



**HAVERFORD TOWNSHIP
DELAWARE COUNTY,
PENNSYLVANIA**

**LOCAL SERVICES TAX
REGULATIONS**

Updated: July 12, 2021

INTRODUCTION

Individuals engaging in an occupation, trade or profession in Haverford Township (the “**Township**”) are required to pay Local Services Taxes.

These Regulations provide a formal interpretation of the Township’s Local Services Tax Ordinance (“**LST Ordinance**”). *Haverford Township Code, §§ 165-54 et seq.* These Regulations shall be interpreted, whenever possible, to be consistent with the LST Ordinance. In the event that a provision of these Regulations is inconsistent with the LST Ordinance, the provisions of the LST Ordinance shall prevail and control.

Taxpayers are entitled to receive a written explanation of their rights and obligations with regard to any audit, appeal, enforcement, refund or collection of local taxes by Haverford Township. The Disclosure Statement is available to Taxpayers at no charge from the Finance Department.

For additional information and/or copies of the Disclosure Statement, please visit www.haverfordtownship.com or contact:

Haverford Township
Finance Department
1014 Darby Road
Havertown, PA 19083
(610) 446-1000

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LOCAL SERVICES TAX REGULATIONS

Section 100. Authority.

The Board of Commissioners of Haverford Township enacted the Local Services Tax Ordinance under the authority conferred by the Local Tax Enabling Act (Act 511 of 1965), as amended, 53 P.S. § 6924.101 et seq., and the Home Rule Charter and Optional Plans Law, as amended, 53 Pa. C.S. § 2901 et seq., and appears in the General Laws of the Township of Haverford Pennsylvania at Chapter 165, Article V.

Section 101. Definitions.

Words used in the Local Services Tax Ordinance, and/or these Regulations, but not defined in the Ordinance, these Regulations, by state statute, or by the Pennsylvania judiciary, will be interpreted using the common and ordinary meaning afforded to such words in a local tax context.

As used in these Regulations:

EARNED INCOME - Compensation as this term is defined in Chapter 5 of the Local Tax Enabling Act (relating to earned income taxes) 53 P.S. §6924.501.

EMPLOYER - An individual, partnership, association, limited liability corporation, limited liability partnership, corporation, governmental body, agency or other entity employing one or more persons on a salary, wage, commission or other compensation basis, including a self-employed person.

INDIVIDUAL - Any natural person engaged in any occupation, trade or profession within Haverford Township.

LST - Haverford Township Local Services Tax.

NET PROFITS - The net income from the operation of a business, profession or other activity, as this term is defined in Chapter 5 of the Local Tax Enabling Act (relating to earned income taxes) 53 P.S. §6924.501.

OCCUPATION - Any trade, profession, business or undertaking of any type, kind or character (including services, domestic or other, earned in or performed within Haverford Township) for which compensation is charged or received, whether by means of salary, wages, commission, tips, or fees for services rendered.

TAX - The Local Services Tax at the rate fixed in § 165-55 of the General Laws of the Township of Haverford.

TAX ADMINISTRATOR - The Finance Director of Haverford Township, or his or her duly authorized representative.

TAX YEAR - The period from January 1 until December 31 in any year; a calendar year.

Haverford Township - The area within the corporate limits and boundaries of Haverford Township.

TOWNSHIP - Haverford Township, Delaware County, Pennsylvania.

Section 102. Rate and Subject of Tax.

All individuals who engage in an occupation, trade or profession in Haverford Township for any length of time are subject to the Local Services Tax. The rate of the tax is \$52.00 per year. The tax is assessed on a *pro rata* basis, i.e., the tax is divided by the number of annual payroll periods of the employer and is withheld each payroll period in which the individual is engaged in an occupation.

Examples:

Weekly payroll:	52 pay periods. Tax is assessed at \$1 per pay.
Bi-weekly payroll:	26 pay periods. Tax is assessed at \$2 per pay.
Semi-monthly payroll:	24 pay periods. Tax is assessed at \$2.16 per pay.
Monthly payroll:	12 pay periods. Tax is assessed at \$4.33 per pay.

