

**Maricopa County Assessor's Office Internal Policy and Procedures**

<b>Title: Notice of Claims – Legal Class</b>	<b>Number: ADM/SD/I/012816</b>
<b>Policy Category: Primary Residence Mixed Use Assignment</b>	<b>Date: 01/28/2016</b>
<b>Initiating Division: Special Districts/ LCV</b>	<b>Revision:</b>
<b>Reviewed by: Lesley Kratz, Sr Advisor    Approved by: Tim Boncoskey, Chief Deputy</b>	<b>Revision Date:</b>

**Purpose:** To assign a mixed use legal class on Notice of Claims when the property owner was a resident for partial year.

Arizona law requires the property owner to submit a Taxpayer Notice of Claim when they believe there is an error in the valuation or classification of their property. The claim can be for the current tax year and 3 previous years. In the current tax year if the property owner was a resident for part of year, a mixed ratio will be applied using primary residence (legal class 3) and either non-primary residence (legal class 4.1) or residential rental (legal class 4.2)

**Application of Mixed Legal Class:**

- 1) When a property owner has been a resident for partial year:
  - a) The percentage of primary residence (legal class 3) will be either 25%, 50% or 75% based on the number of months as a permanent residence
  - b) In order to determine the percentage, the property owner will need to supply supporting documentation which proves the primary residence and contains a date, i.e. driver's license contains an issue date or utility bill contains a service date, etc.
  - c) Based on the issue date of the supporting documentation, the percentage will be assigned by following for the current year:
    - January – March: 100%
    - April – June: 75%
    - July – September: 50%
    - October – December: 25%
  - d) For the future years, the mixed ratio will be removed and updated to 100% based on the supplied supporting documentation.