

SENIORS VALUATION PROTECTION LAW PACKET

APPLICATION DUE SEPTEMBER 1, 2011

MUST RENEW EVERY 3 YEARS

*Youngtown, AZ
March, 2011*



SENIOR PROPERTY VALUATION PROTECTION INFORMATION

Purpose: To Freeze application year **Full Cash Value Only** of a Primary Residence Owned by Seniors Based on Income and Age.

Application deadline: September 1st, 2011.

Mail To: Maricopa County Assessor, 301 W. Jefferson, Suite 330, Phoenix, Arizona 85003, Phone: 602-506-3406.

Requirements for Applicant:

- Name must be on title of property and one applicant a minimum of age 65 when applying.
- Property must be applicant's primary residence for a minimum of two years prior to application. Rental property does not qualify. Primary residence is defined as a residence occupied by the taxpayer (applicant) for an aggregate of nine months each calendar year. A taxpayer can have only one primary residence.
- All sources of income from all owners, including taxable and nontaxable monies, cannot exceed \$32,352 for single owner or \$40,440 for two or more owners, in an average of income for the previous 3 years.

Copies of the following documents are required with application and worksheet:

- Proof of age eligibility – Birth certificate, Passport or Driver's License.
- Proof of residency – Driver's License, State Issued ID Card or Voter Registration, etc.
- Proof of property ownership – Valuation Notice, Tax Bill or Deed.
- Proof of gross income* – Copies of income statements for previous 3 years, regarding all Interest, Dividends, Social Security, Retirement, Pension, Wages, Salaries, Annuities, Alimony, Disability, Unemployment or Public Benefit Statements & Copies of Previous Year's Federal Income Tax Returns with all schedules.

*(*Information will be used for verification of application only and is considered confidential.)*

Qualified Persons Must Renew Application Every 3 Years.

Renewal applications will be sent 6 months prior to renewal date.

Applicants qualifying by September 1st will be notified by December 1st of the application year.

Applications after September 1st will be processed for the subsequent year.





Maricopa County Assessor
Keith E. Russell, MAI

SENIOR VALUATION PROTECTION APPLICATION

(For Property Located in Maricopa County Only)

Note: When completing this application **PLEASE PRINT** and use **ONLY BLACK or BLUE INK**. Please return by mail to: **Maricopa County Assessor, 301 W. Jefferson, Suite 330, Phoenix, Arizona 85003, Phone: 602-506-3406.**

Requirements for Applicant:

- Must be on title of property and one a minimum age of 65.
- Must be primary residence of applicant. (Occupied by the applicant for a minimum of 9 months of the calendar year.)
- Must have resided in primary residence for at least two years before applying.
- Total **income from all sources for all owners** in an income average of previous 3 years, cannot exceed requirements.

Parcel Number: _____ **Applicant Name:** _____

Co-Owners: _____

Property Address: _____

Mailing Address (If different from site): _____

City: _____ **State:** _____ **Zip:** _____

***NOTE: APPLICATION MUST BE RENEWED EVERY THREE (3) YEARS.
A renewal application will be mailed to you 6 months prior to your renewal date.***

I request protection of the **FULL CASH VALUE** of the above listed property. (Check one)

_____ I am the sole Owner of the above listed property, which is my primary residence and my gross income, from all taxable and non-taxable sources, does not exceed \$32,352 in an income average of the past three years.

_____ I am the Owner of the above listed property, (which is my primary residence) along with (list others) _____ and _____. Combined gross income for all owners, from all taxable and non-taxable sources, does not exceed \$40,440 in an income average of the past three years.

Did owner(s) file an Income Tax Return for 2010?: _____ (Yes/No)

I hereby state that all of the income information is complete and true and is an accurate listing of all taxable and non-taxable income of the applicant and all co-owners.

Signed: _____ Date: _____

Attach: Proof of Applicant's age.
Income worksheet and copies of supporting income statements, tax returns and all schedules.*
Copies of documents proving ownership and residency.

(*Income information will be used for verification only and is considered confidential.)

