store or similar use, No more than two (2) freestanding signs incubating the name of the center or similar use shall be permitted.
- I. An industrial or office park serving five (5) or more tenants may have a single entrance sign having a maximum area of one-hundred (100) square feet indicating the name of the park and listing each tenant.
- J. One sign may be placed to identify a major subdivision, land development or mobile home park provided that such sign is located at a main entrance and has a maximum area of twenty-five (25) square feet.
- K. Advertising signs when permitted in a zoning district are subject to the following:
 - 1. There shall be a minimum distance of three-hundred (300) between advertising signs.
 - 2. Advertising signs shall not be permitted within one-hundred (100) feet of the Blue Mountain or Rural Districts, unless the advertising surface of such sign is not visible from the district line, in which instance the sign shall be no closer than fifty (50) feet to that district line.
 - 3. Advertising signs shall not be permitted with fifty (50) feet of a residential use, regardless of the zoning district in which it is located.
- L. Dynamic Message Display (DMD) signs are signs incorporating LCD, LED, plasma or other video-like displays or other means of changing messages and shall be subject to the following:
 - 1. All DMD signs must be equipped with automatic day/night dimming capabilities.

2. Property owners utilizing a DMD sign shall remove all exterior promotional banners and sandwich board signs and may not use any temporary signage.
 3. DMD signs shall display simple and static messages for immediate recognition. Messages shall be complete in each display cycle and shall not require viewers to see multiple display cycles to derive its meaning.
 4. DMD signs shall use instantaneous transitions from one message display cycle to the next with no blank-outs, scrolling, fading, streaming, zooming, flashing or other animated effect.
 5. DMD sign owners shall use at least twenty (20) percent of the operating time per eight hour cycle for community service, such as time. Temperature, school closing, weather and/or non-profit announcements. All DMD sign owners shall notify Amber Alert and register its location for use as needed.
- M. Banner signs across state roads require a permit from the Pennsylvania Department of Transportation. Banner signs across township roads are prohibited.
- N. The size of signs, number of signs and sign setbacks shall be in accordance with the following Schedule of Sign Regulations.

SCHEDULE OF SIGN REGULATIONS

ZONING DISTRICT	TYPE OF SIGN					
	Wall	Free Standing	Advertising	Temporary	Bulletin Boards	Announcement or Professional
Blue Mountain Preservation						
Maximum sign area in square feet	20	20	Not Permitted	6	32	4
Maximum number per property	1 per Street	1 per Front	Not Permitted	1	1	1
Setback from street right-of-way in feet		10	Not Permitted	10	10	10
Agricultural Preservation						
Maximum sign area in square feet	32	32	Not Permitted	32	32	4
Maximum number per property	1 per Street	1 per Front	Not Permitted	2	1	1
Setback from street right-of-way in feet		10	Not Permitted	10	10	10
Rural Village						
Maximum sign area in square feet	50	50	50	32	32	4
Maximum number per property	1 per Street or §27-1003	1 per Front or §27-1003	1	2	1	2
Setback from street right-of-way in feet		20	20	10	10	10
Rural						
Maximum sign area in square feet	4	10	Not Permitted	6	32	2
Maximum number per property	1 per Street	1 per Front	Not Permitted	1	1	1
Setback from street right-of-way in feet		10	Not Permitted	10	10	10

EXHIBIT K

Section 27-901 Types of Environmental Areas Protected.

The Environmental Protection Districts are those areas where there are natural limitations upon development. This Overlay District protects sensitive natural features by limiting, and in some cases prohibiting development in areas with severe limitation to development because of steep slopes, floodplains, wetlands and wet soils. Regulations in these districts have been established to prohibit all but the extremely low-density development. Land with slopes in excess of fifteen (15) percent and areas subject to flooding or high water table are deemed to have characteristics for which the following regulations are needed.

Section 27-902 Determination of Areas of Steep Slope, Floodplains, or High Water Table Areas.

902.1 To determine the areas of steep slope the 7.5 minute series (topographic) Quadrangle sheets of the U.S. Department of the Interior, Geological Survey latest revision shall be used.

902.2 To determine areas subject to flooding that is the Flood Boundary and Floodway Map for Heidelberg Township, latest revision as issued by the Federal Emergency Management Agency shall be used.

902.3 To determine areas subject to high water table the Lehigh County Soils Survey shall be used.

902.4 More precise information may be presented by the applicant, the accuracy of which is certified by a Registered Professional Engineer or Professional Surveyor, provided by the applicant. Once the Zoning Officer is satisfied that the information submitted is accurate, the Zoning Officer shall use the more precise information to make his determination.

