

TAXPAYER NOTICE OF CLAIM - REAL PROPERTY INSTRUCTIONS

To the Taxpayer/Owner:

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

- Complete items 1 through 7 of the form.
- A copy of the completed form must be filed (either in person, electronically, 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** (e.g., land, residential, commercial, etc.), the claim must be filed with the County Assessor of the county in which the property is located. If you are filing a claim regarding classification of your primary residence, please attach documentation such as copies of your •Driver's License •Motor Vehicle Registration •Voter Registration Card •Utility Bill •Copy of a portion of the last Income Tax Return (only name and address section).
- If you are represented by a Property Tax Agent, include a current Agency Authorization form (ADOR 82130AA) with your claim.
 2. **For properties valued by the Department of Revenue** (e.g., mines, utilities, railroads, etc.), the claim must be filed with the Department's Property Tax Unit located at 1600 West Monroe, Division 13, Phoenix AZ 85007-2650. You may designate a person to whom the Department of Revenue can release confidential information concerning property valued by the Department and/or grant the Appointee a Power of Attorney by including a Centrally Valued Property Disclosure/Representation Authorization Form (ADOR 285P) or General Disclosure/Representation Authorization Form (ADOR 285) with your claim. Forms and instructions are available at <https://azdor.gov/forms/poa-and-disclosure-forms>.
 3. For errors concerning the imposition of a 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.**
- The Tax Officer may either consent to or dispute the claimed error within 60 days after receiving the Notice of Claim.
- If a specific error of fact, not previously known, was not addressed in a prior administrative appeal, an appeal may be brought pursuant to A.R.S. § 42-16255.

A. IF THE TAX OFFICER CONSENTS IN WRITING TO THE NOTICE OF CLAIM:

- 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 60 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 60 day period. Certified mail receipt is proof of the mail date. The Board of Supervisors shall direct the County Treasurer to correct the personal property tax roll.

B. IF THE TAX OFFICER DISPUTES THE NOTICE OF CLAIM:

- The Tax Officer will notify you in writing within 60 days 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.

If, after the meeting, an agreement is reached on all or part of the Notice of Claim:

- The tax roll will be corrected promptly to the extent agreed.
- Any additional taxes will be assessed by supplemental billing pursuant to A.R.S. § 42-16259.
- If taxes have been overpaid as a result of the error correction, the overpayment will be refunded pursuant to A.R.S. § 42-16259.

If, after the meeting, an agreement is not reached on all or part of the Notice of Claim:

- You may file a Petition for Review of Taxpayer Notice of Claim (ADOR 82179C-1) with either the County Board of Equalization or State Board of Equalization, whichever is applicable, within 90 days after the date of the meeting or it is barred. Include copies of the Notice of Claim and Tax Officer's decision.
- Send a copy of the Petition for Review of Taxpayer Notice of Claim (ADOR 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 issues in the Notice of Claim within 30 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 60 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.

A.R.S. § 42-16259 provides that the County Treasurer must mail a corrected billing to the Taxpayer when any of the following occur:

- 1) The taxpayer consents to a tax roll correction.
- 2) The Tax Officer consents to a Notice of Claim.
- 3) The County Board of Equalization or State Board of Equalization issues a decision.
- 4) A court of competent jurisdiction issues a final non-appealable ruling.

Any taxes assessed are delinquent if not paid within 90 days after the date the corrected billing is mailed to the Taxpayer.

If the taxes have been overpaid, the amount overpaid must be refunded with interest within 90 days after the tax roll is corrected.

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 (e.g., land, residential, commercial, etc.)

DEPARTMENT OF REVENUE (e.g., mines, utilities, railroads, etc.)

COUNTY BOARD OF SUPERVISORS (errors concerning the imposition of any of tax rate)

DATE FILED: _____ **NOTE: IF MAILED, SEND CERTIFIED**

DATE RECEIVED _____

NUMBER _____

1. COUNTY: _____ PARCEL ID: _____ OR ACCOUNT NUMBER _____

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:

Check to update mailing address on record.

5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

	FROM (Currently)	LAND _____	TO (Proposed Correction)	LAND _____
TAX YEAR Current Year	PROPERTY CLASS _____ LPV ASMT. RATIO _____	IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ LPV ASMT. RATIO _____	IMPS _____ FCV _____ LPV _____
TAX YEAR One Year Prior	PROPERTY CLASS _____ LPV ASMT. RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ LPV ASMT. RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR Two Years Prior	PROPERTY CLASS _____ LPV ASMT. RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ LPV ASMT. RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR Three Years Prior	PROPERTY CLASS _____ LPV ASMT. RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ LPV ASMT. RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____

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

NAME/ADDRESS _____

PHONE NUMBER _____

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 _____

EMAIL ADDRESS _____

PHONE NUMBER _____

AGENTS ONLY: DEPT. OF FINANCIAL INSTITUTIONS REGISTRATION NUMBER _____

SBOE NUMBER _____

Include a current Agency Authorization Form (82130AA) with this notice.

(PIMA AND MARICOPA COUNTIES ONLY)

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICERS'S USE ONLY

FOR OFFICIAL USE ONLY

☐ TAX OFFICER CONSENTS TO CLAIM OF ERROR.

☐ TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:

☐ NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows.

Date _____ Time _____ Location _____

Name and title of Tax Officer's Representative (Please Print or Type) _____

Signature of Tax Officer's Representative _____

Date _____

Phone Number _____

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