Other payroll: Irregular pay periods, e.g., self-employed and employment with unusual, or irregular pay periods. Each calendar quarter is treated as a 13-week pay period and the Tax is assessed at a rate of \$13 per quarter. This amount is prorated for individuals employed less than the entire 13-week period of a particular quarter.

The Tax can be no more than \$52 on each individual for each calendar year, regardless of the number of municipalities in which the individual may be employed.

If an individual is employed by more than one employer in any given payroll period, only one employer may withhold the Tax. The employee should file an Application for Exemption of Tax with the second employer and include a pay statement from his/her principal employer that shows the length of the payroll period and the amount of Tax withheld.

An individual engaged in an occupation, trade or profession in Haverford who spends time working outside the Township is subject to the LST if the individual's employer or primary place of business is in Haverford.

Example: Taxpayer is a sales representative for a distributor of medical supplies located in Haverford Township. Taxpayer travels 80% of the time to customers in various states, and works at the Haverford office several days each month. Taxpayer is subject to the LST and must pay on all weeks of his employment, not just those weeks worked in Haverford.

Section 103. Individuals Exempt from Tax.

(A) Minimum Income. Any individual whose total earned income (including tips) and net profits from all sources connected to Haverford Township is less than \$12,000 for the calendar year is exempt from the payment of the Tax for that calendar year. For the purpose of this income test, earnings and net profits from business activities conducted outside Haverford Township are treated as connected to Haverford Township when the individual's employer or primary place of business is in the Township.

(B) Disabled Veterans. Under state law, any individual who served in any war or armed conflict of the United States and received an honorable discharge or was released under honorable circumstances from active service, is exempt if, as a result of military service, the individual is blind, paraplegic or a double or quadruple amputee or has a service-connected disability declared by the United States Veterans' Administration to be a total (100 percent) disability.

(C) Reservists on Active Duty. Any individual who serves as a member of a reserve component of the armed forces and is on, or is called to, active duty at any time during the taxable year is exempt from Local Services Tax for that year. This includes reservists in the United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, the Pennsylvania Army National Guard or the Pennsylvania Air National Guard.

Section 104. Procedure to Claim Exemption.

Any individual seeking to claim exemption from the LST must annually file an exemption certificate with the Township and with his/her employer and attach copies of documents in support of a claimed exemption.

An individual claiming exemption under the Minimum Income provision (Section 103(A)) must affirm that he/she reasonably expects to receive earned income and net profits from all sources connected to Haverford Township of less than \$12,000 in the calendar year.

The individual must use the exemption certificate form that is provided by or available from the Township and must attach to the certificate his/her last pay stub(s) or W-2 form(s) from employment within Haverford Township for the prior year. If the exempt status results from special circumstances, attach a statement to that effect with an explanation and supporting documents.

If during the year the individual does earn income or net profits that aggregate \$12,000 or more, or is otherwise no longer eligible for exemption, he/she must notify both the Township and his/her employer(s) immediately, at which time the amount of Tax owed or coming due will be withheld by the employer and remitted to the Township with the next quarterly LST return.

Example: Taxpayer is a part-time employee who works in the Township. Based on his W-2 earnings of \$8,000 from last year, Taxpayer files an exemption certificate with Haverford and his employer in early January of the current year. No LST is withheld from Taxpayer or paid to Haverford for the first three calendar quarters.

Early in October, Taxpayer's year-to-date earnings exceed \$12,000. Taxpayer must notify Haverford Township and his employer, and Taxpayer's employer must withhold the full amount of tax for the previous three quarters and initiate withholding for subsequent pay periods in accordance with Section 102 of these Regulations. Taxpayer's total tax of \$52 is paid to Haverford with the employer's filing of its fourth quarter LST return.

In the event of a dispute, the Tax Administrator determines whether an individual qualifies for exemption.

Section 105. Duty of Employers to Collect.

Each and every employer who has a business location in the Township or engages in business in the Township is required to collect the Tax from its employees and remit the Tax to the Township.

An employer is generally not responsible for investigating exemption certificates, monitoring tax exemption eligibility, or exempting any employee from the Local Services Tax. However, if at any time during the year, an employer has paid an employee who has claimed an exemption an aggregate of \$12,000 or more, the employer must withhold and remit Tax in accordance with these Regulations and the LST Ordinance.

