

**INSTRUCTIONS**  
**PERSONAL PROPERTY PETITION FOR REVIEW OF VALUATION**  
**Information necessary to complete the petition is contained on the Notice of Valuation.**

- Property owners who wish to appeal the valuation or classification of their property have the option to either represent themselves, hire a property tax agent or hire an attorney to represent them on the appeal.

**COMPLETING THIS FORM:**

- Complete items 1 through 12 on the petition.
- Section 9 **Basis for Petition** must clearly describe the facts which support the petitioner's request for a change in valuation or classification of the property to be considered by the Assessor.
- Section 10 **Value Shown on Notice of Value** must use the valuation and classification information contained on the Notice of Value.
- Section 12 **Signature & Affirmation** must be signed by the person who owns, controls or possesses the property. An **Agency Authorization** form (DOR 82130AA) must be included if the petition is signed and submitted by a representative of the petitioner. Please visit <https://azdor.gov/forms/property-tax-forms> to obtain a copy of the authorization form.

**STEP I - APPEALING TO COUNTY ASSESSOR**

- **FILING DEADLINE:** Petitions must be mailed (postmarked) or hand-delivered to the Assessor on or before the deadline shown on the Notice of Value. The deadline will be **30 days from the mailing date** shown on the Notice of Value.
- Petitions should be sent to: Coconino County Assessor's Office, 110 E Cherry Ave, Flagstaff, AZ 86001.
- The Assessor shall rule on the petition within 20 days of the filing date.
- **Keep copies of all information submitted to the Assessor.**

**STEP II - APPEALING TO COUNTY BOARD OF EQUALIZATION**

If your appeal was denied by the Assessor, you may file an appeal with the County Board of Equalization **within 20 days of the mailing date** of the Assessor's Notice of Refusal or Decision (A.R.S § 42-19052(A)(1)).

- When filing a petition that has been rejected by the Assessor, mail or deliver a copy of original filing, the Assessor's decision and the Agency Authorization form, if applicable.
- The property owner, or their representative, will be notified by the County Board of the date and time for the hearing and will be given the opportunity to be represented at the hearing.
- The County Board of Equalization shall hold the hearing and issue a decision on or before December 1st (A.R.S. § 42-16108(C)).
- If the petitioner is dissatisfied with the County Board's decision, an appeal may be filed with the Court (See **Appealing to Court**).
- If the County Assessor disagrees with the County Board's decision, an appeal may be filed with the Court.
- Appeals to the County Board should be mailed (postmarked) on or before the deadline to: Coconino County Board of Supervisors, 219 E Cherry Ave, Flagstaff, AZ 86001.
- **Keep a copy of all information submitted to the Board.**

**CONTINUED ON NEXT PAGE**

### **STEP III - APPEALING TO COURT**

- Any property owner that is dissatisfied with the valuation or classification of their property as determined by the County Assessor may appeal directly to the Court **on or before December 15th** (A.R.S. § 42-16201 (A)).
- Any property owner that is dissatisfied with the valuation or classification of their property as determined by the County Board of Equalization may appeal to the Court **within 60 days after the mailing date of the decision or by December 15th**, whichever is later (A.R.S. § 42-16202).
- Any taxes owed **must be paid before becoming delinquent** if the Court is to retain jurisdiction of the appeal except when (1) the full year tax for the year is paid on or before December 31 of the tax year pursuant to A.R.S. § 42-18053, or (2) the remaining one-half tax that is unpaid is delinquent after the immediately following May 1 at 5:00 p.m. is paid by July 1, including all interest due A.R.S. § 42-16210.
- Please visit <http://www.superiorcourt.maricopa.gov/SuperiorCourt/TaxCourt> for additional information regarding appeals to the Court.

**2020 PERSONAL PROPERTY PETITION FOR REVIEW OF VALUATION**

PURSUANT TO A.R.S. TITLE 42, Ch.15, Art. 3 AND Ch. 16, Art. 1-5

1. Date Filed: \_\_\_\_\_ Account Number: \_\_\_\_\_

2. Business Address or Legal Description: \_\_\_\_\_

4. Type of property:  Commercial/Industrial     Apartment Equipment and Furnishings  
 Mobile Home     Agricultural     Other: \_\_\_\_\_

5. Petition Completed By:  Owner     Agent/Attorney     Other: \_\_\_\_\_

\_\_\_\_\_  
Name

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State, Zip

**If completed by an agent, complete and attach an Agency Authorization Form (DOR 82130AA).**

6. Owner info (if different than petitioner info):

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State, Zip

7. Has the ownership on this property changed?  No     Yes    If yes, attach recorded documentation

8. Indicate who should receive the decision if petitioner is different than owner:  Owner     Petitioner

9. Basis for Petition:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Additional documents submitted must be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the value or changing the property classification.

	Full Cash Value	Limited Property Value	Property Class	Assessment Ratio
10. Value Shown on Notice of Value				
11. Owner's Opinion of Value				

12. I hearby affirm that the information included or attached is true and correct.

\_\_\_\_\_  
Signature of Property Owner or Representative

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Email Address