

March 16, 2015

Taxpayer's Name
Taxpayer's Address

Taxpayer
MTHO # 868

Dear Taxpayer:

The City of Phoenix ("City") submitted written argument asserting that your protest petition was not filed within the time allowed by statute. Our January 23, 2015 letter granted the Taxpayer until March 9, 2015 in which to file any response to the timeliness issue raised by the City. The Taxpayer failed to file a response to the timeliness issue.

Model City Tax Code Section 570(b)(1)(A) ("Section 570") requires that any protest must be filed within 45 days of receipt of the notice of determination ("Notice"). Model City Tax Code Section 100 ("Section 100") defines delivery of Notice to mean receipt by the taxpayer. Section 100 defines receipt by a taxpayer as the earlier of the date taxpayer actually receives the Notice or the first attempted delivery by certified United States mail to the taxpayer's address of record with the Tax Collector.

In this case, the City's October 23, 2014 Notice was delivered to the Taxpayer's address at the zip code of 85009 on October 23, 2014. The USPS tracking number was 11223344556677889900. For that reason, the City concluded a timely protest would have to be filed on or before December 7, 2014. The protest of the Taxpayer was dated and received by the City on December 17, 2014. The City concluded the protest was not timely filed.

Section 570 is clear that a protest must be filed within 45 days of receipt of the Notice in order to be timely filed. In this case, it is clear the Taxpayer received the Notice on October 23, 2014. As a result, the Taxpayer would have had to file its protest on or before December 8, 2014. We note the City had argued for a December 7, 2014 deadline but that date falls on a Sunday. While the Taxpayer was granted the opportunity to file a response to the City, it failed to do so.

The evidence before us shows that your protest was not filed within the time allowed by Model City Tax Code Section 570(b)(1)(A). Therefore, we find that we have no jurisdiction to conduct a hearing or redetermination on this matter.

Model City Tax Code Section 570(d)(1) provides that when a request for administrative review and petition for a hearing or redetermination of a tax assessment is not filed within the period allowed by Model City Tax Code Section 570(b)(1)(A), the taxpayer is deemed to have waived and abandoned the right to question the amount due, and the tax assessment is final.

If you have any questions, please call me at 480-893-0556.
Sincerely,

Municipal Tax Hearing Officer

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c: ***City of Phoenix***
Municipal Tax Hearing Office