

## CHAPTER 12 – SALES TAX CODE

Sec. 12-572. Expedited review of jeopardy assessments.

- (a) Within thirty (30) days after the day on which the Tax Collector furnishes the written notice required by Section 12-571(a), the taxpayer, pursuant to Section 12-570, may request the Tax Collector to review the action taken. Within fifteen (15) days after the request for review, the Tax Collector shall determine whether both the jeopardy determination and the amount assessed are reasonable.
- (b) Within thirty (30) days after the Tax Collector notifies the taxpayer of the determination he reached pursuant to subsection (a) above, the taxpayer may bring a civil action in the appropriate Court. If the taxpayer so requests, the City shall stipulate to an accelerated and expedited resolution of the civil action. If the Court determines that either the jeopardy determination or the amount assessed is unreasonable, the Court may order the Tax Collector to abate the assessment, to redetermine any part of the amount assessed or to take such other action as the Court finds to be appropriate. A determination made by the Court under this subsection is final except as provided in Arizona Revised Statutes Section 12-170.

(Code 1977, § 9A-572)

(Ord. 03-17, 4/15/03, renumbered from Chapter 9A) SUPP 2003-2