



Eddie Cook
Maricopa County Assessor

301 West Jefferson Street
Phoenix, Arizona 85003
Phone: (602) 506-3406
<http://mcassessor.maricopa.gov/>

Dear Property Owner:

To change property classification in Maricopa County, please complete Items 1-7 on the **Taxpayer Notice of Claim - Personal Property** form. Tips for filling out the form:

- 1: Add the COUNTY and the ACCOUNT NUMBER (Parcel ID is not required)
- 4: Include the reason for the change in property class and the date of the change
- Boxes:
 - Tax Year: Add the current year, and a maximum of 3 prior years, you wish to change (per A.R.S. § 42-16256)
 - Property Class: Include the current class and the proposed class (see below)
- Include Supporting Documentation. Claims without documentation may be denied.
- Mail your claim by certified mail or drop it off in-person. (Email is not allowed)

For questions or concerns, please contact us at (602) 372-6272, Mon–Fri, 8:00 – 5:00.

Respectfully,
Legal Class Verification Unit

Property Classes

3.1	Primary residence	3.2	Qualifying family member (QFM)*
4.1	Non-primary residence	4.2	Rental property

*QFM includes only: (1) a natural or adopted child or descendant of the owner's child; (2) a stepchild of the owner; (3) the owner's parent or an ancestor of the owner's parent; (4) a stepparent of the owner; (5) a child-in-law or parent-in-law of the owner or; (6) a natural or adopted sibling of the owner.

Acceptable Supporting Documentation

Please submit **at least** one of the following:

- Driver's License showing resident's name, property address, and date issued January through July of the oldest year on the claim you want to change.
- Voter Registration Card showing resident's name, property address, and dated January through July of the oldest year on the claim you want to change.
- Income Tax Document (Resident's name, property address & tax year section only)
AND Motor Vehicle Registration or utility bill (gas, water, electric) for each year you are asking for on the claim.

Mailing Address

Maricopa County Assessor's Office
Attn: Legal Class Verification Unit
301 W Jefferson Street, 2nd floor
Phoenix, AZ 85003

Additional Information

- The Assessor's Office will review your claim and mail the decision to you within 60 days from the date your Claim is submitted to the Assessor's Office.
- All tax adjustments are handled by the Treasurer's Office at 602-506-8511