

**PETITION TO APPEAL A DENIAL OF AN APPLICATION TO PARTICIPATE IN  
THE VOLUNTEER SERVICE CREDIT PROGRAM FOR TOWNSHIP REAL  
PROPERTY TAX**

**GENERAL INSTRUCTIONS**

This form should be used to file a Petition to the Tobyhanna Township Board of Supervisors for any of the following reason:

- To appeal a denial of an application to participate in the Volunteer Service Credit Program for Township real property tax by the Tobyhanna Township Secretary.

A separate Petition must be filed for each year for which you intend to appeal a denial.

**SECTION I: PETITIONER AND REPRESENTATIVE INFORMATION**

Petitioner: \_\_\_\_\_  
Monroe County Tax Parcel #: \_\_\_\_\_

Tobyhanna Township Board of Supervisors Docket No.: (if available)  
\_\_\_\_\_

Petitioner's Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Petitioner's Telephone No.: \_\_\_\_\_

Email Address: \_\_\_\_\_

**Petitioner's Representative and Address (if applicable)**

Representative's Name: \_\_\_\_\_

Representative's Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Representative's Telephone No.: \_\_\_\_\_

Email Address: \_\_\_\_\_

**SECTION 2: APPEAL INFORMATION**

Type of Appeal: \_\_\_\_\_

Tax Period: \_\_\_\_\_

Amount at Issue: \_\_\_\_\_

**SECTION 3: REASON FOR PETITION**

State the reason why you are filing the Petition and specifically state the relief for which you petition. Attach additional pages, if necessary. Enclosed copies of any documentation that supports your Petition and which you intend to offer at an administrative hearing before the Board of Supervisors.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Petitioner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Representative's Signature (if applicable): \_\_\_\_\_ Date: \_\_\_\_\_

**VERIFICATION:**

I swear or affirm that the information provided above is true and correct to the best of my knowledge and information.

\_\_\_\_\_  
Petitioner

Date: \_\_\_\_\_

\_\_\_\_\_  
Representative (if applicable)

Date: \_\_\_\_\_

**TOBYHANNA TOWNSHIP BOARD OF SUPERVISORS**

**RESOLUTION ESTABLISHING LOCAL TAXPAYERS' BILL OF RIGHTS  
AND RULES AND REGULATIONS FOR HEARINGS BEFORE THE TOBYHANNA  
TOWNSHIP BOARD OF SUPERVISORS RELATED TO THE TOBYHANNA  
TOWNSHIP  
VOLUNTEER SERVICE CREDIT PROGRAM FOR REAL PROPERTY TAX**

**SUBJECT: LOCAL TAXPAYERS' BILL OF RIGHTS**

**RESOLUTION NO. 2019-014**

**WHEREAS**, the Local Taxpayers' Bill of Rights, 53 Pa.C.S.A. § 8421 et seq., establishes certain rights for local taxpayers and obligations for a taxing authority; and

**WHEREAS**, the Tobyhanna Township volunteer service credit program for real property tax is considered a local tax; and

**WHEREAS**, the Tobyhanna Township Board of Supervisors desires to adopt a Local Taxpayers' Bill of Rights as it relates to the volunteer service credit program for real property tax, establish a form petition to be used in appealing an assessment, a determination or seeking a refund, and to establish rules and regulations for hearings before the Tobyhanna Township Board of Supervisors related to the volunteer service credit program for real property tax.

**BE IT RESOLVED**, by the Board of Supervisors of the Tobyhanna Township that the Disclosure Statement of Local Taxpayers' Bill of Rights attached hereto as Exhibit "A" is hereby adopted and shall henceforth be forwarded to any volunteer service credit program for real property tax taxpayer when the Township Treasurer communicates with the taxpayer regarding the volunteer service credit program for real property tax and that the form of Petition to petition the Board of Supervisors for a hearing in Executive Session appealing the denial of an application by the secretary shall be in the form attached hereto and made a part hereof as Exhibit "B".

**BE IT FURTHER RESOLVED**, that hearings on a Petition by Local Taxpayers of the volunteer service credit program for real property tax shall be conducted by the Board of Supervisors in Executive Session and shall be in compliance with the Local Agency Law in regards to the conduct of the hearing. 2 Pa.C.S.A § 551 et seq. The Township Solicitor shall represent the Board of Supervisors at such hearing and the Township Secretary shall present any information in regards to the Petition.

**SO RESOLVED AND ENACTED** by the Board of Supervisors of Tobyhanna Township  
this 20<sup>th</sup> day of August, A.D. 2019.

