

When recorded return to:
Clerk of the Board
P.O. Box 827
Florence, AZ 85132

RESOLUTION NO. 110123-COB

**ESTABLISHING A POLICY REGARDING CONDUCT OF PETITION REVIEWS
REGARDING DECISIONS ON APPEALS OF PROPERTY CLASSIFICATION OR
VALUATION**

WHEREAS, the Board of Supervisors is authorized by A.R.S. § 42-16102 to contract with the State Board of Equalization to perform review of petitions filed under A.R.S. § 42-16105, or to appoint a hearing officer to review petitions pursuant to A.R.S. § 42-16103; and

WHEREAS, the Board of Supervisors elected to contract with the State Board of Equalization pursuant to A.R.S. 42-16102(c) to act as the County Board of Equalization for the purpose of reviewing and holding hearings and making decisions on petitions.

WHEREAS, the Board of Supervisors and the State Board of Equalization entered into Intergovernmental Agreement ACS-KR-2023-0003 on February 15, 2023 for the purpose of reviewing and holding hearings and making decisions on petitions.

WHEREAS, this Resolution will continue to be in effect for as long as the Board of Supervisors approves the yearly contract with the State Board of Equalization.

WHEREAS, the Board of Supervisors wishes to ensure that the petition review process is objective and consistent and that the hearing environment is comfortable for property owners.

NOW, THEREFORE, BE IT RESOLVED that:

1. The State Board of Equalization hearing officer is at all times authorized to act as the County Board of Equalization and control the conduct of the hearing and issue decisions; and
2. The decisions of the State Board of Equalization shall be final and appealable pursuant to A.R.S. § 42-16111. No petition that was heard by the State Board of Equalization or a hearing officer, whether the hearing was in person or on the record, as requested or as the result of a “no show” for the hearing, will be reopened for further hearing by the Board of Supervisors sitting as the board of equalization.

APPROVED AND ADOPTED this 1st day of November, 2023.

Chairman, Board of Supervisors

ATTEST:

Clerk, Board of Supervisors