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MUNICIPALITIES GENERALLY
Title 53
TABLE OF CONTENTS

TITLE 53
MUNICIPALITIES GENERALLY

CHAPTER 84
GENERAL PROVISIONS

Subchapter

- A. Preliminary Provisions
- B. (Reserved)
- C. Local Taxpayers Bill of Rights

Enactment. Chapter 84 was added May 5, 1998, P.L.301, No.50, effective January 1, 1999, unless otherwise noted.

SUBCHAPTER A
PRELIMINARY PROVISIONS

Sec.

- 8401. Definitions.
- 8402. Scope and limitations.
- 8403. Preemption.
- 8404. Certain rates of taxation limited.
- 8405. Applicability.

§ 8401. Definitions.

The following words and phrases when used in this subpart shall have the meanings given to them in this section unless the context clearly indicates otherwise:

"Budgeted revenue." Local tax revenue, except the term does not include revenue from:

- (1) Delinquent taxes.
- (2) Payments in lieu of taxes.
- (3) The real estate transfer tax.
- (4) The distribution of the Public Utility Realty Tax, commonly known as PURTA.
- (5) A mercantile or business privilege tax on gross receipts.
- (6) An amusement or admissions tax.

"Business." As defined in section 301 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971.

"Current year." The fiscal year for which the tax is levied.

"Domicile." As defined in section 13 of the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act.

"Dwelling." A structure used as a place of habitation by a natural person.

"Earned income." The classes of income defined as earned

income in section 13 of the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act.

"Election officials." The county board of elections of each county.

"Employer." As defined in section 301 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971.

"Governing body." A board of school directors of a school district.

"Homestead." A dwelling, including the parcel of land on which the dwelling is located and the other improvements located on the parcel for which any of the following apply:

(1) The dwelling is primarily used as the domicile of an owner who is a natural person. The homestead for real property qualifying under this paragraph shall not include the land on which the dwelling is located if the land is not owned by a person who owns the dwelling.

(2) The dwelling is a unit in a condominium as the term is defined in 68 Pa.C.S. § 3103 (relating to definitions) and the unit is primarily used as the domicile of a natural person who is an owner of the unit; or the dwelling is a unit in a cooperative as the term is defined in 68 Pa.C.S. § 4103 (relating to definitions) and the unit is primarily used as the domicile of a natural person who is an owner of the unit. The homestead for a unit in a condominium or a cooperative shall be limited to the assessed value of the unit, which shall be determined in a manner consistent with the assessment of real property taxes on those units under 68 Pa.C.S. (relating to real and personal property) or as otherwise provided by law. If the unit is not separately assessed for real property taxes, the homestead shall be a pro rata share of the real property.

(3) The dwelling does not qualify under paragraphs (1) and (2) and a portion of the dwelling is used as the domicile of an owner who is a natural person. The homestead for real property qualifying under this paragraph shall be the portion of the real property that is equal to the portion of the dwelling that is used as the domicile of an owner.

"Homestead property." A homestead for which an application has been submitted and approved under section 8584 (relating to administration and procedure).

"Local Tax Enabling Act." The act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act.

"Local tax revenue." The revenue from taxes actually levied and assessed by a school district. The term does not include interest or dividend earnings, Federal or State grants, contracts or appropriations, income generated from operations or any other source that is revenue not derived from taxes levied and assessed by a school district.

"Municipality." As defined in 1 Pa.C.S. § 1991 (relating to definitions).

"Net profits." The classes of income defined as net profits in section 13 of the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act.

"Owner." Includes any of the following:

(1) A joint tenant or tenant in common.

(2) A person who is purchasing real property under a contract.

(3) A partial owner.

(4) A person who owns real property as a result of being a beneficiary of a will or trust or as a result of intestate succession.

(5) A person who owns or is purchasing a dwelling on leased land.

(6) A person holding a life lease in real property previously sold or transferred to another.

(7) A person in possession under a life estate.

(8) A grantor who has placed the real property in a revocable trust.

(9) A member of a cooperative as defined in 68 Pa.C.S. § 4103 (relating to definitions).

(10) A unit owner of a condominium as defined in 68 Pa.C.S. § 3103 (relating to definitions).

