

Maricopa County Assessor
Outline for Agent Meeting
March 3, 2011

Welcome

Good morning and thank you for being here. During today's presentation, as in year's past, we will concentrate on the Assessor Level appeal process in general terms.

There are some organizational changes this year. We have assigned Real Property managers, supervisors, appraisers and clerical staff into groups according to property type. Within the groups, we have assigned certain specialties to each commercial Supervisor. Please see the attached property assignment sheet. We are also closing ALL satellite offices and relocating staff downtown. The satellite offices will be closing soon and will NOT be open for business during this appeal season.

Meet the staff:

Assessor: Keith Russell

Chief Deputy: Tim Boncoskey

Residential East:

Manager: Tim Holland.
Supervisor: Barbara Carrico
Supervisor: Tim Grogan

Residential West:

Manager: Armando Chavez
Supervisor: April Hamm
Supervisor: Tony Brennan

Office/Retail:

Manager: Diane Skidmore
Supervisor: Kathy Waller
Supervisor: Sara Esser

Industrial, Shopping Centers, IPRs:

Manager: Socorro Candelaria
Supervisor: Toni Davis-Middleton
Supervisor: Vacant

Other Commercial & Large Apts:

Manager: Cathe Cuneo
Supervisor: Cindy Head
Supervisor: John Schorman
Supervisor: Steve Davis

Vacant Land/AG:

Manager: David "Beau" Boisvert
Land Supervisor: Jennifer Kravik
AG Supervisor: Marita Lammie

Personal Property:

Manager: Tom Rief

Support Services:

Manager: Ken Young

GIS/Mapping:

Manager: Russ Heisinger

Information Services:

Manager: Steve Hamman

Senior Advisor:

Lesley Kratz

CAMA:

Manager: Uwe Hohoff

Director of Litigation:

Lisa Bowey

Human Resources:

Allen Zingg

Internal Audit:

Vacant

Appeal Coordinator:

Frankie Woodard

We are here to serve the citizens of Maricopa County and to conduct ourselves in a professional and competent way. If you experience something that you feel is inappropriate, unprofessional or unfair, please speak up and let someone on the management team know immediately. If we determine that someone on our staff acted contrary to the goals we have set, we will do everything reasonable to correct the situation and make things right. Joe Propati direct line 602-506-3678.

Statutory/Procedural Compliance:

- All provisions in ARS Title 42 to include:
- “Provide substantial information justifying your opinion of value” (42-16051):
 - Market sales approach** - include the full cash value for at least one comparable property within the same geographic area as the property in question or the sale of the property in question.
 - Cost approach** – include all costs (materials, labor, architectural fees, construction finance costs, builder’s profit) to build or rebuild the improvement(s), plus the land value.
 - Income approach** – Pursuant to ARS 42-16052, include a completed and notarized Income and Expense Statement (DOR) 82300 and the appropriate Supplement for the type of property (DOR 82300-1 through 82300-7). The Assessor’s analysis of income submitted will include a comparison to market income. Note: in the Affidavit section of the income/expense report, please include the physical address where the source documents are located. As we strive to improve the review process and to better understand the income and expense data being provided, it is our intent to have auditors from our Personal Property Division review and confirm the data submitted.
 - “Other”** – Was added to the Petition For Review on the 12/06 revision. This would be used to identify specific areas of concern that do not fall under the Market, Cost or Income approaches. An example would be legal class issue, rollover issue, etc. An explanation is required.
- Agent authorization (42-16001):
 - Must be current (dated in 2011) and be filed with each appeal
 - Must be signed by person who owns, controls or occupies the property
 - We would like to have the title of the client who signed the authorization.
- Economic Units:
 - An economic unit may be comprised of properties which are neither contiguous nor owned by the same owner. However, they must be managed and operated on a unitary basis and each parcel must make a functional contribution to the operation of the unit.

To ensure an appropriate review, please include all parcels of the economic unit on one appeal form. Failure to do so may result in an incomplete or inaccurate analysis, or a possible denial of the appeal.