An employer is responsible for paying the required amount of Tax based on the number of non-exempt employees whether or not the employer has collected the Tax from his/her employees. In this way, the employer is responsible for the payment of Tax in full as though the Tax had been originally levied against the employer. However, an employer is generally not responsible for failing to withhold and remit Tax if the failure to withhold Tax arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office or where the employee is principally employed. Further, an employer is not liable for payment of the LST in an amount exceeding the amount withheld by the employer if the employer has complied with the provisions of the Ordinance concerning exemptions and remits the amount so withheld in accordance with the Ordinance.

Section 106. Returns.

(A) **Who Must File.** Each employer must prepare and file a return showing a computation of the Tax on forms provided by or made available by the Township. An authorized representative of the employer must sign the LST return.

(B) **How to Complete Return.** The LST quarterly returns are completed as follows:

1. In Line 1, enter number of employees being reported for the quarter.
2. In Line 2, enter the total LST withheld for the quarter.
3. In Line 3, calculate the penalty (5%) of the tax principal that is due if you are filing the return late.
4. In Line 4, calculate the interest (annual rate of 6%) due on the tax principal for each month or part thereof that the tax return is late.
5. In Line 5, enter the total amount (tax principal and any penalty and interest) due to the Township.

6. The LST tax return must be signed by an authorized individual. If the taxpayer is a corporation (C corporation, S corporation or limited liability company), the tax return must be signed by an officer or member. If the taxpayer is a limited or general partnership, the tax return must be signed by a partner. Enter the authorized individual's title and date of signature.
7. Verify the legal name of the taxpayer and mailing address.

Section 107. Due Dates for Returns.

Employers must file a Local Services Tax return for each calendar quarter. Payment of the LST must be remitted with the quarterly returns. The quarterly returns are due on or before the last day of the month following the end of each calendar quarter: April 30, July 31, October 31 and January 31. If any due date falls on a Saturday, Sunday, or legal holiday, returns filed on the next business day will be accepted as timely. Returns submitted by mail or are deemed to be filed on the date of the U.S. postmark. Returns submitted by other means are considered filed on the date the returns are received by the Township.

Section 108. Self-Employed Individuals.

Every self-employed individual who offers or performs services of any type or kind, or engages in any occupation, trade or profession in Haverford Township is subject to the LST. See Section 102 above.

Example: Taxpayer, Joe Smith, is the member of a single member limited liability corporation and reports the LLC income on Schedule C for purposes of his federal form 1040. Joe is considered self-employed and is subject to the LST.

Section 109. Individuals Engaged in More Than One Occupation or Employed in More Than One Political Subdivision.

The situs of the Tax shall be the place of employment on the first day the individual becomes subject to the Tax during each payroll period. In the event an individual is engaged in more than one occupation, that is, concurrent employment, or an occupation that requires the individual working in more than one political subdivision during a payroll period, the priority of claim to collect the LST shall be in the following order:

(A) **First**, the political subdivision in which an individual maintains his or her principal office or is principally employed;

(B) **Second**, the political subdivision in which the individual resides and works if the Tax is levied by that political subdivision;

(C) **Third**, the political subdivision in which an individual is employed and which imposes the Tax nearest in miles to the person's home.

In case of dispute, a tax receipt of the taxing authority for that calendar year declaring that the Taxpayer has made prior payment constitutes *prima facie* certification of payment to all other political subdivisions.

Section 110. Nonresidents Subject to Tax.

All employers and self-employed individuals residing or having their places of business outside of Haverford Township, but who offer or perform services of any type or kind or engage in any occupation, trade or profession within Haverford Township, are subject to the Local Services Tax just as if they were residents of the Township.

Any individual engaged in an occupation, trade or profession within the Township and any employee of a nonresidential employer will be considered a self-employed individual, and in the event his or her Tax is not paid, the Township can collect the Tax either from the employer or the employee.

Section 111. Administration of Tax.

(A) **Duties of Tax Administrator.** The Tax Administrator accepts and receives payments of the Tax and keeps a record showing the amount received from each employer or self-employed individual, together with the date the Tax was received.

