

Melissa Manriquez
Deputy Clerk

Pima County Clerk of the Board

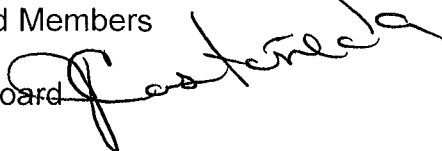
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MEMORANDUM

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. 11 – (Clerk's Note: Taxes due for the first half of
2018 are not eligible for refund or abatement.)
Petition for Redemption of Property Tax Exemption Waiver
Staff recommends approval of the petitions for redemption of property tax.

In accordance with A.R.S. §42-11153(B), and Board of Supervisors Policy C4.3, taxpayer failing to submit a request for exemption of taxes by the March 1 deadline, of the current tax year, may request a petition from the Clerk of the Board's Office for processing and placement on the Board of Supervisor's Meeting Agenda. This is a procedural process which allows the taxpayer to continue with the Tax Exemption application process through the Assessor's Office.

When a Tax Exemption Waiver petition is filed, in accordance with A.R.S. §42-11153(B), no taxes that were due and payable when the petition is submitted may be refunded or abated. Taxes for the first half became due on October 1, 2018. The current requests before the Board are for the second half of taxes only, which will become due on March 1, 2019.

Upon approval of the petitions by the Board of Supervisors, the Clerk's Office will provide a certified copy of the Petition for Redemption of Property Tax Exemption Waiver detailing the Board's approval to both the petitioner and Assessor's Office so that the petitioner can proceed with the Tax Exemption Waiver application process.

/jc