For Office use only:

Date approved: _____ Date Entered: _____ By: # _____

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Maricopa County Assessor
Keith E. Russell, MAI

INITIAL INCOME WORKSHEET

Application Year: _____ Parcel Number _____ - _____ - _____
 Applicant Name: _____
 Co-Owners: _____
 Address: _____
 City/State/Zip: _____ Phone: (____) _____
 Parcel ID of other parcels: _____

Please use the worksheet below to list yearly **gross income** totals, including income that is not taxed. List income from **ALL sources** and from **ALL owners** for **past three years**. If you do not have income in a particular category, please list zero in that column. Attach to your application with copies of supporting documentation, tax returns and all schedules. Please sign and mail your application as soon as possible. The deadline for applications and supporting documents is September 1st. The Assessor is required to respond to your application on or before December 1st. Per Arizona Constitution, Article 9, Section 18.7.

(Income information will be used by this office for verification only and is considered confidential.)

Income Type	2010 Year #1	2009 Year #2	2008 Year #3
Salaries, wages and tips earned	\$	\$	\$
Social Security benefits received (include Medicare)	\$	\$	\$
Pension, IRA, annuity income received	\$	\$	\$
Dividend and interest income received	\$	\$	\$
Rent and royalties received. (Schedule E)	\$	\$	\$
Capital Gains received. (Schedule D)	\$	\$	\$
Business and farm income received (Scheds C & F)	\$	\$	\$
Unemployment insurance payments received	\$	\$	\$
Workmen's compensation payments received	\$	\$	\$
Railroad and other retirement benefits received	\$	\$	\$
Veteran's disability pension payments received	\$	\$	\$
Alimony payments received	\$	\$	\$
Estate and trust income received	\$	\$	\$
Welfare payments received	\$	\$	\$
Other income earned or received	\$	\$	\$
Total:	\$	\$	\$

NOTE: The Assessor is required to review income qualifications for this program on a triennial basis and must use the average total income during the previous three years for renewals. Please make sure you maintain the necessary records for this review and use the 3-year, renewal worksheet that will be mailed to you prior to your renewal date. For more information, please call 602-506-3406.

(Sign statement below and attach this worksheet with documentation to application.)

I hereby state that all of the above income information is complete and true and is an accurate listing of all taxable and non-taxable income of the applicant and all co-owners.

Signature _____ Date _____ Signature _____ Date _____

Office use only: _____ Date Approved _____ ID# _____

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18. Residential ad valorem tax limits; limit on increase in values; definitions

Section 18. (1) The maximum amount of ad valorem taxes that may be collected from residential property in any tax year shall not exceed one per cent of the property's full cash value as limited by this section.

(2) The limitation provided in subsection (1) does not apply to:

(a) Ad valorem taxes or special assessments levied to pay the principal of and interest and redemption charges on bonded indebtedness or other lawful long-term obligations issued or incurred for a specific purpose.

(b) Ad valorem taxes or assessments levied by or for property improvement assessment districts, improvement districts and other special purpose districts other than counties, cities, towns, school districts and community college districts.

(c) Ad valorem taxes levied pursuant to an election to exceed a budget, expenditure or tax limitation.

(3) Except as otherwise provided by subsections (5), (6) and (7) of this section the value of real property and improvements and the value of mobile homes used for all ad valorem taxes except those specified in subsection (2) shall be the lesser of the full cash value of the property or an amount ten per cent greater than the value of property determined pursuant to this subsection for the prior year or an amount equal to the value of property determined pursuant to this subsection for the prior year plus one-fourth of the difference between such value and the full cash value of the property for current tax year, whichever is greater.

(4) The legislature shall by law provide a method of determining the value, subject to the provisions of subsection (3), of new property.

(5) The limitation on increases in the value of property prescribed in subsection (3) does not apply to equalization orders that the legislature specifically exempts by law from such limitation.

(6) Subsection (3) does not apply to:

(a) Property used in the business of patented or unpatented producing mines and the mills and the smelters operated in connection with the mines.

