

Maricopa County Assessor's Office Internal Policy and Procedures

Title: Homesites

Policy Category: Legal Classification

Initiating Division: Real Property

Reviewed by: Joe Propati, Chief Appraiser **Approved by:** Tim Boncoskey, Chief Deputy

Number: RP-0121090408

Date: January 21, 2009

Revision:

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Purpose: To implement HB2130, in the forty-eighth legislature, second regular session, 2008 which effected a change in Arizona law regarding the Assessor's treatment of owner occupied single parcel homesites.

Effective: Beginning in the 2010 valuation year.

Policy: The Assessor shall give a class three designation to all owner occupied single parcels that are 10 acres or less, without exception.

Any single parcels that are greater than 10 acres, but not more than 40 acres, in area shall be given a mixed ratio. Should the property owner file a Residential Petition For Review of Valuation challenging the Assessor's mixed ratio based on A.R.S. §42-12003, the assessor shall conduct an internal review to see if any of the factors contained in the statute (e.g. physical conditions, exclusive zoning, legal restrictions) limit the residential usable land area.

The Assessor may also ask the property owner to provide evidence and supporting documentation for their petition to the Assessor.

If at any time the Assessor finds that limiting conditions are present, he shall adjust the mixed ratio accordingly or he shall designate the entire parcel as class three, if warranted.