



Board of Supervisors Memorandum

April 6, 2021

**Revision to Board of Supervisor Policy Number C 6.2
Board of Supervisors Delegation of Settlement Authority for Property Tax Appeals**

Background

The previous Assessor, Bill Staples, transferred the responsibility of settling property tax disputes that resulted in a single year tax reduction of not more than \$30,000.00 dollars to the Board of Supervisors, staff support was provided by Finance and Risk Management. Previously, the Assessor provided this support. The former Assessor, over the years, had delegated or transferred certain functions that could be argued to be the responsibility of the Board of Supervisors, but are very closely related to the work activities of the Pima County Assessor.

The new Assessor would like to reassume this responsibility. I concur, the attached Board of Supervisor Policy C 6.2 accomplishes this delegation of civil authority to the Assessor. Enclosed are both the legislative copy and the final version of the policy that has also been approved by the County Attorney's Office.

Recommendation

I recommend the Board adopt modifications to Board of Supervisors Policy C 6.2 where the Board delegates the settlement authority for certain property tax appeals to the Pima County Assessor.

Sincerely,

A handwritten signature in cursive script, reading "C.H. Huckelberry".

C.H. Huckelberry
County Administrator

CHH/sp – March 29, 2021

Attachments

c: The Honorable Suzanne Droubie, Pima County Assessor
Lesley Lukach, Deputy County Attorney



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> Board of Supervisors Delegation of Settlement Authority for Property Tax Appeals	Policy Number	Page
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PURPOSE

The purpose of this policy is to delegate to ~~Finance and Risk Management~~ **the Pima County Assessor** the authority to settle any **property tax cases appeals** where the resulting decrease in taxes to Pima County for a single year does not exceed ~~thirty thousand dollars (\$30,000.00)~~.

BACKGROUND

The Board of Supervisors is authorized pursuant to A.R.S. § 11-251(14) to direct and control the prosecution and defense of all actions to which the County is a party, and compromise them. The County Attorney is authorized pursuant to A.R.S. § 11-532(A)(12) to defend property tax appeals **filed under A.R.S. § 42-16208**. The Board of Supervisors currently directs and controls the prosecution and defense of tax appeal lawsuits as a governing board but desires to conditionally delegate said function to the ~~Finance and Risk Management Director~~ **Pima County Assessor** subject to the concurrence of the County Attorney.

POLICY

It is the policy of the Board of Supervisors that:

The ~~Finance and Risk Management Director~~ **Pima County Assessor** is authorized to compromise any property tax appeal lawsuit **filed** against the County **filed under A.R.S. § 42-16208**, provided that the settlement does not reduce the County primary property taxes due from the taxpayer for any tax year by more than ~~thirty thousand dollars (\$30,000.00)~~, excluding interest, and provided further that the County Attorney supports the settlement. **The Pima County Assessor may delegate this authority to approve settlements to a Deputy Pima County Assessor. Notification shall be made to the County Administrator on a monthly basis of all settled Tax Appeals.**

RESPONSIBLE DEPARTMENTS

- ~~Finance and Risk Management~~ **Pima County Assessor**
- County Attorney's Office

Adopted Date: November 16, 2010

Revised Date: ~~October 7, 2014~~

April 6, 2021

Effective Date: October 7, 2014



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POLICY

It is the policy of the Board of Supervisors that:

The Pima County Assessor is authorized to compromise any property tax appeal lawsuit filed against the County under A.R.S. §42-16208, provided that the settlement does not reduce the County primary property taxes due from the taxpayer for any tax year by more than \$30,000.00, excluding interest, and provided further that the County Attorney supports the settlement. The Pima County Assessor may delegate this authority to approve settlements to a Deputy Pima County Assessor. Notification shall be made to the County Administrator on a monthly basis of all settled Tax Appeals.

RESPONSIBLE DEPARTMENTS

1. Pima County Assessor
2. County Attorney's Office

Adopted Date: November 16, 2010

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