



CITY OF PORTLAND

Office of City Auditor LaVonne Griffin-Valade

Hearings Office

1900 SW 4th Avenue, Room 3100

Portland, OR 97201

phone: (503) 823-7307 - fax: (503) 823-4347

web: www.portlandoregon.gov/auditor/hearings



HEARINGS OFFICER'S ORDER

APPEAL OF AMORE EXECUTIVE TOWNCAR

CASE NO. 3110507

HEARINGS OFFICER: Mr. Gregory J. Frank

FINDINGS OF FACT AND CONCLUSIONS OF LAW:

On November 8, 2011, the Hearings Officer received an Appeal to the City of Portland Hearings Officer from the Revenue Bureau on behalf of Amore Executive Towncar, Mohammad T. Hamdan, Authorized Representative. The Hearings Officer reviewed the documents and found that the date of the determination subject to this appeal is dated October 13, 2011 (Exhibit 4). The Hearings Officer found the written request for a hearing, from Amore Executive Towncar, Mohammad T. Hamdan, was dated as received in the Revenue Bureau on October 27, 2011 (Exhibit 1). Portland City Code ("PCC") 22.10.030 Initiation of Appeal, Section A, read in relevant part:

"unless otherwise specified in this Code, a request for an appeal hearing shall be filed within 10 days after the date of the decision or determination. The Code Hearings Officer may waive this requirement for good cause shown."

The Hearings Officer finds that the City mailed the determination letter (Exhibit 4) to Mr. Hamdan, d/b/a/ Amore Executive Towncar. The Hearings Officer finds that Amore Executive Towncar, Mr. Hamdan, filed a request for an appeal hearing related to the October 13, 2011, determination beyond the 10 days provided in PCC 22.10.030.

The Hearings Officer finds that the determination letter (Exhibit 4) was mailed on October 13, 2011. The Hearings Officer finds no good cause was shown why the 10 day requirement set forth in PCC 22.10.030 should be waived. The Hearings Officer finds that the request for an appeal hearing (Exhibit 1) regarding the determination letter (Exhibit 4) was not submitted timely and the request for the appeal hearing should be denied.

ORDER AND DETERMINATION:

1. The written request (Exhibit 1) of Amore Executive Towncar, Mr. Mohammad T. Hamdan, for an appeal hearing related to the determination letter (Exhibit 4) is denied.
2. This order has been mailed to the parties on November 9, 2011.

3. This order may be appealed to a court of competent jurisdiction pursuant to ORS 34.010 et seq.

Dated: November 9, 2011

GJF:rs

Enclosure

A handwritten signature in black ink, appearing to read "Greg J. Frank", is written over a horizontal line.

Gregory J. Frank, Hearings Officer