

CITY OF CHESTER

TAX APPEAL INFORMATION AND REGULATIONS

The Local Taxpayer Bill of Rights requires the adoption of regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. This document contains those regulations required by the Bill of Rights. In addition, the City of Chester has published a Disclosure Statement as required by the Bill of Rights.

APPLICABILITY/ELIGIBLE TAXES

These regulations apply to eligible taxes as may be levied from time to time by the City of Chester. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes which may be levied by the City of Chester include the following:

1. Per Capita
2. Occupational Privilege Tax
3. Earned Income
4. Business Privilege
5. Amusement or Admission Tax
6. Off-premises Sign Tax

TAX APPEAL PETITIONS

Filing

- < As explained more fully in the Disclosure Statement, petitions should be filed with the City Clerk of the City of Chester.
- < Petitions must be filed within ninety (90) days after the date of the tax assessment or under payment notice. Petitions received by the City of Chester are considered timely filed if received by the required date if mailed and postmarked by the United States Postal Service on or before the required date.
- < The burden is on the taxpayer to present evidence sufficient to prove that the petition was timely filed.

Contents

- < Petitions must be in writing, signed by the taxpayer(s) (if the taxpayer is an entity, a partner or office must sign) and must contain:

- < Taxpayer's name, address, Social Security number, and work and home telephone numbers.
- < A statement of when the taxpayer first established domicile within the City of Chester.
- < If taxpayer is represented by an attorney, accountant or other qualified individual as explained below, the name, address and telephone number of the representative.
- < Designation of the eligible tax and/or penalty and interest to which the petition relates, including the year or other period and tax amount. A copy of any tax bin, refund request denial, or other essential documents relating to the petition shall be attached.
- < Taxpayer's license number, account number, employer identification number, or other additional identifying designation.
- < A detailed statement in separate numbered paragraphs of the reasons requiring a refund, or the objections to the assessment or notice of underpayment being appealed, and the facts supporting such reasons or objections.
- < Copies of local and federal tax returns for the 3 years prior to the year of tax being challenged.
- < A statement specifying the relief requested by the taxpayer.
- < A statement certifying that the facts contained in the petition are true and correct to the taxpayer's knowledge and belief, and that the petition is not filed for purposes of delay.

Petition Form

The City Clerk shall make available a form of petition for Appeal and Refund.

Incomplete Petitions

If the petition fails to satisfy the above requirements, the City of Chester may request the taxpayer to submit the missing information or may make a decision based on the information in the petition. If additional information is requested, the taxpayer's failure to submit the requested additional information within 30 days of the date of the request shall result in dismissal of the petition.

TAX APPEAL PETITION PRACTICE AND PROCEDURE

General

Practice and procedure before the City of Chester relating to tax appeal petitions is not governed by the Local Agency Law.

Representation

- < A taxpayer or an officer or partner of an entity taxpayer may file a petition and appear at any hearing, or may be represented by a person possessing appropriate education, training or experience to represent taxpayers in tax appeals. There is no requirement that a taxpayer be represented by an attorney or certified public accountant. A taxpayer's representative must be authorized as a representative in the petition signed by the taxpayer and be accepted as authorization for representation.

- < A notice or other written communication from the City of Chester to the taxpayer regarding the tax appeal may be given to the taxpayer's authorized representative, and any such notice or other communication

shall have the same effect as if given to the taxpayer directly. Action taken by taxpayer's authorized representative shall have the same force and effect as if taken by the taxpayer.

Burden of Proof

The taxpayer has the burden of proof on all issues.

Hearings

- < **Waiver.** If a taxpayer does not request a hearing on the petition, the taxpayer will be deemed to have waived any right to a hearing and to have requested that the Council of the City of Chester decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the Council of the City of Chester decides the taxpayer has no right to a hearing, the Council of the City of Chester will decide in his discretion whether a hearing is required.

- < **Notice of Hearing.** If the Council of the City of Chester schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.

- < **Continuances.** The Council of the City of Chester may grant a reasonable request for continuance of a scheduled hearing. The request shall be made in writing, shall state the reasons for the requested continuance, and shall be received by the Council at least 5 days prior to the scheduled hearing.

- < **Hearing Officer.** The Council of the City of Chester may, from time to time, designate a person or persons who shall preside at any hearing required hereunder.

< Transcripts or Recordings. Transcripts or recordings of a hearing are not required, but may be made at the discretion of the hearing officer.

< Authority of Hearing Officers. Hearing officers, if appointed, have authority to:

1. Regulate the conduct of hearings, including the scheduling, recessing, reconvening and adjournment hearings, and all acts proper for the efficient conduct of hearings.
2. Administer oaths and affirmations.
3. Receive evidence.
4. Require production of books, records, documents and other data pertinent to the issues.
5. Make final decisions regarding appeals.

< Evidence. Hearings need not adhere to the technical rules of evidence. In cases involving issues of fact, oral testimony shall be under oath or affirmation. At the discretion of the Council of the City of Chester, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.

Decision.

The final decision will be in writing and signed by the Mayor of the City of Chester, or hearing officer, if appointed. The decision shall be issued within sixty (60) days from the date on which the full and completed Petition was received from the taxpayer.

LIMITATION OF APPEALS

The taxpayer has a right to one appeal only for an assessment or denial if a refund claim, If a taxpayer loses an assessment appeal, the taxpayer is not entitled to a second appeal after payment of the tax.

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.