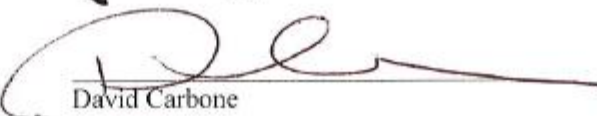
**TOBYHANNA TOWNSHIP  
BOARD OF SUPERVISORS**

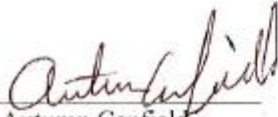
  
\_\_\_\_\_  
Anne Lambertson, Chair

  
\_\_\_\_\_  
John J. Holahan III

  
\_\_\_\_\_  
Heidi A. Pickard

  
\_\_\_\_\_  
Brendon J.E. Carroll

  
\_\_\_\_\_  
David Carbone

Attest:   
\_\_\_\_\_  
Autumn Canfield,  
Assistant Township Secretary

## **DISCLOSURE STATEMENT OF LOCAL TAXPAYERS' BILL OF RIGHTS**

It is the obligation of all taxpayers in Tobyhanna Township to file all local tax returns and pay all local taxes to which they are subject. The Township has adopted a Volunteer Service Credit Program in relation to real property taxes. However, when the Township Secretary, as the duly appointed Township official, determines that an individual's application to participate in the Volunteer Service Credit Program for real property tax, the Secretary and the Township have certain rights granted by law that set forth how they may enforce a taxpayer's obligations. The Commonwealth of Pennsylvania now has a Local Taxpayer's Bill of Rights that provides rights to local taxpayers, and creates obligations for the Secretary and Tobyhanna Township, so that equity and fairness govern the administration and collection of local taxes.

### **TAXPAYERS' RIGHTS AND THE OBLIGATION OF THE SECRETARY AND TOBYHANNA TOWNSHIP WHEN HIS OR HER APPLICATION TO PARTICIPATE IN THE VOLUNTEER SERVICE CREDIT PROGRAM REGARDING TOWNSHIP REAL PROPERTY TAX**

When rejecting an individual's application to participate in the Volunteer Service Credit Program, the rights of a taxpayer and the obligations of the Secretary and Tobyhanna Township are as follows:

- The Secretary shall prepare a written explanation of the basis for the decision to reject the application.
- The Secretary shall explain the taxpayer's right to appeal the denial of the application.
- A taxpayer has the right to be represented. Notice of representation must be in writing, signed by the taxpayer and must contain a statement allowing the named representative to view and discuss confidential information.
- All information gathered by the Secretary as a result of the application and any resulting investigation or verification shall be kept strictly confidential by the Secretary and Tobyhanna Township.

### **TAXPAYER APPEAL RIGHTS**

Any taxpayer who disagrees with the denial of his or her application to participate in the Volunteer Service Credit Program regarding Township real property tax may petition the Tobyhanna Township Board of Supervisors for a hearing in Executive Session. To obtain a hearing, the taxpayer must:

- (1). Obtain a petition form from the Secretary;
- (2). Fill out and complete the petition;



- (3). Sign and date the petition; and,
- (4). Timely file a complete and accurate petition with the Tobyhanna Township Board of Supervisors. A separate petition must be filed for each tax year.

The Tobyhanna Township Board of Supervisors shall review the case in Executive Session as provided by the taxpayer and shall issue a ruling within 60 days of the date the petition is received. Failure of the Board of Supervisors to issue a ruling within the 60 day time period will result in the petition being deemed approved. If the taxpayer is not satisfied with the decision of the Tobyhanna Township Board of Supervisors, the taxpayer may subsequently submit an appeal to the Court vested with jurisdiction of local tax appeals by or pursuant to Title 42 Pa. Cons. Stat. A petition is timely filed if it is postmarked by the United States Postal Service on or before the final day on which the petition is required to be filed. Petitions seeking to overturn a denial of an application to participate in the Volunteer Service Credit Program regarding the Township real property tax shall be filed within 30 days of the date of the denial notice. Petitions should be mailed to: Tobyhanna Township Board of Supervisors, 105 Government Center Way, Pocono Pines PA 18350.

#### **TAXPAYER COMPLAINTS**

If a taxpayer has a complaint about an action a Tobyhanna Township representative has taken, the taxpayer may contact the Tobyhanna Township Manager in writing, at the following address: Tobyhanna Township Manager, 105 Government Center Way, Pocono Pines PA 18350. The Tobyhanna Township Manager shall contact the appropriate Township personnel in an attempt to facilitate a resolution to the complaint.