

COB - BOSAIR FORM

02/11/2026 9:33 AM (MST)

Submitted by Katrina.Martinez@pima.gov



BOARD OF SUPERVISORS AGENDA ITEM REPORT (BOSAIR)

All fields are required. Enter N/A if not applicable. For number fields, enter 0 if not applicable.

Award Type: Agenda Item

Is a Board Meeting Date Requested? Yes

Requested Board Meeting Date: 03/03/2026

Project Title / Description: Revisions to Board of Supervisors Policy C 4.4 - Compromising Taxes, Interest and Penalties

Agenda Item Report

Introduction / Background: To allow qualifying taxpayer and/or Tax Lien Investor to appeal to the Board of Supervisors for Compromising of Taxes, Interest and Penalties under A.R.S §42-18124.

Discussion: 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, cost 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 the holder of certificate of purchase that was issued pursuant to A.R.S. §42-18118.

Conclusion: Revisions of the policy are needed to add the Pima County Assessor's Office (as to valuation) as a reviewer to provide a recommendation and clarifies their role throughout the policy, removes the Clerk of the Board's Office from processing the Tax Roll Correction (TRC), clarifies the Treasurer's Office role and other grammatical corrections. The revisions would be in accordance with A.R.S. §42-18124.

Recommendation: Staff recommends approval of the revisions.

Fiscal Impact: Reduction in taxes

Support of Prosperity Initiative: N/A

Provide information that explains how this activity supports the selected Prosperity Initiative N/A

Board of Supervisor District:

- 1
- 2
- 3
- 4

Department: Clerk of the Board

Name: Katrina Martinez

Telephone: 520-724-8440

Department Director Signature:  _____ Date: 2/13/26

Deputy County Administrator Signature: _____ Date: _____

County Administrator Signature:  _____ Date: 2/13/26



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. §42-18118 ("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 **(as to amounts owed/tax lien) and the Pima County Assessor's Office (as to valuation)**. The Treasurer's ~~Office~~ **and the Assessor'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 recommendations 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 **decision** in writing and forward the recommendation **decision** to the Pima County Treasurer's Office **and the Assessor's Office**. On approvals for a qualifying taxpayer, the Clerk of the Board's ~~Assessor's~~ **Assessor's** Office will process Tax Roll Correction(s) and direct the Treasurer's Office ~~will~~ **will** to compromise the taxes, interest and penalties **implement the compromise** as directed by the Board of Supervisors. On approvals for a Certificate Holder, the Pima County Board of Supervisors ~~may~~ **will** require that proof be provided to the Treasurer's Office **of judicial foreclosure** 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~~ **completed**. Once the Treasurer's Office has received proof that the Certificate Holder has completed the judicial foreclosure process, the Treasurer's Office will ~~direct~~ **notify** the Clerk



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of Board's **Assessor's** Office to proceed with Tax Roll Correction(s) for the compromise of taxes. The Clerk of the Board's **Assessor's** Office will provide the Treasurer's Office with the executed Tax Roll Corrections(s) for final processing.

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. § 42-18124

Adoption Date: March 3, 2020
Revised Date: **February 17, 2026**
Effective Date: ~~March 3, 2020~~ **February 17, 2026**



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After consideration by the Board of Supervisors, the Clerk of the Board's Office will memorialize the Board's decision in writing and forward the decision to the Treasurer's Office and the Assessor's Office. On approvals for a qualifying taxpayer, the Assessor's Office will process Tax Roll Correction(s) and the Treasurer's Office will implement the compromise as directed by the Board of Supervisors. On approvals for a Certificate Holder, the Board of Supervisors may require that proof be provided to the Treasurer's Office of judicial foreclosure 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 completed. Once the Treasurer's Office has received proof that the Certificate Holder has completed the judicial foreclosure process, the Treasurer's Office will notify the Assessor's Office to proceed with Tax Roll Correction(s) for the compromise of taxes. The Assessor's Office will provide the Treasurer's Office with the executed Tax Roll Corrections(s) for final processing.



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