(11) A partner of a family farm partnership or a shareholder of a family farm corporation as the terms are defined in section 1101-C of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971.

"Political subdivision." As defined in 1 Pa.C.S. § 1991 (relating to definitions).

"Preceding year." The fiscal year before the current year.

"Primarily used." Usage of at least 51% of the square footage of a dwelling.

"Resident individual." An individual who is domiciled in a school district.

"School district." A school district of the first class A, second class, third class or fourth class, including any independent school district.

"Statewide average weekly wage." That amount determined annually for each calendar year by the Department of Labor and Industry under section 105.1 of the act of June 2, 1915 (P.L.736, No.338), known as the Workers' Compensation Act.

"Succeeding year." The fiscal year following the current year.

"Tax Reform Code." The act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971.

"Taxpayer." An individual required under this subpart to file a tax return or to pay a tax.

§ 8402. Scope and limitations.

(a) **General rule.**--Except as provided in subsections (b), (c), (d), (e) and (f) and section 8405 (relating to applicability), it is the intent of this subpart to confer upon each school district the power to levy, assess and collect an earned income and net profits tax as set forth in this subpart.

(b) **Real estate transfer taxes.**--This subpart does not affect the powers of a school district to levy, assess and collect a real estate transfer tax, including any real estate transfer tax levied under the authority of section 652.1(a)(4) of the act of March 10, 1949 (P.L.30, No.14), known as the Public School Code of 1949.

(c) **Amusement and admissions taxes.**--

(1) Any school district which has on or before June 30, 1997, levied, assessed or collected or provided for the levying, assessment or collection of an amusement or admissions tax may continue to levy, assess and collect the tax on such subjects upon which the tax was imposed as of

June 30, 1997. Neither the rate imposed nor amount collected shall exceed the rate imposed or amount collected by the school district for the fiscal year ending in 1997. A school district which did not assess, levy or collect an amusement or admissions tax as of June 30, 1997, may not assess, levy or collect the tax. The provisions as set forth in section 8(6), (9), (10) and (11) of the Local Tax Enabling Act shall remain in effect, other than the limitations as set forth in this paragraph. This paragraph shall apply regardless of whether there is an election by the school district under section 8703(a) (relating to adoption of referendum).

(2) Any municipality which has on or before December 31, 1997, levied, assessed or collected or provided for the levying, assessment or collection of an amusement or admissions tax under the Local Tax Enabling Act may continue to levy, assess and collect the tax on such subjects upon which the tax was imposed by the municipality as of December 31, 1997, at a rate not to exceed the effective rate as collected by the municipality as of December 31, 1997, or 5%, whichever is greater. A municipality which did not assess, levy or collect an amusement or admissions tax as of December 31, 1997, may not assess, levy or collect the tax at a rate higher than 5%. The provisions as set forth in section 8(6), (9), (10) and (11) of the Local Tax Enabling Act shall remain in effect, other than the reduction in rate as set forth in this paragraph.

(d) Mercantile tax.--Nothing in this subpart shall limit or modify any mercantile or business privilege tax on gross receipts as limited by section 533 of the act of December 13, 1988 (P.L.1121, No.145), known as the Local Tax Reform Act.

(e) Sign or sign privilege tax.--Any political subdivision which has on or before December 31, 1997, assessed, levied or collected an annual sign tax or annual sign privilege tax or provided for the levying, assessment or collection of such tax may continue to levy, assess and collect such tax on such subjects upon which the tax was imposed at a rate not to exceed that imposed by the political subdivision as of December 31, 1997. A political subdivision which did not assess, levy or collect an annual sign tax or annual sign privilege tax as of December 31, 1997, may not assess, levy or collect such tax. This subsection shall apply regardless of whether there is an election under section 8703(a).

(f) Motor vehicle transfer tax.--Any political subdivision that did not assess, levy or collect a tax on the transfer of motor vehicles or on the privilege of transferring motor vehicles as of December 31, 1997, shall not assess, levy or collect such tax. This subsection shall apply regardless of whether there is an election under section 8703(a). This subsection shall neither apply to nor affect any mercantile or business privilege tax on gross receipts as limited by section 533 of the Local Tax Reform Act.

Effective Date. Section 12(1) of Act 50 of 1998 provided that subsecs. (c), (e) and (f) shall take effect immediately.

Cross References. Section 8402 is referred to in sections 8701, 8866, 8867 of this title.

§ 8403. Preemption.

No act of the General Assembly will vacate or preempt any resolution adopted under this subpart providing for the imposition of a tax by a school district unless the act of the General Assembly expressly vacates or preempts the authority to adopt the resolution.

§ 8404. Certain rates of taxation limited.

If a municipality and school district both impose an earned income and net profits tax on the same individual under the Local Tax Enabling Act and the municipality and school district are limited to or have agreed upon a division of the tax rate in accordance with section 8 of the Local Tax Enabling Act, then the municipality that continues to levy the earned income and net profits tax under the Local Tax Enabling Act shall remain subject to that limitation or agreement in the event that the school district opts to impose an earned income and net profits tax under section 8711 (relating to earned income and net profits tax).

§ 8405. Applicability.

It is the intent of the General Assembly that no provision of this subpart shall apply to any city of the first class, a county of the first class coterminous with a city of the first class and any school district of the first class located within a city of the first class.

Cross References. Section 8405 is referred to in section 8402 of this title.

SUBCHAPTER B

(Reserved)

SUBCHAPTER C

LOCAL TAXPAYERS BILL OF RIGHTS

Sec.

- 8421. Short title of subchapter.
- 8422. Definitions.
- 8423. Disclosure statement.
- 8424. Requirements for requests.
- 8425. Refunds of overpayments.
- 8426. Interest on overpayment.
- 8427. Notice of basis of underpayment.
- 8428. Abatement of certain interest and penalty.
- 8429. Application of payments.
- 8430. Administrative appeals.
- 8431. Petitions.
- 8432. Practice and procedure.
- 8433. Decisions.
- 8434. Appeals.
- 8435. Equitable and legal principles to apply.
- 8436. Installment agreements.
- 8437. Confidentiality of tax information.
- 8438. Taxes on real property.

Cross References. Subchapter C is referred to in section 8712 of this title.

§ 8421. Short title of subchapter.

This subchapter shall be known and may be cited as the Local

Taxpayers Bill of Rights Act.

§ 8422. Definitions.

The following words and phrases when used in this subchapter shall have the meanings given to them in this section unless the context clearly indicates otherwise:

"Assessment." The determination by a local taxing authority of the amount of underpayment by a taxpayer.

"Board." A board of local tax appeals established under section 8430 (relating to administrative appeals).

"Eligible tax." Any of the following, including interest and penalty provided by law, when levied by a political subdivision:

(1) Any tax authorized or permitted under the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act.

(2) Any per capita tax levied under any act.

(3) Any occupation, occupation assessment or occupation privilege tax levied under any act.

(4) Any tax on income levied under any act.

(5) Any tax measured by gross receipts levied under any act.

(6) Any tax on a privilege levied under any act.

(7) Any tax on amusements or admissions levied under any act.

(8) Any tax on earned income and net profits.

"Governing body." A city council, borough council, incorporated town council, board of township commissioners, board of township supervisors, a governing council of a home rule municipality or optional plan municipality, a governing council of any similar general purpose unit of government which may hereafter be created by statute or a board of school directors of a school district.

"Local taxing authority." A political subdivision levying an eligible tax. The term shall include any officer, agent, agency, clerk, income tax officer, collector, employee or other person to whom the governing body has assigned responsibility for the audit, assessment, determination or administration of an eligible tax. The term shall not include a tax collector or collection agency who has no authority to audit a taxpayer or determine the amount of an eligible tax or whose only responsibility is to collect an eligible tax on behalf of the governing body.

"Overpayment." Any payment of tax which is determined in the manner provided by law not to be legally due.

"Taxpayer." An individual, partnership, association, corporation, limited liability company, estate, trust, trustee, fiduciary or any other entity subject to or claiming exemption from any eligible tax or under a duty to perform an act for itself or for another under or pursuant to the authority of an act providing for an eligible tax.

"Underpayment." The amount or portion of any tax determined to be legally due in the manner provided by law for which payment or remittance has not been made.

"Voluntary payment." A payment of an eligible tax made pursuant to the free will of the taxpayer. The term does not include a payment made as a result of distraint or levy or pursuant to a legal proceeding in which the local taxing authority is seeking to collect its delinquent taxes or file a

claim therefor.

