

INSTRUCTIONS

PERSONAL PROPERTY PETITION FOR REVIEW OF VALUATION

Information necessary to complete the petition is contained on the Notice of Valuation.

- Property owners may represent themselves to appeal the valuation or classification of the property or hire a property tax agent or an attorney to represent them on the appeal.

COMPLETING THE FORM:

- Complete items 1 through 10 on the petition.
- The facts must be clearly described to be considered by the Assessor in reviewing the request to change the valuation or classification of the property.
- The person who owns, controls, or possesses the property or their representative must sign the petition and mail or hand deliver one copy of the petition to the Assessor of the county in which the property is located. Retain a copy for your records (and for use in possible further appeals). If applicable, an Agency Authorization form (DOR 82130AA) must also be included. This form is available on the Department of Revenue website at <https://azdor.gov/forms/property-tax-forms>. You may discuss the appeal with the County Assessor or a Deputy Assessor.
- **Keep a copy of all information that is submitted to the Assessor.**

STEP I - APPEALING TO COUNTY ASSESSOR

- **FILING DEADLINE:** The petition must be filed on or before the deadline shown on the Notice of Value. The owner or the person in possession of the property may appeal to the County Assessor within thirty days after the date the notice was mailed.
- The County Assessor shall rule on the petition within twenty days after the filing date. If your request has been denied you may file an appeal with the County or State Board of Equalization, depending on in which county the subject property is located.

STEP II - APPEALING TO COUNTY OR STATE BOARD OF EQUALIZATION

IN MARICOPA AND PIMA COUNTIES: Appeals must be filed with the **State Board of Equalization** within twenty days after the date of the Assessor's notice of refusal or decision was mailed.

A.R.S. § 42-19052(A)(2).

- State Board of Equalization filing requirements can be obtained by accessing the State Board's Website at www.sboe.state.az.us.
- The petition must include a copy of the Agency Authorization form if applicable and include a copy of the Assessor's decision.
- **Keep a copy of all information that is submitted to the Board.**
- The property owner or their representative will be notified by the State Board of the date and time for the hearing and will be given the opportunity to appear at the hearing.
- You may request that your appeal to the State Board of Equalization be reviewed "on the record" by checking the appropriate box in item 10 of the State Board copy of the petition. There will be no appearances before the Board and no oral testimony will be permitted. However, you may submit written evidence for consideration.
- The State Board of Equalization will issue its Notice of Decision to all parties to the proceeding and will include the findings of fact and conclusions of law, as applicable.

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- The State Board of Equalization shall complete the hearing and issue their decision on a personal property appeal on or before December 1 of each year. A.R.S. § 42-16165(3).
- If the Petitioner is dissatisfied with the State Board's decision, an appeal may be filed with the Court. See Appealing to Court below.
- If the County Assessor or the Arizona Department of Revenue disagrees with the decision of the State Board of Equalization, either may file an appeal with the Court.

IN ALL OTHER COUNTIES: A petitioner may appeal to the **County Board of Equalization** within twenty days after the date of the Assessor's notice of refusal or decision was mailed. A.R.S. § 42-19052(A)(1).

- The petition must include copies of the Assessor's decision and the Agency Authorization form if applicable.
- **Keep a copy of all information that is submitted to the Board.**
- The property owner or their representative will be notified by the County Board of the date and time for the hearing and will be given the opportunity to be represented at the hearing.
- The County Board of Equalization shall hold the hearing and issue a decision on or before December 1. A.R.S. § 42-16108(C).
- If the petitioner is dissatisfied with the County Board's decision, an appeal may be filed with the Court. See Appealing To Court below.
- If the County Assessor or the Arizona Department of Revenue disagrees with the decision of the County Board of Equalization, either may file an appeal with the Court.

STEP III - APPEALING TO COURT

- Any property owner that is dissatisfied with the valuation or classification of the property as determined by the County Assessor may appeal directly to the Court on or before December 15th. A.R.S. § 42-16201(A).
- Any property owner that is dissatisfied with the valuation or classification of the property as determined by the **County** Board of Equalization may appeal to Court within sixty days after the date of mailing of the decision or by December 15, whichever is later. A.R.S. § 42-16202.
- Any property owner that is dissatisfied with the valuation or classification of the property as determined by the **State** Board of Equalization may appeal to Court within sixty days after the date of mailing of the State Board's final decision. A.R.S. § 42-16203.
- Any taxes owed **must be paid before becoming delinquent** if the Court is to retain jurisdiction of the appeal except when (1) the full year tax for the year is paid on or before December 31 of the tax year pursuant to A.R.S. § 42-18053, or (2) the remaining one-half tax that is unpaid is delinquent after the immediately following May 1 at 5:00 p.m. is paid by July 1, including all interest due. A.R.S. § 42-16210.
- Appeal to the court by obtaining information on the website at <http://www.superiorcourt.maricopa.gov/SuperiorCourt/TaxCourt/>