(B) **Audit or Review of Employer Records.** The Tax Administrator or his designated representative is authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer or, if no return was made, to ascertain the Tax due. Each employer is required to give the Tax Administrator or his designee the means, facilities and opportunity for such examination.

(C) **Assessment Based on Estimate.** In the event an employer does not have sufficient records to support the correct calculation of the tax, or fails to make books and records available for examination, the Tax Administrator is authorized to ascertain the Tax due using estimates.

Section 112. Interest, Penalty, Suits for Collection.

(A) **Penalty and Interest.** If for any reason the quarterly returns are not filed, or the correct tax is not paid when due, interest at the rate of 6% per year on the amount of such Tax shall be calculated and added to the tax liability, beginning with the due date of the Tax and a penalty of 5% shall be added to the flat rate of such Tax.

(B) **Collection.** In the event that any Tax remains due or unpaid 30 days after the due date, the Township may institute legal action for the recovery of Tax due, together with interest and penalty. The individual liable for unpaid tax shall also be responsible and liable for the Township's costs of collection, including but not limited to, legal or other professional fees.

(C) **Fines.**

1. Whoever makes any false or untrue statement on any return required by the Ordinance, or whoever refuses inspection of the books, records or accounts in his custody and control setting forth the number of employees subject to this Tax who are in his employment, or whoever fails or refuses to file any return required by the Ordinance or whoever fails to collect or withhold or, having collected and withheld, fails to pay the tax due, shall, upon conviction thereof,

be sentenced to pay a fine or penalty to the Township of not more than \$600 and costs of prosecution for each offense, and, in default of payment of such fine and costs, to imprisonment for not more than 30 days. The action to enforce the penalty herein prescribed may be instituted against any person in charge of the business of any employer who shall have failed or who refuses to file a return required by this article and shall include self-employed individuals.

2. Any employee or individual who submits false statements regarding eligibility for exemption or submits a false exemption certificate shall be guilty of a violation of the Ordinance, and, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 and costs of prosecution for each offense, and, in default of payment of such fine and costs, to imprisonment for not more than 30 days.

3. The Tax Administrator is empowered to proceed by citation against any person, officer, agent, servant or employee who has violated the provisions of these Regulations or the LST Ordinance.

Section 113. Refunds to Exempt Employees.

The Tax Administrator shall determine eligibility for exemption and provide refunds to exempt individuals who have paid tax to the Township. Claims for refunds by exempt individuals will be denied in cases where the employer failed to remit the withheld LST to the Township.

Section 114. Refund of Overpayments, Interest on Overpayments.

(A) **Taxpayer Request for Refund of Overpayments.** Any Taxpayer who has made an overpayment of Tax to the Township may file a written request with the Tax Administrator for a refund or credit. A request for refund shall be made within three years of the due date for filing the tax return, or one year after actual payment of the Tax, whichever is later. If no return (or 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. A request for refund shall not be considered complete and filed unless and until all information necessary for the Township to determine the merits of the request have been received by the Township. A request for refund shall not be considered a Petition for Administrative Appeal and shall not preclude a Taxpayer from submitting a Petition for Administrative Appeal in accordance with the Township's Local Taxpayers Bill of Rights.

(B) **Interest on Overpayments.** All overpayments of Tax due to the Township shall bear simple interest from the date of the overpayment until the date of resolution, as those terms are defined in the Local Taxpayer Bill of Rights Act, 53 Pa. C.S. § 8426.

1. **Rate of Interest.** Interest on overpayments shall be allowed and paid at the same rate as the Commonwealth 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.

2. **75 Days Before Interest Accrues.** No interest shall be allowed if an overpayment is refunded (or applied against any other tax, interest or penalty due the Township) within 75 days after the last date prescribed for filing the report of the tax liability or within 75 days after the date the return or report of the liability due is filed, whichever is later.

3. **No Interest on Overpayments of Interest and Penalty.** Overpayments of interest or penalty shall not bear any interest.

Section 115. Dishonored Checks.

If any check received in payment of Taxes is returned unpaid for any reason by a financial institution, there shall be added to the tax due the sum charged for dishonored checks established by the Township.

Section 116. Verification of Records, Audits, Response Periods, Prior Year Returns.

