



## PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<b><u>Subject:</u> Property Tax Exemption Redemption of Waiver</b>	<b>Policy Number</b>	<b>Page</b>
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### **Purpose**

The purpose of this Policy is to establish the process to allow a qualifying taxpayer to have a Property Tax Exemption Waiver redeemed under A.R.S. § 42-11153(B). A qualifying taxpayer is a widow, widower, or person with a disability whose property is exempt from tax under A.R.S. § 42-11111, or an organization that is exempt from federal income tax under section 501(c) of the internal revenue code and is exempt from property tax under A.R.S. § Title 42, Chapter 11, Article 3.

### **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 petitioner 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. In a recent ruling in *Pima County Board of Supervisors v. Staples*, Arizona Tax Court case no. TX 2019-000118, the Tax Court ruled that otherwise-qualifying petitioners who submit petitions after the payment due date for the first half of taxes but before the payment due date for the second half of taxes may obtain partial relief as to the second half of taxes.

### **Policy**

Any petition for redemption of waiver under A.R.S. § 42-11153(B) must be submitted to the Assessor on a form prescribed by the Assessor. A petition received by the Assessor is deemed submitted on the date it is received by the Assessor. The Assessor will review each submitted petition, determine whether the petitioner otherwise qualifies for exemption, and forward qualifying petitions to the Clerk of the Board for placement on a Board agenda. The Assessor will promptly notify any petitioner deemed not to qualify for exemption in writing of the Assessor's determination. The Assessor will summarily deny any petition for redemption submitted after the tax payment due date, and promptly notify the petitioner in writing of the denial, except that, if the petition is filed after the date on which the first half of taxes are due and payable, but before the date on which the second half of taxes are due and payable, and the Assessor determines that the petitioner otherwise qualifies for exemption, the Assessor will forward the petition information to the Clerk of the Board with a notation that the first half of taxes that were due and payable before the petition was filed may not be refunded or abated.



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The Assessor will process tax-roll corrections for those petitioners who are granted redemption of waiver. In accordance with A.R.S. § 42-11153(B) no taxes that were due and payable before the petition was submitted may be refunded or abated, except as otherwise provided in A.R.S. § § 42-11104 and 42-11109.

### **Implementation**

The Assessor is responsible for: (1) developing and revising, as appropriate, a form for petition submissions, (2) determining whether petitioners otherwise qualify for exemption, (3) preparing qualifying petitions for submission to the Board to determine whether to redeem the waiver, and (4) processing tax-roll corrections for those petitioners who are granted redemption of waiver. The Clerk of the Board is responsible for placing the qualifying petitions on a Board agenda for consideration. The Board is responsible for determining whether to grant redemption of waiver to those petitioners.

### **Applicability**

A.R.S. § 42-11153(B)

Adoption Date:	April 17, 2018
Revised Date:	March 2, 2021
Effective Date:	March 2, 2021



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### **Purpose**

The purpose of this Policy is to establish the process to allow a qualifying taxpayer to have a Property Tax Exemption Waiver redeemed under A.R.S. § 42-11153(B). A qualifying taxpayer is a widow, widower, or person with a disability whose property is exempt from tax under A.R.S. § 42-11111, or an organization that is exempt from federal income tax under section 501(c) of the internal revenue code and is exempt from property tax under A.R.S. § Title 42, Chapter 11, Article 3.

### **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~~ petitioner 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. In a recent ruling in *Pima County Board of Supervisors v. Staples*, Arizona Tax Court case no. TX 2019-000118, the Tax Court ruled that otherwise-qualifying petitioners who submit petitions after the payment due date for the first half of taxes but before the payment due date for the second half of taxes may obtain partial relief as to the second half of taxes.

### **Policy**

Any petition for redemption of waiver under A.R.S. § 42-11153(B) must be submitted to the Assessor on a form prescribed by the Assessor. A petition received by the Assessor is deemed submitted on the date it is received by the Assessor. The Assessor will review each submitted petition, determine whether the petitioner otherwise qualifies for exemption, and forward qualifying petitions to the Clerk of the Board for placement on a Board agenda. The Assessor will promptly notify any petitioner deemed not to qualify for exemption in writing of the Assessor's determination. The Assessor will summarily deny Any-any petition for redemption submitted after the tax payment due date, and promptly notify the petitioner in writing of the denial, shall be summarily denied by the Clerk of the Board and will not be considered by the Board of Supervisors, except that, if the petition is filed after the date on which the first half of taxes are due and payable, but before the date on which the second half of taxes are due and payable, and the Assessor determines that the petitioner otherwise qualifies for exemption, the Assessor will ~~the Clerk of the Board will place the petition on the~~



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~~Board of Supervisors' Meeting Agenda~~ forward the petition information to the Clerk of the Board with a notation that the first half of taxes that were due and payable before the petition was filed may not be refunded or abated.

~~The Clerk of the Board's Office is responsible for receiving a petition waiver redemption and placing timely petitions on the Board of Supervisors' Meeting Agenda for approval. The Clerk of the Board will keep a record of approved waiver redemptions and forward a list of approved waiver redemptions to the Pima County Assessor's Office for granting of exemption.~~

~~The Assessor will process tax-roll corrections for those petitioners who are granted redemption of waiver.~~ In accordance with A.R.S. § 42-11153(B) no taxes that were due and payable before the petition was submitted may be refunded or abated, except as otherwise provided in A.R.S. § § 42-11104 and 42-11109.

### Implementation

~~An Administrative Procedure shall be developed in compliance with this Policy and A.R.S. § 42-11153(B). The Assessor is responsible for: (1) developing and revising, as appropriate, a form for petition submissions, (2) determining whether petitioners otherwise qualify for exemption, (3) preparing qualifying petitions for submission to the Board to determine whether to redeem the waiver, and (4) processing tax-roll corrections for those petitioners who are granted redemption of waiver. The Clerk of the Board is responsible for placing the qualifying petitions on a Board agenda for consideration. The Board is responsible for determining whether to grant redemption of waiver to those petitioners.~~

### Applicability

A.R.S. § ~~44~~2-11153(B)



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