



Paul D. Petersen
Maricopa County Assessor

301 W. Jefferson
 Phoenix, AZ 85003
 602-506-3406

<http://mcassessor.maricopa.gov>



Dear Property Owner,

This year marks another year of positive valuation growth for all property types in our County. As my office mails out approximately 1.6 million valuation notices for tax year 2019, I wanted to share with you some of the work we are doing to more efficiently serve all residents of Maricopa County through technology.

Starting last year, we launched eNotices a system that enables you to receive your annual Notice of Valuation in one, digital place. Not only does this voluntary service provide easier access to your notice, this saves taxpayer money by reducing our printing and postage costs.

Additionally, my team is constantly evaluating up-and-coming technology to see if it can save taxpayer money while providing fair and accurate values. With the help of volunteer property owners, we launched the first feasibility study in the nation to test if photographs taken by drone pilots can save taxpayer dollars while providing up-to-date information to value property. Importantly, this study was funded by using cost savings in existing county budgets for aerial photography, which means it cost no additional dollars for the county taxpayer.

Please review the information on this notice carefully for accuracy. Do not hesitate to contact us at 602-506-3406 or on our website at <http://mcassessor.maricopa.gov> if you have any questions about this notice or your appeal options.

As always the Maricopa County Assessor's Office is here, striving to improve our office and its services for all property owners.

Thank you for this opportunity to serve,

Paul D. Petersen
 Maricopa County Assessor

1-10-18_y1

IMPORTANT INFORMATION FOR SENIORS

The Senior Valuation Protection will freeze the Limited Property Value for qualifying seniors. To qualify, you must meet the following:

- Resident of Arizona, age 65 or older (one person on title)
- Primary Residence for past two years
- Income cannot exceed:
 - \$36,000 for single household
 - \$45,000 for family household

LEGAL CLASSES

- Class One – Commercial
- Class Two – Vacant Land, Agricultural, Non-Profit
- Class Three – Primary Residence or Primary Residence leased to lodgers
- Class Four – Residential Rental
- Class Four – Non-Primary Residence or Non-Primary Residence leased to lodgers
- Class Four – Common Areas
- Class Five – Railroads
- Class Six – Historic Residential, Foreign Trade Zone
- Class Seven – Historic Commercial
- Class Eight – Renovated Historic Residential
- Class Nine – Certain Improvements on Government Property

RESIDENTIAL CLASSIFICATION CHANGE

This section is to inform property owners of the following: If the property listed on this notice is currently classified as class 3 (primary residence) and does not meet the requirements of a primary residence, the owner must notify the County Assessor of the usage. Failure to do so may result in a civil penalty. Pursuant to A.R.S §42-12003, class 3 property is used as the owner's primary residence or that is leased/rented to a qualifying family member of the owner and used as a primary residence.

RESIDENTIAL RENTAL REGISTRATION REQUIREMENTS

This section is to inform property owners of the following: If the property listed on this Notice of Value is used for rental residential purposes as defined in A.R.S. §42-12004 and is currently classified as legal class 3 (primary residence), you must register the property as rental residence (legal class 4) with the County Assessor pursuant to A.R.S. §33-1902 of the Rental Residential Property law. Failure to do so may subject you to a penalty. If the property is leased to a qualifying family member the property must be registered with the County Assessor pursuant to A.R.S. §33-1902 but it will still qualify as a class 3 property. In order to register your property, you may visit our website.

If you fail to register the rental property with the County Assessor after receipt of this Notice of Value, the city or town in which the property is located may impose a civil penalty in the amount of one hundred and fifty dollars (\$150) per day payable to the city or town for each day of violation, and the city or town may impose enhanced inspection and enforcement measures on the property.

Note: Several Arizona cities and towns impose a transactional privilege (sales) tax on persons engaged in the business of leasing residential property. You can access the Model City Tax Code for information on the cities and towns that impose the tax to determine if you are required to report the rental use via the website www.modelcitytaxcode.az.gov. That site also contains a phone number to answer questions you have regarding the applicable requirements for the municipal privilege/sales tax program. Residential Rental Properties are required to comply with the Landlord Tenant Act pursuant to Title 33, Chapters 10 & 11.