

FAIRFIELD AREA SCHOOL DISTRICT
ADMINISTRATIVE PROCEDURES

LOCAL TAXPAYER BILL OF RIGHTS

8380

TAX APPEAL INFORMATION AND REGULATIONS

The Local Taxpayer Bill of Rights requires every school district to adopt regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. This document contains the regulations required by the Bill of Rights. In addition, the School District has published a Disclosure Statement required by the Bill of Rights.

Applicability / Eligible Taxes

These regulations apply to eligible taxes levied by the School District. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes levied by the School District are: (1) per capita tax; (2) occupation assessment tax; (3) occupation privilege tax; and (4) realty transfer tax. (The earned income tax is administered by the Adams County Earned Income Tax Collection Agency. These regulations do not apply to the earned income tax. Separate regulations relating to the earned income tax are available from that office.)

Tax Appeal Petitions

Filing

- As explained more fully in the disclosure Statement, petitions should be filed with Tax Appeals Hearing Officer.
- Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the School Board are considered timely filed if received by the School Board by the required date or 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 the petition was timely filed.

Contents

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

- Taxpayer's name, address and telephone number.
- 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 tax to which the petition relates, including the year or other period and tax amount. A copy of any tax bill, refund

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request denial, or other essential document relating to the petition shall be attached.

- Taxpayer's license number, account number, employer identification number, social security number, or other appropriate 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.
- A statement specifying the relief requested by the taxpayer.
- A statement whether or not a hearing is requested.
- 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.

Tax Appeal Petition Practice and Procedure

General

Practice and procedure before the School Board 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 in writing to represent the taxpayer. A letter signed by the taxpayer, or a listing as a representative in the petition signed by the taxpayer will be accepted as authorization for representation.
- A notice or other written communication from the school district to the taxpayer 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.

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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 School Board decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the School Board decides the taxpayer has no right to a hearing, the School Board will decide in its discretion whether a hearing is required.
- Notice of hearing. If the School Board schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.
- Continuances. The School Board 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 School Board at least 5 days prior to the scheduled hearing.
- Presiding Officer. Any member of the School Board or its designee may preside at a hearing.
- Transcripts or Recordings. Transcripts or recordings of a hearing are not required, but may be made at the discretion of the presiding officer.
- Authority of presiding officers. Presiding officer have authority to:
 - Regulate the conduct of hearings, including the scheduling, recessing, reconvening and adjournment hearings, and all acts proper for the efficient conduct of hearings.
 - Delegate scheduling hearings to any school district employee.
 - Administer oaths and affirmations.
 - Receive evidence.
 - Require production of books, records, documents and other data pertinent to the issues.
 - 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

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School Board, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.

Decision

- The School Board's final decision will be in writing signed by a Presiding Officer.

Adopted February 8, 1999