Timeliness:

- We mailed the 2012 valuation notices on Friday February 25, 2011. We encourage all agents to file as early as possible. The appeal deadline is April 26th. The Assessor has a statutory deadline of August 15 to answer all appeals. As a general rule, we like to have our decisions entered by the end of July. Therefore, in most instances, you should have your decision in hand no later than August 15th. If you find that a decision is missing and/or inaccurate, please contact our office immediately. Please don’t wait. The sooner we know about it, the easier it will be to resolve (hopefully!).
- As a courtesy, and as time and appeal volume allows, our office will continue to use the agent scheduling matrix.

Consistency:

- Assessor meetings:
 - Will be limited to 15 minutes
 - Assessor level meetings are an opportunity to further discuss property specifics and exchange information, to include the Assessor's preliminary findings. Our office would like to resolve valuation issues at the lowest possible level. We encourage everyone who files an appeal to include as much pertinent information as possible with the initial filing. The more relevant the information provided, the better chance we have of conducting an appropriate review the first time.
 - This year, as in years past, any/all initial reduction recommendations will be pre-approved. In addition, an Administrative Notification is sent to Assessor Keith Russell, Chief Deputy Tim Boncoskey and Chief Appraiser Joe Propati on all reductions of one million dollars or more. We will continue to investigate ways to expedite the decision making and notification process.
 - The Assessor has a responsibility to provide your client with a fair review, and an equal responsibility to ensure the interests of ALL taxpayers are protected.
 - The Assessor's representative will provide copies of Preliminary findings to include Analysis Coversheets and/or Worksheets (Note: only after both parties have signed a declaration form).

Other important information:

For those filing traditional hard-copy petitions, again this year, we will not return rejected petitions and/or any accompanying documents. We will retain your initial information and notify you by certified mail of the deficiencies. You will have 15 calendar days to supply the requested information. So please, if you don't already, retain a complete set of your initial filing so you can correct and/or supply the requested data. **Special Note:** if the petition is rejected on the basis of a duplicate filing or invalid parcel number, the initial filing documents will be returned.

Notice of Change (ARS 42-15105):

- Please, if at all possible, provide the State Board an extra copy of your evidence so it can be forwarded to our office for review.
- When noticing parcels of an economic unit, **ONLY** the parcels(s) with a qualifying change will be included in the Supplemental Notice of Change roll.

Presentation regarding electronic bulk-filing by Lesley Kratz

Presentation by Land/AG manager David Boisvert

Presentation by CAMA manager Uwe Hohoff

New ESRI map demo by GIS manager Russ Heisinger

Commercial Cost Properties and Large Apartments

Manager: Cathe Cuneo

Specialty Supervisor:
John Schorman

Large Apartments (100+)
&
Assisted Living

Specialty Supervisor:
Cindy Head

Restaurants
(Fast Food & Dine-in)

Specialty Supervisor:
Steve Davis

Convenience Stores
&
Mini Storage

Office & Retail

Manager: Diane Skidmore

Specialty Supervisor:
Sara Esser

Office High-rise

Specialty Supervisor:
Kathy Waller

Pharmacies (stand alone)

Shopping Centers, Industrial, Hospitals, Hospitality, IPR

Manager: Socorro Candelaria

Specialty Supervisor:
Toni Middleton

Manufacturing

Specialty Supervisor:
Vacant

Shopping Centers
Large Industrial

IPR

Residential and Small to Mid Apartments

Eastside Manager: Tim Holland
Supervisor: Barbara Carrico
Supervisor: Tim Grogan

Westside Manager: Armando Chavez
Supervisor: April Hamm
Supervisor: Tony Brennan

Vacant Land & Agricultural Properties

Manager: David "Beau" Boisvert

Vacant Land Supervisor:
Jennifer Kravik

Agricultural Supervisor:
Marita Lammie

Some concerns from this past appeal season: a Chief Appraiser's Perspective

Rejections

I feel there were too many circumstances this past year where an agent stated they had not received a copy of our rejection notice. As I did my research, I would typically find that our records indicated a rejection notice was generated and was mailed. Of course, it was impossible for me to know for sure whether the rejection was delivered (received) or not. I am reluctant to resend a rejection notice and/or extend the deadline to respond. So, what are the options?

