



## BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: 12/3/19

**Title:** Request for Redemption of Property Tax Exemption Waiver

### Introduction/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.

### Discussion:

Personal and/or non-profit organizations have filed a petition requesting a redemption of waiver of tax exemption.

### Conclusion:

Approval of the waivers would allow the taxpayer to apply for a tax exemption with the Pima County Assessor.

### Recommendation:

Approve petitions for Redemption of Property Tax Exemption Waiver. Taxes due for the first half of 2019 are not eligible for refund or abatement.

### Fiscal Impact:

### Board of Supervisor District:

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☒ All

Department: Clerk of the Board

Telephone: 520-724-8449

Contact: Julie Castañeda

Telephone: 520-724-8007

Department Director Signature/Date: \_\_\_\_\_

Deputy County Administrator Signature/Date: \_\_\_\_\_

County Administrator Signature/Date: \_\_\_\_\_

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