



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> Property Tax Exemption Redemption of Waiver	Policy Number	Page
	C 4.3	Page 1 of 2

Purpose

The purpose of this Policy is to establish the process to allow a qualifying taxpayer to have a Property Tax Exemption Waiver redeemed under A.R.S. § 42-11153(B). A qualifying taxpayer is a widow, widower, or person with a disability whose property is exempt from tax under A.R.S. § 42-11111, or an organization that is exempt from federal income tax under section 501(c) of the internal revenue code and is exempt from property tax under A.R.S. § Title 42, Chapter 11, Article 3.

Background

Under A.R.S. § 42-11153(A) a qualifying taxpayer otherwise entitled to a property tax exemption waives the exemption if the taxpayer fails to file a required affidavit or furnish other required evidence between the first Monday in January and March 1 of each year. Under A.R.S. § 42-11153(B) the qualifying taxpayer may petition the Pima County Board of Supervisors to redeem the waiver of the tax exemption. The qualifying taxpayer may have the waiver redeemed by the Pima County Board of Supervisors at any regular meeting. The petition to redeem waiver must be submitted before any tax payment due date for the tax year in which the taxpayer is requesting waiver redemption.

Policy

Any petition for redemption submitted after the tax payment due date shall be summarily denied by the Clerk of the Board and will not be considered by the Board of Supervisors, except that, if the petition is filed after the date on which the first half of taxes are due and payable, but before the date on which the second half of taxes are due and payable, the Clerk of the Board will place the petition on the Board of Supervisors' Meeting Agenda with a notation that the first half of taxes that were due and payable before the petition was filed may not be refunded or abated.

The Clerk of the Board's Office is responsible for receiving a petition waiver redemption and placing timely petitions on the Board of Supervisors' Meeting Agenda for approval. The Clerk of the Board will keep a record of approved waiver redemptions and forward a list of approved waiver redemptions to the Pima County Assessor's Office for granting of exemption.

In accordance with A.R.S. § 42-11153(B) no taxes that were due and payable before the petition was submitted may be refunded or abated, except as otherwise provided in A.R.S. § § 42-11104 and 42-11109.



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<u>Subject:</u> Property Tax Exemption Redemption of Waiver	Policy Number	Page
	C 4.3	Page 2 of 2

Implementation

An Administrative Procedure shall be developed in compliance with this Policy and A.R.S. §42-11153(B).

Applicability

A.R.S. § 41-11153(B)

Effective Date: April 17, 2018
Revised Date: