

Property valuation appeals sent to the SBOE that are not in compliance with the Arizona Revised Statutes will be returned to the taxpayer.

1. Appeals filed to the SBOE pursuant to ARS 42-16051, aka “**regular appeal**”, aka “130 appeal”, and the appeal is received by the SBOE more than 15 days prior to the deadline for filing with the assessor, the original and a cover letter will be returned to the taxpayer. If the appeal is received by the SBOE 15 days, or less, prior to the deadline for filing with the assessor, the SBOE will forward the original and all attachments to the assessor. A letter will be sent from the SBOE to the taxpayer instructing the taxpayer to contact the assessor for proper filing of the appeal. The SBOE lacks jurisdiction to act upon the appeal. (The taxpayer can file directly to court on or before December 15th of the valuation year.)
2. Appeals filed to the SBOE pursuant to ARS 42-15105, **Notice of Change**, and the appeal was not filed within 25 days of mailing of the Notice of Change, the appeal will be returned to the taxpayer with a cover letter stating the appeal is not timely filed. The SBOE lacks jurisdiction to act on the appeal. The taxpayer may file an appeal to court before December 15th of the valuation year. The cover letter will state the taxpayer must call the tax court for filing instructions.

Pursuant to ARS 42-16001 an agency authorization form must accompany the Notice of Change petition. The form must be properly executed and identify the designator by name, title, and correct date. Parcels subject to the appeal must be clearly identified and owned or controlled by the designator. The designee must be registered as a tax agent with the Board of Appraisal or be an attorney. In the event two or more independent agency authorization forms are filed on the same property, the SBOE will treat the perfected appeal earliest received by the SBOE as the appeal properly before the SBOE. All other appeals will be returned to the petitioner.

3. Appeals filed to the SBOE pursuant to ARS 42-16251 et al, Error Correction, must be filed on a form DOR 82179C, **Petition for Review of Proposed Correction**, within 30 days after the mailing of the assessor’s decision. If the Petition for Review of Proposed Correction is filed to the SBOE after 30 days from the date the assessor’s decision is mailed, the appeal will be returned to the taxpayer with a cover letter stating the appeal was not timely filed. The SBOE lacks jurisdiction to act on the appeal.
4. For appeals filed to the SBOE pursuant to ARS 42-16254, **Taxpayer Notice of Claim**, the appeal will be returned to the taxpayer with a cover letter stating the appeal must first be filed with the assessor. The SBOE lacks jurisdiction to act on the appeal. Pursuant to ARS 42-16254 et al, a Petition to Review Taxpayer Notice of Claim may be filed with the SBOE within 90 days from the date the of the meeting with the assessor. If the Petition to Review Taxpayer Notice of Claim is filed after 90 days from the date the of the meeting with the

assessor, the appeal will be returned to the taxpayer with a cover letter stating the appeal was not timely filed. The SBOE lacks jurisdiction to act on the appeal.

5. Appeals filed to the SBOE pursuant to ARS 42-19051, **Personal Property Petition for Review of Valuation**, and had not been filed with the assessor, will be returned to the taxpayer and a copy sent to the assessor. A cover letter will be sent to the taxpayer stating the appeal initially must be filed to the assessor. If the appeal had been filed with the assessor, a copy of the assessor decision must be attached. The petition must be filed to the SBOE within 20 days after the date the assessor's decision is mailed. If the petition is filed to the SBOE after 20 days from the date the assessor's decision is mailed, the appeal will be returned to the taxpayer with a cover letter stating the appeal was not timely filed. The SBOE lacks jurisdiction to act on the appeal

6. For appeals filed to the SBOE pursuant to ARS 42-16158, properties valued by the **Department of Revenue**, shall be filed to the SBOE by October 1st or within 15 days after the determination by the Department, which ever date is later. If this deadline is not complied with, the SBOE lacks jurisdiction to act on the appeal. The taxpayer must file the appeal to court pursuant to ARS 42-14005.