TAXPAYER NOTICE OF CLAIM
DESTROYED PROPERTY
PURSUANT TO A.R.S. § 42-15157

1. DATE: _____ COUNTY: _____ PARCEL ID: _____ ASSESSOR ACCOUNT NUMBER _____

2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE ☐ AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).

3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: _____

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:	4B. MAIL DECISION TO:
_____	_____
_____	_____
_____	_____

5. **PROPERTY USE** (Check all applicable uses):
Residential ☐ Owner-Occupied ☐ Commercial / Industrial ☐ Vacant Land ☐ Agricultural/Ranch/Farm
☐ Mobile Home Affixed ☐ Mobile Home Not Affixed ☐ Other, Describe: _____

GENERAL PROPERTY INFORMATION:	
A. Date Damaged Incurred (Month/Day/Year) _____	E. Location Hazard: ☐ 1. Permanent ☐ 2. Temporary
B. Cause of Damage: ☐ 1. Fire ☐ 2. Flood ☐ 3. Wind ☐ 4. Other	F. Personal Property: ☐ 1. Machinery ☐ 2. Office Equipment
C. Improvements: ☐ 1. Destroyed ☐ 2. Usable ☐ 3. Restorable	☐ 3. Livestock ☐ 4. Mobile Home ☐ 5. Other
D. Land Damage: ☐ 1. None ☐ 2. Minimum ☐ 3. Moderate ☐ 4. Heavy	

6. BASIS FOR CLAIM. INCLUDE ANY DOCUMENTATION TO SUPPORT CLAIM:

_____
_____
_____

TAX YEAR	**FROM (Currently):**	LAND _____	**To (Proposed Correction):**	LAND _____
	LEGAL CLASS _____	IMPS _____	LEGAL CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR	**FROM (Currently):**	LAND _____	**To (Proposed Correction):**	LAND _____
	LEGAL CLASS _____	IMPS _____	LEGAL CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____

7. COMPLETED BY: (Owner, Agent, or Attorney)

_____ _____
NAME / ADDRESS TELEPHONE NUMBER

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER _____ SBOE NUMBER _____
Include a current Agency Authorization Form (82130AA) with this notice. (PIMA AND MARICOPA COUNTIES ONLY)

8. Notice is hereby given to the County Assessor that the property identified by parcel and/or personal property tax roll/account number in this claim has been destroyed. A description of the destruction to support the claim is provided above or is attached.

_____ _____
SIGNATURE OF OWNER OR REPRESENTATIVE TELEPHONE

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICERS'S USE ONLY

FOR OFFICIAL USE ONLY

☐ **TAX OFFICER CONSENTS TO CLAIM OF DESTRUCTION.**

☐ **TAX OFFICER DISPUTES CLAIM OF DESTRUCTION BASED ON THE FOLLOWING:**

_____
_____

☐ **NOTICE OF MEETING:** A meeting to discuss your claim has been scheduled as follows.

_____ _____ _____
Date Time Location

_____
Name and Title of Tax Officer's Representative (Please Print or Type)

_____ _____ _____
Signature of Tax Officer's Representative Date Telephone Number

FOR OFFICIAL USE ONLY

TAXPAYER NOTICE OF CLAIM - DESTROYED PROPERTY
INSTRUCTIONS

Read this page before completing the Taxpayer Notice of Claim form.

TO THE TAXPAYER/OWNER:

This Notice of Claim form is used to notify the County Assessor after the Assessor closes the rolls that your property has been destroyed.

Fill in Parcel Number or Assessor Account Number as shown on tax roll.

Owner/Agent completes items 1 through 8 of the form.

GENERAL PROPERTY INFORMATION

A. Date Damage Incurred: List actual date property damage occurred.

B. Cause of Damage: Check applicable box as to cause of damage. If "Other", specify in "Basis for the Claim" section.

C. Improvements: Check observable conditions of improvement in correct box.

D. Land Damage: Check corresponding degree of land damage in parcel box.

E. Location Hazard: Check box one (permanent) if hazard always exists in this area. Check box two (temporary) if it does not.

F. Personal Property: Check type of personal property that was damaged. If any other type of property was lost or damaged, check "other" and list item(s) in the "Basis for the Claim" section or attach a separate list.

- **Keep a copy of all information that is submitted as a permanent record.**
- If you are represented by an agent, include a current Agency Authorization form (DOR 82130AA).

The Tax Officer may either consent to or dispute your claim within 60 days after receiving the Notice of Claim.

If the Tax Officer Consents in Writing to the Notice of Claim for Destroyed Property:

- No further action is required by you and the tax roll will be corrected to show the proration of the value from the date of destruction.
- If the Tax Officer does not respond in writing to your claim within 60 days it constitutes consent to your claim. You must then file a written demand with the Board of Supervisors of the County in which the property is located, supported by proof of the date the Notice of Claim was filed and the Tax Officer's failure to dispute the claim within the 60 day period. Certified mail receipt is proof of the mail date. The Board of Supervisors shall direct the County Treasurer to correct the tax roll.

If the Tax Officer Disputes the Notice of Claim:

- The Tax Officer will notify you in writing of the basis for disputing your claim and of the time and place for a meeting with you or your representative within 60 days to discuss the basis for the dispute.

If, after the meeting, an agreement is reached on all or part of the Notice of Claim:

- The tax roll will be corrected to the extent as agreed.
- The Assessor will prorate the value of the property from the lien date to the date of destruction.

If, after the meeting, an agreement is not reached on all or part of the Notice of Claim:

- You may file a Petition for Review of Taxpayer Notice of Claim (DOR 82179C-1) with either the County Board of Equalization or State Board of Equalization, whichever is applicable, within 90 days after the date of the meeting. Include a copy of the Notice of Claim and Tax Officer's decision.
- Send one copy of the Petition for Review of Taxpayer Notice of Claim (DOR 82179C-1) to the Tax Officer <u>by certified mail</u>. The owner should keep a copy as a permanent record.
- The Board will hold a hearing on the disputed claim within 30 days and will issue a written decision pursuant to its rules.
- If you or the Tax Officer are dissatisfied with the Board's decision, either party may file an appeal with the Tax Court within 60 days after the Board's decision is mailed.