

# PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM - PERSONAL PROPERTY

Pursuant to A.R.S. § 42-16254

**FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).  
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.**

- File this petition within **90 DAYS** of the meeting with the Tax Officer. Include a copy of the Notice of Claim and Tax Officer's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization. Include a copy of the Notice of Claim and Tax Officer's decision.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form with this petition if the agent did not represent the taxpayer when filing the Notice of Claim.
- Complete Items 1 through 8 where applicable.

1. COUNTY \_\_\_\_\_ ASSESSOR ACCOUNT NUMBER \_\_\_\_\_  
 2. PROPERTY ADDRESS OR LEGAL DESCRIPTION \_\_\_\_\_

3. TYPE OR PRINT OWNER'S NAME AS LISTED ON TAX ROLL  NAME _____ ADDRESS _____ CITY, STATE, ZIP CODE _____	4. MAIL DECISION TO:  NAME _____ ADDRESS _____ CITY, STATE, ZIP CODE _____
-----------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------

5. COMPLETED BY: **(Owner, Agent, or Attorney)** \_\_\_\_\_ TELEPHONE NUMBER: \_\_\_\_\_

**AGENTS ONLY:** State Board of Appraisal # \_\_\_\_\_ SBOE # \_\_\_\_\_ **(Pima and Maricopa Counties Only)**

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the taxpayer number or tax roll number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.

	TAX OFFICER'S PROPOSED CORRECTION		TAXPAYER'S OPINION OF VALUE	
	FROM (CURRENTLY)		TO (PROPOSED CORRECTION)	
TAX YEAR Current Year	LEGAL CLASS _____	FCV _____	LEGAL CLASS _____	FCV _____
	ASSMT RATIO _____	LPV _____ <small>(Mobile Homes Only)</small>	ASSMT RATIO _____	LPV _____ <small>(Mobile Homes Only)</small>
TAX YEAR One Year Prior	LEGAL CLASS _____	FCV _____	LEGAL CLASS _____	FCV _____
	ASSMT RATIO _____	LPV _____ <small>(Mobile Homes Only)</small>	ASSMT RATIO _____	LPV _____ <small>(Mobile Homes Only)</small>
TAX YEAR Two Years Prior	LEGAL CLASS _____	FCV _____	LEGAL CLASS _____	FCV _____
	ASSMT RATIO _____	LPV _____ <small>(Mobile Homes Only)</small>	ASSMT RATIO _____	LPV _____ <small>(Mobile Homes Only)</small>
TAX YEAR Three Years Prior	LEGAL CLASS _____	FCV _____	LEGAL CLASS _____	FCV _____
	ASSMT RATIO _____	LPV _____ <small>(Mobile Homes Only)</small>	ASSMT RATIO _____	LPV _____ <small>(Mobile Homes Only)</small>

8. I hereby request that the proposed correction described above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

**PIMA AND MARICOPA COUNTIES ONLY:**  
 If you want this appeal to be heard on the record check here and submit any additional written or typed information with this form. This means that neither you nor the Tax Officer will appear in person before the State Board of Equalization to offer oral testimony.

X \_\_\_\_\_  
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE      DATE

<b>BOARD OF EQUALIZATION DECISION</b>	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD		

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY