



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

- 1: Add the COUNTY and your PARCEL ID Number (Account Number is not required)
- 5: 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, that 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](mailto: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***

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- |     |   |     |                                 |
|-----|---|-----|---------------------------------|
| 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***

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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***

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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 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.