



Maricopa County

Clerk of the Board of Supervisors

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10th Floor
Phoenix, AZ 85003-2148
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www.maricopa.gov

If you have received a *Notice of Reclassification of Residential Property* from the County Assessor's Office that was dated March 17, 2014, the time period for you to file your appeal with the County Board of Supervisors has expired.

In order to assist you, we suggest an alternative remedy to have your property classification reviewed for consideration as your primary residence (Class 3). Complete a *Taxpayer Notice of Claim – Real Property* (a form is attached here as page 2, with instructions as page 3) and file it with the County Assessor's Office.

Your property may qualify as a primary residence if you or a qualifying family member as identified below resides at the property:

1. The owner's natural or adopted child or a descendant of the owner's child
2. The owner's parent or an ancestor of the owner's parent
3. The owner's stepchild or stepparent
4. The owner's child-in-law or parent-in-law
5. The owner's natural or adopted sibling

Please review the instructions before completing the *Taxpayer Notice of Claim – Real Property*. You will need to submit with the form evidence which supports your claim for primary residence. The following are examples of evidence which can be used to support your claim:

1. AZ Voter Registration Card – reflecting your primary residence
2. AZ Driver's License – reflecting your primary residence
3. AZ Motor Vehicle Registration – vehicle registered to you at your primary residence

The signed, completed form with supporting documentation must be either delivered personally to any of the Assessor's Offices or sent via **certified** mail to:

MARICOPA COUNTY ASSESSOR'S OFFICE
ATTENTION "LCV CLAIMS"
301 W JEFFERSON, SUITE 330
PHOENIX, AZ 85003

If you have further questions, you may contact the Assessor's Office at (602) 506-3406. Link to Assessor Office locations:

<http://mcassessor.maricopa.gov/the-assessor/about-us-2/office-locations/>

TAXPAYER NOTICE OF CLAIM - REAL PROPERTY

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY

Filed with the following Tax Officer:

- COUNTY ASSESSOR based on valuation or classification.
- DEPARTMENT OF REVENUE based on valuation or classification.
- COUNTY BOARD OF SUPERVISORS based on an error of tax rate.

DATE RECEIVED _____
NUMBER _____

DATE FILED: _____ NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: _____ BOOK / MAP / PARCEL / SPLIT: _____ - _____ - _____ - _____
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: _____

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL: _____ _____ _____	4B. MAIL DECISION TO: _____ _____ _____
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5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

	FROM (Currently):	LAND _____	TO (Proposed Correction):	LAND _____
TAX YEAR Current Year	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____
TAX YEAR One Year Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____
TAX YEAR Two Years Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____
TAX YEAR Three Years Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____

6. COMPLETED BY: (Owner, Agent, or Attorney) _____

NAME / ADDRESS _____ TELEPHONE NUMBER _____

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER _____ SBOE NUMBER _____
Include a current Agency Authorization Form (82130AA) with this notice. (PIMA AND MARICOPA COUNTIES ONLY)

7. Notice is hereby given to the Tax Officer that an error has occurred in the assessment of the property identified by parcel number in this claim. A description of the error and evidence to support the claim is provided above, or is attached.

SIGNATURE OF OWNER OR REPRESENTATIVE _____ TELEPHONE _____

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICERS'S USE ONLY	
FOR OFFICIAL USE ONLY	<input type="checkbox"/> TAX OFFICER CONSENTS TO CLAIM OF ERROR.
	<input type="checkbox"/> TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING: _____ _____
	<input type="checkbox"/> NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows. If you do not plan to attend the meeting, please notify the tax officer. (See instructions)
	Date _____ Time _____ Location _____
	Name and title of Tax Officer's Representative (Please Print or Type) _____
Signature of Tax Officer's Representative _____ Date _____ Telephone Number _____	

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TAXPAYER NOTICE OF CLAIM - REAL PROPERTY INSTRUCTIONS

Read this page before completing the Notice of Claim form.

To the Property Owner:

The Notice of Claim form is used to notify the Tax Officer that you have discovered an error, as they are defined in A.R.S. § 42-16251, in the assessment of your property.

- Complete items 1 through 7 of the form.
- A copy of the completed form must be filed (either in person or by **certified mail**) with the Tax Officer that has jurisdiction for the error you claimed in the assessment of your property.
 1. For properties valued by the Assessor, the claim must be filed with the County Assessor of the County in which the property is located.
 2. For properties valued by the Department of Revenue, the claim must be filed with the Department's Property Tax Division located at 1600 West Monroe, Division Code 13, Phoenix AZ 85007-2650.
 3. For errors concerning the imposition of any tax rate, the claim must be filed with the Board of Supervisors of the County in which the property is located.
- **Keep a copy of all information that is submitted as a permanent record.**
- If you are represented by an agent, include a current Agency Authorization form (DOR 82130AA).

The Tax Officer may either consent to or dispute the claimed error within sixty days after receiving the Notice of Claim.

If the Tax Officer Consents in Writing to the Proposed Correction:

- No further action is required by you and the tax roll will be corrected.
- If the Tax Officer does not respond in writing to your claim within sixty days it constitutes consent to your claim. You must then file a written demand with the Board of Supervisors of the County in which the property is located, supported by proof of the date the Notice of Claim was filed and the Tax Officer's failure to dispute the claim of error within the sixty day period. Certified mail receipt is proof of the mail date. The Board of Supervisors shall direct the County Treasurer to correct the tax roll.

If the Tax Officer Disputes the Proposed Correction:

- The Tax Officer will notify you in writing of the basis for disputing your claim and of the time and place for a meeting with you or your representative to discuss the dispute. Notifying the Tax Officer that you are not planning to attend the scheduled meeting does not prevent you from filing a petition with the County or State Board of Equalization.

If, after the meeting, an agreement is reached:

- The tax roll will be corrected to the extent agreed.
- Any additional taxes will be assessed by supplemental billing to the taxpayer, plus interest as provided by law. Any additional taxes assessed will be delinquent if not paid within sixty days after the date the supplemental billing is mailed.
- If taxes have been overpaid as a result of the correction, the overpayment will be refunded with interest as provided by law within ninety days after the roll is corrected.

If, after the meeting, an agreement is not reached:

- You may file a Petition for Review of Taxpayer Notice of Claim (DOR 82179C-1) with either the County Board of Equalization or State Board of Equalization, whichever is applicable, within one hundred fifty days after filing your notice of claim.
- Send one copy of the Petition for Review of Taxpayer Notice of Claim (DOR 82179C-1) with your original signature on it to the Tax Officer **by certified mail**. **The owner should keep a copy as a permanent record.**
- The Board will hold a hearing on the disputed claim within thirty days and will issue a written decision pursuant to its rules.

If you or the Tax Officer are dissatisfied with the Board's decision:

- Either party may file an appeal with the Tax Court within sixty days after the Board's decision is mailed.
- If it is determined that additional taxes are due, they must be paid before they become delinquent if the Tax Court is to retain jurisdiction for your appeal.