(b) Producing oil, gas and geothermal interests.

(c) Real property, improvements thereto and personal property used thereon used in the operation of telephone, telegraph, gas, water and electric utility companies.

(d) Aircraft that is regularly scheduled and operated by an airline company for the primary purpose of carrying persons or property for hire in interstate, intrastate or international transportation.

(e) Standing timber.

(f) Property used in the operation of pipelines.

(g) Personal property regardless of use except mobile homes.

(7) A resident of this state who is sixty-five years of age or older may apply to the county assessor for a property valuation protection option on the person's primary residence, including not more than ten acres of undeveloped appurtenant land. To be eligible for the property valuation protection option, the resident shall make application and furnish documentation required by the assessor on or before September 1. If the resident fails to file the application on or before September 1, the assessor shall process the application for the subsequent year. If the resident files an application with the assessor on or before September 1, the assessor shall notify the resident whether the application is accepted or denied on or before December 1. The resident may apply for a property valuation protection option after residing in the primary residence for two years. If one person owns the property, the person's total income from all sources including nontaxable income shall not exceed four hundred per cent of the supplemental security income benefit rate established by section 1611(b)(1) of the social security act. If the property is owned by two or more persons, including a husband and wife, at least one of the owners must be sixty-five years of age or older and the owners' combined total income from all sources including nontaxable income shall not exceed five hundred per cent of the supplemental security income benefit rate established by section 1611(b)(1) of the social security act. The assessor shall review the owner's income qualifications on a triennial basis and shall use the

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owner's average total income during the previous three years for the review. If the county assessor approves a property valuation protection option, the value of the primary residence shall remain fixed at the full cash value in effect during the year the property valuation protection option is filed and as long as the owner remains eligible. To remain eligible, the county assessor shall require a qualifying resident to reapply for the property valuation protection option every three years and shall send a notice of reapplication to qualifying residents six months before the three year reapplication requirement. If title to the property is conveyed to any person who does not qualify for the property valuation protection option, the property valuation protection option terminates, and the property shall revert to its current full cash value.

(8) The legislature shall provide by law a system of property taxation consistent with the provisions of this section.

(9) For purposes of this section:

(a) "Owner" means the owner of record of the property and includes a person who owns the majority beneficial interest of a living trust.

(b) "Primary residence" means all owner occupied real property and improvements to that real property in this state that is a single family home, condominium, townhouse or an owner occupied mobile home and that is used for residential purposes.

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Property Tax

What is Full Cash Value? Full Cash Value (FCV) is the current market value of the land and any improvements. It is also used to compute secondary taxes for bonds, budget overrides, special districts (fire or flood control), and other limited purpose districts.

What is Limited Property Value? Limited Property Value (LPV) is the basis for computing primary taxes used to provide operational expenses for government and schools. It is calculated according to a statutory formula. The LPV cannot exceed Full Cash Value.

What is Real Property? Real Property includes land, buildings, and other improvements on the land.

What is Legal Class? The Legal Class is determined by the use of the property. If an individual parcel has more than one use, it will be assigned multiple Legal Classes and a "mixed ratio" will be applied to the value.

How is Assessed Value determined? The Assessed Value of each property class is determined using percentages set by the State Legislature. The following percentages apply to the three most used classifications.

- Residential -10%
- Commercial -25% for Tax year 2005 declining to 20% over 10 years
- Land -16%

How are my Property Taxes computed? The Assessed Value divided by 100, times the tax rate (set in August of each year) determines property taxes billed in September. The County Treasurer bills for, collects, and distributes the property taxes.

What is a tax levy? Each district board is required to annually set a tax levy, which is the amount of money to be raised by direct taxation for all taxable property. Secondary levies consist of bonds, budget overrides, and special districts such as fire, flood control and other limited purpose districts. Primary levies are used for the maintenance and operation of school districts, cities, community college districts and counties.

