



# MEMORANDUM

Date: May 15, 2023

To: The Honorable Rex Scott, Vice-Chair  
Pima County Board of Supervisors

From: Jan Lege   
County Administrator

Re: **May 2, 2023 Board of Supervisors Meeting Item 12 - Petition for Relief of Taxes - Iglesia Fuente de Vida De Las Asambleas De Dios - Additional Information**

In response to your question on this subject regarding how the Assessor conveys deadlines for submitting qualifying tax relief affidavits, please see the attached sample letter.

In the case of Iglesia Fuente de Vida De Las Asambleas De Dios, they never applied for exemption when they purchased the property in 2018, so the Assessor's Office was not aware of them until they filed for the first time this year. (The background material provided on the item explains this in further detail) As is the Assessor's practice, owners were referred to the Clerk of the Board to pursue this option for relief for these prior years, as they had not met the March 1 deadline to gather the necessary documentation.

JKL/anc

Attachment

c: The Honorable Chair and Members, Pima County Board of Supervisors  
The Honorable Suzanne Droubie, Pima County Assessor

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RECEIVED  
MAY 16 2023  
COUNTY CLERK

**Suzanne Droubie**  
Assessor



**Stephanie Oroz**  
Chief Deputy Assessor

### **2023 Non-Profit Organization Exemption Information**

Pursuant to A.R.S. § 42-11153(A), certain non-profit organizations once having filed an affidavit along with evidence of their 501(c) status and having established eligibility for exemption under a specific statute found in A.R.S § 42-Article 3, are not required to submit subsequent affidavits with the Assessor's office. Your organization has qualified under one or more such statutes and is not required to file the annual affidavit. **You are however, required to notify the Assessor's office on or before March 1<sup>st</sup>, 2023 in writing on the prescribed form when any of the following occur.**

- All or part of the property that is being exempted is conveyed to a new owner.
- All or part of the property is no longer used for the exempt purpose for which the exemption was originally claimed under statute.
- All or part of the property has been leased.
- Or if you seek to claim exemption for additional property not listed on the back of this form.

Please review the following list to ensure that all property continues to meet the criteria listed above. Pursuant to A.R.S. § 42-11153, all new exemption requests must be made on an affidavit prescribed by the Arizona Department of Revenue and must be submitted to the Assessor's office **on or before March 1<sup>st</sup>, 2023. To ensure your exemption remains perpetual and to remain in compliance with Arizona Revised Statutes, we ask that you contact our office at (520) 724-7500 before March 1<sup>st</sup> in order to verify that we have a current copy of your 501 C (3) Federal Letter of Determination and other necessary qualifying documents.** If your organization needs to make an exemption request on additional property, make changes to currently exempted property or update any organizational contact information, please contact our office to request a form.

Valuation Relief

[Asr.ValRelief@pima.gov](mailto:Asr.ValRelief@pima.gov)

(520) 724-7500

**Over For Current Property List**

## Current Property List