



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 137-19-5130
October 15, 2013**

Juan L. Borquez filed an appeal under Arizona Revised Statutes §42-12052 and the provisions of Board of Supervisors Policy D22.10 to change the classification of tax parcel number 137-19-5130 to Legal Class 3 for Tax Year 2013. The Pima County Assessor had changed the classification on the parcel from Class 3, residential property owned as a primary residence, to Class 4, residential property that is not owned as a primary residence. 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.

Under the provisions of Board Policy D22.10, I reviewed the appeal of the property owner and denied the appellant's request to have the property classification changed to Class 3, primary residence, and agreed with the Assessor's determination. The property owner has appealed that recommendation. The matter has therefore been set as a hearing for the Board of Supervisors to determine the classification of the property.

The property owner, Juan L. Borquez, holds title to the subject parcel as his sole and separate property. He owns another residential property in Pima County, tax parcel number 103-12-6530, which is designated as his primary residence and classified by the Assessor as Class 3 property.

The property owner submitted an Affidavit for Primary Residence Classification that says his wife, Martha D. Borquez, resides at the subject property as her primary residence. Martha Borquez is not an owner of the subject property.

The State statutes permit a person to own more than one property as a "primary residence," but only if the second property is occupied by specified types of relatives of the owner as their primary residence. Arizona Revised Statutes §42-12053 provides that a parcel is not considered a secondary property or rental property if the property is occupied by a member of the owner's family, who must be:

1. The owner's natural or adopted child or a descendant of the owner's child.
2. The owner's parent or an ancestor of the owner's parent.
3. The owner's stepchild or stepparent.
4. The owner's child-in-law or parent-in-law.
5. The owner's natural or adopted sibling.

The wife of a property owner is not listed in the statute as one of the family members whose residence in the property will permit its designation as Class 3 property.

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In my review, I recommended that the subject parcel be treated as Class 4, residential property other than primary residence. The property is not the primary residence of the owner, and the property does not qualify for Class 3 designation as occupied by a family member, because the wife of the owner is not listed by statute as a relative who qualifies the property for the primary residence classification.

The question for the Board to consider is whether a residence that is occupied by the wife of the property owner should have a Class 3 designation.

After my review of the facts and circumstances, I recommended denial of the class 3 designation.

Respectfully submitted,



Thomas E. Burke

Finance and Risk Management Director

Review Officer under Board of Supervisors Policy D22.10