

NOTICE OF PROPOSED CORRECTION - REAL PROPERTY

INSTRUCTIONS

TAXPAYER/OWNER: Please read this page before responding to the Notice of Proposed Correction.

An error has been discovered in the assessment of your property described on the Notice of Proposed Correction. The Tax Officer who discovered the error is required to notify you of the proposed correction of the error. The Tax Officer may be the County Assessor, the Department of Revenue, or the County Board of Supervisors, whichever has jurisdiction for the assessment of your property or the tax rates applicable to your property.

- You may consent to or dispute the proposed correction in the "Property Owner's Response" portion of the Notice.
- Complete the bottom portion of the Notice and return the form to the Tax Officer WITHIN 30 DAYS from receipt.
- An extension of time for you to respond may be requested from the Tax Officer within 30 days from receipt of the Notice. The extension of time may not exceed 30 days.
- Failure to respond within 30 days from receipt of the Notice of Proposed Correction, or by the extended due date if an extension is granted, constitutes consent to the **entire** proposed correction.
- If a specific error of fact, not previously known, was not addressed in a prior appeal, an appeal may be brought pursuant to A.R.S. § 42-16255.

If you consent to the proposed correction

- Within 30 days after receipt, complete the bottom portion of the notice.
- Sign the Notice and retain a copy for your records.
- Mail or hand-deliver the Notice to the Tax Officer. If you are being represented by a property tax agent, include a current Agency Authorization form (DOR82130AA).
- The tax roll will be corrected, but no additional tax, interest or penalty may be imposed for the current or any preceding tax year.
- You will not be required to take further action.

If you consent to the proposed correction but dispute the valuation or property classification, or if you dispute the proposed correction:

- Your response must state your disagreement with the proposed correction.
- If your disagreement involves the Valuation or Property Classification only, please state the valuation method (market, cost or income approaches to value) upon which you have based your determination of value and provide as appropriate:
 - a) Supporting data for the market approach which is documentation of the sale of at least one comparable property within the same geographic area as your property.
 - b) For the cost approach, all cost data to build or rebuild your improvement including architectural fees, construction finance costs and builder's profit.
 - c) For the income approach, a completed notarized Income and Expense Statement and affidavit (DOR 82300).
- Sign the notice and retain a copy of it as a permanent record. An additional copy may be required for further appeals to the County or State Board of Equalization.
- Mail or hand-deliver the Notice to the Tax Officer.
- If you are represented by an agent, include a current Agency Authorization form (DOR 82130AA).
- The Tax Officer will schedule a meeting with you or your representative to discuss the proposed correction and/or valuation and classification.
- **If after the meeting---**
 - a) The Tax Officer and Taxpayer reach an agreement on all or part of the proposed correction, the Tax Officer and the Taxpayer shall each sign an agreement and the tax roll will be corrected to the extent agreed on.
 - b) An agreement is not reached on all or part of the proposed correction, the Tax Officer will notify the Taxpayer by certified mail within 30 days after the meeting date that the tax roll will be corrected to the extent agreed on.
- The Taxpayer may appeal, on a form prescribed by the Department of Revenue, to the County or State Board of Equalization, as appropriate, within 30 days after the date of the notice. A copy of the appeal form (82179C) is available at <http://www.azdor.gov/Forms/Property.aspx>. Include a copy of the Notice of Claim and Tax Officer's decision.
- On receiving the appeal, the County or State Board of Equalization must hold a hearing on the disputed issues in the proposed correction within 30 days and issue a written decision.
- The Taxpayer or Tax Officer who is dissatisfied with the decision of the County or State Board may appeal the decision to court within 60 days after the date the County or State Board's decision is mailed.
- If additional taxes are determined to be due, they must be paid before they become delinquent if the Court is to retain jurisdiction for your appeal.

A.R.S. § 42-16259 provides that the County Treasurer must mail a corrected tax bill to the Taxpayer when any of the following occur: 1) The Taxpayer consents to a tax roll correction; 2) The Tax Officer consents to a Notice of Claim; 3) The County or State Board of Equalization issues a decision; 4) A court of competent jurisdiction issues a final non-appealable ruling. Any taxes assessed are delinquent if not paid within 90 days after the date the corrected billing is mailed to the Taxpayer. If taxes have been overpaid, the amount overpaid must be refunded with interest within 90 days after the tax roll is corrected.

