



Eddie Cook
Maricopa County Assessor

301 W. Jefferson St.
Phoenix, Arizona 85003
602-506-3406
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. More information can be found on our website at mcassessor.maricopa.gov. Navigate to Departments/Notice of Claim. Tips for filling out the form:

- Item 1: Enter the COUNTY and the ACCOUNT NUMBER (Parcel ID is not required).
- Item 4: Include the reason for the change in legal class and the date the change occurred.
 - Tax Year: Enter each year the classification needs correction. Per A.R.S. § 42-16256, the current year and a maximum of 3 prior years may be corrected.
 - Property Class: Include the current class and the proposed class (see below).
 - Other fields: Not required to change legal class. Entering N/A is acceptable.

If you have questions or concerns, please contact us at 602-372-6272, Monday - Friday, 8 a.m. – 5 p.m.

Respectfully,
Legal Class Verification Unit

Property Classes

3.1 - Primary residence	3.2 - Qualified family member (QFM)*	3.3 - Primary and rented
4.1 - Non-primary residence	4.2 - Rental property	

*QFM includes: a natural or adopted child or grandchild; stepchild; parent or grandparent; stepparent; child-in-law or parent-in-law; natural or adopted sibling of the owner.

Acceptable Supporting Documentation (Required for All Legal Class 3)

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

- Driver's License with resident's name, address, and issue date reflecting when residence started
- Voter Registration Card with resident's name, address, and issue date reflecting when residence started
- Tax Document with resident's name, address, and tax year only **AND** a Motor Vehicle Registration or utility bill (gas, water, electric)

Submit the Notice of Claim

Mail by Certified Mail:

Attn: Legal Class Verification Unit
Maricopa County Assessor's Office
301 W Jefferson St
Phoenix, AZ 85003

Drop off In-Person:

Maricopa County Assessor's Office
301 W Jefferson St – 2nd Floor
Phoenix, AZ 85003

Email to:

ASR.Claims@Maricopa.gov

Additional Information

- The Assessor's Office will send you a letter within 60 days from the date you submit your claim by one of the methods under the "Submit the Notice of Claim" section.
- All tax adjustments are handled by the Maricopa County Treasurer's Office. They may be reached at 602-506-8511.