



MEMORANDUM

Finance and Risk Management Department

Report of Review Officer
Board of Supervisors Policy D22.10
Appeal by Pima County Assessor of Review Officer Recommendation
Tax Parcels 109-25-006B, 109-25-006E, 110-10-001B, 110-10-001D, 110-10-002B and 110-10-005B
September 17, 2013

Paul Manley is the owner of 13 tax parcels located north of Fort Lowell Road between Swan Road and Craycroft Road (Photo 1). The parcels together consist of a house, stables, pastures and access roads. Seven of the parcels (the ones listed above as well as Parcel 109-25-007A on which the house itself is located) had been classified as Class 3, primary residence (formerly "owner occupied") and were reclassified by the Pima County Assessor from Class 3 to Class 4, residential property that is not owned as a primary residence. The other six of these 13 parcels, which include four parcels that form part of the access to the home and two parcels that are horse pastures, have had classifications that are not residential and were not part of the original reclassification by the Assessor (Photo 2).

The owner filed an appeal of the Assessor's reclassification under Arizona Revised Statutes §42-12052 and the provisions of Board of Supervisors Policy D22.10 to change the classification of tax parcel numbers 109-25-007A, 109-25-006B, 109-25-006E, 110-10-001B, 110-10-001D, 110-10-002B and 110-10-005B. The appeal sought to have all seven parcels reclassified back to Legal Class 3 for Tax Year 2013. The impact of the classification change by the Assessor from Class 3 to Class 4 is to make the property owner ineligible for the State Aid To Education subsidy on the property tax levied against each of these parcels.

Under the provisions of Board Policy D22.10, I reviewed the appeal of the property owner and approved the appellant's request to have the property classification changed back to Class 3, primary residence for all seven parcels. The Assessor's did not appeal the change of classification back to Class 3 for Parcel 109-25-007A on which the main house is located (Photo 3) but did appeal the recommendation for the other six parcels (Photo 4). The matter has therefore been set as a hearing for the Board of Supervisors to determine the classification of the other six parcels.

I recommended Class 3, primary residence classification, for the tax parcel for the following reasons:

1. The property includes:
 - o stables and an outbuilding on tax parcel 109-25-006E (Photo 5) immediately adjacent to the house;
 - o a parking area immediately in front of the house and pond/drainage adjacent to the house on tax parcel 109-25-006B (Photo 6);
 - o access road/driveway (on four parcels described below) (Photo 7)

Photo 8 shows the relationship of the various improvements.

2. I recommend that the four parcels forming part of the access road to the residence be treated as part of the primary residence. The four parcels, tax parcel numbers 110-10-001B, 110-10-001D, 110-10-002B and 110-10-005B, (Photo 7) are essentially the driveway/ road access to the main house. They are valued with land values of either \$20,000 per acre or

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Paul Manley, Owner of Tax Parcel; 109-25-006B, 109-25-006E, 110-10-001B, 110-10-001D, 110-10-002B and 110-10-005B

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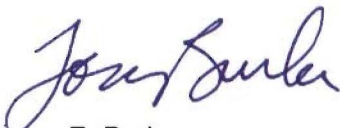
\$30,000 per acre as though part of developable property rather than with the valuation of \$500 per parcel given to the other four parcels which form the other parts of the road access to the house. One of those other road parcels is actually an acre in size, yet is still valued as a road at \$500. This appeal relates to classification only and not to the valuation of the parcels. The Board of Supervisors does not have authority to establish the value of the parcels in this appeal. But because these four parcels were not being treated or valued as private road access as were four other parcels which provide access to the house, but rather were being treated as residential type property, I recommended in my review that they also be treated as part of the primary residence.

3. I recommended that tax parcel 109-25-006B be treated as part of the primary residence. A significant portion of this parcel forms the parking area (Photo 9) immediately in front of the entrance to the house. It is an integral part of the residence.
4. I recommended that tax parcel 109-25-006E, which contains the stables located about 141 feet west of the main house along the side yard of the house, also be treated as part of the primary residence (Photo 10).

In my review, I recommended that essentially the grouping of parcels that form a single interconnected residential complex, which includes the main house of the owner, be treated as the owner's primary residence. The question for the Board to consider is whether any of the six parcels that either provide access to or lie alongside the parcel with the house occupied by Mr. Manley should have a Class 3 designation and be considered as multiple parcels forming one residential property.

The Board has several options, as each of these parcels should be considered separately in determining whether they are part of the owner's primary residence. After my review of the facts and circumstances, I recommended Class 3 designation.

Respectfully submitted,



Thomas E. Burke
Finance and Risk Management Director
Review Officer under Board of Supervisors Policy D22.10

13 Related Parcels owned by Manley (shaded)



6 Related Parcels owned by Manley with Non-Residential Classifications (shaded)



Parcel Reclassified to Primary Residence (shaded)



Subject Parcels (shaded)



Parcel 109-25-006E Stables Adjacent to House (shaded)



Parcel 109-25-006B Parking Area and Pond Adjacent to House (shaded)





House, Driveway Parcels and Adjacent Parcels



Parking Area on Parcel 109-25-006B



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