

**APPEAL TO THE PIMA COUNTY BOARD OF SUPERVISORS TO CHANGE  
RECLASSIFICATION OF RESIDENTIAL PROPERTY OR APPEAL PENALTY**

Pursuant to ARS §42-12052

Parcel Number: \_\_\_\_\_ This appeal is for the current tax year: 2015

Property Address: \_\_\_\_\_

Name of Property Owner: \_\_\_\_\_

Person filing this petition if other than the owner: \_\_\_\_\_  
(Please provide "power of attorney" or copy of a completed Arizona DOR Agency Authorization Form).

Mailing address: \_\_\_\_\_

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**TO CHANGE RECLASSIFICATION**

1. Did the Assessor send the property owner a Notice of Reclassification changing the property to legislative class four within the past 30 days?                      YES    NO    {Please circle.}

If you answered no, you cannot appeal under A.R.S. §42-12052.

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**TO APPEAL PENALTY**

2. Did the County Treasurer send the property owner a Notice of Penalty because the Assessor did not receive a timely response to his/her request for information to verify that the property is the primary residence of the property owner or the residence of a qualifying family member?  
YES    NO    {Please circle.}

If you answered no, you cannot appeal under A.R.S. §42-12052.

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Sign and date this document at the bottom of the page and provide the following:

- Copy of the Assessor's Notice of Reclassification showing the property has been classified as Legislative Class Four. (if applicable)
- Copy of the Treasurer's Notice of Penalty against the property. (if applicable)
- A completed and signed Primary Residence Classification Form.

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Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

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**Please submit your signed and dated petition to:**

**Pima County Clerk of the Board of Supervisors  
Mailstop DT-AB5-130  
130 W. Congress Street, 5<sup>th</sup> Floor  
Tucson, Arizona 85701**

*If you have any questions about this form, please call (520) 724-8069 or (520) 724-4278.*