The Finance Director, or his/her designee, is authorized to examine any of the books, papers, and records of any Individual or Employer, in order to verify the accuracy of any return made or, if no return has been made, to arrive at a reasonable assessment of the amount of tax, interest, and penalty due.

A. Issuance of Subpoenas to Compel Attendance and Production. The Finance Director is authorized to issue subpoenas to compel the attendance of persons deemed by the Finance Director to be necessary to examine as witnesses, and to compel the production of books, records, and papers relating to any person or business entity under examination.

B. Minimum Time Periods for Taxpayer Response. Employers and Individuals shall have at least 30 calendar days from the mailing date to respond to an initial request for information from the Township. The Finance Director shall notify any person from whom information is initially requested of the procedures to obtain an extension of time in which to respond, and shall grant reasonable extensions of time in which to respond for good cause shown. No action shall be taken against a Employer or Individual for the tax year in question until the expiration of the response period, including extensions.

C. Inquiry as to Prior Year Returns. Except as provided below, an initial inquiry regarding compliance with the Tax may include taxes required to be paid or tax returns required to be filed no more than three years prior to the mailing date of the notice of such inquiry. If, after the initial request, the Finance Director or his/her agent determines that the Employer or Individual has 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, subsequent requests for tax returns or supporting information may be made. Subsequent requests will be limited to two additional years (for a total of five years prior to the first date of initial inquiry), unless no return was filed or a fraudulent return was filed, in which case the Township may request information for another additional year (for a total of six years prior to the first date of initial inquiry). Note, however, that in the event the Finance Director has sufficient information to indicate that a return was not filed or tax was not paid that was due more than three years prior to the date of the notice, an initial request is not limited to three years and may include as many as six years prior to the date of the initial inquiry.

Section 117. Procedures for the Conduct of Taxpayer Audits.

The following procedures shall be followed during the conduct of an audit:

A. Notice of Audit. The Employer or Individual shall be notified in writing of a scheduled audit at least 30 days in advance. The notice of audit shall contain the following information:

1. The tax years subject to audit;
2. The date, place, and time for the audit to be conducted;
3. A description of the information, books and records to be produced; and
4. The notice as to the availability of the disclosure statement of the Taxpayer's rights and obligations.

B. Rescheduling Audit. The Taxpayer may request that the audit be rescheduled, provided that it is rescheduled within a reasonable time not exceeding 30 days.

C. Representation at Audit. The Taxpayer may have a representative present during the audit.

D. Use of Estimates. In the event that the information, books and records provided are not sufficient for the purpose of verifying the correct amount of tax, the Finance Director is authorized to ascertain the amount of tax due through the use of estimates.

E. Audit Results. In the event a notice of assessment is issued as a result of an audit, the Employer or Individual, as the case may be, shall be provided with a copy of the auditor's report of findings and conclusions, including the calculation of any tax, interest and/or penalty found to be due.

Section 118. Examination of Return, Notice of Assessment.

A. Examination of Return. The Tax Receiver shall examine every return as soon after filing as practical to determine the correct amount of tax according to the filing. If the Tax Receiver finds that the amount of tax shown on the return is less than the correct amount, the Tax Receiver shall notify the Taxpayer in writing of the amount of the underpayment (deficiency) assessed. A Notice of Assessment, whether as a result of an examination of a return, as a result of an audit, or otherwise, shall be in writing and 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 the Township has relied to determine that an underpayment exists.
4. An itemization of the revisions made by the Township to a return filed by the Taxpayer that result in the determination that an underpayment exists.

If the Tax Receiver finds that the tax that has been paid is more than the correct amount, the Tax Receiver shall credit the overpayment against any taxes owed by the Employer or Individual, as the case may be, and shall refund the difference. Written notice of such action by the Tax Receiver shall be provided.

Section 119. Petition for Reassessment.

Within 90 days of the date of a Notice of Assessment, the assessed party may make a request for reassessment by completing and submitting a Petition for Administrative Appeal that will be forwarded for decision to a Local Tax Hearing Officer appointed by the Township. *See section _____ hereof.*

Section 120. Confidential Nature of Tax Information.

Any information learned or obtained by the Finance Director or any official, agent or employee of the Township as a result of any audit, return, report, investigation, hearing or verification required or authorized by the Finance Director shall be confidential tax information and must be kept confidential by the Township except for official purposes or as required otherwise by law.

