

Property Tax Appeals

In Arizona, a property owner who is dissatisfied with the classification or valuation of their property has well defined rights of appeal. Both administrative and judicial appeals are provided for by law. Appeals for real property and personal property are similar, differing mainly in appeal periods and deadlines.

This publication provides a brief overview of appeal processes for property that is classified and assessed by the County Assessor. This publication does not address appeals for property that is classified and assessed by the Department of Revenue.

For additional information regarding appeals, refer to [The Appeals Process](#) (comprehensive) or to [Overview of the Arizona Property Tax System](#) (summary).

Representation in Administrative Appeals

Property owners may represent themselves or may retain a registered property tax agent to act on their behalf in an administrative appeal. Alternatively, an attorney may represent a property owner in an administrative appeal, but attorneys are not required to be registered as property tax agents. Once a property tax agent or attorney is designated, all notices relating to an appeal must be sent directly to the agent or attorney by the County Assessor or the Board of Equalization.

Levels of Administrative Appeals

The administrative appeals process consists of two levels. A first level appeal is presented before the County Assessor, and a second level appeal is presented before the Board of Equalization.

Appeals to the County Assessor

Real Property Appeals. If a real property owner disagrees with the classification or valuation of their property as shown on the Notice of Value, the owner may file a *Petition for Review of Real Property Valuation* (Form [82130](#)) with the County Assessor.

The appeal petition must be filed within 60 days of the mailing date of the Notice of Value and must provide the owner's opinion of classification or valuation along with substantial information to justify that opinion. Because the County Assessor may send the real property Notice of Value any time from January 1 to the last day of February, the date range for filing a first-level administrative appeal with the County Assessor can be any time from March 1 to April 28 (or 29).

The County Assessor must rule on all real property appeals by August 15 each year. If the relief requested in an appeal is granted, the petitioner may not appeal the ruling. If an appeal is denied in whole or in part, the County Assessor must deliver to the petitioner written notice of the grounds for the denial.

Personal Property Appeals. If a personal property owner disagrees with the classification or valuation of their property as shown on the Notice of Value, they may file a *Personal Property Petition for Review of Valuation* (Form [82530](#)) with the County Assessor.

The appeal petition must be filed within 30 days after the date the Notice of Value was mailed by the County Assessor and must provide the owner's opinion of classification or valuation along with substantial information to justify that opinion. Because the County Assessor may send the personal property Notice of Value any time from April 2 to August 30, the date range for filing a first-level administrative appeal with the County Assessor can be any time from May 2 to September 29.

The County Assessor must rule on all personal property appeals within 20 days after the filing date. If an appeal is denied in whole or in part, the County Assessor must deliver to the petitioner written notice of the grounds for the denial.

Appeals to the Board of Equalization

Real Property Appeals. If the original appeal petition applied to real property, a second-level appeal to the Board of Equalization must be filed within 25 days after the County Assessor mailed the notice of decision. The Board of Equalization must complete a hearing on the petition and issue a decision within 10 days of the hearing, and in any event, not later than October 15. However, if the original appeal is related to a Supplemental Notice of Value (also referred to as a September Notice of Change), the deadline to complete a hearing and issue a decision is extended to the third Friday in November of the valuation year.

Personal Property Appeals. If the original appeal petition concerned personal property, a second-level appeal to the Board of Equalization must be filed within 20 days after the date the County Assessor mailed the notice of decision. The Board of Equalization must

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complete the appeal hearing and issue a decision on or before December 1.

Judicial Appeals

A property owner who is dissatisfied with the classification or valuation of property as shown on the Notice of Value may choose to file a judicial appeal at any time on or before December 15, rather than file an administrative appeal.

Alternatively, if a property owner first chooses to file an administrative appeal and is dissatisfied with the decision of the County Assessor or Board of Equalization, the property owner may file a judicial appeal within 60 days after the mailing date of the most recent administrative decision, or in certain cases by December 15.

Judicial Appeals by the Assessor. Under certain circumstances, the County Assessor may also file a judicial appeal in response to a decision of the Board of Equalization, but must do so in the same manner and by the same date as a property owner.

Requirement to Pay Taxes. All taxes levied and assessed against real property for which a judicial appeal has been filed must be paid prior to the date the taxes become delinquent. If the taxes are not paid prior to becoming delinquent, the court will dismiss the appeal.

Judicial Appeal in Small Claims Court. A property owner may elect to file a judicial appeal in small claims court if: (a) the property is Class Three property, or (b) the full cash value of the property does not exceed \$2,000,000, or (c) the amount of taxes, interest, and penalties in dispute is less than \$5,000.

Additional Information

The information provided herein is introductory only and is not meant to address the inherent complexity of the topics covered. In addition, due to flexibility provided for in statute, the deadlines, procedures, and requirements set forth herein may vary from county to county.

The Department of Revenue recommends contacting a property tax professional and the [County Assessor](#) of the county in which your property is located for more detailed information regarding these topics.