

CITY OF TUSKEGEE WATER AND  
ELECTRICITY BOARD  
101 FONVILLE STREET  
TUSKEGEE, AL 36083-2021,

Taxpayer,

v.

STATE OF ALABAMA  
DEPARTMENT OF REVENUE.

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STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE LAW DIVISION

DOCKET NO. S. 05-371

### FINAL ORDER

This appeal involves a final assessment of utility privilege tax for June 2002 through August 2004. The Taxpayer timely filed its notice of appeal with the Administrative Law Division on March 3, 2005. The Revenue Department is required to file an Answer with the Administrative Law Division within 30 days from being notified of an appeal. A 60 day extension may be granted, giving the Department a combined 90 day Answer period. Code of Ala. 1975, §40-2A-9(c).

The Administrative Law Division notified the Legal Division on March 7, 2005 that the Taxpayer's appeal had been filed. A 60 day extension to file the Answer was granted on April 4, 2005. As a courtesy, the Administrative Law Division notified the Legal Division on June 29, 2005 and July 12, 2005 that the Answer was overdue. To date, the Answer has not been filed. The Department thus failed to file its Answer within the required 90 days. Consequently, the final assessment in issue is dismissed for the reasons explained in *Plantation Oaks of Alabama, Inc. v. State of Alabama*, S. 04-728 (Admin. Law Div. 1/6/05); *Walter W. Muncaster v. State of Alabama*, S. 98-273 & S. 98-408 (Admin. Law Div. 6/16/00); *State of Alabama v. Sungard Business Systems, Inc.*, U. 94-310 (Admin. Law Div. 1/10/95); and *State of Alabama v. Bishop-Parker Furniture Co., Inc.*, S. 93-252 (Admin. Law Div. 3/31/94).

This Final Order may be appealed to circuit court within 30 days from the date of this Order pursuant to Code of Ala. 1975, §40-2A-9(g).

Entered August 8, 2005.

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BILL THOMPSON  
Chief Administrative Law Judge