

COUNTY OF MERCER
Petition for Appeal and Refund

Instructions

This form is to be used by taxpayers appealing an assessment of tax by the Tax Administrator or an appeal of a denial of a claim for refund by the Tax Administrator. Please complete Petition using blue or black ink, or type Petition. Attach a copy of the Assessment Notice being appealed, or if seeking a refund, proof that such tax was paid. Mail this Petition to the Office of the Chief Clerk, 103 Courthouse, Mercer, Pennsylvania 16137. Petitions appealing an Assessment Notice must be received by the County of Mercer within 90 days of the date of the Assessment Notice. Petitions for refunds must be received by the County of Mercer within the later of: (a) three years of the due date for filing the return or (b) one year after actual payment of the tax. Petitions filed via U.S. Postal Service are considered filed as of the postmark date. Petitions filed via any other method are considered filed on the date received. Answer all questions below as completely as possible. If an item is not applicable, enter "N/A."

Section A: Taxpayer Information

Last Name: _____ First Name: _____ Middle Initial: _____

Street Address: _____

City: _____ State: _____ County: _____ Zip: _____

Phone: _____ Fax: _____

Previous Street Address (if applicable): _____

City: _____ State: _____ County: _____ Zip: _____

Social Security Number: _____ Account Number: _____

Taxpayer Identification Number: _____

Section B: Tax Information

Type of Tax: _____

Is this Petition for a Refund? Yes No If so, what amount? \$ _____

Tax Year: _____ Quarter: _____

School District: _____

Borough: _____ Township: _____

City: _____ Town: _____

County: _____

Section C: Tax Representative Information

Complete Information for Representative *(if applicable)*

Send all copies of correspondence to: _____ Representative

Last Name: _____ First Name: _____ Middle Initial: _____

Is Representative an: Attorney Certified Public Accountant Other Accountant
Other Tax Advisor

Business Name: _____

Street Address: _____

City: _____ State: _____ County: _____ Zip: _____

Phone: _____ Fax: _____

Section D: Relief Requested and Arguments

Explain the relief requested: _____

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax.

Section E: Signature

All Petitions must be signed by Petitioner or an authorized representative. If signed by an authorized representative, written authorization for the representative to sign on Petitioner's behalf must accompany the Petition.

Under penalties prescribed by law, I hereby certify that this Petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Refund Claim are true and correct.

Signature: _____
(Taxpayer or Authorized Representative)

Print Name: _____
(Taxpayer or Authorized Representative)

Title: _____

Date: _____

**Administrative Appeal Procedures Applicable
To Petitions for Appeal and Refund**

I. General

A. If the taxpayer does not agree with the local Tax Administrator's (hereinafter "Administrator") assessment or determination of refund claim, the taxpayer may file an appeal by Petition to the County of Mercer requesting a review of the Administrator's assessment or determination of refund claim.

II. Obtaining a Hearing

A. To obtain a hearing, a taxpayer must complete a Petition form and timely file it with the County of Mercer and mail it to the Administrator's address indicated in Section V(D) below. [Note: The County of Mercer acting in executive session is not required to provide a hearing to the taxpayer but can decide an appeal based solely on the Petition and record.]

III. Form and Content of the Petition

A. The Petition must include all of the following information:

1. Petitioner's name, address, phone number and contact person (if any).
2. Petitioner's social security number, account number or taxpayer identification number.
3. Type of tax.
4. Tax year and/or quarter.
5. School district and/or borough, township, city, town or county.
6. Name, address and phone number of authorized representative (if any).
7. Relief the Petitioner is requesting.
8. Petitioner's argument(s) in support of the relief requested.
9. Signature of Petitioner.

IV. Forwarding Appeal

- A. Upon receipt of the taxpayer's Petition, the Administrator shall forward the Petition immediately to the County of Mercer.
- B. The County of Mercer shall issue a written decision on the taxpayer's Petition within 60 days of the date on which a complete and accurate Petition is received from the taxpayer.
- C. In evaluating and making a decision as to any Petition, the County of Mercer shall apply the principles of law and equity.

V. Deadlines for Filing

A. Refund Petitions

If a taxpayer determines that he or she has paid a tax to which he or she is not subject, a Petition for refund of the overpaid local tax must be filed with the Administrator.

1. Refund Petitions shall be filed within 3 years after the due date for filing the report or return, as extended or 1 year after actual payment of the tax, whichever is later; and
2. If no report or return is required, the refund Petition shall be filed within 3 years after the due date for payment of the tax to be refunded or within 1 year after actual payment, whichever is later.

B. Petitions for Reassessment

Any taxpayer who disagrees with an assessment or determination of a local tax may petition the County of Mercer for a re-evaluation of the taxpayer's assessment.

1. Petitions for reassessment of a tax shall be filed with the Administrator within 90 days of the date of the Assessment Notice.

C. Timely Filing

A Petition for refund or Petition for reassessment 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 must be filed.

D. Mailing Address

Petitions shall be mailed to the following address:

Office of the Chief Clerk
103 Courthouse
Mercer, PA 16137