EXHIBIT L

Schedules 24-5-1, 24-5-2, 24-5-3 and 24-5-4

SCHEDULE 24-5-1

HEIDELBERG TOWNSHIP

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 of the Tax Administrator.

Definition.

APPEALS BOARD – The board of the governing body in executive session

ASSESSMENT. The determination by the Tax Administrator of the amount of underpayment by a taxpayer.

ELIGIBLE TAX. Any of the following taxes specified within the term "eligible tax" under the LTBR, including interest and penalties provided by law, when levied by the governing body of the Local Government, but specifically not including any real estate tax:

- (a) Any tax authorized or permitted under the Act of December 31, 2965 (P.L. 1257, No. 511), known as the Local Tax Enabling Act or Act 511.
- (b) Any per capita tax.
- (c) Any occupation, occupation assessment or occupation privilege tax.
- (d) *Any tax levied on income.
- (e) *Any tax measured by gross receipts.
- (f) Any tax on a privilege.
- (g) Any tax on amusements or admissions.

- (h) *Any tax on earned income and net profits.

*Note: All taxes relating to Earned Income are administered by the Lehigh Tax Collection Committee and procedures for appeals are governed by any policy they have set up and subject to their board of appeals due to changes under Act 32 of 2008 relating to county wide collections of earned income.

LOCAL GOVERNMENT. HEIDELBERG TOWNSHIP.

LOCAL TAXPAYERS BILL OF RIGHTS. Subchapter C of Act 50 of 1998 of the Pennsylvania General Assembly, 53 Pa. C.S.A. § 8421-8428.

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 103.

TAX ADMINISTRATOR. The employee, agent, appointed tax collector, elected tax collector, tax collection agency or other person to whom the governing body of the Local Government has assigned or delegated responsibility for the audits, assessment, determination or administration of an Eligible Tax. Under the LTBR, this Tax Administrator is also referred to and defined as the local taxing authority. In the case of the Local Government, the Tax Administrator is Township Administrator for Heidelberg Township (with the exception of Earned Income Tax which is administered on a county wide basis by the Lehigh Tax Collection Committee).

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 Eligible Tax levied by the Local Government.

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 therefore.

101. Requirements for Requests for Taxpayer Information.

- (a) Minimum time periods for taxpayer response.

- (1) The taxpayer shall have at least thirty (30) calendar days from the mailing date to respond to requests for information by the Tax Administrator. The Tax Administrator shall grant a reasonable extension upon written application explaining the reason(s) necessitating the extension, which must amount to 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 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.
- (2) The Tax Administrator shall notify the taxpayer of the procedures to obtain an extension in its initial request for information. Please refer to the notice explaining the Request for Extension of Time to Provide Information attached as Schedule 1.
- (3) The Tax Administrator shall take no lawful action against a taxpayer for the tax year in question until the expiration of the applicable response period for submission of the information requested, including extensions. For example, the Tax Administrator may not engage in any collection efforts until after expiration of the response period. After expiration of the response period, the Tax Administrator may engage in collection efforts permitted by the LTBR and discussed in Section 113 below.

(b) Requests for prior year tax returns.

- (1) Except as provided in Subsection (b)(2), 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 nor more than three years prior to the mailing date of the notice.
- (2) The Tax Administrator may make an additional subsequent request for a tax return or supporting information if, after the initial request, the Tax Administrator determines that the taxpayer failed to file a tax return, underreported income or failed to pay a tax for one or more of the Tax Administrator should not make routine requests for additional prior year returns.

Notwithstanding the foregoing, the limitations in Subsection (b)(2) above on subsequent requests for prior year returns shall not apply if the Tax Administrator has sufficient information to indicate that

the taxpayer failed to file a required return or to 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) Use of Federal or State 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 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.

102. Notice of Basis of Underpayment. 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:

- (a) The tax period or periods (usually measured in calendar years) for which the underpayment is asserted.
- (b) The amount of the alleged underpayment of the Eligible Tax detailed by tax period.
- (c) 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.
- (d) 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.

