

# **DISCUSSION of CURRENT ISSUES**

What is happening in other  
Arizona counties?

# Class 4 Property

- What is the default classification when a property is transferred? (3, 4.1, 4.2, etc.)
- Is the affidavit of property value used? If not, why not?
- Is the classification decision affected by the signer of the affidavit of property value?

**AFFIDAVIT OF PROPERTY VALUE****1. ASSESSOR'S PARCEL IDENTIFICATION NUMBER(S)**

Primary Parcel: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

BOOK MAP PARCEL SPLIT

Does this sale include any parcels that are being split / divided?

Check one: Yes  No 

How many parcels, other than the Primary Parcel, are included

in this sale? \_\_\_\_\_

Please list the additional parcels below (attach list if necessary):

(1) \_\_\_\_\_ (3) \_\_\_\_\_

(2) \_\_\_\_\_ (4) \_\_\_\_\_

**2. SELLER'S NAME AND ADDRESS:**

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

**3. (a) BUYER'S NAME AND ADDRESS:**

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

(b) Are the Buyer and Seller related? Yes  No 

If Yes, state relationship: \_\_\_\_\_

**4. ADDRESS OF PROPERTY:**

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

**5. (a) MAIL TAX BILL TO: (Taxes due even if no bill received)**

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

(b) Next tax payment due \_\_\_\_\_

**6. PROPERTY TYPE (for Primary Parcel): NOTE: Check Only One Box**

- a.  Vacant Land f.  Commercial or Industrial Use  
 b.  Single Family Residence g.  Agricultural  
 c.  Condo or Townhouse h.  Mobile or Manufactured Home  
 Affixed  Not Affixed  
 d.  2-4 Plex i.  Other Use; Specify: \_\_\_\_\_  
 e.  Apartment Building

**7. RESIDENTIAL BUYER'S USE: If you checked b, c, d or h in Item 6 above, please check one of the following:**

- a.  To be used as a primary residence.  
 b.  To be rented to someone other than a "qualified family member."  
 c.  To be used as a non-primary or secondary residence.

See reverse side for definition of a "primary residence, secondary residence" and "family member."

**8. If you checked e or f in Item 6 above, indicate the number of units: \_\_\_\_\_**

For Apartments, Motels / Hotels, Mobile Home / RV Parks, etc.

**FOR RECORDER'S USE ONLY****9. TYPE OF DEED OR INSTRUMENT (Check Only One Box):**

- a.  Warranty Deed d.  Contract or Agreement  
 b.  Special Warranty Deed e.  Quit Claim Deed  
 c.  Joint Tenancy Deed f.  Other: \_\_\_\_\_

**10. SALE PRICE:** \$ \_\_\_\_\_ 00**11. DATE OF SALE (Numeric Digits):** \_\_\_\_\_

Month / Year

**12. DOWN PAYMENT** \$ \_\_\_\_\_ 00**13. METHOD OF FINANCING:**

- a.  Cash (100% of Sale Price) e.  New loan(s) from financial institution:  
 (1)  Conventional  
 (2)  VA  
 (3)  FHA  
 f.  Other financing: Specify: \_\_\_\_\_  
 b.  Barter or trade  
 c.  Assumption of existing loan(s)  
 d.  Seller Loan (Carryback)

**14. PERSONAL PROPERTY (see reverse side for definition):**(a) Did the Sale Price in Item 10 include Personal Property that impacted the Sale Price by 5 percent or more? Yes  No 

(b) If Yes, provide the dollar amount of the Personal Property:

\$ \_\_\_\_\_ 00 AND

briefly describe the Personal Property: \_\_\_\_\_

**15. PARTIAL INTEREST: If only a partial ownership interest is being sold,**

briefly describe the partial interest: \_\_\_\_\_

**16. SOLAR / ENERGY EFFICIENT COMPONENTS:**(a) Did the Sale Price in Item 10 include solar energy devices, energy efficient building components, renewable energy equipment or combined heat and power systems that impacted the Sale Price by 5 percent or more? Yes  No 

If Yes, briefly describe the solar / energy efficient components:

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

**17. PARTY COMPLETING AFFIDAVIT (Name, Address, Phone Number):**

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

**18. LEGAL DESCRIPTION (attach copy if necessary):**

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

THE UNDERSIGNED BEING DULY SWORN, ON OATH, SAYS THAT THE FOREGOING INFORMATION IS A TRUE AND CORRECT STATEMENT OF THE FACTS PERTAINING TO THE TRANSFER OF THE ABOVE DESCRIBED PROPERTY.

