MEMORANDUM
PIMA COUNTY ATTORNEY'S OFFICE | CIVIL DIVISION
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To: Jan Lesher, County Administrator

From: Daniel Jurkowitz, Assistant Chief Civil Deputy County Attorney

Date: May 29, 2026

Subject: Notices of Proposed Correction

Background

Due to changes in use of software by the Pima County Assessor's Office, certain properties erroneously received elevated valuations for a number of years. Correction of errors is generally limited to the current tax year and the three immediately preceding tax years. A.R.S. § 42-16256. Accordingly, the County Assessor issued Notices of Proposed Correction (NOPCs) to 632 parcels for tax years 2022, 2023, 2024, and 2025. Almost all of the taxpayers at issue either expressly consented to the NOPC or did so as a matter of law. Consistent with past practice, the County Assessor's Office initially only uploaded the valuation worksheets for those properties to OnBase, which is a jointly accessible database with the County Treasurer. The County Treasurer responded that he needed to have copies of the NOPC forms. Copies of the NOPC forms were subsequently uploaded as requested. The County Treasurer has deemed these NOPC forms legally deficient and determined that there was not an adequate legal basis for the NOPCs. He issued a memorandum entitled "Notice of Withholding of Tax Roll Corrections" (Memo) and is withholding refunds owed to the affected taxpayers.

Question

You have asked what the authority is of the County Assessor and the County Treasurer in the process of NOPCs in this specific situation.

Process

Here is how the process for an NOPC is supposed to work in this context:

- If there is an "error," which generally includes a mistake in assessing property taxes because of incorrect valuation due to a factual error [A.R.S. § 42-16251(3)(e)], the tax officer, here the County Assessor, shall send the taxpayer an NOPC on a form prescribed by the Arizona Department of Revenue. The statute takes an expansive view of what can constitute an error in valuation including, "Any other objectively verifiable error that does not require the exercise of discretion, opinion or judgment." A.R.S. § 42-16251(3)(e)(vi).[1]
- The NOPC must identify the property at issue, the affected year(s), the error, the reason for the error, and the proposed correction. A.R.S.§ 42-16252(B).
- If a taxpayer is not satisfied with an NOPC, the taxpayer may dispute the proposed correction and has the right to appeal to the State Board of Equalization and ultimately to Superior Court. A.R.S. § 42-16252.

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1 For example, the County Assessor values Home A at $250,000 and issues a Notice of Value for that amount. Subsequently, the County Assessor learns of a factual error in the valuation (e.g. the square footage of Home A is 1,400 square feet rather than 1,750 square feet. An error related to square footage would be deemed a "factual error."

- If the taxpayer does not respond to the NOPC, this constitutes legal consent to the correction. A.R.S. § 42-16252(C).
- If the taxpayer consents to the correction, the tax roll "...shall be promptly corrected..." A.R.S. § 42-16252(E). The County Assessor's statutory role is thus completed at this point.
- The County Treasurer's statutory role then commences. If the taxpayer has consented to the tax roll correction, the County Treasurer shall mail a corrected billing to the taxpayer and the amount of overpaid taxes shall be refunded with interest. A.R.S. § 42-16259.

Analysis

Generally, once the County Assessor has issued an NOPC, the County Treasurer must mail the corrected billing and refund the overpayment. Here, instead, the County Treasurer issued the Memo citing several statutes and arguments to justify withholding refunds:

1. A.R.S. § 42-16109(D). This statute is inapplicable to this current situation as it applies to appeals before a County Board of Equalization and authorizes the Arizona Department of Revenue to intervene in such a proceeding. This statute would only be applicable if a taxpayer in another county has appealed an NOPC to a County Board of Equalization.
2. A corrected tax bill and refund are not automatic upon the issuance of an NOPC, but are only applicable after a legally perfected correction. This is correct. However, when an NOPC is issued and the taxpayer consents to the proposed correction, that constitutes a legally perfected correction. Absent a court order otherwise, the taxpayer is, at that point, legally entitled to a corrected tax bill and refund.
3. A.R.S. § 42-16002. Subsection A of this statute does provide that either the County Assessor or the County Treasurer, as appropriate, shall make the necessary changes in the

tax roll to reflect the changes made from an error correction. In this case, the County Assessor has already made the necessary changes to the tax roll.

