

City of Amherst Taxpayers' Rights

The following rights and considerations apply to every taxpayer in the City of Amherst:

(A) **Courtesy And Consideration:** As a taxpayer or potential taxpayer, you are entitled to courteous, considerate, and fair treatment from Amherst tax department employees at all times. If you ever feel that you are not being offered such treatment, you should inform the City Treasurer. If your complaint is about the Treasurer you should contact your city council representative.

(B) **Privacy and Confidentiality:** You have the right to have your personal and financial information kept confidential. According to both the state and local law, all such records are required to be kept confidential and may be used only for official purposes.

(C) **Payment of Only the Required Tax:** You are liable only for the correct amount of tax, which is due and payable. Equal standards of payment are required to be consistently and fairly applied to all taxpayers.

(D) **Your Return May be Questioned:** The City tax department reviews all tax returns for accuracy. If we inquire about your return or select it for further examination, it does not suggest that you are dishonest or that something is wrong. It only indicates that something needs to be clarified. The examination may or may not result in more taxes being assessed. We may close your case without change to your return or you may receive a refund.

(E) **Examination and Inquiries by Mail:** The City tax office handles most examinations and inquiries by mail. If necessary, we will send you a letter with either a request for more information or a reason why we believe a change needs to be made in your return. If you provide the requested information or a suitable explanation, a personal interview will probably not be needed. However, you may request a personal interview if you wish, or we may schedule a personal interview to review your records.

(F) **Examination by Review:** If we request a personal interview to review your records, you may bring your records to the Amherst tax office and leave them or you may stay while we review and/or copy your records. The amount of time involved will depend upon the volume and orderliness of the records. We will try to schedule your examination at a reasonable time that is convenient for you. However, if the parties are unable to agree, the Amherst Tax Department has the authority to make the final determination of how, when and where the examination will take place.

(G) **Representation:** Throughout your dealing with the tax department and its employees, you can represent yourself or your tax preparer or attorney may represent you. Most differences can be settled by presenting additional facts or information. It is not required to have a tax preparer or attorney appear for you. However, if at any time during a tax review you want to consult your tax preparer or attorney or any other person you wish to represent you, we will stop and reschedule the interview. However, we cannot suspend the interview if you are there because of an administrative summons. In such cases, provisions for representation must be made prior to the start of the interview.

(H) **Explanation of Additional Tax Liability:** If we suggest or request any changes to your return of tax liability, we will explain the reasons for the changes of the levy of additional taxes. You should not hesitate to request information or to ask about anything that is unclear to you. Whenever you owe additional taxes, we will send you a bill stating the reason for the invoice as well as any amounts you may owe, including interest and penalties, if applicable. You have the right to have your bill adjusted if it is incorrect. Please let us know immediately if you believe we have sent you an incorrect bill. If you believe that you are entitled to a refund, file the request with the Treasurer at the earliest possible date.

(I) **Interest:** You are liable for interest on additional taxes that you owe, if such taxes were not paid by the appropriate due date. Interest is calculated from the original due date of the payment.

(J) **An Appeal of the Examination Findings:** If you don't agree with the review or examination findings, you have the right to appeal. The appeal must be made within thirty (30) days of the date of the findings and you must state your reasons for such appeal in writing and mail or present such appeal to the Treasurer who will schedule a hearing before the Amherst Income Tax Board of Review as soon as possible.

Most differences can be settled through this appeals system without expensive and time consuming court trials. If the Tax Board of Review cannot settle the matter to your satisfaction, you may pursue your case through the court system

(K) **Cancellation of Penalties:** You have the right to ask that certain penalties or interest be cancelled (abated) by the Amherst Tax Board of Review if you can demonstrate reasonable cause for the filing or payment failure that led to the penalty. Interest and penalties are assessed as defined in Chapter 191 of the Codified Ordinances. The appeal process described in Section (J) above also applies to the assessment of penalties and interest.

(L) **Payment Arrangements:** You are required by law to make every effort to pay your taxes in full when they are due. If you can't, you should pay as much as you can and contact the tax office immediately to attempt to arrange a payment plan. We may ask you for a complete financial statement to determine your ability to pay the amount due. Based on your financial condition, you may qualify for an installment agreement.

If a payment agreement is approved, it will be prepared in writing for the protection of all concerned. We will provide you with copies of all agreements you make with the tax department. If we approved a payment agreement, the agreement will stay in effect only if:

1. You give correct and complete financial information.
2. You pay each installment on time.
3. You satisfy other Amherst tax liabilities on time.
4. You provide current financial information when asked.

(M) **Enforcement:** The tax office ordinarily does not initiate any enforcement action until after we have tried to contact you and offered you the opportunity to voluntarily pay any taxes due. It is very important for you to respond immediately to our attempts to contact you. If you do not respond, we have no choice but to begin formal enforcement proceedings by civil suit or criminal charges. The penalties for violation of the Income Tax code are determined in Chapter 191 of the Codified Ordinances.

(N) **Taxpayer Assistance:** All City tax forms are designed to be self-explanatory. Except for the more complicated tax situations, most taxpayers will not need the assistance of an accountant or attorney to file a tax return. The City tax office attempts to provide limited free assistance in preparing tax returns. However, the City is not able to offer unlimited professional advice, and can guarantee help only to the extent that the department staff is available to do so.

(O) **Requests for Information and Documents:** Most general information requested from the tax office by a taxpayer will be made available free of charge. There will be a nominal charge for the copying of pertinent sections of the City tax code.

(P) **Conflicting Provisions:** This ordinance is intended only to clarify and generally delineate taxpayers' rights. The actual application of any provision of Chapter 191 of the Codified Ordinances shall be as specifically defined in each section of the Chapter.

In the event of conflict between this ordinance and any other section or provision of Chapter 191 of the Codified Ordinances, such other section or provision shall take precedence over this ordinance.