

MEMORANDUM

DEPARTMENT OF FINANCE & RISK MANAGEMENT

Date: March 12, 2015

To: Robin Brigode, Clerk of the Board From: Tom Burke

Jan Gurke Finance Director

Re: Request to Remove Item 11 from March 17, 2015 Board of Supervisors Agenda Appeal of Review Officer's Decision, Tax Parcel 305-24-4440

Taxpayers Frank R. and Cheryl Hecht had appealed an earlier decision by me as the Review Officer denying their request to have the property they own, Tax Parcel 305-24-4440, reclassified from a Class 4, residential property not qualifying as a primary residence, to a Class 3 primary residence. The appeal is set for the March 17, 2015 Board of Supervisors meeting.

The original reason for the denial was because the taxpayers had another property identified as a primary residence. Taxpayers owning multiple residential properties may only have Class 3 designation for properties either they or a qualifying family member occupy. Subsequent to filing the appeal, the taxpayers submitted paperwork with the Pima County Assessor's Office to correct the classification on their other residential property. This action eliminates the basis for denying the original appeal. Based on this corrective action by the taxpayer, I would, as the Review Officer, approve their request for Class 3 designation on the subject parcel.

I request that the matter be removed from the Agenda. Finance and Risk Management is contacting the taxpayers to let them know.

c: C.H. Huckelberry, County Administrator