



Determination was mailed.

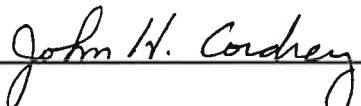
(5) Petitioners also failed to attach to their Petition a copy of the Notice of Determination as required by Rule 6 of the Tax Appeal Board.

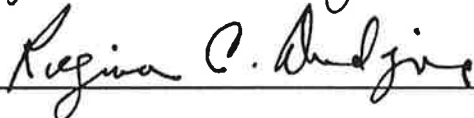
The Board holds that Petitioners have failed to file their Petition in accordance with the provisions of 30 Delaware Code §1203 and thus the Board does not have jurisdiction over the matter. In addition, since Petitioners failed to comply with Rule 6 of the Tax Appeal Board, no proper or valid or sufficient Petition was filed.

NOW, THEREFORE, IT IS ORDERED that Respondent's Motion to Dismiss is granted and the Petition is hereby dismissed.









Dated: April 8, 1988