103. Petitions for Appeals of Assessments or Refund of Taxes Paid.

- (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. Receipts from carriers other than the United States Postal Service are not accepted as proof of timely filing. Deadlines for filing a petition are as follows:

- (1) Petitions challenging the denial of a refund shall be filed within three years after the due date for filing the report or return as extended or one year after actual payment of the tax, whichever is later. If no report or return is required, the Petition shall be filed within three years after the due date for payment of the Eligible Tax or within one year after actual payment, whichever is less.
- (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 Petitions for Appeal and Refund attached to Schedule 2.
- (c) Contents. Any Petition filed under Section 103(a)(1) 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 or 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 governing body 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 governing body may choose to grant a hearing in its sole discretion.

104. Appeals Board/Hearing Officer.

An Appeals Board appointed by a governing body shall consist of at least three, but no more than seven members. The Appeals Board shall be appointed by the governing body of this Municipality levying the Eligible Tax. Alternatively, the Appeals Board shall consist of the governing body 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. In this situation, the Local Government has chose the Board of Supervisors (acting in executive session) as Appeals Board required by the LTBR.

- (a) The decision by the governing body acting in executive session shall be based solely on the Petition and record. Decisions on Petitions 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 104 who has a direct interest in the decision shall have the right to appeal to the Court of Common Pleas of the County of Lehigh vested with the jurisdiction of local tax appeals by or pursuant to 42 Pa. C.S. §5571(b).
- (c) Decision by the Appeals Board shall be made according to principles of law and equity.

105. Conduct of Appeals/Hearings

- (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 processing 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 the political subdivision 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 Appeal 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 authorized representative (if any).

106. Refunds.

- (a) A taxpayer who has paid an Eligible Tax may file a written request for refund or credit. A request for refund shall be made within three years of the due date, as extended, for filing the report or tax return, or one year after actual payment of the tax, whichever is later. If no report is required, the request shall be made within three years after the due date for payment of the tax or within one year after actual payment of the tax, whichever is later.
- (b) 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.
- (c) A request for refund under this Section 106 shall not be considered a Petition under Section 103 and shall not preclude a taxpayer from submitting a Petition under Section 103.
- (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 within one year of the date of payment.

107. 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 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 by calling the Township Administrator at 610-767-9297 during the hours of 9:00am – 4:00pm on any weekday other than a holiday.

You may request a copy in person, by telephone or by mailing a request to the following address: 6272 Route 309, Suite A, New Tripoli, PA 18066

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.

108. 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 of such Eligible Tax until the date of resolution.
- (b) Interest rate. Interest on overpayments shall be paid at the same rate as the Commonwealth of Pennsylvania 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.) As of December, this interest rate is currently 9% annually (.00247% daily)
- (c) Exceptions to payments of interest.
 - (2) No interest shall be paid if an overpayment is refunded or applied against any other Eligible Tax, interest or penalty due to the Local Government within seventy-five (75) days after the late date prescribed for filing the report or tax return of the tax liability or within seventy-five (75) days after the date the return or report of the liability due is filed, whichever is later.
 - (3) Interest is not required to be paid on taxpayer overpayments of interest or a penalty(ies).
- (d) Acceptance of refund check. The taxpayer's acceptance of a refund check from the Tax Administrator or political subdivision shall not prejudice any right of the taxpayer to claim any additional overpayment and interest thereon. Tender of a refund check by the Local Government shall be deemed to be acceptance of the check by the taxpayer for purposes of this Subsection 108(d).
- (d) Definitions. As used in this Section 108, the following words and phrases shall have the meanings given to them in this Subsection (e):

"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.

109. 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 its 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 the 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 this Subsection (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:
 - (1) The written advice was reasonably relied upon by the taxpayer and was in response to a specific written request of the taxpayer; and
 - (2) 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.

110. Application of Payments. Unless otherwise specified by the taxpayer, all voluntary payments of an Eligible Tax shall be prioritized by the Tax Administrator in the following order:

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

111. 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 tax in installment

payments the Tax Administrator determines that the installment agreement will facilitate collection.

- (a) Extent which installment agreements remain in effect.
 - (1) Except as otherwise provided in this Subsection (a), any installment agreement entered into by the Tax Administrator under this Section 111 shall remain in effect for the term of the agreement.
 - (2) The Tax Administrator may terminate any prior installment agreement entered into under this Section 111 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 and has determined 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 a notice of its findings 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 notification alter, modify or terminate an installment agreement entered into by the Tax Administrator under this Section 111 if the taxpayer fails to do any of the following:
 - (i) pay any installment at the time it is due under the installment agreement;

- (ii) pay any other 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 this county.
- (b) Prepayment permitted. Nothing in this Section 111 shall prevent a taxpayer from prepaying in whole or in part any Eligible Tax under any installment agreement with the Tax Administrator.

