



Board of Supervisors Memorandum

September 16, 2014

Revision to Board of Supervisors Policy C 6.2 Relating to Tax Appeal Litigation

Background

The Board of Supervisors is responsible for tax appeal litigation relating to assessed valuations and classifications determined by the County Assessor. Historically, the County Assessor has prosecuted and defended such cases on behalf of the Board of Supervisors.

The County Assessor believes this function, to the extent it requires him to compromise such litigation, is inconsistent with his general duty to classify and assess property valuations. Accordingly, he has requested this responsibility be transferred to the Board of Supervisors effective for all cases beginning with the 2015 tax year valuations, which are currently underway.

Recommendation

I recommend this activity be transferred from the Assessor's Office to the Finance and Risk Management Department, which is already handling appeals of tax classifications relating to residential properties.

I further recommend the limit for settlement be increased from \$10,000 of tax impact to \$30,000 of tax impact so County staff may handle the more routine types of appeals. Significant cases would continue to be brought to the Board of Supervisors in executive session.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "C. Huckelberry".

C.H. Huckelberry
County Administrator

CHH/mjk – September 9, 2014

Attachment

c: The Honorable Bill Staples, Pima County Assessor
Chris Straub, Chief Civil Deputy County Attorney
Tom Burke, Director, Finance and Risk Management



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

Subject: Board of Supervisors Delegation of Settlement Authority to County Attorney FOR PROPERTY TAX APPEALS	Policy Number	Page
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PURPOSE

The purpose of this policy is to delegate to FINANCE AND RISK MANAGEMENT ~~the County Attorney (via her deputies)~~ the authority to settle ANY tax cases where the resulting decrease in taxes TO PIMA COUNTY for a single year does not exceed ~~ten~~ THIRTY thousand dollars (\$430,000.00).

BACKGROUND

The Board of Supervisors is authorized pursuant to A.R.S. § 11-251(14) to direct and control the prosecution and defense of all actions to which the County is a party, and compromise them. THE COUNTY ATTORNEY IS AUTHORIZED PURSUANT TO A.R.S. § 11-532(A)(12) TO DEFEND PROPERTY TAX APPEALS. The Board of Supervisors currently directs and controls the prosecution and defense of tax appeal lawsuits as a governing board but desires to conditionally delegate said function to THE FINANCE AND RISK MANAGEMENT DIRECTOR SUBJECT TO THE CONCURRENCE OF the County Attorney.

POLICY

It is the policy of the Board of Supervisors that:

The FINANCE AND RISK MANAGEMENT DIRECTOR ~~Civil Division of the County Attorney's Office~~ is authorized to compromise ANY property tax appeal lawsuits ~~in favor of taxpayer and against the County,~~ PROVIDED THAT THE SETTLEMENT DOES NOT REDUCE THE PRIMARY PROPERTY TAXES DUE FROM THE TAXPAYER FOR ANY TAX YEAR BY MORE THAN ~~sums which do not exceed a total amount of ten~~ THIRTY thousand dollars (\$430,000.00), ~~in property taxes for a single year,~~ excluding interest, AND provided, ~~however,~~ FURTHER that ~~both the County Assessor and the assigned Deputy County Attorney~~ SUPPORTS THE SETTLEMENT ~~agree on the recommendation to compromise.~~

RESPONSIBLE DEPARTMENTS

- ~~County Assessor~~ FINANCE AND RISK MANAGEMENT
- ~~Board of Supervisors~~
- ~~County Attorney's Office~~

Effective Date:~~11/16/10~~ September 16, 2014



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

Subject: Board of Supervisors Delegation of Settlement Authority for Property Tax Appeals	Policy Number	Page
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PURPOSE

The purpose of this policy is to delegate to Finance and Risk Management the authority to settle any tax cases where the resulting decrease in taxes to Pima County for a single year does not exceed thirty thousand dollars (\$30,000.00).

BACKGROUND

The Board of Supervisors is authorized pursuant to A.R.S. § 11-251(14) to direct and control the prosecution and defense of all actions to which the County is a party, and compromise them. The County Attorney is authorized pursuant to A.R.S. § 11-532(A)(12) to defend property tax appeals. The Board of Supervisors currently directs and controls the prosecution and defense of tax appeal lawsuits as a governing board but desires to conditionally delegate said function to the Finance and Risk Management Director subject to the concurrence the County Attorney.

POLICY

It is the policy of the Board of Supervisors that:

The Finance and Risk Management Director is authorized to compromise any property tax appeal lawsuit—against the County, provided that the settlement does not reduce the primary property taxes due from the taxpayer for any year by more than thirty thousand dollars (\$30,000.00), excluding interest, and provided further that the County Attorney supports the settlement.

RESPONSIBLE DEPARTMENTS

1. Finance and Risk Management
2. County Attorney's Office

Effective Date: September 16, 2014