

Pima County Clerk of the Board

Robin Brigode

Mary Jo Furphy
Deputy Clerk

Administration Division
130 W. Congress, 5th Floor
Tucson, AZ 85701
Phone: (520) 724-8449 • Fax: (520) 222-0448

Document and Micrographics Mgt. Division
1640 East Benson Highway
Tucson, Arizona 85714
Phone: (520) 351-8454 • Fax: (520) 351-8456

January 30, 2014

MURPHY RUSSELL R 401K PROFIT SHARING
PLAN FBO MURPHY RUSSELL R
4011 E. CAMINO MONTECILLO
TUCSON, AZ 85718

RE: Appeal of the Review Officer's Decision regarding Parcel No. 108125270

Dear Mr. Murphy:

Please be advised that in accordance with Board of Supervisors Policy D 22.10, the attached request to appeal the decision of the Review Officer has been scheduled for a hearing before the Pima County Board of Supervisors on Tuesday, February 18, 2014, at 9:00 a.m. or thereafter, at the following location:

Pima County Administration Building
Board of Supervisors Hearing Room
130 West Congress, 1st Floor
Tucson, AZ 85701

If you have any questions regarding this hearing, please contact this office at 724-8449.

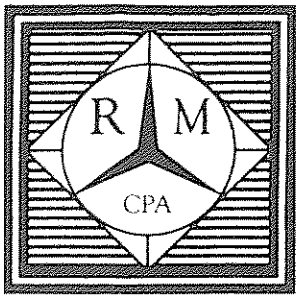
Sincerely,

A handwritten signature in cursive script that reads "Robin Brigode".

Robin Brigode
Clerk of the Board

Attachment

c: Thomas Burke, Finance and Risk Management Director (Review Officer)
Bill Staples, Pima County Assessor



Russell R. Murphy, Ltd.

Certified Public Accountant
AICPA Personal Financial Specialist
Certified Financial Planner
Certified Specialist In Estate Planning
Certified Specialist In Retirement Planning

Member
American Institute
of
Certified Public
Accountants



4011 East Camino Montecillo
Tucson, Arizona 85718-3437

Telephone: (520) 577-6400
Facsimile: (520) 577-8400
Email: rmcpa@comcast.net

January 24, 2014

Pima County Clerk of the Board
Mail Stop DT-AB5-130
130 West Congress Street
Tucson, Arizona 85701

Re: Parcel 108125270
Address: 6194 Placita Pajaro

Ladies and Gentlemen

I wish to request a hearing before the Board of Supervisors to appeal the legal classification of the above property.

The property in question is the primary personal residence of my stepdaughter, her husband and their children. It is my understanding that a property that is used as the primary personal residence of a "qualified family member" qualifies for legal class 3 as opposed to legal class 4. It is also my understanding that a property owned by individual's retirement account for the benefit of that individual is deemed to be owned by that individual for the purpose establishing the legal class of such property.

I am attaching the review officer's decision on reclassification, my affidavit for primary residence classification for the subject property and the 2014 Notice of Change.

If you need any further information to schedule the hearing date please let me know.

Very truly yours,

Russell R. Murphy

Enclosures

AFFIDAVIT FOR PRIMARY RESIDENCE CLASSIFICATION

Parcel No. 108-12-5270
Book Map Parcel Split Letter

Property Address: 6194 PLACITA PAJARO

Owner(s): RUSSELL B. MURPHY, LTD 401(K) PROFIT SHARING PLAN
FBO RUSSELL B. MURPHY, RUSSELL B. MURPHY, TRUSTEE

Mail address: 4011 EAST CAMINO MONTECILLO
TUCSON, ARIZONA 85718

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To ensure proper classification is assigned to your residential property, this office requires additional verification of property use. As of July 1, 2011 the definition of owner occupancy has changed and is now referred to as PRIMARY RESIDENCE. This application will verify that the correct classification is assigned to your property and if reclassification of this property is required.

PRIMARY RESIDENCE DEFINITION:

Primary Residence is your one and only main residence where you or a qualified family member resides. You can have only one primary residence no matter how many homes you own. If the property listed is used as a vacation home, leased or rented to a non-qualified family member or if you claim a home in another state as your primary residence, the listed home cannot qualify as a primary residence.

If you have questions concerning this matter, please contact our office at (520) 724-8630

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Please check the item(s) below which most accurately defines the status of your property, sign the application and return it to our office.

1. This property is my Primary Residence as of _____ and is not used as a secondary residence or a vacation home.
2. This property is the Primary Residence of a Qualified Family member, as indicated below, as of 05-10-13

☒ a natural or adopted child or grandchild
☒ a stepson or stepdaughter
☐ the father or mother of the owner, grandparent or great-grandparent
☐ a stepfather or stepmother
☐ a son-in-law, daughter-in-law, father-in-law or mother-in-law
☐ a natural or adopted brother or sister

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The Undersigned states or declares under penalty of perjury that the foregoing information is a true and correct statement of the facts pertaining to the use of the above property.