This year, it is our intent to mail rejection letters via certified mail. This will hopefully remove any question as to whether or not a rejection notice was sent and/or received.

Agency Authorization

This past year proved particularly difficult in regard to agency authorization. Some authorizations were missing. Some were incomplete. Over the years, it has been our practice to "reject" these petitions and allow 15 days to comply. We will follow the same process this year, but will require that all agency authorizations be signed and dated on or before the appeal deadline of April 26th.

The statutory citation below clearly states the requirements of the agency authorization paying particular attention to the fact "*The form shall (must) be filed with the petition...*"

42-16001. Designation of taxpayer agent

A. A person who owns, controls or possesses property that is valued by the county assessor or the department of revenue **may each year designate an agent** to act on the person's behalf on any matter relating to the review of the property valuation before:

1. The assessor.
2. The department of revenue.
3. The county board of equalization.
4. The state board of equalization.

B. The designation of an agent under this section:

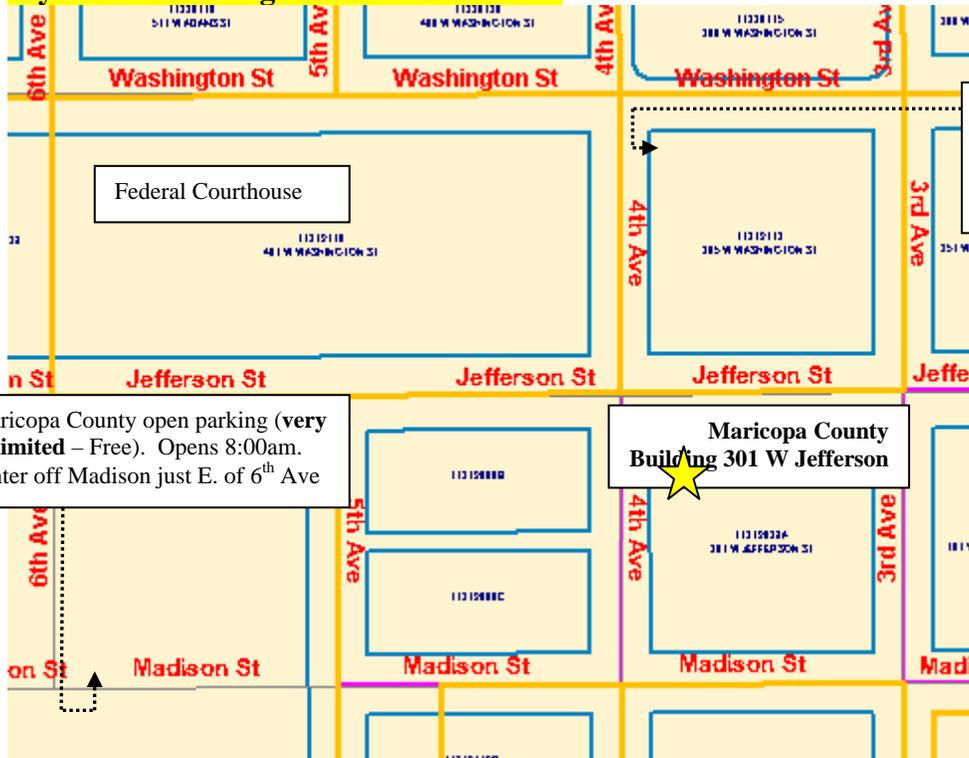
1. **Shall be made annually in writing to the county assessor or the department of revenue on a form prescribed by the department.**
2. **Expires at the end of the calendar year.**

C. **The form shall be filed with the petition** under article 2 of this chapter or chapter 14, article 1 of this title with the county assessor and the county board of equalization or the state board of equalization. Thereafter, notices issued by the assessor, by the department of revenue or by either board of equalization relating to reviewing the valuation of that property shall be sent to the agent.

It is further my belief that "rejections" pertain to evidentiary deficiencies, not to agency authorization deficiencies. ARS-42-16053 states in part... "*If the county assessor rejects a petition because it fails to include substantial information required by sections 42-16051 and 42-16052.....*". These particular statutes deal directly with the evidence and information required in the appeal itself and do not deal with agency authorization deficiencies.

