



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

Subject: Board of Supervisors Delegation of Settlement
Authority for Property Tax Appeals

**Policy
Number**

C 6.2

Page

Page 1 of 1

PURPOSE

The purpose of this policy is to delegate to the Pima County Assessor the authority to settle any property tax appeals where the resulting decrease in taxes to Pima County for a single year does not exceed \$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 filed under A.R.S. § 42-16208. 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 Pima County Assessor subject to the concurrence of the County Attorney.

POLICY

It is the policy of the Board of Supervisors that:

The Pima County Assessor is authorized to compromise any property tax appeal lawsuit filed against the County filed under A.R.S. §42-16208, provided that the settlement does not reduce the County primary property taxes due from the taxpayer for any tax year by more than \$30,000.00, excluding interest, and provided further that the County Attorney supports the settlement. The Pima County Assessor may delegate this authority to approve settlements to a Deputy Pima County Assessor. Notification shall be made to the County Administrator on a monthly basis of all settled Tax Appeals.

RESPONSIBLE DEPARTMENTS

1. Pima County Assessor
2. County Attorney's Office

Adopted Date: November 16, 2010
Revised Date: October 7, 2014
April 6, 2021
Effective Date: April 6, 2021