What is the difference between a tax rate and a tax levy? A Tax Levy is the entire amount of money to be raised by direct taxation and is reported by each

district. A Tax Rate is the rate per \$100 of assessed value to arrive at the levy. Each taxing jurisdiction will set their budgets on an annual basis. These budgets will be used to determine the necessary tax levy and tax rate for each district.

Why did my primary value go up and secondary value go down? The primary value is a statutory calculated value based on Arizona Revised Statutes. If the difference between secondary (FCV) and primary (LPV) is large enough, even in a declining market, the secondary value may be reduced to reflect market values but the primary may continue to rise. However, primary can never exceed secondary.

Districts and Tax Area Codes

What is a district? A district is a self-governing subdivision of the state created to provide services that are not already provided by another district or jurisdiction. These are listed as special districts on your tax bill.

How do I know which special district(s) my property is in? You can go to the Treasurer's web page, key in your Assessor's Parcel Number (APN), click on your tax bill. Listed on the bill will be the districts or jurisdictions taxing your property with a comparison to last year's taxation.

What are the county wide districts? These are districts that encompass all parcels located within the County. They include: Flood Control District, Central Arizona Water Conservation District, Fire District Assistance, Library District, and Health Care District.

What are EVIT and WESTMEC? The East Valley Institute of Technology and Western Maricopa Education Center. These are districts affiliated with existing school districts that provide technical trades education. EVIT is affiliated with Apache Junction, Chandler, Fountain Hills, Gilbert, Mesa, Queen Creek, Scottsdale, Tempe, Higley, and J.O. Combs High Schools. All Agua Fria Union High, Buckeye Union High, Deer Valley Unified, Dysart Unified, Glendale Union High, Paradise Valley Unified, Peoria Unified, Saddle Mountain Unified, Wickenburg Unified, as well as Cartwright, Fowler, and Pendergast Elementary Schools are affiliated with WESTMEC.

Why did my taxes for special districts change from last year? Each year property valuations are assessed based on statutory formulas and mandates. Based on those valuations, the districts will calculate their levy accordingly and

inform the County of their levies. As a result of determining the levy, a district tax rate may change from year to year. Also, each year the Assessor will review properties in relation to the districts and corrects any discrepancies or boundary changes submitted by the districts.

Why did I have a special district on my bill last year and this year it has been removed and another district has been added? Each year the Assessor will review properties in relation to the districts and corrects any discrepancies or boundary changes submitted by the districts. Occasionally, a district that had not previously assessed taxes to properties will begin to assess taxes for the current tax year.

What do I do if I think I am being billed for the wrong Special Districts? Please contact the Assessor's Customer Service Number at 602 506-3406 or contact the district directly.

Why does my city or town location not match my school district? Each district is its own jurisdiction. They frequently create their boundaries independent from each other to meet the service demand from the owners and properties they serve. Boundaries often will not align and will have different names. In some cases school districts were created long before a city was incorporated or annexed into a school district.

What is a Tax Area Code (TAC)? This is a six (6) digit code used by the Assessor to designate which taxing districts your property is located in. These include the school and cities districts, as well as any other taxing district.

How can I see what the tax levies and rates for all districts are on my property? All current and past tax rates and tax levies back to 2000 can be viewed online.

Business Personal Property

What is Personal Property? For property tax purposes in Arizona, business personal property is defined as all types of property except real estate. Taxable personal property includes property used for commercial, industrial, and agricultural purposes. Personal property is considered to be movable and not permanently attached to real estate. Although there are exceptions, personal property usually can be removed without causing damage to either the real estate from which it is removed or to the item of property itself. Property taxes in Arizona

are imposed on both real and business personal property.

How is Personal Property Valued? Based on original cost and age of all personal property in your possession as of December 31st of the prior year, the County Assessor will calculate the current replacement cost new less depreciation (Full Cash Value) of each item. The Assessed Value is based on the Full Cash Value after application of the \$50,000 exemption (where applicable if qualified) and the assessment ratio for the legal class of the property. The tax rates for the county and local governmental jurisdictions in which the business operates are applied to the Assessed value. The original cost of a personal property item includes the purchase price plus all freight and installation costs as well as any paid sales taxes for the item.