Signature of Seller / Agent

State of \_\_\_\_\_ County of \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

Notary Public \_\_\_\_\_

Notary Expiration Date \_\_\_\_\_

Signature of Buyer / Agent

State of \_\_\_\_\_ County of \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

Notary Public \_\_\_\_\_

Notary Expiration Date \_\_\_\_\_

If Yes, state relationship: \_\_\_\_\_

4. ADDRESS OF PROPERTY:

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

5. (a) MAIL TAX BILL TO: (Taxes due even if no bill received)

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

(b) Next tax payment due \_\_\_\_\_

6. PROPERTY TYPE (for Primary Parcel): NOTE: Check Only One Box

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b.  Single Family Residence      g.  Agricultural  
c.  Condo or Townhouse            h.  Mobile or Manufactured Home  
     Affixed       Not Affixed  
d.  2-4 Plex                              i.  Other Use; Specify: \_\_\_\_\_  
e.  Apartment Building              \_\_\_\_\_

7. RESIDENTIAL BUYER'S USE: If you checked **b, c, d** or **h** in Item 6 above, please check one of the following:

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See reverse side for definition of a "primary residence, secondary residence" and "family member."

8. If you checked **a** or **f** in Item 6 above, indicate the number of units: \_\_\_\_\_

- b.  Barter or trade                      (1)  Conventional  
    (2)  VA  
c.  Assumption of existing loan(s)      (3)  FHA  
    f.  Other financing; Specify: \_\_\_\_\_  
d.  Seller Loan (Carryback)              \_\_\_\_\_

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\_\_\_\_\_

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

residence and family member.

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For Apartments, Motels / Hotels, Mobile Home / RV Parks, etc.

18. LEGAL DESCRIPTION (attach copy if necessary):  
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\_\_\_\_\_  
Signature of Seller / Agent

State of \_\_\_\_\_, County of \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

Notary Public \_\_\_\_\_

Notary Expiration Date \_\_\_\_\_

\_\_\_\_\_  
Signature of Buyer / Agent

State of \_\_\_\_\_, County of \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

Notary Public \_\_\_\_\_

Notary Expiration Date \_\_\_\_\_

# 42-12052(C)

C. Beginning in 2013 and during each elective term of office thereafter the county assessor shall send notices under subsection B of this section to each owner of property classified as class three pursuant to section 42-12003 described by any of the following:

1. The owner has a mailing address outside the county in which the property is located.
2. The owner has a mailing address, other than a post office box, that is different than the situs address of the property.
3. The owner has the same mailing address listed for more than one parcel of class three property in this state.
4. The owner appears to be a business entity.

# Taxpayer Notices

- Does your county use the First and Final Notices of Intent to Reclassify Residential Property?
- If not, what does your office use?
- Has your office mailed these forms this year?

# Medical Marijuana

- How is the cultivation of marijuana classified in your county?
  - Is it class one for commercial, pharmaceutical, or other?
  - Is it class two for vacant/agricultural? High density?
- Do you distinguish between the manufacturing, cultivation, etc.
- How many facilities are in your county?
- Have you ever been in a facility? If so, what did you see?

# Agricultural Valuation

- When was the last update of agricultural land values?
- When are they scheduled to be updated again?

# Leased Religious and Charter Schools Properties

- Tax year vs valuation year
- Are you requiring an owner's affidavit?
- What issues are you experiencing?
- How many applicants have filed an affidavit to qualify for property class 9?
  - Leased Religious Properties
  - Charter Schools
- How long do these leases run for?

# Limited Property Value

- What value is rolled over after an appeal?
- How is the limited property value calculated after the removal of the senior freeze?
- Does your county allow for the appeal of a LPV?
- What are the provisions in your county for calculating the LPV for properties undergoing a change in use?
- What is considered to be new construction in your county?

# Legal Classification

- What tax year is your county going to reclassify properties based on the new legal classes?
  - Vacation Rentals
  - Conservation Easements

# Solar

- What market influences are you seeing in your counties for residential properties with solar?
  - Leased vs Owned

# Questions?

- Questions, questions? All your questions are welcome!
- What questions do you have for other counties?
- What questions do you have for DOR?