112. Confidentiality of Tax Information. Any information obtained by the Tax Administrator or Appeals Board, or any of their respective officers, agents, legal counsel, financial accountant, 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 112 is a misdemeanor of the third degree and, upon conviction thereof, a fine of not more than the \$2,500 and costs, or a term of imprisonment for 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 or the Appeals Board, the officer or employee shall be dismissed from office or discharged from employment.

113. 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 effort may include, but shall not be limited to, obtaining additional information, auditing taxpayer 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 111 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.

SCHEDULE 24-5-2

HEIDELBERG TOWNSHIP DISCLOSURE STATEMENT UNDER THIS LOCAL TAXPAYERS BILL OF RIGHTS

It is the obligation of all taxpayers to file all local tax returns voluntarily and pay all local taxes to which they are subject. However, when the duly appointed or elected tax collector or tax collection agency for the municipality and/or school district in which the taxpayer resides determines that a required return has not been filed, or a tax liability has not been paid, the Local Taxpayers Bill of Rights grants certain legal rights to taxpayers, and imposes obligations on taxing authorities to ensure that equity and fairness guide local governments in the collection of taxes. In addition, the Local Taxpayers Bill of Rights provides the local government entity with certain legal methods to enforce taxpayer obligations. This Disclosure Statement sets forth your rights as a taxpayer in connection with any audit, examination, appeal or refund claim of taxes for Heidelberg Township, and any enforcement or collection actions taken by Heidelberg Township.

Applicability/Eligible Taxes

This Disclosure Statement applies to all eligible taxes levied by Heidelberg Township. For this purpose, eligible taxes do not include real property taxes. The specific eligible tax(es) levied by Heidelberg Township are: (1) property tax; (2) income tax; and (3) per capita tax. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any person acting on behalf of the Tax Administrator to comply with any provisions of this Disclosure Statement, related regulations or the Local Taxpayers Bill of Rights will not execute the taxpayer from paying the taxes owed.

Audit/or Examinations

If we contact you about your tax return or payment of any eligible taxes, we will send you a letter with either a request for more information or a reason why we believe a change to your return or taxes may be needed. If we request information, you will have thirty (30) calendar days from the date of the mailing to respond. Reasonable extensions of such time will be granted upon application for good cause. We will notify you of the procedures to obtain an extension with our initial request for tax information. Our initial inquiry 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 our notice. If you give us the requested information or provide an explanation, we may or may not agree with you. If we do not agree with you, we will explain in writing our reasons for asserting that you owe us tax (which we call "an underpayment"). Our explanation will include: (1) the tax period or periods for which the underpayment is asserted; (2) the amount of the underpayment detailed by tax period; (3) the legal basis upon which we have relied to determine that an underpayment exists; and (4) an itemization of the revisions made by us to your return or

report that results in our decision that an underpayment exists. If you agree with our changes, you should pay the additional tax.

Requests for Prior Year Returns

An initial request by the Tax Administrator into prior year returns may cover tax returns required to be filed as far back as three (3) years prior to the mailing date of the notice. If the Tax Administrator determines that the taxpayer failed to file a tax return, underreported income or failed to pay a tax for one or more of the tax periods covered by the initial request, the Tax Administrator may request additional information. The Tax Administrator may also require a taxpayer to provide copies of federal and Pennsylvania tax returns when the Tax Administrator can show that the taxpayer's federal tax return(s) is(are) reasonably necessary for the enforcement or collection of tax, and the information is not available from other sources or the Pennsylvania Department of Revenue.

Appeals of Decisions

If we notify you that you owe more tax (what we call an "assessment") and you do not agree with our decision, you may appeal or seek review by filing a Petition for reassessment within 90 days of the date of the mailing of the assessment notice. The Petition must either be in our hands or postmarked by the U.S. Postal Service within this ninety (90) day period. Receipts from other carriers (such as Federal Express) are not accepted as proof of delivery.

Your Petition must explain the legal basis for your position and include all supporting documents. For your convenience, a form for submission of a Petition is available at 6272 Route 309, Suite A, New Tripoli, PA 18066. Your Petition must be mailed or delivered to the attention of Board of Appeals at the following address: 6272 Route 309, Suite A, New Tripoli, PA 18066. A decision by the Appeals Board, which has been appointed by Heidelberg Township will be made within sixty (60) days of the date your complete and accurate Petition is received. If you do not agree with the decision of the Appeals Board, you may appeal to the appropriate Court of Common Pleas of Lehigh County. You must file your appeal within thirty (30) days after notice of the decision of the Appeals Board.

