

**Articles 3 and 5 of the Tax Review Board Regulations are amended as shown below.**

**Article 3**

a. TIME FOR FILING - Every petition for review shall be filed within sixty (60) days of the mailing date of the initial notice of the amount due [, unless the Taxpayer petitions the appropriate department within 60 days of the mailing date of the original notice for departmental review of the matter, in which case the Taxpayer shall have sixty (60) days from the mailing date of the department's decision on review.] *or within sixty (60) days of the mailing date of an adverse decision from a timely request for a Water Revenue Bureau informal hearing.* [Except as provided elsewhere, i] In no case shall the filing of a [petition] *request* for departmental review be a mandatory prerequisite to filing a petition for review with the Board.


**Article 5 – [REFERRAL TO DEPARTMENT**

The Board may refer a petition that has been filed to the appropriate department for review of the taxpayer's dispute. The taxpayer shall have sixty (60) days from the mailing date of the department's decision on review to notify the Board that he/she does not accept the department's decision on review and is still seeking a review by the Board.] *Reserved.*

**Explanation:**

*Italics* indicate new matter added.

[Brackets] indicate matter deleted.

  
Nancy A. Kammerdeiner, TRB Chair

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