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# MEMORANDUM

## Finance and Risk Management Department

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**Report of Review Officer**  
**Luis and Sonia Mena, Owners of Tax Parcel 116-16-069A**  
**Board of Supervisors Policy D22.10**  
**Appeal by Property Owners of Review Officer Recommendation**  
**September 3, 2013**

Luis and Sonia Mena 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 116-16-069A 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 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 owners reside in an adjacent residence. They indicated that their daughter will be living in the subject property once renovations are completed, but no one was living on in the property at the time of the review.

The State statutes permit owners to own more than one parcel that qualifies as a "primary residence," but only 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.

Although the property will qualify as a primary residence if the owners' daughter ultimately moves into the house, because it is a vacant house, it does not qualify as a primary residence. In my review, I recommended that the parcel be treated as Class 4, residential property other than a primary residence.

Report of Review Office

**Luis and Sonia Mena, Owners of Tax Parcel 116-16-069A**

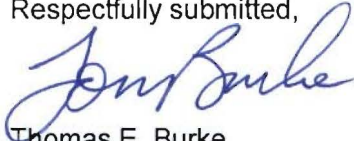
September 3, 2013

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The question for the Board to consider is whether a residence that is currently being renovated for future use by the owners' daughter 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

Attachment: Map of subject parcel



**Pictometry Photos**  
Tue 05/08/2012, 11:20 MST  
100% Zoom

**Year**  
2012

Navigation icons: Search, Zoom, 100%, Hand, Pan, Rotate, etc.

Map controls: W, S, O, N, E, etc.

Map features: D, H, L, A, E, B, etc.

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Feedback

**Owners Primary Residence**

**Subject Parcel**

The image is an aerial photograph of a residential neighborhood. A white arrow points from the text 'Owners Primary Residence' to a white building in the upper right. Another white arrow points from the text 'Subject Parcel' to a white building in the lower right. The area includes streets, houses, and a set of railroad tracks in the bottom right corner.