



Eddie Cook  
Maricopa County Assessor

301 West Jefferson Street  
Phoenix, Arizona 85003  
Phone: (602) 506-3406  
<http://mcaassessor.maricopa.gov/>

Dear Property Owner:

To change classification on property in Maricopa County, please complete Items 1-7 on the **Taxpayer Notice of Claim - Real Property** form. Additional Information:

- Item 1: Include Parcel Number; Account Numbers are used for mobile homes.
- Item 5: Include the reason you want to change your property class.
- Tax Years: Include the current year, and up to a maximum of 3 prior years you wish to correct with your claim, per A.R.S. § 42-16256.
- Property Class: Include the Current Class and the Proposed Corrected Class.
- Include the required Supporting Documentation. Claims without documentation may be denied.
- Mail your claim by certified mail or drop it off in-person. (Email is not allowed)

For questions or concerns, please contact us at (602) 372-6272, Mon–Fri, 8–5.

Respectfully,  
Legal Class Verification Unit

### ***Acceptable Supporting Documentation***

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Please submit **at least one** of the following:

- Driver's License with the resident's name, property address, and an issue date reflecting when the property became your primary residence
- Voter Registration Card with the resident's name, property address, and an issue date reflecting when the property became your primary residence
- Income Tax Document (Resident's name, property address & tax year section only) **and** Motor Vehicle Registration or utility bill (gas, water, electric) for each corresponding year on the claim.

### ***Property Classes***

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4.1 Non-primary residence	4.2 Rental property
3.1 Primary residence	3.2 Qualifying family member (QFM)

\*QFM includes only: (1) a natural or adopted child or descendant of the owner's child; (2) a stepchild of the owner; (3) the owner's parent or an ancestor of the owner's parent; (4) a stepparent of the owner; (5) a child-in-law or parent-in-law of the owner or; (6) a natural or adopted sibling of the owner.

### ***Mailing Address***

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Maricopa County Assessor's Office  
Attn: Legal Class Verification Unit  
301 W Jefferson Street  
Phoenix, AZ 85003

### ***Additional Information***

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- The Assessor's Office will review your claim and mail the decision to you within 60 days from the date your Claim is received by the Assessor's Office.
- All tax adjustments are handled by the Treasurer's Office at 602-506-8511.

# TAXPAYER NOTICE OF CLAIM - REAL PROPERTY INSTRUCTIONS

## TO THE TAXPAYER/OWNER:

**Please read this page before completing the Notice of Claim.**

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

- Complete items 1 through 7 of the form.
- A copy of the completed form must be filed (either in person 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 License •Voter Registration Card •Copy of a portion of your last Income Tax Return (only name and address section) in addition to Utility bill or Motor Vehicle Registration.

If you are represented by a property tax agent include a current Agency Authorization Form (DOR 82130AA). Form is available at <http://www.azdor.gov/Forms/Property.aspx>.

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 Code 13, Phoenix AZ 85007-2650. You may designate a person (Appointee) to whom the Department of Revenue can release confidential information and/or grant the Appointee a Power of Attorney by including a Centrally Valued Property Disclosure/Representation Authorization Form (DOR 285P) or General Disclosure/Representation Authorization Form (DOR 285) with your claim. Forms and instructions are available at <http://www.azdor.gov/Forms/PowerofAttorneyDisclosure.aspx>.
  3. For errors concerning the imposition of any 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 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 tax roll.

### **If the Tax Officer Disputes the Notice of Claim:**

- The Tax Officer will notify you in writing of the basis for disputing your claim and of the time and place for a meeting with you or your representative within 60 days to discuss the basis for 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 to the extent agreed on.
- 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 (DOR 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 a copy of the Notice of Claim and Tax Officer's decision.
- Send one copy of the Petition for Review of Taxpayer Notice of Claim (DOR 82179C-1) 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 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 taxroll correction.
- 2) The Tax Officer consents to a Notice of Claim.
- 3) The County or State Board of Equalization issues a decision.
- 4) A court of competent Jurisdiction issues a final non-appealing 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 tax rate)

DATE RECEIVED \_\_\_\_\_  
 NUMBER \_\_\_\_\_

DATE FILED: \_\_\_\_\_ **NOTE: IF MAILED, SEND CERTIFIED**

1. COUNTY: \_\_\_\_\_ PARCEL ID: \_\_\_\_\_ 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: _____ _____ _____
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5. BASIS FOR CLAIM AND REQUESTED CORRECTION:  
 \_\_\_\_\_  
 \_\_\_\_\_

	FROM (Currently)	LAND	TO (Proposed correction):	LAND
TAX YEAR Current Year	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR One Year Prior	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR Two Years Prior	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR Three Years Prior	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____

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

NAME / ADDRESS \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

AGENTS ONLY: DEPT. OF FINANCIAL INSTITUTIONS LICENSE NUMBER \_\_\_\_\_ SBOE NUMBER \_\_\_\_\_  
Include a current Agency Authorization Form (82130AA) with this notice. (PIMA AND MARICOPA COUNTIES ONLY)

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 \_\_\_\_\_

<b>DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICER'S USE ONLY</b>	
FOR OFFICIAL USE ONLY	<input type="checkbox"/> TAX OFFICER CONSENTS TO CLAIM OF ERROR.
	<input type="checkbox"/> TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING: _____ _____
	<input type="checkbox"/> 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 _____
FOR OFFICIAL USE ONLY	