This monthly amount is being charged as a city sales tax on my APS bill

That helps narrow it down a lot. APS **should not** be charging a *city* sales tax if your service address is in **unincorporated county land**. When this happens, APS is using the **wrong tax jurisdiction code,** and the fix does *not* come from an ADOR form — it comes from correcting your address in APS's tax-mapping system.

Let's walk through this cleanly so you can get it removed and refunded.

⚡ Why APS is charging you a city tax

APS uses a GIS-based tax-boundary system to determine whether your address falls inside:

- a city

- a town

- or unincorporated county

If their system thinks you're inside a city boundary, they automatically apply that city's **Transaction Privilege Tax (TPT).**

When the address is actually **unincorporated**, this is a *billing error* — not a tax you owe.

📋 The correct form to use

There is **no ADOR form** for customers disputing city tax on a utility bill.

The correct form is:

Arizona Corporation Commission (ACC) – Informal Consumer Complaint

This is the official dispute process for **incorrect utility billing,** including **wrong city tax charges.**

The ACC forces APS to correct the jurisdiction and issue refunds if the tax was applied in error.

🛠 What to do next (simple steps)

1. Call APS Billing

Tell them:

"My service address is in unincorporated county land, but I'm being charged a city sales tax. Please verify my tax jurisdiction code and remove the city TPT."

APS will check your address against their tax-boundary system. If they agree it's wrong, they fix it and issue a credit.

If they don't fix it:

2. File the ACC Informal Complaint

This is the form you need. The ACC will contact APS on your behalf and force a correction.

3. (Optional) ADOR confirmation

If APS claims the tax is required, you can contact ADOR to confirm your address is **not** within city limits. ADOR does not use a form — it's handled through customer service.