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.

Print
Clear Form

TAXPAYER NOTICE OF CLAIM - REAL PROPERTY

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY

DATE RECEIVED _____
NUMBER _____

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 of tax rate)

DATE FILED: _____ NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: _____ PARCEL ID: _____ OR 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:
_____	_____
_____	_____
_____	_____

5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

_____

_____

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

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

_____ _____
NAME/ADDRESS PHONE NUMBER

AGENTS ONLY: DEPT. OF FINANCIAL INSTITUTIONS REGISTRATION 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

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

FOR OFFICIAL 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.

_____ _____ _____
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