BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: 2/18/2020

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.

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Fiscal Impact:

Board of Supervisor District:

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Department: Clerk of the Board Telephone: 520-724-8449

Contact: Julie Castañeda Telephone: 520-724-8007

Department Director Signature/Date: Castañeda

Deputy County Administrator Signature/Date:

County Administrator Signature/Date:

TAX YEAR 2019 **PERSONAL EXEMPTIONS (DISABLED/WIDOW/WIDOWER)**

Tax Parcel No.	Tax Payer Name
137334380	EDDIE J. JACKSON
212322000	CAROL DURGELOH

TAX YEAR 2019

NON-PROFIT ORGANIZATION EXEMPTIONS

Tax Parcel No.	Tax Payer Name
12903024C	SABBAR TEMPLE/SABBAR SHRINER