Section 121. Dishonored Checks.

If any check received in payment of taxes is returned unpaid by the bank, there shall be added to the tax due the sum charged for dishonored checks established by the Township.

Section 122. Administrative Appeals.

In order to appeal any assessment, determination or denial of refund of tax, the appealing party must file a Petition for Administrative Appeal with the Finance Director. All Petitions shall be mailed or delivered to: Haverford Township, Finance Director, 1014 Darby Road, Havertown, PA 19083.

A. Petitions for Administrative Appeal. Petitions shall be in writing on a form substantially similar to that provided in the Disclosure Statement, which is available from the Finance Department. A petition 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 is required to be filed. If hand delivered, a Petition will be deemed to be filed on the date received in the Office of the Finance Department at the address shown above.

B. Contents of Petition for Administrative Appeal. Petitions shall: (1) state the name, address and telephone number of the appealing party, (2) identify the tax and tax period(s) to which the Petition pertains, (3) state the amount of tax appealed and the legal basis for the appeal (*i.e.*, state how or why the assessment is incorrect; or why a refund request should have been granted), (4) provide copies of all supporting documentation and calculations, (5) state whether an oral hearing is requested, and (6) certify under penalty of perjury that the facts in the Petition are true and correct and that the Petition is not filed for purposes of delay.

C. Deadlines for Filing Petition for Administrative Appeal.

1. Refund Petitions shall be filed within three years after the due date for filing the report, or one year after actual payment of tax, whichever is later. If no report is required, the petition shall be filed within three years after the due date for payment of the tax or within one year after actual payment, whichever is later.

2. Petitions for Reassessment of tax shall be filed within 90 days of the date of the assessment notice.

D. Administrative Appeals Process and Procedure. Upon receipt of a timely filed Petition for Administrative Appeal, the Finance Director will: (a) promptly schedule a hearing if a hearing has been requested (if a hearing is not requested, the Petition will be determined on the record before the Local Tax Hearing Officer), (b) provide the appealing party with a Notice of Hearing (setting forth the time, date, and location of the hearing), and (c) forward the petition to the Local Tax Hearing Officer appointed by the Township. Unless the date of the hearing is agreed upon by all parties, the Finance Director shall give at least seven days written notice of the hearing to all parties.

1. Hearings. Hearings shall be held at the Township Municipal Building, 1014 Darby Road, Havertown, PA, unless otherwise directed by the Hearing Officer. Hearings will be informal in nature and technical rules of evidence will not be applicable.

(a) Representation. Appealing parties may appear before the Hearing Officer with or without benefit of representation. Any person seeking to represent an appealing party at the hearing must first be so authorized by the Taxpayer in writing. A Taxpayer's representative need not be professionally trained, but should be familiar with the Tax Ordinance, these Regulations and the facts of the case.

(b) Presentation of Evidence. Evidence may be submitted and considered that possesses probative value commonly accepted by reasonably prudent persons in the conduct of their affairs. Unless waived by the parties, testimony shall be under oath or affirmation, administered by the Hearing Officer. Copies or photographs of all records and other exhibits shall be provided to all parties and to the Hearing Officer. Any party may have a recording or a transcript made of the hearing at the party's expense.

(c) Failure to Appear. The hearing may proceed in the absence of any party who fails to appear, after notice, but the Hearing Officer's Decision shall not be based solely upon the failure of a party to appear.

2. Hearing Officer's Decision. After the conclusion of the hearing, the Hearing Officer shall issue a written Decision to the parties. The Decision is considered timely issued so long as it is mailed, faxed, emailed or otherwise transmitted to the parties on or before the deadline. The deadline to issue a decision is 60 days from the date of the filing of the petition; however, the parties may jointly waive their rights to a decision within 60 days.

Section 513. Judicial Appeal.

Any person aggrieved by a decision of the Local Tax Hearing Officer who has a direct interest in the decision has the right to appeal to the Court of Common Pleas of Delaware County, Pennsylvania.

Section 514. Construction.

If any sentence, clause, or section or part of these regulations is, for any reason, found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, or sections or parts of these regulations. These regulations would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

END