Signature: Russell B. Murphy Date: October 01, 2013

Telephone Number: 520-571-6400



**PIMA COUNTY
DEPARTMENT OF FINANCE AND RISK MANAGEMENT**

Thomas E. Burke, Director

1/22/2014

MURPHY RUSSELL R 401K PROFIT
SHARING PLAN FBO MURPHY RUSSELL R
4011 E CAMINO MONTECILLO
TUCSON AZ 85718

**NOTICE OF REVIEW OFFICER'S DECISION
ON RECLASSIFICATION OF RESIDENTIAL PROPERTY**

Re: Parcel: 108125270
Situs Address: 6194 N PLACITA PAJARO

Based on the information you have provided for review, your request for reclassification of the above referenced parcel to Legal Class 3, Primary Residence for Tax Year(s) 2014 is Denied.

Within twenty days of the mailing date above, the property owner, the Arizona Department of Revenue and/or the Pima County Assessor have the right to request a hearing before the Board of Supervisors to appeal this decision. Appeals should be submitted in writing to the Pima County Clerk of the Board, Mail Stop: DT-AB5-130, 130 W. Congress St., Tucson, AZ 85701. All parties will be notified of the hearing schedule.

If an appeal is not filed within the deadline, the assessment rolls for the tax year(s) above will be corrected and the information will be forwarded to the Pima County Treasurer. The Treasurer will make adjustments to the taxes for these years.

If you require additional information, please contact Kevin Frakes at (520) 724-8069 or Craig Horn at (520) 724-4278.

Thomas E. Burke
Finance & Risk Management Director
Review Officer

c: Pima County Assessor
Pima County Treasurer
Department of Revenue Property Tax Division
Pima County Clerk of the Board of Supervisors

Bill Staples

Pima County Assessor
115 N Church Ave
Tucson AZ 85701-1199
www.asr.pima.gov

NOTICE OF CHANGE 2014

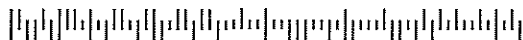


Property located in PIMA COUNTY(10)

THIS IS NOT A TAX BILL

4678 T16 P1 *****AUTO**5-DIGIT 85718
MURPHY RUSSELL R 401K PROFIT SHARING PLAN
FBO MURPHY RUSSELL R
4011 E CAMINO MONTECILLO
TUCSON AZ 85718-3437

ATTENTION:
PLEASE DO NOT DISREGARD
THIS IS AN OFFICIAL NOTICE OF VALUE



APPEAL INSTRUCTIONS: If you believe that this property has been improperly valued or erroneously listed, you may petition the State Board of Equalization based on the total full cash value (FCV) shown in the "amended 2014 value" area below. A "Petition for Review of Notice of Change" (form DOR 82130NC) may be obtained from the Assessor's Office or downloaded from the Assessor's website. Additional information may be obtained from the State Board of Equalization at www.sboe.state.az.us

Petitions for review must be filed with the State Board of Equalization by 10/08/2013 the APPEAL DEADLINE.

Parcel ID: Book-Map-Parcel
108-12-5270

Tax Year:
2014

Notice Date:
09/13/2013

Appeal Deadline:
10/08/2013

	ORIGINAL 2014 VALUE				AMENDED 2014 VALUE			
	LEGAL CLASS	VALUE	ASMT RATIO	ASSESSED VALUE	LEGAL CLASS	VALUE	ASMT RATIO	ASSESSED VALUE
TOTAL FCV	3	542,860	10.0	54,286	4	542,860	10.0	54,286
LIMITED VALUE	3	542,860	10.0	54,286	4	542,860	10.0	54,286

Description: LA PALOMA BLOCK 21 LOT 27

Property Address: 6194 N PLACITA PAJARO
Use Code: 0141 - SFR GRADE 010-4 URBAN SUBDIVIDED

PROPERTY CHARACTERISTICS:

Please visit our website or call **(520) 724-3055** for additional information or questions regarding Property Characteristics.

Property Type: SINGLE FAMILY RESIDENCE	Building Class: 4	Area ID: ED 6-080124-16-4
Livable Area: 3638	Effective Age: 2004	Garage Type: GARAGE-3
Cooling: REFRIGERATION	Heating: FORCED	Pool: NO

Pursuant to AZ Revised Statutes (A.R.S.) 42-15103:

- If you own a parcel of property that is used for residential rental purposes, that parcel must be listed on the notice of value as legal class four. If your rental residential property is not so listed you must register the property with the County Assessor pursuant to section 33-1902 or you may be subject to a penalty. Out-of-State owners are required to assign a statutory agent who resides in Arizona and will accept legal documentation on behalf of the owner.
- If you do not register the rental property with the County Assessor after you receive this notice, the city or town in which your property is located may impose a civil penalty payable to the city or town in the amount of one hundred fifty dollars per day for each day of violation, and the city or town may impose enhanced inspection and enforcement measures on the property.
- Many Arizona cities and towns impose a municipal privilege tax on persons engaged in the business of leasing or renting residential real property. If the city or town in which your rental property is located taxes residential rentals, your failure to pay the tax could result in a penalty or fine by the city or town. See Model City Tax Code Section 445 and applicable model option pages to determine whether you are subject to the tax and must be licensed by the city or town in which your rental property is located. The website for the Model City Tax Code is www.modelcitytaxcode.az.gov
- Residential rental properties are also required to comply with the landlord tenant law pursuant to Title 33, Chapters 10 and 11.

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