§ 8423. Disclosure statement.

(a) **Contents.**--The local taxing authority shall prepare a statement which sets forth the following in simple and nontechnical terms:

(1) The rights of a taxpayer and the obligation of the local taxing authority during an audit or an administrative review of the taxpayer's books or records.

(2) The administrative and judicial procedures by which a taxpayer may appeal or seek review of any adverse decision of the local taxing authority.

(3) The procedure for filing and processing refund claims and taxpayer complaints.

(4) The enforcement procedures.

(b) **Distribution.**--The local taxing authority shall notify any taxpayer contacted regarding the assessment, audit, determination, review or collection of an eligible tax of the availability of the statement under subsection (a). The local taxing authority shall make copies of the statement available to taxpayers upon request at no charge to the taxpayer, including mailing costs. The notification shall be stated as follows:

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling (name of local taxing authority) at (telephone number) during the hours of (hours of operation).

§ 8424. Requirements for requests.

(a) **Minimum time periods for taxpayer response.**--

(1) The taxpayer shall have at least 30 calendar days from the mailing date to respond to requests for information by a local taxing authority. The local taxing authority shall grant additional reasonable extensions upon application for good cause.

(2) The local taxing authority shall notify the taxpayer of the procedures to obtain an extension in its initial request.

(3) A local taxing authority shall take no lawful action against a taxpayer for the tax year in question until the expiration of the applicable response period, including extensions.

(b) **Requests for prior year returns.**--

(1) Except as provided in paragraph (2), an initial inquiry by a local taxing authority regarding a taxpayer's compliance with any eligible 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.

(2) A local taxing authority may make a subsequent request for a tax return or supporting information if, after the initial request, the local taxing authority determines that the taxpayer 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.

This subsection shall not apply if the local taxing authority has sufficient information to indicate that the taxpayer failed to file a required return or pay an eligible tax which was due more than three years prior to the date of the notice.

(c) **Use of Federal tax information.**--A local taxing

authority may require a taxpayer to provide copies of the taxpayer's Federal individual income tax return if the local taxing authority can demonstrate that the Federal tax information is reasonably necessary for the enforcement or collection of an eligible tax and the information is not available from other available sources or the Department of Revenue.

§ 8425. Refunds of overpayments.

(a) **General rule.**--A taxpayer who has paid an eligible tax to a local taxing authority may file a written request with the local taxing authority for refund or credit of the eligible tax. A request for refund shall be made within three years of the due date for filing the report as extended or one year after actual payment of the eligible tax, whichever is later. If no report is required, the request shall be made within three years after the due date for payment of the eligible tax or within one year after actual payment of the eligible tax, whichever is later.

(1) For purposes of this section, a tax return filed by the taxpayer with the local taxing authority showing an overpayment of tax shall be deemed to be a written request for a cash refund unless otherwise indicated on the tax return.

(2) A request for refund under this section shall not be considered a petition under section 8430 (relating to administrative appeals) and shall not preclude a taxpayer from submitting a petition under section 8431 (relating to petitions).

(b) **Notice of underpayment.**--For amounts paid as a result of a notice asserting or informing a taxpayer of an underpayment, a written request for refund shall be filed with the local taxing authority within one year of the date of the payment.

§ 8426. Interest on overpayment.

(a) **General rule.**--All overpayments of tax due a local taxing authority, including taxes on real property, shall bear simple interest from the date of overpayment until the date of resolution.

(b) **Interest rate.**--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.

(c) **Exceptions.**--

(1) No interest shall be allowed if an overpayment is refunded or applied against any other tax, interest or penalty due the local taxing authority 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.

(2) Overpayments of interest or penalty shall not bear any interest.

(d) **Acceptance of refund check.**--The taxpayer's acceptance of the local taxing authority's check shall not prejudice any right of the taxpayer to claim any additional overpayment and interest thereon. Tender of a refund check by the local taxing authority shall be deemed to be acceptance of the check by the taxpayer for purposes of this section.

(e) **Definitions.**--As used in this section, the following words and phrases shall have the meanings given to them in this

subsection:

"Date of overpayment." The later of the date paid or the date tax is deemed to have been overpaid as follows:

(1) Any tax actually deducted and withheld at the source shall be deemed to have been overpaid on the last day for filing the report for the tax period, determined without regard to any extension of time for filing.

