



Eddie Cook
Maricopa County Assessor

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

Dear Property Owner:

To change property classification in Maricopa County, please complete Items 1-7 on the **Taxpayer Notice of Claim - Personal Property** form. Tips for filling out the form:

- 1: Add the COUNTY and the ACCOUNT NUMBER (Parcel ID is not required)
- 4: Include the reason for the change in property class and the date of the change
- Boxes:
 - Tax Year: Add the current year, and a maximum of 3 prior years, you wish to change (per A.R.S. § 42-16256)
 - Property Class: Include the current class and the proposed class (see below)
- Include Supporting Documentation. Claims without documentation may be denied.
- Mail your claim by certified mail, drop it off in-person, or send it by email to ASR.Claims@maricopa.gov.

For questions or concerns, please contact us at (602) 372-6272, Mon–Fri, 8:00 – 5:00.

Respectfully,
Legal Class Verification Unit

Property Classes

3.1	Primary residence	3.2	Qualifying family member (QFM)*
3.3	Primary residence while renting a portion of the property		
4.1	Non-primary residence	4.2	Rental property

*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.

Acceptable Supporting Documentation

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

- Driver's License showing resident's name, property address, and date issued when residency took place.
- Voter Registration Card showing resident's name, property address, and dated when residency took place.
- Income Tax Document (Resident's name, property address & tax year section only) **AND** Motor Vehicle Registration or utility bill (gas, water, electric) for each year you are asking for on the claim.

Mailing Address

Maricopa County Assessor's Office
Attn: Legal Class Verification Unit
301 W Jefferson Street, 2nd floor
Phoenix, AZ 85003

Additional Information

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