How do I report Taxable Personal Property? File a Personal Property Statement, Form DOR 82520, or an Agricultural Personal Property Statement, Form DOR 82320A, with the county assessor each year. It should list property acquired or disposed of during the year and confirm property items still on the roll. It is the owner's responsibility to report his or her personal property to the assessor.

Is all Personal Property Taxed? Arizona offers several exemptions from personal property tax. Personal property used by the owner for private, domestic purposes is not subject to personal property taxation (except for manufactured housing). Household goods and furnishings, personal wardrobes and jewelry, or recreational possessions used in the owners residence for private activities are exempt from property taxation.

I've received an Arizona Business Property Statement, where do I send my payment? The Business Property Statement is not a Tax Bill, it is the annual reporting form for your business to submit changes on your account, (additions/deletions to equipment, name and address changes).

I just started my business, how do I report my Personal Property? The preferred method is to self-report your business to the Assessor's Office. There is a 'Self Report' form available on this website, or call the Personal Property Department at (602) 506-3386. However, many businesses are identified by the Appraisers during our annual canvass of the county. Those businesses found by the Appraisers will have an Account Number assigned to them, and an Arizona Business Property Statement mailed to them.

This is the first time we received a Business Property Statement. What do I need to do? Business Personal Property deals with the physical assets used in the operation of the business. If you have an Asset Listing you can attach a

copy to the property statement and return it to the Assessor's Office. Or, if an asset listing is not available, make a listing of all the business equipment with a Description, Year it was purchased and the Original acquisition cost (to include any freight, installation, special support, special wiring, special plumbing and sales tax paid).

Last year we filed an Asset Listing and now our equipment costs are listed on the front of the Business Property Statement. How do we make changes? To add or delete equipment from your return, use the back side of the form, (section 4). When adding equipment, list the total acquisition cost under the appropriate schedule column, and the year acquired at the far left of that row in the Additions section. When deleting equipment, it is the same as adding, but listed in the Deletions section, (you must verify that the acquisition year you are deleting is preprinted on the front of the form, otherwise that deletion will not be considered).

We have added equipment, but do not know if it is Qualified or Non-Qualified? Equipment is qualified if this is the first time it is being assessed in Arizona. Typically, brand new equipment is always qualified. Used equipment that was acquired for the first time (historically), more than four years ago does not qualify and should be listed as Non-Qualified.

The name and address on the Business Property Statement is wrong. How do we correct this? Complete Section 1 on the front of the form to identify any changes to the Business Name, Mailing Address or Location Address.

Is my inventory taxable? No, with minor exception, inventory for sale is not taxable in Arizona.

We did not receive our Business Property Statement. How do I obtain a duplicate form to file? You must submit a written request, (identifying the Account Number), for a Duplicate form to be mailed out. You may fax your request to (602) 506-7335. However, due to the April 1st filing deadline, duplicates will not be typed and mailed after March 15th.

In regard to the deadline of April 1st, does the Business Property Statement need to physically be in your office, or can it be post marked April 1st? Your return must be Post marked on April 1st by the United States Postal Service, or certified mail only. No internal, company postal meters post marks are valid or accepted.

Our business closed, how do I close my Business Personal Property

Account? You may write on any open space on the front of the Business Property Statement, or attach a separate letter, identifying the Account Number, stating that the business closed, date of closing and what happened to the equipment.

How and when will I know if my account has been processed? The Assessor's Office mails out Valuation Notices in July. The Valuation Notice will identify your Full Cash Value, Assessed Value and appeal deadlines.

What if I don't agree with the Valuation Notice? By statute, you have 20 days from the notices mailing date to file a Petition for Review (DOR form 82530) with the Assessor's Office. The Assessor's Office then has 20 days to respond to your petition. If the disputed value has not been settled by that time, you may file with the Arizona State Board of Equalization within 20 days of the Assessor's Decision mailing date.

