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Introduction to Arizona Property Tax Appeals

Arizona property tax liability is dependant in part upon valuation and classification determinations made annually by local county assessors and, for certain property types, the Arizona Department of Revenue. Property owners can seek to reduce their property tax liability by challenging these valuation and classification determinations through administrative appeals to local county assessors and state and county boards of equalization, and through judicial appeals filed in the Arizona Tax Court.

Annual valuation and classification notices for most property types are mailed in February and are based upon the valuation and classification of the property on the preceding January 1. These notices are the basis for computing the following calendar year's property tax liability. Administrative appeals are first filed with the local county assessors for most property types and are due 60 days after the mailing date of the notice (i.e., in April). As a result, it is important to engage property tax counsel ahead of the issuance of the annual valuation and classification notices so that there is sufficient time to research and evaluate whether an appeal is appropriate.

Supplemental notices of valuation and classification are issued in late September. A supplemental notice of valuation and classification allows local county assessors to account for changes in the property during the preceding year that were not accounted for in the annual valuation and classification notice. Again, the time to appeal is short. Within 25 days of the date of the notice, the property owner may appeal to the state or county board of equalization.

If administrative appeals are not successful, or if the property owner chooses not to appeal through the administrative process, the property owner can appeal to the Arizona Tax Court, which is part of the Maricopa County Superior Court.

Domingos Santos of Santos Law Office, P.L.L.C. advises property owners on property tax issues and has represented property owners before local county assessors, the Arizona State Board of Equalization, the Arizona Tax Court, and the Arizona Supreme Court.