



Eddie Cook
Maricopa County Assessor

301 W. Jefferson St.
Phoenix, Arizona 85003
602-506-3406
mcassessor.maricopa.gov

January 2025

IMPORTANT NOTICE

Dear Business Owner or Agriculture Personal Property Owner:

- Enclosed, you will find your **2025** Arizona Business/Agriculture Personal Property Statement.
- **April 1st is the deadline to file Arizona Taxable Business Personal Property Returns.** A.R.S. § 42-15053(A).

UPDATES FOR TAX YEAR 2025:

- The Business Property Statement (Form 82520) has changed. Please review the form and instructions carefully.
- Our office uses a 10-digit owner ID for owners with multiple accounts. It is printed on the property statement. This 10-digit number must be on your returned form.
- The 2025 statutory exemption amount is **\$269,905**.

HOW TO FILE - TWO OPTIONS:

1. File electronically through the Assessor's e-filing portal. Visit the Assessor's website or use the QR code below for information. **E-filing is the recommended filing method and may expedite processing.**
2. Submit, sign and return the **original** Business Personal Property Statement that was mailed to you.
 - a. The original statement must be submitted with all paper filings.
 - b. **No third-party forms will be accepted without the original statement.**
 - c. Report the historical cost and acquisition year for all business personal property assets owned at the end of the previous calendar year.
 - d. Submit additional information using the Excel based template used for e-filing (Link / QR Code below)
 - e. Report any ownership or address changes in Section 1 of the statement.

GENERAL REMINDERS FOR REPORTING PERSONAL PROPERTY:

- All reporting is to be submitted by April 1st.
- **Third-party Property Statements (520 forms) will not be accepted without the "original statement" and may result in the return of your filing.**
- Past e-filers should receive an e-filer statement instead of the Business Personal Property Statement.
- Extension requests may be granted for good cause if made in writing **before April 1**.
- Failure to file may result in late or non-filing penalties.

Frequently Asked Questions (FAQs) can be found on our website, mcassessor.maricopa.gov. You may also contact our Business Personal Property (BPP) unit at 602.506.3386 or by emailing asr-bpp-pubasst@maricopa.gov.

PLEASE NOTE: Our office has created a short video detailing Business Personal Property, including how to e-file. View it on the Assessor's Office website; mcassessor.maricopa.gov, or you can view it here: bit.ly/BPP_e-file.

Help us reduce the use of paper by e-filing!!

Thank you for the opportunity to serve you.

Maricopa County Assessor's Office

E-file Here!

