MEMORANDUM

Report of Review Officer
Ray and Elaine Spindler, Owners of Tax Parcel 304-28-5240
Board of Supervisors Policy D22.10
Appeal by Property Owners of Review Officer Recommendation
December 16, 2014

Ray and Elaine Spindler 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 304-28-5240 to Legal Class 3 for Tax Year 2014. 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 appealed that determination. The matter has therefore been set as a hearing for the Board of Supervisors to determine the classification of the property.

The property in question is located in Green Valley. The owners have indicated that they reside in the residence for 9 months of the year, but also have homes in Great Falls, Montana. The question for the Board to consider is whether the residence occupied by the taxpayer for most of the year qualifies as a "primary residence" and qualifies for the tax subsidy.

In response to the Assessor's November 2013 inquiry, the owners indicated that the subject parcel was not their primary residence. Based on that representation, the Assessor changed the classification from Class 3, primary residence, to Class 4.1, residential property other than primary residence. The owners later appealed this reclassification. Under the provisions of Board of Supervisors Policy D22.10, I reviewed the appeal and made the determination that the property did not qualify as a "primary residence" for purposes of Arizona property taxation.

Arizona Revised Statutes § 42-12053 provides guidance for determining whether a property is to be considered as property qualifying as a "primary residence". The statute provides:

> B. For the purpose of classifying owner-occupied residential property under sections 42-12003, 42-12004 and 42-12052, the department shall adopt standard criteria for use in determining whether the property is considered to be the owner's or relative's primary residence, including:
>
> 1. The period of occupancy each year.
>
> 2. The owner's registered voting precinct.
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> 3. The owner's driver license address.
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> 4. The registration address of the owner's motor vehicles.
>
> 5. Other appropriate indicators of primary residency.

Although Mr. Spindler indicated that they live at their Green Valley residence for 9 months of the year, the property owners are not registered to vote in Arizona and do not have Arizona driver's licenses. Under Arizona Revised Statutes § 28-3151 a person is required to have an Arizona driver's license unless exempt under ARS § 28-3152. The exemption that the taxpayers would qualify under is Section (A)(3) of ARS § 28-3152 which provides an exemption for a person with "a valid driver license issued to the person in the person's home state." Because the owners have not become Arizona residents, but continue to vote and have out of state drivers licenses, and because in response to the Assessor's November 2013 inquiry the owners indicated the Green Valley residence was not their primary residence, I recommended that the parcel be treated as Class 4, residential property other than a primary residence.

After my review of the facts and circumstances, I recommended that the Board deny the taxpayers request for a Class 3, primary residence designation, and affirm the Assessors determination of the Class 4.1 classification, as a residence other than a primary residence.

Respectfully submitted,

Tom Burke

Thomas E. Burke
Finance and Risk Management Director
Review Officer under Board of Supervisors Policy D22.1 0

CLASSIFICATION OF PRIMARY RESIDENCE
Pursuant to A.R.S. § 42-12054 and Board of Supervisors Policy D22.10

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1. REAL PROPERTY PARCEL ID: 304 - 28 - 52400
BOOK MAP PARCEL
OR
PERSONAL PROPERTY ACCOUNT NO. ____________

2. PROPERTY ADDRESS: 1620 W. CALLE DEL DUCADO

3A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL: Ray & Elaine Spindler	3B. MAIL DECISION TO: RAY Spindler 1620 W CALLE DEL Ducado GREEN VALLEY, AZ 85622

4. BASIS FOR CLAIM/REQUEST FOR CORRECTION TO PRIMARY RESIDENCE:
We have had our permanent residence in Green Valley for 6 yrs we have owned our home since 2008.

TAX YEAR	FROM LEGAL CLASS	TO LEGAL CLASS
2014 K.F.	4	3
		3
		3
		3

SEP 22 14 AM11:50 PC CLK OF BD

5. Please complete the section below which most accurately defines the status of your property.

A. This property is my Primary Residence as of MAY 2008 (Month/Year) and is not used as a secondary residence or a vacation home.

A.R.S. 42-12053 allows the owner's registered voting precinct and driver's license address to be taken into consideration when determining primary residence. Please answer the following:

I am registered to vote in a Pima County precinct: Yes ☐ No ☑ Montana
My driver's license address is in Pima County: Yes ☐ No ☑ Montana

B. A qualifying family member currently occupies the residence (A qualifying family member is the owner's natural or adopted child or descendant of the owner's child; parent or ancestor of the owner's parent; stepchild or stepparent; child-in-law or parent-in-law; or natural or adopted sibling).

