



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> 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 of 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 County primary property taxes due from the taxpayer for any tax 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

Adopted Date: November 16, 2010
Revised Date: October 7, 2014
Effective Date: October 7, 2014