



## Maricopa County Treasurer

Charles "Hos" Hoskins, Treasurer  
301 West Jefferson St., Rm. 100  
Phone: (602) 506-8511  
Fax: (602) 506-1102  
<http://treasurer.maricopa.gov>

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### **NOTICE: A PENALTY HAS BEEN ASSESSED ON YOUR PROPERTY BY THE STATE OF ARIZONA**

DOE JOHN Q  
123 MY STREET  
FREEHOLD, NJ 07728

Mailing Date: 8/24/2015

A recent change to Arizona law requires the county to identify residential properties that are incorrectly listed on the tax roll as being occupied by the owner as their primary residence or not rented to a family member.

Earlier you were notified that your Maricopa County property was identified as not your primary residence or rented to a family member and you were given two opportunities to respond. Since the county didn't receive a response from you, your property identified as parcel number **123-45-678**, has been reclassified as **your non-primary residence**. This reclassification has resulted in a civil penalty in the amount of **\$23.96** being assessed against your property. The amount of the civil penalty has been added to your 2015 tax bill and constitutes a lien on the property until all of the 2015 taxes are paid.

The penalty is included in the two separate payments shown on the enclosed tax bill. The first payment will become delinquent on November 1, 2015 and the second payment on May 1, 2016. If your property taxes are paid by your mortgage company there will be an Information Statement enclosed instead of a tax bill. The tax bill was sent to your mortgage or escrow company and the company name is shown on the Information Statement. You can monitor your tax account at: [www.treasurer.maricopa.gov](http://www.treasurer.maricopa.gov)

You may use the enclosed form to file an appeal with the Maricopa County Board of Supervisors within 30 days of this notice if you feel that your property meets the qualifications listed in the appeals form. You can get more information by calling 602-506-8511 or visit the Clerk of the Board's Website at: [http://www.maricopa.gov/clk\\_board/forms.aspx](http://www.maricopa.gov/clk_board/forms.aspx)

If you miss the 30 day deadline for filing an appeal directly with the Board of Supervisors you can file a Notice of Claim with the County Assessor. You can download a Department of Revenue Notice of Claim form #82163 at: <http://www.azdor.gov/Forms/Property.aspx>

Please keep in mind that this penalty assessment is the result of a change made to Arizona law by the State Legislature and it directs the counties to take the actions described above.

Regards,

Charles "Hos" Hoskins  
Maricopa County Treasurer

## **ARIZONA LAW ESTABLISHING THE CRITERIA FOR PRIMARY RESIDENCE**

### **42-12053. Criteria for distinguishing primary residential property, secondary residential property and rental property**

A. For the purpose of classifying residential property under sections 42-12003, 42-12004 and 42-12052, a parcel is not considered a secondary property or rental property if the property is occupied by a member of the owner's family, who must be:

1. The owner's natural or adopted child or a descendant of the owner's child.
2. The owner's parent or an ancestor of the owner's parent.
3. The owner's stepchild or stepparent.
4. The owner's child-in-law or parent-in-law.
5. The owner's natural or adopted sibling.

B. For the purpose of classifying owner-occupied residential property under sections 42-12003, 42-12004 and 42-12052, the department shall adopt standard criteria for use in determining whether the 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.
5. Other appropriate indicators of primary residency.