Naturally, we don't want to penalize an agent who accidentally forgets to include an agency form with the initial filing, so next year, we may change the procedure to allow for a five (5) day compliance re-submittal. We would also require that the agency form be dated on or before the filing deadline. Our office would like to work with the agent community to resolve this issue.

If you have meetings at 301 W Jefferson:

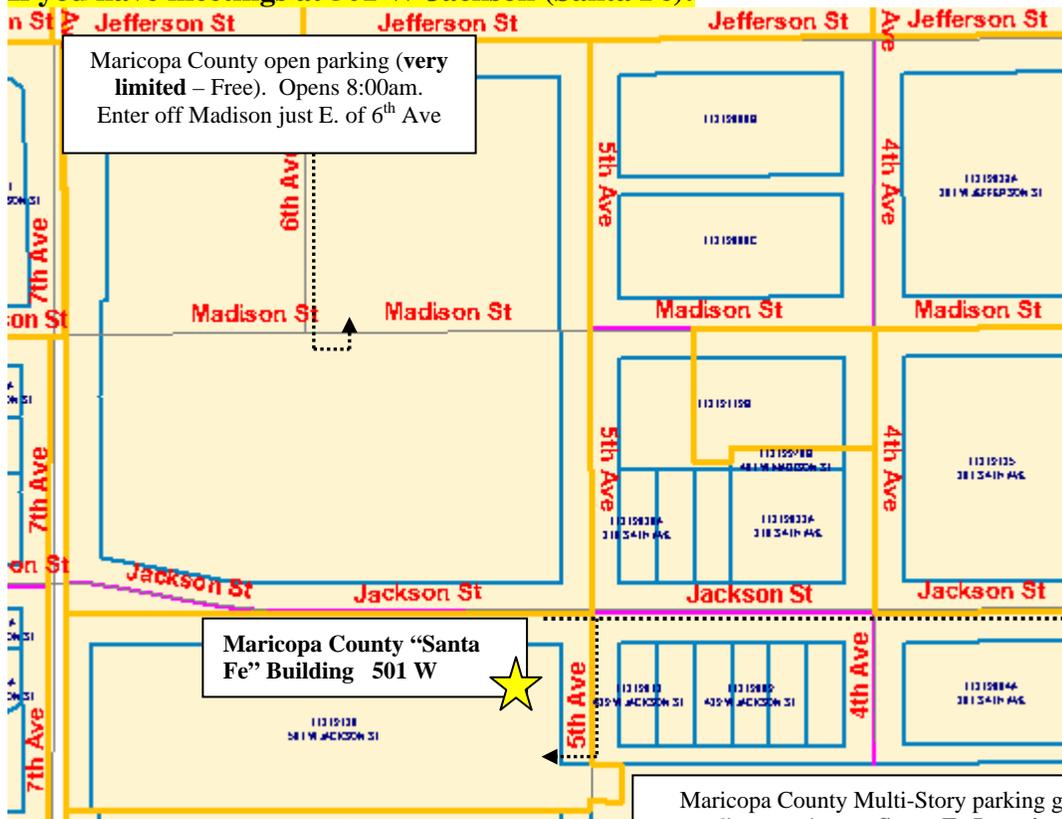


City of Phoenix Parking garage.
 Fee: \$2.00 for every 30 minutes. \$16 max. Enter off 4th Ave just S. of Washington

Maricopa County open parking (very limited – Free). Opens 8:00am. Enter off Madison just E. of 6th Ave

Maricopa County Building 301 W Jefferson

If you have meetings at 501 W Jackson (Santa Fe):



Maricopa County open parking (very limited – Free). Opens 8:00am. Enter off Madison just E. of 6th Ave

Maricopa County "Santa Fe" Building 501 W

Maricopa County Multi-Story parking garage. Free for those attending meetings at **Santa Fe Location only**. 2 hour limit. If you are staying longer than 2 hours, notify guard when entering. Enter off 5th Ave just South of Jackson