



## ADMINISTRATIVE PROCEDURES

Procedure Number: 4-7  
Effective Date: 03/03/2020

County Administrator

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SUBJECT: Compromising Taxes, Interest and Penalties

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DEPARTMENT RESPONSIBLE: **Clerk of the Board's Office**

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### I. PURPOSE

The purpose of this Policy is to establish the process for Compromising Taxes, Interest and Penalties in accordance with A.R.S. §42-18124, and to assign responsibilities for executing this procedure.

### II. BACKGROUND

"Application" means an application for Compromising Taxes, Interest and Penalties made under A.R.S. §42-18124, Board of Supervisors Policy C 4.4, and this Procedure.

"Property Owner" means the individual that has legal rights to the property.

"Certificate Holder" means an individual or an entity/organization who holds a certificate of purchase for the property issued in accordance with A.R.S. § 42-18118.

### III. PROCESSING REQUESTS

Property Owner(s) or Certificate Holder(s) may present to the Board of Supervisors their request for Compromising Taxes, Interest and Penalties in accordance with A.R.S. §42-18124. A Compromising Taxes application (Attachment 1) can be requested from the Clerk of the Board's Office.

Property Owner(s) or Certificate Holder(s) will be required to provide supporting documentation with their request. The completed application and all supporting documentation must be filed with the Clerk of the Board's Office.

The Clerk of the Board's Office is responsible for receiving and processing the completed application. Upon receipt of the application and documentation the Clerk of the Board's Office will review the materials to ensure all related materials have been received (signed application and proof of valuation). If necessary, the Clerk of the Board's Office may request clarifying information from the applicant regarding their petition in order to determine applicable statute requirements.

The Clerk of the Board's Office will send the completed application and documentation to the Pima County Treasurer's Office for review and recommendation. The Treasurer's Office will provide a written recommendation that will be presented to the Board of Supervisors for consideration.

The Clerk of the Board will prepare a report for the Board of Supervisors detailing the taxes, interest and penalties that the applicant is requesting be compromised along with the Treasurer's recommendation. The item will be placed on a Board of Supervisors Agenda for consideration.

As a condition for approval the Board of Supervisors may require Certificate Holders to comply with ARS § 42-18124(C)(3), "The board may . . . [c]ondition the relief under this section by requiring the holder of a certificate of purchase to complete a judicial foreclosure under article 5 of this chapter" as part of the compromise. This recommendation will be provided in the Clerk's report to the Board of Supervisors for their consideration.

The Clerk of the Board's Office will prepare a letter addressed to the applicant indicating the day and time the item will be heard by the Board of Supervisors.

After approval or denial by the Board of Supervisors, the Clerk of the Board's Office will prepare a letter notifying the applicant of the Board of Supervisors' decision. The decision letter will contain the conditions approved by the Board of Supervisors.

If approved, the Clerk of the Board's Office will be responsible for notifying the Treasurer's Office that the Compromising of Taxes application was approved along with the condition(s) set forth by the Board of Supervisors. The following applicable notification will be provided to the Treasurer's Office, based on the Board's decision.

Certificate Holders: Prior to completion of the compromise of taxes, the Certificate Holder must provide proof to the Treasurer's Office that the Judicial Foreclosure process has been completed in accordance with ARS Title 42, Chapter 18, Article 5. Once proof has been provided that the foreclosure process has been completed, the Treasurer's Office will notify the Clerk of the Board's Office. The Clerk of the Board's Office will prepare a Tax Roll Correction and provide written notification to the Treasurer's Office to complete the process.

Property Owner(s): Upon approval by the Board of Supervisors the Clerk of the Board's Office will prepare a letter informing the Property Owner(s) of the Board of Supervisors' decision. The Clerk of the Board's Office will provide written notification that a Tax Roll Correction was processed to the Treasurer's Office.

The Treasurer's Office will be responsible for completing the Compromising of Taxes and notify the applicant that the process has been completed.

The Clerk of the Board's Office will maintain a record of all action approved by the Board of Supervisors.



Pima County Board of Supervisors

COMPROMISING TAXES, INTEREST AND PENALTIES Pursuant to A.R.S. §42-18124

Name and Address of Applicant: Date: \_\_\_\_\_

Last Name First Name

Address City State Zip

Phone Number Email Address

Is the Petitioner: (select one) [ ] Property Owner [ ] Certificate Holder (Bidder number required)

Bidder Number: \_\_\_\_\_

Parcel Address: \_\_\_\_\_

Parcel Number: \_\_\_\_\_ State Code: \_\_\_\_\_

Certificate of Purchase No.: \_\_\_\_\_

Please complete the following questions:

1. Total due on Parcel: \_\_\_\_\_ 2. Estimated market value: \_\_\_\_\_

3. How was market value determined: \_\_\_\_\_

4. Assessor's full cash value (if using a different value, provide documentation): \_\_\_\_\_

5. If you are not the property owner indicate why you are requesting the compromise: \_\_\_\_\_

Signed,

Please return this form and any documentation to:

Pima County Clerk of the Board of Supervisors

130 W. Congress St., 1st Floor

Tucson, AZ 85701

or

Email to: COB\_mail@pima.gov