This property is occupied as of ____________ (Month/Year) by:
Name of Occupant: ____________
Relationship to Owner: ____________

AFFIDAVIT: 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.

Printed Name: RAY SPINDLER
Telephone Number: 406-788-9799
Signature: Ray Spindler
Date: 9/20/14

Complete and submit this form to: **Pima County Clerk of the Board of Supervisors**
Mailstop DT-AB5-130, 130 W. Congress St.
5th Floor, Tucson, AZ 85701

Montana 3 months of yr
Green Valley - 9 months

Current 2014 Pima County Assessor Property Inquiry

TaxBill

Search Parcel2016 Parcel2015 Parcel2013 History Residential Notice Card Tax Summary Genealogy PRC *MapG Ortho* *MapG* *Cama* *Oblique Image*

PARCEL 304285240 Go

Appraiser Rob Bennington

Book-Map-Parcel: 304-28-5240 **TaxArea: 3910** **TaxYear: 2014**

TaxPayer Information

SPINDLER RAY & ELAINE CP/RS

4820 HUCKLEBERRY DR
GREAT FALLS MT

59404 4600

Description

CANOA SECA ESTATES RESUB LOT 0087

Recording Information

Sequence 20081010446 **Docket** 13313 **Page** 1808
Date May-23-2008
WARRANTY DEED

Miscellaneous

Section 0 **Twn.**0S **Rng.**0

PimaXpress **LandMeasure** 1.00S

MarketArea: GRN VLY CANOA (832)

Rule B District 14

Tract Block Lot 00087 **GroupCode**

CensusTract 4305 **UseCode** 0747 **File-Id** 1

2000 CensusTract 004315

Date of Last Change Nov-01-2013

Property Address 1620 W CALLE DEL DUCADO (PC) CONDO/TWNHM/ROW/PATIO GRADE 4 DET CLUSTER

Secondary Valuation Data	LegislativeClass	FullCash	Percentage	Assessed
	Land Res Other(4 0)			
	Improvements Res Other(4 0)			
2014 Personal Property				
Gross Value Totals		$140.272	10.0	$14.027
2014 LMTD/SCND Exemptions		.		
Net Value Totals		$140.272	10.0	$14,027

PriorLimitedValue: $127.942 **Current R.E. Ltd Value: $138.168**

Areas **Condo Market** 832
SFR Neighborhood 04404839
MFR Neighborhood EAST_SOUTHEAST
DOR Market 80

SFR District 5

Supervisor District (4) RAY CARROLL

Limited Value Rule-B: 2014.Audit

Recordings	Sequence #	Docket	Page	Instrument
	19980420377	10765	996	()
	19981080743	10831	1626	()
	20021670585	11873	3721	(WARRANTY DEED)
	20021680169	11874	1151	(WARRANTY DEED)
	20031251038	12082	8219	(WARRANTY DEED)
	20031251042	12082	8247	(WARRANTY DEED)

Affidavit of FeeNumber	Parcels	SaleDate	PropertyType	TimeAdjSaleS	SaleS	CashS	Validation
Sale 20081010446	1	04 2008	Single Family	$210.000	$210,000	N	W1 KB

0 (W1 = Buyer/Seller has an Out-Of-State Address)

Sale	19980420377	1	04 1998	Condo/Townhouse	$150,000	$150,000	N	X JAC

IntendedUSE: Owner Occupied DEED: Warranty Deed 0 (X = Good Sale)

Affidavit	FeeNumber	SaleDate	PropertyType	Sale$	Cash$	Validation
(History)	19950186870	12 1995	Condo/Townhouse	$143,000	N	X JAC
IntendedUSE: Owner Occupied DEED: Joint Tenancy Deed (X = Good Sale)						
	19920072778	05 1992	Single Family	$115,319	N	W2 TJB
IntendedUSE: Owner Occupied DEED: Special Warranty Deed (W2 = IMPROVEMENTS NOT YET ON ASSESSMENT ROLL.)						

Map Selections 43055.DWG 43055.PDF 43055.TIF

ParcelNote: ARS 42-12052 Mailing [94] system Nov 1 2013 STATUS MAILING	2014 CLASS 4.1 OWNER CONFIRMED NON-PRIMARY USE AFTER MAILING ARS 42-12052¢