(2) Any amount overpaid as estimated tax for the tax period shall be deemed to have been overpaid on the last day for filing the final report for the tax period, determined without regard to any extension of time for filing.

(3) An overpayment made before the last day prescribed for payment shall be deemed to have been paid on the last day.

(4) Any amount claimed to be overpaid with respect to which a lawful administrative review or appellate procedure is initiated shall be deemed to have been overpaid 60 days following the date of initiation of the review or procedure.

(5) Any amount shown not to be due on an amended income or earned income and net profits tax return shall be deemed to have been overpaid 60 days following the date of filing of the amended income tax return.

"Date of resolution." The date the overpayment is refunded or credited as follows:

(1) For a cash refund, a date preceding the date of the local taxing authority's refund check by not more than 30 days.

(2) For a credit for an overpayment:

(i) the date of the local taxing authority's notice to the taxpayer of the determination of the credit; or

(ii) the due date for payment of the tax against which the credit is applied, whichever first occurs. For a cash refund of a previously determined credit, interest shall be paid on the amount of the credit from a date 90 days after the filing of a request to convert the credit to a cash refund to a date preceding the date of the refund check by not more than 30 days whether or not the refund check is accepted by the taxpayer after tender.

Cross References. Section 8426 is referred to in section 8438 of this title.

§ 8427. Notice of basis of underpayment.

A local taxing authority shall notify the taxpayer in writing of the basis for any underpayment that the local taxing authority has determined to exist. The notification shall 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 local taxing authority has relied to determine that an underpayment exists.

(4) An itemization of the revisions made by the local taxing authority to a return or report filed by the taxpayer that results in the determination that an underpayment exists.

§ 8428. Abatement of certain interest and penalty.

(a) **Errors and delays.**--In the case of any underpayment, the local taxing authority may abate all or any part of interest for any period for the following:

(1) Any underpayment or tax finally determined to be due attributable in whole or in part to any error or delay by the local taxing authority in the performance of a ministerial act. For purposes of this paragraph, an error or delay shall be taken into account only if no significant aspect of the error or delay can be attributed to the taxpayer and after the local taxing authority has contacted the taxpayer in writing with respect to the underpayment of tax finally determined to be due or payable.

(2) Any payment of a tax to the extent that any error or delay in the payment is attributable to an officer, employee or agent of the local taxing authority being erroneous or dilatory in performance of a ministerial act. The local taxing authority shall determine what constitutes timely performance of ministerial acts performed under this subchapter.

(b) **Abatement due to erroneous written advice by local taxing authority.**--

(1) The local taxing authority shall abate any portion of any penalty or excess interest attributable to erroneous advice furnished to the taxpayer in writing by an officer, employee or agent of the local taxing authority acting in the officer's, employee's or agent's official capacity if:

(i) the written advice was reasonably relied upon by the taxpayer and was in response to specific written request of the taxpayer; and

(ii) the portion of the penalty or addition to tax or excess interest did not result from a failure by the taxpayer to provide adequate or accurate information.

(2) This subsection shall not be construed to require the local taxing authority to provide written advice to taxpayers.

§ 8429. Application of payments.

Unless otherwise specified by the taxpayer, all voluntary payments of an eligible tax shall be prioritized by the local taxing authority as follows:

- (1) Tax.
- (2) Interest.
- (3) Penalty.
- (4) Any other fees or charges.

§ 8430. Administrative appeals.

A political subdivision levying an eligible tax shall establish an administrative process to receive and make determinations on petitions from taxpayers relating to the assessment, determination or refund of an eligible tax. The administrative process shall consist of any one of the following:

(1) Review and decision or hearing and decision by a local tax appeals board appointed by the governing body. The board shall consist of at least three but not more than seven members. Qualifications for service on the board and compensation, if any, of the members shall be determined by the governing body. The governing body may enter into

agreements with other political subdivisions to establish a joint local tax appeals board.

(2) Review and decision by the governing body in executive session.

(3) A hearing and decision by a hearing officer appointed by the governing body. The governing body shall determine the qualifications and compensation, if any, of the hearing officer.

