

Melissa Manriquez
Deputy Clerk

Pima County Clerk of the Board

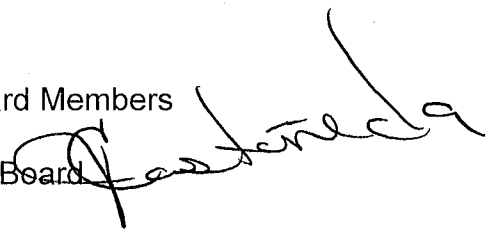
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MEMORANDUM

TO: Honorable Chairman and Board Members

FROM: Julie Castañeda, Clerk of the Board 

DATE: December 11, 2018

RE: Continued Item from December 4, 2018, Board of Supervisors Meeting
Regular Agenda Item No.10
Petition for Relief of Property Taxes – Pursuant to A.R.S. §42-11109, Arizona District Council of the Assemblies of God – Oasis Assembly of God has petitioned the Board of Supervisors for Relief of Personal Property Taxes and associated interest/penalty for tax years 2014, 2015, 2016 and 2017, for Personal Property Tax Nos. 17011156806 and 17011156807.

This item was presented to the Pima County Board of Supervisors in accordance with A.R.S. §42-11109(E):

E. If a nonprofit organization that holds title to property used primarily for religious worship fails to file the affidavit required by section 42-11152 in a timely manner, but otherwise qualifies for exemption, the county board of supervisors, on petition by the organization, shall direct the county treasurer to:

1. Refund any property taxes paid by the organization for a tax year if the organization submits a claim for the refund to the county treasurer within one year after the date the taxes were paid. The county treasurer shall pay the claim within thirty days after it is submitted to the treasurer. The county treasurer is entitled to credit for the refund in the next accounting period with each taxing jurisdiction to which the tax monies may have been transmitted.
2. Forgive and strike off from the tax roll any property taxes and accrued interest and penalties that are due but not paid.

Supervisor Miller's inquiry regarding the property's ownership prompted continuation of this item so that staff could provide clarification.

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The property number in question is No. 17011156807 and according to the Assessor's review would not have been granted an exemption due to "the required ownership of the property was not in effect during the time period required by statute" for tax years 2014, 2015, 2016 and 2017.

According to the Assessor's review of property No. 17011105806 it would have been granted an exemption if the affidavit had been filed in a timely manner.

The Clerk's Office contacted the Assessor's Office for clarification on what verification process was utilized in determining the property's ownership. The Assessor's Office responded that the property was verified through Motor Vehicle Records.

The petitioner was also contacted to convey the Board's desire to address the petitioner regarding this matter.

Approval of this item is at the Board's discretion and staff makes no recommendations.

/jc