NOTICE OF PROPOSED CORRECTION - REAL PROPERTY

Pursuant to A.R.S. § 42-16252

FOR OFFICIAL USE ONLY

NUMBER

Property Owner: See Instructions for information regarding this correction.

Notice is hereby given that an error has been discovered in the assessment of the property identified by the parcel number(s) in this Notice. A description of the error, the reason for the error, and the proposed correction are listed below.

COUNTY: _____ PARCEL ID: _____ OR ACCOUNT NUMBER: _____

IF CHECKED, THIS CORRECTION INCLUDES OTHER PARCELS. SEE ATTACHED MULTIPLE PARCEL FORM (DOR 82179AA).
PROPERTY ADDRESS OR LEGAL DESCRIPTION: _____

OWNER'S NAME ON TAX ROLL

BUSINESS NAME _____
NAME _____
ADDRESS _____
CITY, STATE, ZIP CODE _____

TAX OFFICER'S ADDRESS

REAL PROPERTY DIVISION _____
NAME _____
ADDRESS _____
CITY, STATE, ZIP CODE _____

DESCRIPTION OF AND REASON FOR THE ERROR AND THE PROPOSED CORRECTION:

PROPOSED CORRECTION (TOTAL VALUE OF MULTIPLE PARCELS)

	FROM (Currently)	LAND	TO (Proposed correction):	LAND
TAX YEAR Current Year	PROPERTY CLASS _____ FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	_____ IMPS _____ _____ FCV _____ _____ LPV _____	PROPERTY CLASS _____ FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	_____ IMPS _____ _____ FCV _____ _____ LPV _____
TAX YEAR One Year Prior	PROPERTY CLASS _____ FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	_____ IMPS _____ _____ FCV _____ _____ LPV _____	PROPERTY CLASS _____ FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	_____ IMPS _____ _____ FCV _____ _____ LPV _____
TAX YEAR Two Years Prior	PROPERTY CLASS _____ FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	_____ IMPS _____ _____ FCV _____ _____ LPV _____	PROPERTY CLASS _____ FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	_____ IMPS _____ _____ FCV _____ _____ LPV _____
TAX YEAR Three Years Prior	PROPERTY CLASS _____ FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	_____ IMPS _____ _____ FCV _____ _____ LPV _____	PROPERTY CLASS _____ FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	_____ IMPS _____ _____ FCV _____ _____ LPV _____

SIGNATURE OF TAX OFFICER: _____

DATE: _____

NAME OF TAX OFFICER: _____
(TYPE OR PRINT)

PHONE NUMBER: _____

TAXPAYER'S RESPONSE TO PROPOSED CORRECTION

FAILURE TO RESPOND WITHIN THIRTY DAYS FROM RECEIPT OF THE NOTICE, OR BY THE EXTENDED DUE DATE IF AN EXTENSION IS GRANTED, CONSTITUTES CONSENT TO THE PROPOSED CORRECTION. THE EXTENSION MAY NOT EXCEED 30 DAYS.

- TAXPAYER** CONSENTS TO THE PROPOSED CORRECTION AND CHANGE(S) IN VALUE AND PROPERTY CLASSIFICATION.
- TAXPAYER** CONSENTS TO THE PROPOSED CORRECTION BUT DISPUTES THE VALUATION OR PROPERTY CLASSIFICATION ARISING FROM THE CORRECTION.
- TAXPAYER** DISPUTES THE PROPOSED CORRECTION. The proposed correction described in this notice is disputed on the following grounds (attach additional information if necessary):

If the Taxpayer disputes the proposed correction or the proposed valuation or property classification, the Tax Officer shall meet with the Taxpayer or the Taxpayer's Representative to discuss the proposed correction.

RESPONSE COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) _____

NAME/COMPANY NAME _____ ADDRESS _____
EMAIL ADDRESS _____ **AGENTS ONLY:** DEPT. OF FINANCIAL INSTITUTIONS REGISTRATION NUMBER _____ SBOE NUMBER _____
Include a current Agency Authorization Form (DOR 82130AA) with this notice. (Maricopa and Pima Counties only)

SIGNATURE OF OWNER OR REPRESENTATIVE _____ PHONE NUMBER _____ DATE _____