

TAXPAYER NOTICE OF CLAIM - PERSONAL PROPERTY INSTRUCTIONS

To the Property Owner:

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

- Complete items 1 through 6 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 in the assessment of your property.
 1. For properties valued by the Assessor, the claim must be filed with the County Assessor of the county in which the property is located.
 2. For properties valued by the Department of Revenue, the claim must be filed with the Department's Property Tax Division, located at 1600 West Monroe, 8th Floor, Phoenix AZ 85007.
 3. For errors concerning the imposition of a 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.**
- If you are represented by an agent, include a current Agency Authorization form (DOR 82130AA) with your claim.

The Tax Officer may either consent to or dispute the claimed error within sixty days after receiving the Notice of Claim.

- If a specific error of fact, not previously known, was not assessed in a prior appeal, an appeal may be brought pursuant to A.R.S. § 42-16255.

A. IF THE TAX OFFICER CONSENTS IN WRITING TO THE PROPOSED CORRECTION:

- No further action is required by you and the tax roll will be corrected.
- If the Tax Officer does not respond in written form to your claim within sixty 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 sixty day period. Certified mail is proof of the mail date. The Board of Supervisors shall direct the County Treasurer to correct the tax roll.

B. IF THE TAX OFFICER DISPUTES THE PROPOSED CORRECTION:

- The Tax Officer will notify you in writing with the basis for disputing your claim and of the time and place for a meeting with you or your representative to discuss the dispute. Notifying the Tax Officer that you are not planning to attend the scheduled meeting does not prevent you from filing a petition with the County or State Board of Equalization.

If, after the meeting, an agreement **is reached**:

- The tax roll will be corrected as agreed.
- Any additional taxes, plus interest as provided by law, will be assessed by supplemental billing to the taxpayer. Any additional taxes assessed will be delinquent if not paid within sixty days after the date the supplemental billing is mailed.
- If taxes have been overpaid as a result of the correction, the overpayment will be refunded with interest as provided by law within ninety days after the roll is corrected.

If, after the meeting, an agreement **is not reached**:

- 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 150 days after filing your notice of claim.
- Send one copy of the Petition for Review of Taxpayer Notice of Claim (DOR 82179C-1) with your original signature on it 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 thirty 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 sixty 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.

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FOR OFFICIAL USE ONLY

Filed with the following tax officer:

Pursuant to A.R.S. § 42-16254

COUNTY ASSESSOR based on valuation or classification.

DEPARTMENT OF REVENUE based on valuation or classification.

COUNTY BOARD OF SUPERVISORS based on error of tax rate.

DATE RECEIVED _____

NUMBER _____

DATE FILED: _____

NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY _____ BOOK / MAP / PARCEL _____ - _____ - _____ TAXPAYER / ACCOUNT NUMBER _____

2. PROPERTY ADDRESS: _____

3A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:

4B. MAIL DECISION TO:

4. BASIS FOR CLAIM AND REQUESTED CORRECTION:

TAX YEAR _____ LEGAL CLASS _____ ASSMT. RATIO _____	\$ _____ FULL CASH VALUE
TAX YEAR _____ LEGAL CLASS _____ ASSMT. RATIO _____	\$ _____ FULL CASH VALUE
TAX YEAR _____ LEGAL CLASS _____ ASSMT. RATIO _____	\$ _____ FULL CASH VALUE

5. COMPLETED BY: (Owner, Agent, or Attorney)

NAME / COMPANY NAME _____
 ADDRESS _____
 CITY _____ STATE _____ ZIP _____
 TELEPHONE _____

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER _____ SBOE NUMBER _____
 Include a current Agency Authorization Form (82130AA) with this notice. (PIMA AND MARICOPA COUNTIES ONLY)

6. Notice is hereby given to the Tax Officer that an error has occurred in the assessment of the personal property identified by the account number or parcel number in this claim. A description of the claim and evidence to support the claim is provided.

SIGNATURE OF OWNER OR REPRESENTATIVE _____ DATE _____ TELEPHONE _____

PRINT NAME _____

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICER'S USE ONLY

TAX OFFICER CONSENTS TO CLAIM OF ERROR.

TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:

NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows. If you do not plan to attend the meeting, please notify the Tax Officer. (See instructions)

Date _____ Time _____ Location _____

Signature of Tax Officer's Representative _____

Name and Title of Tax Officer's Representative (Please Print or Type) _____ Date _____ Telephone _____

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