ADMINISTRATIVE PROCEDURES

Procedure Number: 4-6

Effective Date: 4/17/2018

Revision Date: N/A

County Administrator

SUBJECT: PETITIONS TO REDEEM PROPERTY TAX EXEMPTION WAIVERS

DEPARTMENT RESPONSIBLE: CLERK OF THE BOARD'S OFFICE

I. PURPOSE

To establish the procedure for Petitions to Redeem Property Tax Exemption Waivers in accordance with A.R.S. §42-11153(B) and Board of Supervisors Policy C4.3 and to assign responsibilities for executing this procedure.

II. DEFINITIONS

“Petition” means a Petition for Redemption of Property Tax Exemption Waiver made under A.R.S. §42-11153(B), Board of Supervisors Policy C4.3, and this Procedure.

III. PROCESSING REQUESTS

Taxpayers failing to submit requests for exemption of taxes by the March 1st deadline, of the current tax year, may request a Petition (Exhibit A) from the Clerk of the Board’s Office.

The Clerk of the Board’s Office is responsible for receiving and processing completed petitions and placing them on a Board of Supervisors’ Meeting Agenda.

After a petition is approved by the Board of Supervisors, the Clerk of the Board’s Office will document the approval by certifying the original petition detailing the Board’s approval and date approval was granted.
The Clerk of the Board's Office will maintain and provide the Pima County Assessor's Office with a detailed list of the taxpayers whose waivers have been redeemed by the Board of Supervisors (Exhibit B).

The approved petition(s) will be returned to the taxpayer with Clerk's certificate of Board approval.

After the waiver is redeemed, the taxpayer is responsible for applying to the Pima County Assessor's Office for the exemption.

The Pima County Assessor's Office is responsible for completing the Tax Exemption application process.

But, except as otherwise provided in A.R.S. § § 42-11104 and 42-11109, no taxes that were due and payable before the petition was submitted may be refunded or abated.

Effective Date: 04/17/2018
Date: ________________
TAX YEAR ___20XX___

Name and Address of Applicant:

<table>
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<tr>
<th>Last Name</th>
<th>First Name</th>
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Address       City   State  Zip

Mailing address, if different from above:

Address       City   State  Zip

Email Address: __________________________________________________________________________________

Parcel/Roll Number or License: ________________________________

Exemption type: _____ Personal (Disabled/Widow/Widower)
                _____ Non-Profit Organization

My affidavit for property tax exemption was not filed before the March 1st deadline.
This is a request that the waiver of the property tax exemption be redeemed by the Pima County Board of Supervisors under A.R.S. §42-11153(B). NOTE: If taxes have become due, this application will not be processed and is hereby denied in conformance with Statute A.R.S. §42-11153(B) and Pima County Board of Supervisors Policy C4.3.

Signed,

_____________________________________

Please return this form to:
Pima County Clerk of the Board of Supervisors
130 W. Congress St., 5th Floor
Tucson, AZ 85701
or
Emailed to COB_mail@pima.gov

Clerk of the Board’s Use Only

Approved at the Board of Supervisor’s Meeting:

Date: ___XX/XX/XXXX_______

Clerk’s Signature: __________________________

Approved redemption should be included with your application to the Assessor’s Office.
**EXHIBIT B**

**EXEMPTION REQUEST OF REDEMPTION OF WAIVER APPROVED APPLICATIONS**

<table>
<thead>
<tr>
<th>Parcel #</th>
<th>Taxpayer Name</th>
<th>Taxpayer's Address</th>
<th>Date of BOS approval</th>
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<tbody>
<tr>
<td>xxx-xx-xxxx</td>
<td>Doe, John</td>
<td>123 Plesant Avenue</td>
<td>Month/Day/Year</td>
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