My Business Property Statement makes reference to "Important Exemption Information", is my business exempt? No, this "exemption" refers to the deduction of the first 50,000 in Full Cash Value (Replacement Cost New less Depreciation). This amount is annually determined by the Arizona Department of Revenue. Remaining Full Cash Value will be Assessed.

I operate several locations throughout the state. Does the 'Exemption apply to each location? The 'Exemption' applies only once throughout the state for each legal Business entity. If more than one location's have a combined Full Cash Value of less than 50,000 then the 'Exemption' would cover all of those locations.

I am leasing equipment, and the leasing company is billing me for Personal Property Taxes, is this legal? By statute, the tax on Business Personal Property is a debt against the owner. Typically the Leasing Company will pay the taxes directly to the County Treasurer and then issue their own billing to the lessee for reimbursement. Please review your lease agreement for details.

I understand why my leasing company is billing me for Personal Property Taxes, but they are also charging an additional Sales Tax. Isn't that double taxation? No. The Counties are solely responsible to value and to collect the Personal Property Taxes for the equipment. Separately, the Arizona Department of Revenue charges "Sales Tax", (technically labeled "Transaction Privilege Tax"). The Arizona Department of Revenue charges these taxes on every invoice your leasing company bills to customers in Arizona.

I have finished my lease, and now own the equipment. Shouldn't I

report my 'buyout' cost as my acquisition cost? The best way to report any equipment that has been previously assessed by another business entity, is to maintain the Historical Acquisition Costs and Dates. By reporting the historical information, you will maintain the depreciation already applied to the assets. Once you report used equipment, at a reduced purchase cost, it is now Non-Qualified, and the depreciation starts over from your purchase date. Also, if Market Value (which is the pre-depreciated value) is reported, then no additional depreciation will be applied.

Should you have additional questions, comments or concerns, about Personal Property please call our office at (602) 506-3386, and our operators will connect you to an Appraiser to assist you.

Property Exemptions

If qualified, how does one benefit? The Assessed Value of the property is reduced by no more than \$3,445 for the 2010 tax year with a corresponding reduction in taxes.

Is the exemption for my house only? No, the exemption is applied to the real estate first, then to a mobile home or an automobile.

What are the qualifications?:

- You must be a resident of Arizona.
- Total Assessed Valuation in Arizona for 2010 cannot exceed \$23,413. (This property assessment usually equates to a \$234,130 home value).
- Household income from all sources, excluding social security, cannot exceed \$28,713.
- If children under 18 years of age reside in the household, income cannot exceed \$34,455.
- Disability must be total and permanent and certified by an Arizona licensed physician on Arizona Department of Revenue form DOR 82514B

How do I get more information? Call the Maricopa County Assessor's Office at 602-506-3406

Mobile Homes

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How is my mobile/manufactured home assessed? Mobile/manufactured homes are assessed using the Factory List Price and a valuation factor which is determined by the Arizona Department of Revenue. The factors are available online in the Arizona Department of Revenue's Personal Property Manual

What is the difference between a mobile/manufactured home on the Personal Property Tax Roll and an affixed mobile/manufactured home?

The homes are valued the same way, whether you elect to affix your mobile/manufactured home or leave your mobile/manufactured home on the personal property tax roll. An Affidavit of Affixture must be recorded to affix your mobile home. Once we receive your Affidavit of Affixture it generally takes two years for the mobile/manufactured home to show up on your real property tax bill as an improvement to the land. For more information regarding the affidavit of affixture process, please contact our office at (602)506-3291.

When and how can I appeal the assessed value of my mobile/manufactured home?

If your home is on the personal property tax roll the appeal must be filed with the County Assessor within 20 calendar days of the mailing of the valuation notices. If your home is affixed an appeal must be filed with the Assessor's office within 60 calendar days from the mailing of your real property notice of value. The appeal forms can be picked up from the Assessor's office or printed out online at for the Personal Property appeal or for the Real Property appeal.

I have not received a notice of value for my manufactured/mobile home, what should I do?

If you own a mobile/manufactured home and you are not receiving a valuation notice, please contact the Assessor's office at (602)506-3291. Please have make year and serial number available.

