

## Questioning

### Town of Gilbert Tax Compliance Determinations

**When the Town of Gilbert makes a tax determination as to how the tax law applies to your business, you have several options to question or challenge the determination:**

#### **[1] INFORMAL CONFERENCE WITH THE TAX COLLECTOR**

You may request an Informal Conference with the Tax Collector to discuss the determination. At this time, you can present evidence to support your position. The evidence will be considered, and the Town's determination may be revised, or you will be provided with the legal basis for the Town's determination.

#### **[2] PROBLEM RESOLUTION OFFICER**

If you feel that the Gilbert Tax Compliance Office is not treating you fairly and equally as other taxpayers, you may request a meeting with the Problem Resolution Officer. The Problem Resolution Officer's powers are restricted by law, but he/she will ensure that you are treated in the same equitable manner as any other taxpayer.

#### **[3] HEARING OR REDETERMINATION WITH MUNICIPAL TAX HEARING OFFICER**

If you are not satisfied with the Town's determination, you may appeal to the Municipal Tax Hearing Office. This State-chartered Office is an impartial, non-Town affiliated hearing office charged with the equitable application and legal interpretation of the Model City Tax Code, which Gilbert has adopted. The assigned hearing officer will examine the facts of your case, and determine the proper application of the tax code to your situation. A detailed explanation of this Appeals Process is available on our website at [Appeals Process for Gilbert Tax Compliance Determinations](#).

NOTE: The Gilbert Tax Code is interpreted and applied in accordance with the Municipal Tax Code Commission and the statewide Unified Audit Committee. The Gilbert Mayor and Town Council are bound by the Gilbert Tax Code, as adopted and provided for in the Model City Tax Code. Mayor and Council do not have the legal recourse to alter tax determinations.