



## PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

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### Purpose

The purpose of this Policy is to establish the process to allow a qualifying taxpayer and/or tax lien investor to appeal to the Board of Supervisors for the Compromising of Taxes, Interest and Penalties under A.R.S. § 42-18124.

### Background

Under A.R.S. § 42-18124 if it appears to the Board of Supervisors that any property is not worth the amount of taxes, interest, costs and penalties due or that the tax lien on the property would not sell for that amount, the Board of Supervisors may compromise the taxes, interest and penalties with the owner or with the holder of a certificate of purchase that was issued pursuant to A.R.S. § 4142-18118 ("Certificate Holder").

### Policy

Application(s) submitted for compromising of taxes shall require that the applicant provide documentation supporting the value of the property(ies).

The Clerk of the Board's Office is responsible for receiving the application for Compromising of Taxes, Interest and Penalties and conducting a review process. The review process will include a review by the Pima County Treasurer's Office. The Treasurer's office will submit a recommendation to the Clerk of the Board's Office. The Clerk of the Board's Office will be responsible for placing the application, the Treasurer's recommendation and supporting documentation on the next available Board of Supervisors' Meeting Agenda for consideration.

After consideration by the Board of Supervisors, the Clerk of the Board's Office will memorialize the Board's recommendation in writing and forward the recommendation to the Pima County Treasurer's Office. On approvals for a qualifying taxpayer the Clerk of the Board's Office will process Tax Roll Correction(s) and direct the Treasurer's Office to compromise the taxes, interest and penalties as directed by the Board of Supervisors. On approvals for a Certificate Holder, the Pima County Board of Supervisors will require that proof be provided to the Treasurer's Office in accordance with A.R.S. §42-18124(C)(3)—"Condition the relief under this section by requiring the holder of a certificate of purchase to complete a judicial foreclosure under article 5 of this chapter"—prior to the compromise being granted. Once the Treasurer's Office has received proof that the Certificate Holder has completed the judicial foreclosure process, the Treasurer's Office will direct the Clerk of Board's Office to proceed with Tax Roll Correction(s) for the compromise of taxes. The Clerk of the Board's Office will provide the Treasurer's Office with the executed Tax Roll Corrections(s) for final processing.

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The Board of Supervisors will be responsible for determining the amount of taxes, penalties and interest to be compromised based on the submission.

The Board of Supervisors will not consider properties for compromise if the full cash value(s) for the property(ies) is in excess of the taxes, interest and penalties owed.

### **Implementation**

An Administrative Procedure shall be developed in compliance with this Policy and A.R.S. §42-18124.

### **Applicability**

A.R.S. § ~~4142~~ 18124

Adoption Date: March 3, 2020

Effective Date: March 3, 2020