

Maricopa County Assessor's Office Internal Policy and Procedures

Title: Issuance of Tax Clearance – 504 Permits

Number: VRMH1354EI122215

Policy Category: Mobile Homes

Date: 12.22.15

Initiating Division: Valuation Relief – Mobile Homes

Revision:

Reviewed by: Robert Pizorno

Approved by: Timothy Boncoskey

Purpose: To establish a standard procedure for issuance of a mobile home tax clearance.

Definition: *504* is the term used for DOR form 82504, which is submitted for tax clearances prior to obtaining a permit for transit of a mobile home.

Effective: January 04, 2016

Policy:

In accordance to Arizona Revised Statute §28-2063, the Maricopa County Assessor's office will require a copy of an Arizona certificate of title when issuance of a Mobile Home Property Tax Clearance (DOR form 82504) is requested.

The form must be completed in its entirety *before* the Tax Clearance can be provided.

A form 504 tax clearance permit cannot be issued if there are delinquent taxes owing on the unit.