

Maricopa County Assessor's Office Internal Policy and Procedures

Title: Special Taxing District Exemption Determination

Number: GIS-12:30 092512

Policy Category: Exemptions

Date: 09/25/2012

Initiating Division: GIS

Revision:

Reviewed by: Russ Heisinger

Approved by: Tim Boncoskey

Revision Date:

Purpose:

In accordance with Arizona Revised Statutes and County Legal Counsel, this policy shall create a consistent process within the Assessor's Office when requested by property owners to have their property exempted from assessment and taxation by certain Special Taxing Districts within Maricopa County.

Policy:

Upon receipt of written, phone, or personal request from a property owner or their agent for exemption from assessment and or taxation of a Special Taxing District, staff shall inform the owner that it is the responsibility and authority of said Special Taxing District to make that determination.

Staff shall:

- 1.) Direct the property owner to the appropriate District office or contact or;
- 2.) Collect the information on behalf of the owner and forward the request to the respective District Board or;
- 3.) Inform the owner of the Department of Revenue's Notice of Claim process and forward the Notice to the respective District Board.

Upon written, legal confirmation from the District, staff shall update the property exemption status, and if necessary, enter appropriate taxing resolutions to be forwarded to the Treasurer's Office in accordance with the District's directives.