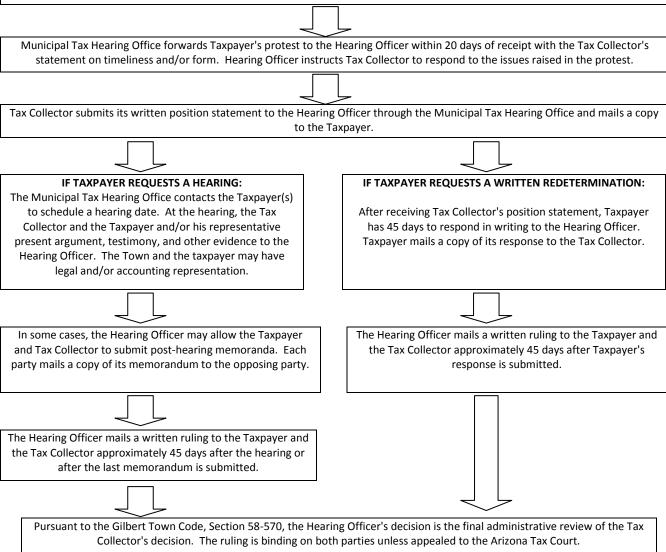


Appeals Process

for Town of Gilbert Tax Compliance Determinations

The taxpayer files a written protest with the Tax Collector by sending it to the Tax Administrator at the address stated at the bottom of this page. The Town must receive the protest within 45 days from the earlier of either receipt of this notice or first attempted delivery in order to be considered. If a request for administrative review and petition for hearing or redetermination of an assessment made by the Tax Collector is not received within the forty-five (45) day period, you shall be deemed to have waived and abandoned the right to question the amount determined to be due and any tax, interest, or penalty determined to be due shall be final and all appeal rights will have been forfeited. Taxpayer's protest must state the amount protested and the reasons for the protest. Taxpayer requests either a hearing or a written determination. Interest on the unpaid amount of the assessment continues to accrue during the protest process. However, if the taxpayer prevails on an issue, interest will be abated on the tax related to that issue.



Whether you choose a hearing or redetermination, you must submit all evidence relevant to your case, including records, receipts, tax returns, and/or notarized affidavits from witnesses with knowledge of the facts you need to prove. You may arrange for an attorney, accountant, or other representative to present your case. The Tax Collector is usually represented at hearings by an attorney.