



Eddie Cook
Maricopa County Assessor

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

RESIDENTIAL COMMON AREA VALUATION CHECKLIST

Organization Name: _____
 Mailing Address: _____
 City: _____ Zip Code: _____ Telephone: () _____ - _____
 Contact Person: _____ Title: _____
 Email address: _____

I certify that the property submitted meets all of the following requirements to be considered a common area per ARS 42-13402 through ARS 42-13404 and all other applicable statutes:

- The property is owned by and deeded to the non-profit homeowners' association, community association or corporation.

RECORDING DOCUMENT NUMBER: _____ - _____

- The applicant organization is currently active and listed with the Arizona Corporation Commission, and **is listed as a non-profit organization.**

Name (as listed with AZ Corporation Commission) _____ **File Number** _____

- Per ARS 42-13404 a deed restriction designating the parcels in this application as common area has been filed with the county recorder and a copy of the restriction filed with the county assessor that restricts this property use as common area.**
- Covenants, Conditions and Restrictions (CCR's) Recording Number** _____
 (Most current recording)
- A completed copy of The Request to Combine Common Area Parcel Numbers (form DOR 82354) must accompany this form. This form must accompany all requests.**
- A copy of the Articles of Incorporation for the applicant organization must also be provided.**

Parcels approved for common area designation will be assigned a valuation of \$500.00 per parcel by the county assessor unless otherwise notified. For details regarding your tax bill you must contact the county treasurer at (602) 506-8511.

Authorized Representative _____
 (Print Full Name)
Signature _____ **Date** _____

Mail or deliver this application and the supporting documentation to:

Please call
 (602) 372 - 6255 or E-Mail
OEInbox@mail.maricopa.gov for
 additional assistance.

Maricopa County Assessor
 Organizational Exemptions
 301 West Jefferson
 Phoenix, Arizona 85003

Please retain a copy of this form for
 your records before sending.
 Thank You



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42-13401. Exclusive method of identifying and valuing common areas

This article establishes the exclusive method for identifying and valuing common areas.

42-13402. Identifying common areas; definition

A. The county assessor shall identify common areas for valuation under this article.

B. In general, common areas consist of improved or unimproved real property that is intended for the use of owners and residents of a residential subdivision or development and invited guests of the owners or residents and include common beautification areas and common areas used as an airport. Areas that do not qualify as common areas shall be valued using standard appraisal techniques. The following are not considered to be common areas:

1. Common elements of a condominium, as defined in section 33-1202.
2. A golf course, as defined in section 42-13151 and valued pursuant to article 4 of this chapter.

C. Property must meet all of the following requirements to be considered a common area:

1. The property must be owned by a nonprofit homeowners' association, community association or corporation.
 2. The association or corporation must be organized and operated to provide for the maintenance and management of the common area property.
 3. All residential property owners in the development must be required to be and must actually be members of the association or corporation, or must be obligated to pay mandatory assessments to maintain and manage the common areas.
 4. All members of the association or residential property owners in the development, their immediate families and, if provided by rules of the association or corporation, guests must have a right to use and enjoy the common areas. This right must be appurtenant to and pass with title to each lot and parcel. The association or corporation may assess fees for particular uses of individual common areas.
 5. The common areas must be deeded to the association or corporation.
- D. For purposes of this section "airport" means runways and taxiways that are used primarily by residents of the residential subdivision but that may be designated as a reliever airport by the federal aviation administration and that receives no public funding.

42-13403. Computing valuation

A. Subject to section 42-13404, values for common areas shall be made on the assumption that no other property use is possible.

B. Land, buildings and improvements used for common areas shall be valued at five hundred dollars per parcel. The county assessor may divide the assessment amount per parcel to depict an assessment for land and an assessment for buildings and improvements provided that the total assessment for the parcel does not exceed five hundred dollars.

42-13404. Deed restriction on common area use

A. As a condition for valuation under this article, the subdivider of a residential subdivision, on approval of the subdivision by the state real estate department pursuant to title 32, chapter 20, article 4, or the community or homeowners' association that owns the common area shall record a deed restriction with the county recorder and file a copy of the restriction with the county assessor restricting the property to use as a common area.

B. If the property is converted to a different use in violation of the restrictions, the assessor shall change the classification and revalue the property according to standard appraisal methods and techniques.

C. The county assessor may consolidate parcel combinations within the same taxing district if requested by the community or homeowners' association. A community or homeowners' association may provide a one-time list of common area tracts by parcel number to the assessor, in a form prescribed by the department of revenue.

D. The county assessor shall automatically consolidate parcel combinations within the same taxing district. If after further review by the assessor the parcel does not meet the requirements of a common area as described in section 42-13402, the assessor may revoke the statutory valuation made pursuant to section 42-13403 and shall value the parcel according to standard appraisal techniques. The revocation does not waive a community or homeowners' association's right to request the common area valuation.