



**PIMA COUNTY, ARIZONA**  
**BOARD OF SUPERVISORS POLICY**

**Subject: Change in Classification of Owner's Primary Residence**

**Policy  
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**Purpose**

To ensure compliance with A.R.S. §42-12052 and §42-12054 and establish guidelines for processing petitions and appeals related to the reclassification of Legislative Class Three residential property.

**Background**

Class Three property is residential property that is the owner's primary residence (and known as owner-occupied residences prior to 2012). Class Four property is residential property that is not the owner's primary residence. Class Three property receives a reduction in taxes by the amount of State Aid for Education provided under A.R.S. §15-972.

The Pima County Assessor is responsible for processing changes to the open tax roll that has not yet been delivered to the Board of Supervisors. The Board of Supervisors is responsible for determining the classification of such properties for tax rolls that have been delivered to the Board by the Assessor. This has historically been done with the assistance of the County Assessor. The Pima County Treasurer is responsible for handling any refund or future tax credit in lieu of a refund payment.

Pursuant to A.R.S. §42-12052 and §42-12054, a property owner may appeal or petition directly to the Board of Supervisors, the County Assessor's classification of their property under these provisions.

**Policy**

The Pima County Board of Supervisors, in conjunction with the Pima County Assessor and the Pima County Treasurer, adopt the following procedures regarding the filing of any appeal under A.R.S. §42-12052 or any petition under A.R.S. §42-12054.

**Appeal of the Assessor's Reclassification under A.R.S. §42-12052**

1. Property owners filing an appeal under A.R.S. §42-12052, after Class Three property has been reclassified to Class Four by the Pima County Assessor, will submit their appeal to the Clerk of the Board. The Clerk of the Board shall forward the appeal to the Finance and Risk Management Director.



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2. The Board of Supervisors designates the Finance and Risk Management Director as the Review Officer who shall consider the merits of the property owner's appeal and either uphold the Assessor's decision or reclassify the property to Class Three. The Review Officer shall provide written notification of the decision to the property owner, Assessor and Treasurer.
3. The property owner may appeal the decision of the Review Officer to the Board of Supervisors.
4. The Finance and Risk Management Director shall report all appeal decisions to the Board of Supervisors quarterly.

**Petition under A.R.S. §42-12054 to reclassify property when tax roll has been delivered to the Board of Supervisors**

1. Property owners filing a petition under A.R.S. §42-12054 will submit their petition to the Clerk of the Board. The Clerk of the Board shall forward the appeal to the Finance and Risk Management Director.
2. The Board of Supervisors designates the Finance and Risk Management Director as the Review Officer who shall consider the merits of the property owner's petition and determine whether the property should be designated Class Three property. The Review Officer shall provide written notification of the decision to the property owner, Assessor, and Arizona Department of Revenue.
3. The property owner, Assessor and the Arizona Department of Revenue may appeal the decision of the Review Officer to the Board of Supervisors.
4. The Finance and Risk Management Director shall report all petition decisions to the Board of Supervisors quarterly.
5. Any decision which designates a property as a Class Three by the Review Officer shall be provided in writing to the Pima County Treasurer. A.R.S. §42-12054(G), states that the Treasurer may issue a future tax credit in lieu of a refund payment if the tax credit is endorsed by the Board of Supervisors. The Board of Supervisors delegates the decision to issue a refund or to issue a future tax credit to the Pima County Treasurer under this provision.



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The County Administrator shall promulgate an Administrative Procedure to implement this policy.

**Responsible Departments**

Pima County Assessor  
Pima County Treasurer  
Clerk of the Board of Supervisors  
Department of Finance and Risk Management

Adopted Date: December 18, 2012