Refunds

You may file a claim for refund ("Refund Claim") if you think you paid too much tax (what we call an "overpayment"). You must file the Refund Claim within three (3) years of the due date for filing the return as extended or one year after actual payment of the tax, whichever is later. If no report or local tax return is required for the tax, the Refund Claim must be made within 3 years after the due date for payment of the tax or within one year after actual payment of the tax, whichever is later. If your Refund Claim

relates to amounts paid as a result of a notice asserting an underpayment of tax, your request for Refund Claim must be filed within one (1) year of the date of payment. Refund Claims must be made on forms prescribe by us and must include supporting documentation. You can obtain forms for Refund Claims by contacting us at 6272 Route 309, Suite A, New Tripoli, PA 18066. Your Refund Claim must be filed with us at 6272 Route 309, Suite A, New Tripoli, PA 18066. If you file a tax return showing an overpayment of tax, we will treat that as a request for a cash refund unless you indicate otherwise. If your Refund Claim is denied, you may file a Petition contesting the denial of the refund. Any Petition must be filed within the same time limits that apply for a Refund Claim. Alternatively, you may file a Petition for a refund without first filing a Refund Claim. A hearing date will be set after your Petition is received and a decision by the Appeals Board will be made within sixty (60) days of the date your complete and accurate Petition is received. The Appeals Petition form must be used to request a review of a Refund Claim denial. Your Petition must be mailed or delivered to the attention of Township Administrator at 6272 Route 309, Suite A, New Tripoli, PA 18066.

Enforcement Procedures

Once it has been determined that you owe a tax, we will take all action we are legally permitted to take to enforce our claim. Such action may include obtaining additional information from you, auditing your records, entering into a settlement with you of the disputed amount of the tax, or obtaining liens on your property, wage attachments, levies, and seizures and sales of your property in appropriate circumstances. We may enter into a written agreement with you for payment of the tax in installments if we believe that such an agreement will facilitate collection. We may also impose interest and applicable penalties on the tax you owe, and may seek criminal prosecution of you in appropriate circumstances.

Tax Information Confidentiality

Information gained by the Tax Administrator or Appeals Board as a result of any audit, return, report, investigation, hearing, appeal or verification shall be confidential. However, confidentiality will not preclude disclosure for official purposes, whether in connection with legal proceedings or otherwise, and it will not preclude disclosures to the extent required by applicable law.

Taxpayer Complaints

If you have a complaint about any action relating to the political subdivision's taxes, the Township Administrator may be contacted in writing at 6272 Route 309, Suite A, New Tripoli, PA 18066. This individual will attempt to facilitate resolution of your complaint by working with the appropriate personnel of the Tax Administrator and/or Appeal Board.

For more information, please contact the Township Administrator, 6272 Route 309, Suite A, New Tripoli, PA 18066 - (610) 767-1344.

Note: All Earned Income Taxes are Administered by the Lehigh Tax Collection Committee and information on rights and appeals relating to those taxes should be obtained and submitted to that office and not the Township of Heidelberg.

SCHEDULE 24-5-3

HEIDELBERG TOWNSHIP PETITION FOR APPEAL AND REFUND

INSTRUCTIONS: This form is to be used by taxpayers appealing an assessment of tax by the Tax Administrator or an appeal of a denial of a claim for refund by the Tax Administrator. Please complete Petition using blue or black ink, or type Petition. Attach a copy of the Assessment Notice being appealed, or if seeking a refund, proof that such tax was paid. Mail this Petition to the Heidelberg Township, Attn: Board of Appeals, 6272 Route 309, Suite A, New Tripoli, PA 18066. Petitions appealing an Assessment Notice must be received by the Appeals Board within 90 days of the date of the Assessment Notice. Petitions for refunds must be received by the Appeals Board within the later of: (a) three years of the due date for filing the return or (b) one year after actual payment of the tax. Petitions filed via U.S. Postal Service are considered filed as of the postmark date. Petitions filed via any other method are considered filed on the date received. Answer all questions below as completely as possible. If an item is not applicable, enter "N/A."

