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## Maricopa County

**March 13, 2014**

During the agent meeting the Assessor was asked a question concerning a public place to view all resolutions that were made from Notices of Error or Notices of Claim. In response to this request, the Assessor would like to inform the community that all resolutions for Tax Roll Corrections are already publicly available on each Board of Supervisors Formal Meeting Agenda through the Clerk of the Board's website. Every tax roll correction is listed by parcel number so that the public can see the amount of the tax change. Further information on the parcel is available through the normal data request procedures for our office.

**March 14, 2014**

### **Question 1:**

"What purpose does the FCV serve since it is no longer a part of the property tax expense calculation"?

The County Assessor is responsible to locate, identify, and value all properties in Maricopa County. The determination of the full cash value has influence on new construction and deletions which occur to properties. Proposition 117 did not change the duties of the Maricopa Assessor. Any time there are additional improvements or deletions of improvements and the FCV change in value meets the guidelines of the Department of Revenue, the Limited Property Value will be adjusted to the average ratio as calculated to similar property types.

### **Question #2**

"Also if I were to file an appeal, is it true there would be no tax savings unless the LPV was reduced in the appeal? If this is the case, is it true any reduction of the FCV at the appeal would not benefit the property taxpayer, unless the LPV was reduced as a result of the reduction in FCV."

In order to change the LPV in an appeal, the FCV must reduce by a percentage greater than the change from the previous year. Prop 117 does not change the statutory formulas used by the taxing jurisdictions. It does place restrictions on the actual property tax bill which may increase based on spending needs.

### **Question #3**

"It was mentioned at the meeting that we have to register with the assessor if we are using an electronic signature. I can't seem to locate where on the assessor's website we can do this."

Here are seven of the most popular websites that either provide the service for free or explain how a person can create their signature in Adobe or Microsoft.

[https://www.echosign.adobe.com/en/misc/realestateregisterc.html?s\\_cid=7014000000ft1O&leadSource=BingAC&sdid=JBERP&skwid=AL!3085!10!3128587234!20433183320&ef\\_id=UfEcswAAANCQSwpw:20140316194736:s](https://www.echosign.adobe.com/en/misc/realestateregisterc.html?s_cid=7014000000ft1O&leadSource=BingAC&sdid=JBERP&skwid=AL!3085!10!3128587234!20433183320&ef_id=UfEcswAAANCQSwpw:20140316194736:s)

<http://www.adobe.com/products/acrobat/electronic-signatures-e-signatures.html>

<https://rightsignature.com/p/esignaturesfbi>

[https://www.docuSign.com/campaigns/trial/int/blue-benefit-testimonial?elqCampaignId=4318&utm\\_source=bing&utm\\_medium=cpc&utm\\_campaign=NEW\\_eSignature-Secondary\\_INTL\\_CA\\_Search\\_4318&utm\\_term=electronic%20signature%20software%20free&utm\\_content=eSignature\\_-\\_Software](https://www.docuSign.com/campaigns/trial/int/blue-benefit-testimonial?elqCampaignId=4318&utm_source=bing&utm_medium=cpc&utm_campaign=NEW_eSignature-Secondary_INTL_CA_Search_4318&utm_term=electronic%20signature%20software%20free&utm_content=eSignature_-_Software)