4. A.R.S. § 11-504 for correction of errors. This statute deals only with the correcting of errors in a county treasurer's accounts. It expressly does not apply to errors in the tax roll such as those at issue here. Those errors are dealt with per A.R.S. Title 42, Chapter 16, Art. 6.

5. Contesting the valuation for the subject properties during the tax years in question. Only the taxpayer has express statutory authority to challenge the valuation of their property. The Legislature has provided numerous statutory methods to do so in A.R.S. Title 42, Chapter 16.[2] Because the Legislature has specified the methods of challenging valuation (thus excluding any other methods) and the power to challenge valuation is not expressly provided or necessarily implied to a county treasurer, a county treasurer lacks the authority to challenge valuations made by a county assessor.

6. The error made in the County Assessor's office does not constitute an "error" as defined in A.R.S. § 42-16251(3)(e) because these were not factual errors, but ones reflecting judgment or opinion. The County Treasurer may be correct although a court would need to make this determination. However, it is likely immaterial to those properties where the taxpayer has consented to the NOPC. The taxpayer, the one who had an actual financial interest, had an opportunity to contest the proposed NOPC if they did not believe the NOPC was valid. The County Treasurer appears to lack legal authority to override their legal

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2 It is a statutory interpretation maxim that the expression of one thing in statute means the exclusion of another. *Lewis v. Industrial Commission*, 93 Ariz. 324 (1963). Additionally, county officers generally only have the express or necessarily implied powers provided to them by statute. *Hounshell v. White*, 220 Ariz. 1, 5, ¶ 20 (App. 2008).

consent to the NOPC. In those cases where the taxpayer has disputed or appealed the NOPC, the final decision should be controlling for those parcels.

7. <u>The NOPCs are defective in that they do not provide the information required by A.R.S. § 42-16252(B)</u>. The exemplar provided (NOPC ID 7124) though does specify the property, the tax year, states that there was an error in calculating the valuation and provides an explanation of "Adjust limited per 42-13301-13304." If the taxpayer did not believe this sufficed as an explanation, they could have disputed the NOPC and appealed. However, almost every taxpayer either expressly consented or consented as a matter of law. Again, the County Treasurer appears to lack express or implied authority to contest the validity of an NOPC where the taxpayer has legally consented to it.

8. <u>In some cases, the NOPCs improperly corrected four prior tax years exceeding a three-year limitation</u>. A.R.S. § 42-16256 permits the correcting of four tax years. "…a notice of proposed correction…is limited to the current tax year in which the notice of proposed correction…is filed and the three immediately preceding tax years." A.R.S. § 42-16256(B). Without reviewing each NOPC, it is impossible to verify the assertion. However, NOPCs are limited to the year the NOPC is "filed" and the immediately preceding 3 tax years. It may be that the confusion is the 2026 mailing date for some of the NOPCs which were nevertheless entered into the system in 2025. Notably, the statute does not indicate that the "current tax year" is determined by mailing date or notice date, but by filing date. While there is no caselaw interpreting the meaning of "filed" in this statute, the right to contest the application of an NOPC belongs to the taxpayer. *Park Cent. Mall, LLC v. Maricopa Cnty.,* 197 Ariz. 532 (App. 2000).

Conclusion

In almost every instance of the subject NOPCs, the taxpayer has expressly or legally consented to the correction. As such, the taxpayers are now entitled to a corrected billing from the County Treasurer and a refund of overpaid taxes with interest. The County Treasurer appears to lack express or implied legal authority to override this consent. A failure to comply with statutory duties could leave the County Treasurer vulnerable to a mandamus action from a taxpayer. If the taxpayer prevailed, they would be entitled to attorney fees and costs. A.R.S. § 12-2030.

cc: Hon. Suzanne Droubie, Pima County Assessor
Hon. Brian Johnson, Pima County Treasurer
Hon. Laura Conover, Pima County Attorney
Hon. Jennifer Allen, Chair of the Board of Supervisors
Hon. Matt Heinz, Vice Chair of the Board of Supervisors
Hon. Rex Scott, Supervisor
Hon. Steve Christy, Supervisor
Hon. Andrés Cano, Supervisor
Kimberly Hunley, Chief Deputy County Attorney
Sam Brown, Chief Civil Deputy County Attorney