

RESOLUTION NO. 2019-22
A RESOLUTION OF
THE BOARD OF SUPERVISORS OF
COCONINO COUNTY, ARIZONA,
ORDERING PROPERTY TAX RECLASSIFICATIONS
OF 2019 PROPERTY TAX CLASSIFICATION APPEALS

WHEREAS, in 2011 the Arizona Legislature amended A.R.S. § 42-12003, A.R.S. § 42-12004, A.R.S. § 42-12052, A.R.S. § 42-12053, and A.R.S. § 42-12054; and,

WHEREAS, in 2012 the Arizona Legislature amended A.R.S. § 42-12052; *and*,

WHEREAS, A.R.S. § 42-12003 defines class three property as personal property and improvements to the property that are used as the owner's primary residence or leased or rented to a relative of the owners, as provided by Section 42-12053 and used as the relative's primary residence, that are not otherwise included in class one, two, four, six, seven or eight and that are valued at full cash value; and,

WHEREAS, A.R.S. § 42-12004 defines class four property as real and personal property that is occupied by a relative of the owner, as provided by section 42-12053, and used as the relative's primary residence, that is not otherwise included in class one, two, four, six, seven or eight and that is valued at full cash value; and,

WHEREAS, A.R.S. § 42-12052 directs each county assessor to review the assessment information on a continuing basis, to ensure proper classification of residential dwellings and if the assessor has reason to believe that a parcel of property that is classified as class three is not used as the owner's primary residence or is being rented, and after notification as outlined in A.R.S. § 42-12052.B, the assessor shall reclassify the property as class four; and,

WHEREAS, A.R.S. § 42-12052 provides property owners who have had their property reclassified from class three to class four to appeal the reclassification to the county board of supervisors within thirty (30) days after the notice of reclassification; and,

WHEREAS, if the owner proves to the board's satisfaction that the property is occupied as the owner's primary residence, the board shall order the property to be reclassified as class three property pursuant to A.R.S. § 42-12003; and,

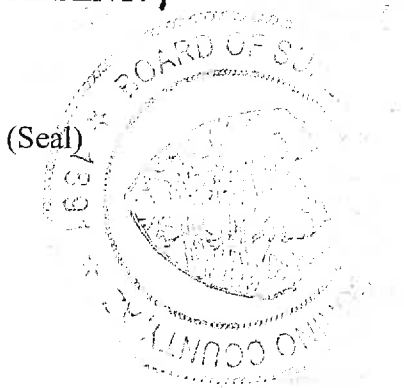
WHEREAS, A.R.S. § 42-12053 defines standard criteria for determining whether property is considered to be the owner's or relative's primary residence, including: 1) The period of occupancy each year, 2) The owner's registered voting precinct, 3) The Owner's driver license address, 4) The registration address of the owner's motor vehicles, and 5) A portion of the last tax return of primary residence; and,

WHEREAS, the Board of Supervisors has reviewed reclassification appeal information and notations provided by staff; and,

NOW THEREFORE BE IT RESOLVED that the Board of Supervisors hereby orders property reclassifications as depicted in Attachment A.

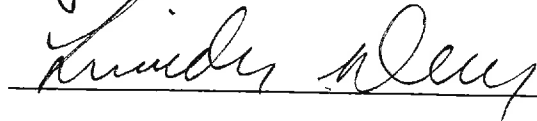
PASSED AND ADOPTED this 25th day of June, 2019, by the Coconino County Board of Supervisors.

AYES: 4
NOS: 0
ABSENT: 1

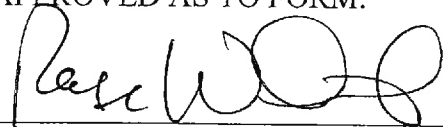



Lena Fowler, Chairwoman

ATTEST:


Lindsay Daley, Clerk

APPROVED AS TO FORM:


Rose Winkeler, Deputy County Attorney

ATTACHMENT A
COCONINO COUNTY 2019 PROPERTY TAX RECLASSIFICATION APPEALS

Name/Address	Address of Appealed Property	APN #	Original Assessor's Classification	Owner's Requested	Clerk's Recommendation
Kevin Toomey Po Box 17431 Munds Park, AZ	17640 S Pinto Circle, Munds Park, AZ 86017	400-80-003	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Robert Lemberger 8055 E. Main St., Mesa, AZ 85207	1410 Green Ridge Dr., Happy Jack, AZ 86024	403-73-069	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Raymond Tapia 4727 E. Hightimber Ln, Flagstaff, AZ 86004	SAME	117-11-088	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Richard MacLean 1460 W. Melissa Dr. Flagstaff, AZ 86005	SAME	112-31-010A	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Maryellen Calley 208 S. 5th St. Williams, AZ86046	SAME	201-29-002	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Joy Groenig 4595 E. Northwood Way Flagstaff, AZ 86004	SAME	117-05-045	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Edward Torel Po Box 22025 Phoenix, AZ 85028	17960 S. Lake Odell Place, Munds Park, AZ 86017	400-35-041	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Adam Brownell Po Box 2663 Page, AZ	44 Sunset, Page, AZ 86040	801-04-014	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Mark Henson 8227 Lookout View Trail, Flagstaff, AZ86004	SAME	301-74-065	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Jacob Miller 809 W. Riordan Rd., Ste 100 #182, Flagstaff, AZ 86001	1385 W. University Ave., #213, Flagstaff, AZ 86001	112-64-029	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Richard Morgan 560 Navahopi Rd Sedona, AZ 86336	571 Smith Rd., Sedona, AZ 86336	401-15-044	3.2 Primary Residential (primary residence of qualified family member)	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)

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Rylan Morton-Starner 450 Ash Ln Flagstaff, AZ 86004	455 Beech Dr., Flagstaff, AZ 86004	106-06-016	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Frank & Dahlia Candelaria 860 Julie Lane Sedona, AZ86336	SAME	405-25-051	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Deborah Bright Po Box 25911 Munds Park, AZ 86017	1325 E. Raintree Rd., Munds Park, AZ 86017	400-35-017B	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Lucy Forrest 2106 N Deer Crossing Rd., Flagstaff, AZ 86004	SAME	107-17-006	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Piero Cola Po Box 253 Flagstaff, AZ 86002	123 Leupp Rd, Flagstaff, AZ 86004	303-47-052B	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Sarah & Vince Sherry 2002 N Talkington Dr., Flagstaff, AZ 86001	SAME	102-04-021	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Joshua Strebe 5435 N Thornton Pl Flagstaff, AZ 86004	SAME	113-08-113	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Anne Griffin 5740 Heppel Dr., Flagstaff, AZ86004	SAME	301-33-013	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Kristine Lozano Box 3263., Page, AZ 86040	220 Hopi Ave., Page, AZ 86040	800-32-026	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Geoffrey Vargo 9715 W Antoinette Way Flagstaff, AZ 86001	SAME	300-41-009	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Janani Urreta 2801 S. Flagstone Ln Flagstaff, AZ 86001	SAME	112-65-050A	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Heidi Blecha 9347 E Southwind Ln Scottsdale, AZ 85262	4810 W Braided Rein, Flagstaff, AZ 86005	116-58-387	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)

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Craig Simmons Po Box 4727, Page, AZ 86040	376 S Rainbow Dr., Marble Canyon AZ	601-41-016	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Craig Simmons Po Box 4727, Page, AZ 86040	834 Village Dr. Page, AZ86040	800-81-017A	4.1 Non-Primary Residential	3.2 Primary Residential (primary residence of qualified family member)	Reclassify as requested to 3.2 Primary Residential (primary residence of qualified family member)
Donald Schroeder 2257 Big Piney Dr., Happy Jack. AZ 86024	SAME	403-10-020	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Bruce Andrews Po Box 17401 Munds Parks, AZ 86017	480 Cochise, Munds Parks, AZ 86017	400-40-010A	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Dave Kramer 1911 Timber Dr., Happy Jack, AZ 86024	SAME	403-64-037	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Maude Gosar 7485 Rain Valley Rd, Flagstaff, AZ 86004	SAME	301-23-047	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Marjorie Chinnock 4931 Spud Dr., Flagstaff, AZ 86004	SAME	303-06-020	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Rich Thompson Po Box 2782 Flagstaff, AZ 86003	4175 N Grindelwald Way, Flagstaff, AZ 86004	108-18-108	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Joe Alley 3191 South Marryvale Ln., Flagstaff, AZ86005	SAME	105-20-094	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Spencer Plumb 500 S. Ash Ln., Flagstaff, AZ 86004	SAME	106-06-013	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Judy King 440 N Dale Rd., Pearce, AZ 85625	1200 S Riordan Ranch St #123 Flagstaff, AZ 86001	103-28-123	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)