SECTION A: TAXPAYER INFORMATION

Last Name	First Name	Middle Initial
-----------	------------	----------------

Street Address: _____

City	State	County	Zip Code
------	-------	--------	----------

Phone Number () - Fax Number: () -

Previous Street Address (if applicable): _____

City	State	County	Zip Code
------	-------	--------	----------

Social Security No.: _____

Taxpayer Identification No.: _____

SECTION B: TAX INFORMATION

Type of Tax: _____

Is this Petition for a Refund _____ Yes _____ No

If so, what amount? _____

Tax Year: _____ Quarter: _____

Assessment Notice Mailing Date: _____

School District: _____

Borough: _____

SECTION C: TAX REPRESENTATIVE INFORMATION

COMPLETE INFORMATION FOR TAX REPRESENTATIVE (if applicable)

Send all copies of Correspondence to: _____ Representative

Last Name First Name Middle Initial

Is Representative an _____ Attorney _____ Certified Public Accountant
_____ Other Accountant _____ Other Tax Advisor

Business Name: _____

Street Address: _____

City State County Zip Code

Phone Number () _____ Fax Number () _____

SECTION D: HEARING REQUEST

_____ Hearing Requested (Check if Taxpayer desires a hearing in person)

_____ Hearing Requested Based on Petition and Record (No hearing will be conducted in person)

(If choice is not indicated, hearing will be conducted based on Petition and Record and without a hearing in person.)

SECTION E: RELIEF REQUESTED & ARGUMENTS

Explain the relief requested: _____

SECTION F: SIGNATURE

All Petitions must be signed by Petitioner or an authorized representative. If signed by an authorized representative, written authorization for the representative to sign on Petitioner's behalf must accompany the Petition.

Under penalties prescribed by law, I hereby certify that this Petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Petition are true and correct.

Signature: _____
(Taxpayer or Authorized Representative)

Print Name: _____
(Taxpayer or Authorized Representative)

Title: _____

Date: _____

SCHEDULE 24-5-4

ADMINISTRATIVE APPEAL PROCEDURES APPLICABLE TO PETITIONS FOR APPEAL AND REFUND

I. GENERAL.

If the taxpayer does not agree with the local Tax Administrator's (hereinafter "Administrator") assessment or determination of refund claim, the taxpayer may file an appeal by Petition to Board of Appeals requesting a review of the Administrator's assessment or determination of refund claim.

II. OBTAINING A HEARING.

A. To obtain a hearing, a taxpayer must complete a Petition form and timely file it with the Board of Appeals and mail it to the Administrator's address indicated in Section V(D) below.

III. FORM AND CONTENT OF THE PETITION.

A. The Petition must include all of the following information.

1. Petitioner's name, address, phone number and contact person (if any);
2. Petitioner's social security number, account number or taxpayer identification number;
3. Type of tax;
4. Tax year and/or quarter;
5. School district and/or borough, township, city town or county;
6. Name, address and phone number of authorized representative (if any);
7. Whether Petitioner would like to schedule a hearing in person or on the record;
8. Relief the Petitioner is requesting;
9. Petitioner's argument(s) in support of the relief requested; and
10. Signature of Petitioner.

IV. FORWARDING APPEAL.

- A. Upon receipt of the taxpayer's Petition, the Administrator shall forward the Petition immediately to the Board of Appeals.
- B. The Board of Appeals shall issue a written decision on the taxpayer's petition within sixty (60) days of the date on which a complete and accurate Petition is received from the taxpayer.

- C. In evaluating and making a decision as to any Petition, the Board of Appeals shall apply the principles of law and equity.

V. DEADLINES FOR FILING.

A. Refund Petitions.

If a taxpayer determines that he or she has paid a tax to which he or she is not subject, a Petition for refund of the overpaid local tax must be filed with the Administrator.

1. Refund Petitions shall be filed within 3 years after the due date for filing the report or return, as extended or 1 year after the actual payment of the tax, whichever is later; and
2. If no report or return is required, the refund Petition shall be filed within 3 years after the due date for payment of the tax to be refunded or within 1 year after actual payment, whichever is less.

B. Petitions for Reassessment.

Any taxpayer who disagrees with an assessment or determination of a local tax may petition the Board of Appeals for a re-evaluation of the taxpayer's assessment.

1. Petitions for reassessment of a tax shall be filed with the Administrator within 90 days of the date of the Assessment Notice.

C. Timely Filing.

A Petition for refund or Petition for reassessment is timely filed if the letter transmitting the Petition is postmarked by the United States Postal Service on or before the final day on which the Petition must be filed.

D. Mailing Address.

Petitions shall be mailed to the following address:

Heidelberg Township
Attn. Board of Appeals
6272 Route 309
Suite A
New Tripoli, Pa 18066