

Plum Borough School District

SECTION: FINANCE

TITLE: TAX PENALTY APPEAL

ADOPTED:

REVISED:

606.1 TAX PENALTY APPEAL PROCESS

1. Authority

If a property owner fails to receive a Real Estate Tax Invoice from the School District due to an error or delay of the School District (or its officers, employees or agents) in performing a ministerial act, and no aspect of the error or delay can be attributed to the taxpayer the School District shall waive the penalty and provide an additional 60 day period for the taxpayer to pay the tax at the 2% Discount amount. In order to be eligible for this forgiveness of the penalty and additional 60 day Discount period one of the following must have taken place (1) the failure of the taxpayer to receive the Real Estate Tax Invoice due to an error by the Tax Collector or (2) the wrong mailing address/owner name was listed in the Tax Duplicate provided by Allegheny County and (3) the property owner must notify the School District, i.e. Business Manager or Tax Collector, prior to November 1 of that year. The penalty **will not** be forgiven if the tax invoice contained the correct owner/ mailing address as specified in the Tax Duplicate provided by Allegheny County and the taxpayer failed to receive a copy of the Real Estate Tax Invoice.

Should the Tax Payer qualify for waiver of the penalty the School District's Business Manager and the Tax Collector jointly must agree that the taxpayer meets the requirements for waiver of the penalty and only then is the Business Manager authorized to waive the penalty. Furthermore, the School District's Business Manager will prepare and deliver a report to the School Board at the next regular scheduled School Board meeting stating the name, address, Lot & Block number of the property and the reason for forgiveness of the penalty.

References:

NOTES:

Removed date of 11/1 because taxpayer will not know of penalty before that as it is only assessed after 11/1/of the current year.

PSBA Revision 12/07