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Jeremiah Stewart Po Box 4925 Page, AZ 86040	1055 Grandview St., Page, AZ 86040	800-50-010	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Michael Farrow Po Box 133, Page, AZ 86040	2150 Coyote Creek Rd., Page, AZ 86040	801-18-009	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Chad Brooks 7897 Saturn Dr., Flagstaff, AZ 86004	SAME	301-83-080	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Caryn Mangisi 1720 N Doral Way Flagstaff, AZ 86004	SAME	117-11-027	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Jennifer & Anthony Carrozzino Po Box 16180, Belmont, AZ 86015	4581 Belmont Springs, Belmont, AZ 86015	204-07-129	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Masako Shirai 451 Brewer Rd., Sedona, AZ 86336	SAME	401-20-048	4.1 Non-Primary Residential	3.2 Primary Residential (primary residence of qualified family member)	Reclassify as requested to 3.2 Primary Residential (primary residence of qualified family member)
Donald Read PO Box 19667 Happy Jack, AZ 86024	2547 Bull Elk Dr., Happy Jack, AZ	403-07-016	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Masti/Sandyha 63 Cibola Dr., Sedona, AZ 86336	SAME	401-02-039	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Linda Hayes 6401 N Christmas Tree Ln #9 Flagstaff, AZ 86004	6401 N Saint Nicholas Cir #9, Flagstaff, AZ 86004	113-77-010	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Roderick Robinson 3113 E. Lockett Rd., Flagstaff, AZ 86004	SAME	108-04-010	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Brett Havenga 5105 E. Hawthorne Dr., Flagstaff, AZ 86004	SAME	117-18-136	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)

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Heidi Favour 4965 E. Dean Ave., Flagstaff, AZ 86004	SAME	113-55-023	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Blake Bradford 3250 N Manor Rd., Flagstaff, AZ 86004	3565 N Jamison Blvd., Flagstaff, AZ 86004	108-03-137	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Linda Lawyer 105 Rolling Drive Sedona, AZ86336	SAME	401-76-001	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Kyle Yarush Po Box 16335 Bellemont, AZ 86015	4631 Alpine Dr., Bellemont, AZ 86015	204-07-041	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Peter Yachimski/Canyon View 42, LLC 1785 W. State Route 89A, Suite 2A, Sedona, AZ 86336	8351 N. State Route 89A, #42, Sedaon, AZ 86336	405-36-042	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Octaviana Trujillo 3263 W. Saguaro West Trail, Tucson, AZ 85745	2692 N Sandstone Way, Flagstaff, AZ 86004	107-24-009	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Caryn Trotta-Gundersen 3019 W. Foothills Way, Flagstaff, AZ 86001	SAME	111-11-049	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Cecil Everett 1920 N. 2nd St. Flagstaff, AZ 86004	7485 Cody Rd., Flagstaff, AZ 86004	301-15-047-D	4.1 Non-Primary Residential	3.2 Primary Residential (primary residence of qualified family member)	Reclassify as requested to 3.2 Primary Residential (primary residence of qualified family member)
Frederick Brane Po Box 964 Ash Fork, AZ 86320	4675 N Ten Tanks Rd., Williams, AZ 86046	205-23-038	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)

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Judith Brane Po Box 664 Williams, AZ 86046	111 S. 6th St., Williams, AZ 86046	201-04-010	4.1 Non-Primary Residential	3.3 primary residential (with a portion of property rented, but owner lives there)	Reclassify as requested to 3.3 primary residential (with a portion of property rented, but owner lives there)
Robert & Karen Morris 3948 N Tam O'Shanter Flagstaff, AZ 86004	SAME	117-05-071	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Robert & Karen Morris 3948 N Tam O'Shanter Flagstaff, AZ 86004	3200 S. Litzler Dr., #17- 216, Flagstaff, AZ 86001	112-63-140	4.1 Non-Primary Residential	3.2 Primary Residential (primary residence of qualified family member)	Reclassify as requested to 3.2 Primary Residential (primary residence of qualified family member)
Michael Rael 2805 W. Pico Del Monte Cir., Flagstaff, AZ 86001	SAME	112-62-089	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Jean Christy 6825 E. Eagle Crest Dr. Flagstaff, AZ 86004	SAME	117-27-061	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)
Carla McCord 3350 N 4th St. Flagstaff, AZ 86004	SAME	108-02-004	4.1 Non-Primary Residential	03 Primary Residential	Reclassify as requested to Class 3 (primary residence)