

Correction of Property Tax Errors

Arizona law establishes procedures to correct certain errors in the assessment of property or the imposition of property taxes. Actions to correct a property tax error may be initiated by either the taxpayer or a tax officer, meaning the County Assessor, County Treasurer, or Department of Revenue.

This publication provides a brief overview of property tax error correction procedures for actions initiated by the taxpayer.

For additional information, refer to [Correcting Property Tax Errors](#) (comprehensive) or to [Overview of the Arizona Property Tax System](#) (summary).

Examples of Property Tax Errors

Examples of property tax errors include applying an erroneous assessment ratio, imposing an improper tax rate, incorrectly identifying property use, misreporting or failing to report business personal property, and valuing a property based on misinterpreted or misentered data.

Error Correction vs. Appeal

Error correction procedures are not substitutes for administrative or judicial appeals. An appeal is used when a property owner disagrees with an **opinion** of the assessor or the Department of Revenue regarding property valuation or classification. Such opinions require discretion and judgment to formulate. In contrast, a correctable property tax error must be exclusively factual, objectively verifiable, and supported by clear and convincing evidence.

However, even though the procedures for property tax error correction and appeal are entirely separate, if an administrative or judicial appeal is already pending, any alleged error must be adjudicated as part of the appeal.

For additional information regarding administrative or judicial appeals, refer to [Property Tax Appeals](#).

Time Limitations

Certain time limitations apply with respect to the correction of property tax errors. For example, except under certain circumstances, property tax errors may be corrected only for the current tax year and the three preceding tax years.

Taxpayer Notice of Claim

The Taxpayer Notice of Claim is filed by the property owner if the owner believes their property was assessed improperly due to a property tax error. The Taxpayer Notice of Claim must be filed with the County Assessor or the Department of Revenue if the alleged error pertains to the classification or valuation of the property, or with the County Board of Supervisors if the alleged error pertains to the imposition of a tax rate.

The Taxpayer Notice of Claim must:

- Be presented on Form [82179B](#) or [82179PT](#).
- Identify the subject property and year(s) to correct.
- State the claim and supporting evidence for the claim.

The tax officer may submit a written response to the taxpayer within 60 days, either to consent to or dispute the claim and to provide the grounds for disputing the claim. Failure by the tax officer to respond within 60 days constitutes consent to the claim.

If the tax officer disputes the claim, the officer must set a meeting with the property owner to discuss the proposed correction. Upon meeting, if the parties agree to all or part of the claim, the tax roll must be corrected to the extent of the agreement.

If an agreement cannot be reached, the property owner may file a Petition for Review of Taxpayer Notice of Claim (Form [82179C-1](#) or [82179CP-1](#)) with the Board of Equalization. The petition must be filed within 90 days after the meeting is held, or it is barred.

Within 30 days of receiving the petition, the Board of Equalization must hold a hearing and issue a written decision regarding the disputed issues. Any party not satisfied with the decision of the Board may file an appeal with the Tax Court.

Additional Information

The information provided herein is introductory only and is not meant to address the inherent complexity of the topics covered. In addition, due to flexibility provided for in statute, the deadlines, procedures, and requirements set forth herein may vary from county to county.

The Department of Revenue recommends contacting a property tax professional and the [County Assessor](#) of the county in which your property is located for more detailed information regarding these topics.