

# PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM

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 date of the meeting with the Tax Officer. Include a copy of the Notice of Claim and the 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.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form (DOR 82130AA) with this petition if the agent did not represent the taxpayer when filing the Notice of Claim.
- Complete Items 1 through 7 where applicable.

1. COUNTY \_\_\_\_\_ PARCEL ID: \_\_\_\_\_ ACCOUNT NUMBER \_\_\_\_\_
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE \_\_\_\_\_ AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION \_\_\_\_\_

4A. TYPE OR PRINT OWNER'S NAME AND ADDRESS AS LISTED ON TAX ROLL:  _____  _____  _____	4B. MAIL DECISION TO:  _____  _____  _____
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5. COMPLETED BY: **(Owner, Agent, or Attorney)** \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

**AGENTS ONLY:** Dept. of Financial Institutions License Number \_\_\_\_\_ SBOE Number \_\_\_\_\_ **(Pima and Maricopa Counties Only)**

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the parcel ID 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.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

	<b>FROM (Currently)</b>	LAND _____	<b>TO (Proposed correction):</b>	LAND _____
TAX YEAR Current Year	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ FCV _____ LPV _____
TAX YEAR One Year Prior	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR Two Years Prior	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR Three Years Prior	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____

8. I hereby request that the proposed correction 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.

**X** \_\_\_\_\_ DATE \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_  
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE

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

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