RESOLUTION NO. 2019-25

A RESOLUTION OF THE BOARD OF SUPERVISORS OF
COCONINO COUNTY, ARIZONA, ORDERING PROPERTY TAX
RECLASSIFICATIONS OF 2019 PROPERTY TAX CLASSIFICATION APPEALS


WHEREAS, in 2012 the Arizona Legislature amended A.R.S. § 42-12052; and,

WHEREAS, A.R.S. § 42-12003 defines class three property as personal property and improvements to the property that are used as the owner’s primary residence or leased or rented to a relative of the owners, as provided by Section 42-12053 and used as the relative’s primary residence, that are not otherwise included in class one, two, four, six, seven or eight and that are valued at full cash value; and,

WHEREAS, A.R.S. § 42-12004 defines class four property as real and personal property that is occupied by a relative of the owner, as provided by section 42-12053, and used as the relative’s primary residence, that is not otherwise included in class one, two, four, six, seven or eight and that is valued at full cash value; and,

WHEREAS, A.R.S. § 42-12052 directs each county assessor to review the assessment information on a continuing basis, to ensure proper classification of residential dwellings and if the assessor has reason to believe that a parcel of property that is classified as class three is not used as the owner’s primary residence or is being rented, and after notification as outlined in A.R.S. § 42-12052.B, the assessor shall reclassify the property as class four; and,

WHEREAS, A.R.S. § 42-12052 provides property owners who have had their property reclassified from class three to class four to appeal the reclassification to the county board of supervisors within thirty (30) days after the notice of reclassification; and,

WHEREAS, if the owner proves to the board’s satisfaction that the property is occupied as the owner’s primary residence, the board shall order the property to be reclassified as class three property pursuant to A.R.S. § 42-12003; and,

WHEREAS, A.R.S. § 42-12053 defines standard criteria for determining whether 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, and 5) A portion of the last tax return of primary residence: and,
WHEREAS, the Board of Supervisors has reviewed reclassification appeal information and notations provided by staff; and,

NOW THEREFORE BE IT RESOLVED that the Board of Supervisors hereby orders property reclassifications as depicted in Attachment A.

PASSED AND ADOPTED this 6th day of August, 2019, by the Coconino County Board of Supervisors.

AYES: 5
NOS: 0
ABSENT: 0

COCONINO COUNTY BOARD OF SUPERVISORS

[Signature]
Lena Fowler, Chairwoman

(SEAL)

ATTEST:

[Signature]
Lindsay Daley, Clerk

APPROVED AS TO FORM:

[Signature]
Rose Winkeler, Deputy County Attorney
## ATTACHMENT A

### COCONINO COUNTY 2019 PROPERTY TAX RECLASSIFICATION APPEALS

<table>
<thead>
<tr>
<th>Name/Address</th>
<th>Address of Appealed Property</th>
<th>APN #</th>
<th>Original Assessor’s Classification</th>
<th>Owner’s Requested</th>
<th>Clerk’s Recommendation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Janel &amp; Walter Miller</td>
<td>5425 Snow Bowl Drive Flagstaff, AZ 86004</td>
<td>SAME</td>
<td>301-82-010</td>
<td>4.1 Non-Primary Residential</td>
<td>03 Primary Residential</td>
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<tr>
<td>Mark Hulet</td>
<td>P.O. Box 302, Page, AZ 86040</td>
<td>S26 haul Rd., Page, AZ 86040</td>
<td>802-09-011F</td>
<td>4.1 Non-Primary Residential</td>
<td>03 Primary Residential</td>
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</tbody>
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