How do I update the owner/ mailing Information for my mobile home?

You can contact us at 602-506-3291 to update your account information or print a copy of the New Owner/ New Mailing Address form. Once completed, mail or fax to:

Maricopa County Assessor's Office
Mobile Homes Division
301 W. Jefferson Ave. Suite # 330
Phoenix AZ, 85003

Fax (602) 506-7335

What should I do in the event that I sell my mobile/manufactured home?

You should contact the Assessor's office at (602) 506-3291 upon selling or

purchasing a mobile/manufactured home. Be sure to have the new owner's full name and proper mailing address to update the account.

How do I obtain my mobile/manufactured home serial number or vehicle identification number (VIN)? The serial number or VIN is located on the top left hand corner of your title. If you do not have a copy of your title, contact the Motor Vehicle Department at (602) 255-0072 to obtain a duplicate.

What is the Mobile Home Relocation Fund? The fund was established and is maintained by the State of Arizona to assist tenants who live in Mobile Home Parks with the cost of relocating their mobile/manufactured home due to a change in the use of land which is rented by the tenant. For additional information regarding the mobile home relocation fund please refer to the Arizona Revised Statutes §§ 33-1476.01 33-1476.02 33-1476.03 33-1476.04

What is the Mobile/manufactured home property tax clearance permit (504)? This permit is required by the Assessor's office prior to moving a mobile/manufactured home to insure taxes are paid and to update our records of the new location and/or the new owner information pursuant to A.R.S. §§ 42-19107 and 42-19155.

What permits do I need to legally move my mobile/manufactured home? In addition to the 504 property tax clearance you will need to contact Maricopa County Central Permits (623) 932-2247 for additional permit information.

I would like to move a second mobile/manufactured home onto my land. Is that allowed? Please contact Development Services at (602) 506-3301 for zoning information.

How much are my taxes? Can I make payments on my taxes? Can I pay my taxes online? Please contact the Maricopa County Treasurer for all questions regarding taxes (602) 506-8511.

Ownership

I just bought a house, how long before the property will transfer to my name? The Assessor receives over 400,000 documents from the Recorder's Office each year, however you can expect that an ordinary house on a subdivision lot purchase could take 6-8 weeks after recording before the change displays on the web site. Purchases outside of a subdivision (mete/bounds legal descriptions or splits of property) take longer unless the Assessor's parcel number of the property

is included in the legal description on the recorded deed.

Splits

I want to sell a piece of my property to one of my children. How do I split a property to get two parcel numbers for taxes? Record a deed conveying the property and describing the part of the property (legal description) you are conveying to the new owner. The Recorder's Office forwards all documents transferring property to the Assessor and the Assessor splits the property according to the description on the recorded document. The Assessor's Office suggests you seek the professional help of a title company or an attorney when transferring property. You also may wish to contact your local jurisdiction prior to splitting property to make certain you comply with any local ordinances as well as State requirements.

How long does a property split take? It should only take 8 to 10 weeks after the recording date to have a split processed. Contact our downtown office at 602-506-0198 for information.

Is there anything I can do to help speed the split processing? Make sure your title company includes the most recent Assessor's parcel ID number on the recorded deed, as part of the legal description of the property, before the document is recorded.

Property Values

My neighbor's house is the same model, why are our values different? For any number of reasons. To establish a market value, the Assessor's Office utilizes a combination of information, including previous sales in the neighborhood, distance from major intersections or areas zoned differently, topography, view, livable square footage, lot size and components, just to name a few. The valuation is determined by a computer analysis of the information gathered. Although properties may look alike on the surface there may be subtle differences. In mass appraisal those are not always obvious, even though they result in different values. Keep in mind that the Assessor must value over 1.3 million properties, and you have a right to appeal that value within 60 days of your Notice of Value, if you feel it's incorrect.

Corrections

If I have a correction, can I get my money back for prior years taxes?