(4) An administrative review or appeal process existing on the effective date of this chapter that is substantially similar to the procedures in paragraph (1), (2) or (3).

Cross References. Section 8430 is referred to in sections 8422, 8425 of this title.

§ 8431. Petitions.

(a) **Filing.**--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. Deadlines for filing petitions are as follows:

(1) Refund petitions shall be filed within three years after the due date for filing the report as extended or one year after actual payment of an eligible tax, whichever is later. If no report is required, the petition shall be filed within three years after the due date for payment of an eligible tax or within one year after actual payment, whichever is later.

(2) Petitions for reassessment of an eligible tax shall be filed within 90 days of the date of the assessment notice.

(b) **Contents.**--The governing body shall adopt regulations specifying the form and content of petitions, including the process and deadlines.

Cross References. Section 8431 is referred to in section 8425 of this title.

§ 8432. Practice and procedure.

Practice and procedure under this subchapter shall not be governed by 2 Pa.C.S. Chs. 5 Subch. B (relating to practice and procedure of local agencies) and 7 Subch. B (relating to judicial review of local agency action). The governing body shall adopt regulations governing practice and procedure under this subchapter.

§ 8433. Decisions.

Decisions on petitions submitted under this subchapter shall be issued within 60 days of the date a complete and accurate petition is received. Failure to act within 60 days shall result in the petition being deemed approved.

§ 8434. Appeals.

Any person aggrieved by a decision under this chapter who has a direct interest in the decision shall have the right to appeal to the court vested with the jurisdiction of local tax appeals by or pursuant to 42 Pa.C.S. (relating to judiciary and judicial procedure).

§ 8435. Equitable and legal principles to apply.

Decisions under this chapter may be made according to principles of law and equity.

§ 8436. Installment agreements.

(a) Authorization.--A local taxing authority may enter into written agreements with any taxpayer under which the taxpayer is allowed to satisfy liability for any eligible tax in installment payments if the local taxing authority determines that the agreement will facilitate collection.

(b) Extent to which agreements remain in effect.--

(1) Except as otherwise provided in this subsection, any agreement entered into by the local taxing authority under subsection (a) shall remain in effect for the term of the agreement.

(2) The local taxing authority may terminate any prior agreement entered into under subsection (a) if:

(i) information which the taxpayer provided to the local taxing authority prior to the date of the agreement was inaccurate or incomplete; or

(ii) the local taxing authority believes that collection of any eligible tax under the agreement is in jeopardy.

(3) If the local taxing authority finds that the financial condition of the taxpayer has significantly changed, the local taxing authority may alter, modify or terminate the agreement, but only if:

(i) notice of the local taxing authority's finding is provided to the taxpayer no later than 30 days prior to the date of such action; and

(ii) the notice contains the reasons why the local taxing authority believes a significant change has occurred.

(4) The local taxing authority may alter, modify or terminate an agreement entered into by the local taxing authority under subsection (a) if the taxpayer fails to do any of the following:

(i) Pay any installment at the time the installment is due under such agreement.

(ii) Pay any other tax liability at the time the liability is due.

(iii) Provide a financial condition update as requested by the local taxing authority.

(c) Prepayment permitted.--Nothing in this section shall prevent a taxpayer from prepaying in whole or in part any eligible tax under any agreement with the local taxing authority.

§ 8437. Confidentiality of tax information.

Any information gained by a local taxing authority as a result of any audit, return, report, investigation, hearing or verification shall be confidential tax information. It shall be unlawful, except for official purposes or as provided by law, for any local taxing authority to:

(1) Divulge or make known in any manner any confidential information gained in any return, investigation, hearing or verification to any person.

(2) Permit confidential tax information or any book containing any abstract or particulars thereof to be seen or examined by any person.

(3) Print, publish or make known in any manner any confidential tax information.

An offense under this section is a misdemeanor of the third

degree, and, upon conviction thereof, a fine of not more than \$2,500 and costs, or a term of imprisonment for not more than one year, or both, may be imposed. If the offender is an officer or employee of the local taxing authority, the officer or employee shall be dismissed from office or discharged from employment.

§ 8438. Taxes on real property.

Except as provided in section 8426 (relating to interest on overpayment), this subchapter shall not apply to any tax on real property.