



Eddie Cook  
Maricopa County Assessor

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

Dear Property Owner:

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

- Item 1: Include Account Number; Parcel ID is not needed
- Item 4: Include the reason you want to change your property class.
- Tax Years: Include the current year, and up to a maximum of 3 prior years you wish to correct with your claim, per A.R.S. § 42-16256.
- Property Class: Include the Current Class and the Proposed Corrected Class.
- Include the required Supporting Documentation. Claims without documentation may be denied.
- Mail your claim by certified mail or drop it off in-person. (Email is not allowed)

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

Respectfully,  
Legal Class Verification Unit

### ***Acceptable Supporting Documentation***

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

- Driver's License with the resident's name, property address, and an issue date reflecting when the property became your primary residence
- Voter Registration Card with the resident's name, property address, and an issue date reflecting when the property became your primary residence
- Income Tax Document (Resident's name, property address & tax year section only) **and** Motor Vehicle Registration or utility bill (gas, water, electric) for each corresponding year on the claim.

### ***Property Classes***

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4.1 Non-primary residence	4.2 Rental property
3.1 Primary residence	3.2 Qualifying family member (QFM)

\*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.

### ***Mailing Address***

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

### ***Additional Information***

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

# TAXPAYER NOTICE OF CLAIM - PERSONAL PROPERTY INSTRUCTIONS

## To the Taxpayer/Owner:

The Notice of Claim form is used to notify a 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. If you are filing a claim regarding classification of your primary residence, please attach documentation such as copies of your •Driver License •Motor Vehicle Registration •Voter Registration Card •Utility Bill •Copy of a portion of your last Income Tax Return (only name and address section).
  - If you are represented by a Property Tax agent, include a current Agency Authorization form (DOR 82130AA) with your claim.
  2. **For properties valued by the Department of Revenue**, the claim must be filed with the Department's Property Tax Unit, located at 1600 West Monroe, Division 13, Phoenix AZ 85007. You may designate a person to whom the Department of Revenue can release confidential information concerning property valued by the Department 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 <https://azdor.gov/forms/poa-and-disclosure-forms>.
  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.**
- The Tax Officer may either consent to or dispute the claimed error within 60 days after receiving the Notice of Claim.
- If a specific error of fact, not previously known, was not addressed in a prior administrative appeal, an appeal may be brought pursuant to A.R.S. § 42-16255.

### A. IF THE TAX OFFICER CONSENTS IN WRITING TO THE NOTICE OF CLAIM:

- No further action is required by you and the personal property tax roll will be corrected.
- If the Tax Officer does not respond in written form 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 personal property tax roll.

### B. 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 dispute.

#### If, after the meeting, an agreement is reached on all or part of the Notice of Claim:

- The tax roll will be corrected promptly to the extent agreed on.
- Any additional taxes will be assessed by supplemental billing pursuant to A.R.S. § 42-16259.
- If taxes have been overpaid as a result of the correction, the overpayment will be refunded pursuant to A.R.S. § 42-16259.

#### If, after the meeting, the parties fail to agree on all or part of the Notice of Claim:

- You may file a Petition for Review of Taxpayer Notice of Claim (DOR 82179CP-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 a copy of the Petition for Review of Taxpayer Notice of Claim (DOR 82179CP-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 issues in the Notice of 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.

# TAXPAYER NOTICE OF CLAIM - PERSONAL PROPERTY

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY

Filed with the following Tax Officer:

COUNTY ASSESSOR based on valuation or classification.  
 DEPARTMENT OF REVENUE based on valuation or classification.  
 COUNTY BOARD OF SUPERVISORS based on an error of tax rate.

DATE RECEIVED \_\_\_\_\_  
 NUMBER \_\_\_\_\_

DATE FILED: \_\_\_\_\_ **NOTE: IF MAILED, SEND CERTIFIED**

1. COUNTY: \_\_\_\_\_ PARCEL ID: \_\_\_\_\_ ASSESSOR ACCOUNT NUMBER \_\_\_\_\_

2. PROPERTY ADDRESS: \_\_\_\_\_

3A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL: _____ _____ _____	3B. MAIL DECISION TO: _____ _____ _____
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4. BASIS FOR CLAIM AND REQUESTED CORRECTION:  
 \_\_\_\_\_  
 \_\_\_\_\_

	FROM (CURRENTLY)	TO (PROPOSED CORRECTION)
TAX YEAR Current Year	PROPERTY CLASS _____ FCV _____ ASSESSMENT RATIO _____ LPV _____ <small>(Mobile Homes Only)</small>	PROPERTY CLASS _____ FCV _____ ASSESSMENT RATIO _____ LPV _____ <small>(Mobile Homes Only)</small>
TAX YEAR One Year Prior	PROPERTY CLASS _____ FCV _____ ASSESSMENT RATIO _____ LPV _____ <small>(Mobile Homes Only)</small>	PROPERTY CLASS _____ FCV _____ ASSESSMENT RATIO _____ LPV _____ <small>(Mobile Homes Only)</small>
TAX YEAR Two Years Prior	PROPERTY CLASS _____ FCV _____ ASSESSMENT RATIO _____ LPV _____ <small>(Mobile Homes Only)</small>	PROPERTY CLASS _____ FCV _____ ASSESSMENT RATIO _____ LPV _____ <small>(Mobile Homes Only)</small>
TAX YEAR Three Years Prior	PROPERTY CLASS _____ FCV _____ ASSESSMENT RATIO _____ LPV _____ <small>(Mobile Homes Only)</small>	PROPERTY CLASS _____ FCV _____ ASSESSMENT RATIO _____ LPV _____ <small>(Mobile Homes Only)</small>

5. COMPLETED BY: (Owner, Agent, or Attorney)  
 \_\_\_\_\_  
 NAME/ADDRESS \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

**AGENTS ONLY:** DEPT. OF FINANCIAL INSTITUTIONS LICENSE 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 \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

PRINT NAME \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

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

<b>FOR OFFICIAL USE ONLY</b>	<input type="checkbox"/> TAX OFFICER CONSENTS TO CLAIM OF ERROR.		
	<input type="checkbox"/> TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING: _____ _____		
	<input type="checkbox"/> 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**