You must file a Notice of Claim. Under AZ statute the Assessor can submit an administrative action to correct the tax roll as a result of correction of an error, but only for up to three prior tax years. This process is called "resolution" and requires approval by various agencies before it can be completed. It normally takes several weeks before the process is completed and you receive a corrected tax bill from the Treasurer. The Treasurer notifies you by letter after they receive notification from the Assessor to make the change.

I have asked for a recheck of my property because I think the square footage is incorrect? How long will that take?

Correction of errors is one of the Assessor's priorities. If you believe we have an error on your property record, we will have an appraiser recheck components. Most rechecks are resolved within three weeks of notification. The appraiser may or may not contact you directly depending upon the issue. A correction will be made to the next tax year record unless the change would mean a decrease of taxes. In that case the Appraiser would correct the current tax year.

What do I have to do to report an error on your website? Use the "Contact Assessor" link on our page, or the "Contact Us" on a County page with the keyword Assessor.

How long does it take to get a response? The Assessor's Public Assistance staff tries to respond within two business days or sooner, except at extremely busy times, when it could be longer.

Senior Protection

If I apply for Senior Protection, do I have to declare my business income if I had a loss? Yes you do. All income from all sources will be reviewed for this program.

Other

My spouse passed away, how do I get the property listed in my name only? If the property is held in joint tenancy with right of survivorship, you can

record a copy of the death certificate or a notice of death at the Recorder's Office. Once the recorded document is forwarded by the Recorder, the name will be removed. If you need it removed sooner for legal reasons, a certified copy of the recorded document can be presented to the Assessor's Office, for the removal.

Can I get reduced taxes if I'm disabled? The State of Arizona has exemptions for widows, widowers and disabled persons. For more information on property exemptions call Assessor's information 602-506-3406.

Disclaimer

The data contained in this database is deemed reliable but not guaranteed. This information should be used for informational use only and does not constitute a legal document for the description of these properties. Every effort has been made to insure the accuracy of this data; however, this material may be slightly dated which would have an impact on its accuracy. The Maricopa County Assessor's Office disclaims any responsibility or liability for any direct or indirect damages resulting from the use of this data.

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602-506-3406

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Assistance Programs

Seniors Valuation Protection -

The Seniors Valuation Protection program is designed "to freeze the full cash value of a primary residence owned by seniors based on income and age."

More information is available on this program from the Maricopa County Assessor at www.maricopa.gov/assessor/pdf/property_protection.pdf or www.azleg.state.az.us/const/9/18.htm

Widows/Widowers/Disabled Exemption -

The Arizona Statutes 42-1111 provides in part:

"The property of widows, widowers and disabled persons who are residents of this state is exempt from taxation to the extent allowed by article IX, sections 2, 2.1, 2.2 and 2.3, Constitution of Arizona, and subject to the conditions and limitations prescribed by this section."

You can review the statute at the Arizona Legislature website (ALIS):

www.azleg.state.az.us/ars/42/11111.htm

The form to file is available at the Arizona Dept. of Revenue site:

www.revenue.state.az.us/forms/Property/82514bf.pdf

Elderly Assistance -

"School Tax" ✓

The Elderly Assistance Fund (EAF) was established by the Board of Supervisors in February 2007. The Maricopa County Treasurer's Office administers the fund to reduce the property tax of qualified elderly taxpayers.

Qualified applicants have limited income, live within an organized school district, and have enrolled in the Seniors Valuation Protection program. If you do not live

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within an organized school district, you already have reduced property tax rates since you are not funding a local school system, and therefore do not qualify for the EAF.

The EAF collects money from Certificates of Purchase (CP) redemptions; the difference between the statutory rate of 16% and the rate stated on the CP is deposited into the fund. On June 30th of each year, the County Treasurer determines the amount of funds available and the number of qualified taxpayers who have applied. The monies in the fund will be distributed proportionately to these individuals to reduce the primary school district taxes that are levied against property for the following Tax Year.

School TAX

For more information or to determine your eligibility status, please visit the Frequently Asked Questions page or contact our customer service department at (602) 506-8511.

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