

ADMINISTRATIVE APPEALS PROCEDURES

STEP I - APPEALS TO THE ASSESSOR

- **FILING DEADLINE:** File petitions with the County Assessor in which the property is located within 60 days of the date postmarked on the Notice of Valuation.
- IN ALL COUNTIES EXCEPT MARICOPA: Mail or hand deliver all copies of the completed Petition for Review to the County Assessor EXCEPT the last page. Retain the last page "Taxpayer Copy" as your receipt.
- IN MARICOPA COUNTY: Mail or hand deliver ONLY the top copy of the completed Petition for Review to the County Assessor. Retain the remaining copies for possible further appeals.
- You may file an appeal on your own or name an agent to represent you in the administrative appeals process. If an agent is designated, an Agency Authorization (DOR 82130AA) must accompany the Petition for Review.
- Only one appeal for each parcel or economic unit will be accepted by the Assessor. Duplicate petitions will be returned.

The County Assessor reserves the right to reject any petition not meeting statutory requirements. If the Assessor rejects your petition for failure to include substantial information, you may file an amended petition within 15 days after the rejection notice was mailed. If the rejection notice is mailed on or before June 15, you may file an amended appeal with the County Assessor. If the rejection notice is mailed after June 15, you may file an amended appeal to the State Board of Equalization in Maricopa and Pima counties, or to the County Board of Equalization in all other counties.

- The Assessor must rule on all appeals no later than August 15. If your request has been denied, you may file an appeal with the County Board or State Board of Equalization.

STEP II - APPEALS TO EITHER THE COUNTY OR STATE BOARD OF EQUALIZATION

- Appeals in Maricopa and Pima Counties **MUST** be filed with the **STATE Board of Equalization (SBOE)**. If you are a tax agent, contact the SBOE at (602) 364-1600 for the SBOE number required in item 6. Appeals in all other counties **MUST** be filed with the **COUNTY Board of Equalization** in the county in which the property is located.
- File the Petition for Review within 25 days after the Assessor's decision is mailed.
- In Maricopa and Pima counties, Rules of the SBOE containing filing requirements can be obtained by calling (602) 364-1600 or by accessing the State Board's Web site @ <http://www.sboe.state.az.us>. For appeals filed in Maricopa and Pima counties, include a copy of the Assessor's original Notice of Valuation.
- You may request that your appeal to the SBOE be reviewed "On The Record" by checking the appropriate box in item 10 of the petition form. There will be no appearances before the Board and no oral testimony will be permitted. However, you may submit written evidence for consideration.
- Include a copy of the Agency Authorization form, if applicable, and the Assessor's decision with the petition if it is on a separate form.
- Both the State and County Board of Equalization must rule on all appeals no later than October 15.

APPEALS TO TAX COURT

- If you have filed an appeal through the administrative appeals process, you may appeal to the Tax Court within 60 days of the mailing date of the most recent administrative decision. If you file an appeal with the Court, the administrative appeals process is suspended pending a determination by the Court.
- If you have not started the administrative appeals process, you may appeal directly to the Tax Court on or before December 15 of the valuation year.

SEE REVERSE SIDE FOR INSTRUCTIONS ON COMPLETING THE PETITION FOR REVIEW

INSTRUCTIONS
PETITION FOR REVIEW OF VALUATION

Information necessary to complete this petition is contained on the Notice of Valuation. Additional information regarding your property value or classification may be obtained from the County Assessor in which the property is located.

- The following forms may need to be used in conjunction with the Petition for Review in the administrative appeals process and can be obtained from your local County Assessor:
 1. Agency Authorization form (DOR 82130AA)
 2. Appropriate Income and Expense Statement (DOR 82300 series)
 3. Multiple Parcel Appeal Form (DOR 82131)
 4. Agricultural Land Use Application (DOR 82916)

COMPLETING THE FORM

- Complete items 1 through 10 where applicable and retain the last page “Taxpayer Copy” as your receipt.
- You **MUST** state the method or methods of valuation on which you are basing your appeal in item 7 and provide substantial information justifying your opinion of value.

If your appeal is based on:

1. **The market approach**, include the full cash value for at least one comparable property within the same geographic area as the property in question or the sale of the property in question.
 2. **The cost approach**, include all costs (architectural fees, construction finance costs, builder’s profit) to build or rebuild your improvement, plus the land value.
 3. **The income approach**, include a completed and notarized Income and Expense Statement (DOR) 82300 and appropriate Supplement (DOR 82300-1 through DOR 82300-7).
- If you are appealing to obtain agricultural classification, provide the Assessor with a completed Agricultural Land Use Application (DOR 82916) together with substantial information justifying your appeal.

MULTIPLE PARCEL APPEAL

- You may file an appeal for more than one parcel if all of the parcels are one of the following:
 1. Part of an economic unit. An “**Economic Unit**” is a combination of parcels in which land and improvements are used for mutual economic benefit. An economic unit may be comprised of properties which are neither contiguous nor owned by the same owner. However, they must be managed and operated on a unitary basis and each parcel must make a functional contribution to the operation of the unit. “**Functional Contribution**” is a positive economic benefit created by the use of an individual parcel in an economic unit.
 2. Owned by the same owner, have the same use, have the same appeal basis, and are located in the same geographic area. Criteria for determination of “**Same Use**” includes, but is not limited to, legal class, property use code, unit value, and zoning. “**Geographic Area**” means an area for which common property valuation characteristics may reasonably be identified, such as a subdivision, neighborhood, market area, or an Assessor’s book and map.

It is strongly recommended that only parcels with common characteristics and location be included on a Multiple Parcel Appeal form (DOR 82131). Failure to file multiple parcels under the above conditions could result in a decision based on incomplete information or a possible denial of the appeal. In Items 8 and 9 of the petition form, enter the total value for all parcels included in the appeal.

- You may request a meeting with the County Assessor by checking the appropriate box in item 10. If you are unable to meet with the Assessor at the time and place set by the Assessor, you may wish to submit written evidence to support the petition before the date of the meeting. All issues must be included on the Petition for Review.

SEE REVERSE SIDE FOR THE ADMINISTRATIVE APPEALS PROCEDURES