



# Pima County Clerk of the Board

Robin Brigode

Mary Jo Furphy  
Deputy Clerk

Administration Division  
130 W. Congress, 5<sup>th</sup> 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) 791-6666

December 1, 2014

Ray and Elaine Spindler  
1620 W. Calle Del Ducado  
Green Valley, AZ 85622

RE: Appeal of the Review Officer's Decision regarding Parcel No. 304-28-5240

Dear Mr. Spindler:

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, December 16, 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

10/25/14

PIMA County Clerk of the Board:

I hereby appeal the officers  
decision that I do not have ~~my~~ primary  
residence in the state of ARIZONA.

Ray Spindler  
RAY SPINDLER  
1620 N Calle Del Duende  
Green Valley, Az. 85622  
Act No. 304285240

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APB



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

Thomas E. Burke, Director

November 17, 2014

SPINDLER RAY & ELAINE CP/RS  
1620 W CALLE DEL DUCADO  
GREEN VALLEY AZ 85622

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

Re: Parcel/Account No.: 304285240  
Situs Address: 1620 W CALLE DEL DUCADO

Your request for reclassification of the above referenced parcel/account to Legal Class 3, Primary Residence for Tax Year(s) 2014 has been 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



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

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

2. PROPERTY ADDRESS: 1620 W. CALLE DEL DUCADO

3A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:  
RAY DELAINE SPINDLER

3B. MAIL DECISION TO:  
RAY Spindler  
1620 W. CALLE DEL DUCADO  
CORON VALLEY, AZ 85622

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

TAX YEAR	FROM LEGAL CLASS	3 TO LEGAL CLASS
TAX YEAR	FROM LEGAL CLASS	3 TO LEGAL CLASS
TAX YEAR	FROM LEGAL CLASS	3 TO LEGAL CLASS
TAX YEAR	FROM LEGAL CLASS	3 TO LEGAL CLASS

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   
 My driver's license address is in Pima County: Yes  No

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 Relationship to  
 Occupant: 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.**  
**5<sup>th</sup> Floor, Tucson, AZ 85701**

APPEAL TO THE PIMA COUNTY BOARD OF SUPERVISORS TO CHANGE RECLASSIFICATION OF RESIDENTIAL PERSONAL PROPERTY OR APPEAL PENALTY Pursuant to ARS §42-12052

Account Number: 304-28-52400 This appeal is for the current tax year: 2014

Property Address: 1620 W CALLE DE JUCAPO

Name of Property Owner: RAY + Elaine Spindler

Person filing this petition if other than the owner: (Please provide "power of attorney" or copy of a completed Arizona DOR Agency Authorization Form).

Mailing address:

\*\*\*\*\* TO CHANGE RECLASSIFICATION

1. Did the Assessor send the property owner a Notice of Reclassification changing the property to legislative class four within the past 30 days? YES NO {Please circle.}

If you answered no, you cannot appeal under A.R.S. §42-12052.

\*\*\*\*\* TO APPEAL PENALTY

2. Did the County Treasurer send the property owner a Notice of Penalty because the Assessor did not receive a timely response to his/her request for information to verify that the property is the primary residence of the property owner or the residence of a qualifying family member? YES NO {Please circle.}

If you answered no, you cannot appeal under A.R.S. §42-12052.

Sign and date this document at the bottom of the page and provide the following:

- Copy of the Assessor's Notice of Reclassification showing the property has been classified as Legislative Class Four. (if applicable)
• Copy of the Treasurer's Notice of Penalty against the property. (if applicable)
• A completed and signed Primary Residence Classification Form.

\*\*\*\*\*

Signature: Ray Spindler Date: 9/20/14

Printed Name: RAY SPINDLER Telephone Number: 406-788-9799

\*\*\*\*\*

Please submit your signed and dated petition to:

Pima County Clerk of the Board of Supervisors
Mailstop DT-AB5-130
130 W. Congress Street, 5th Floor
Tucson, Arizona 85701

If you have any questions about this form, please call (520) 724-8069 or (520) 724-4278.