

TAX APPEAL BOARD OF THE STATE OF DELAWARE

SHEENA Q. DANIELS,)	
Petitioner,)	
)	
v.)	Docket No. 1264
)	
DIRECTOR OF REVENUE,)	
Respondent.)	
)	

Before: John H. Cordrey, Esquire, Chairman; David Eppes, Regina Dudzic, and Cynthia Hughes Jarman, Members.

Petitioner is *pro se*.

Joseph Patrick Hurley, Jr., Esquire, Deputy Attorney General for Respondent.

DECISION AND ORDER

John H. Cordrey, Esquire, Chairman. This is the Board's decision regarding Respondent's motion to dismiss for lack of jurisdiction.

The Board finds that the Notice of Determination was mailed on August 6, 1996. 30 Del.C. §525 provides that the Notice of Determination is final upon the expiration of 60 days from the mailing of said notice "...unless within such period the taxpayer seeks review of the Director's determination pursuant to § 544 of this title." Petitioner had 60 days, pursuant to this statute, to file a petition for review by this Board. The 60 days expired on October 14, 1996. Petitioner filed a "petition" with the Board that was dated October 11, 1996 but was not received until November 25, 1996 by the Board's staff.

As the Petition was not timely filed the Board has no jurisdiction to review the matter. The parties, even if both were willing, may not confer jurisdiction upon the Board. As the legislature has not granted jurisdiction to the Board, it may not act.

Respondent's motion to dismiss for lack of jurisdiction is therefore granted, IT IS SO
SO ORDERED, this 11th day of April, 1997.

John H. Cordery

Cynthia H. Gorman

Rebecca P. Sandjic

[Signature]