

**Instructions on how to file an Appeal of the Assessor's decision on a
Petition for Review of Valuation to the County Board of Equalization**

A petitioner whose request is denied in whole or in part may file an appeal of the Assessor's decision to the County Board of Equalization (County Board of Supervisors) within 25 days, or to Tax Court within 60 days, of the mailing date of the Assessor's decision.

FILING DEADLINE TO THE BOARD OF EQUALIZATION: ALL APPEALS FROM THE ASSESSOR'S DECISION MUST BE FILED, OR POSTMARKED, WITHIN 25 DAYS AFTER THE MAILING DATE OF THE ASSESSOR'S DECISION. THIS IS A STATUTORY REQUIREMENT AND THERE ARE NO EXCEPTIONS.

The original appeal(s) was filed with the Assessor's Office. Once a decision has been made by the Assessor a copy of your appeal form and the Assessor's decision sheet will be returned to you by the Assessor.

To file an appeal of the Assessor's decision with the County Board of Equalization mail to the address listed below, your original appeal form as returned to you by the Assessor and a copy of the Assessor's decision sheet (which was enclosed with your appeal form when the Assessor's Office returned their decision to you). Also, any evidence given to the Assessor is NOT available to the Board of Equalization and must be resubmitted with your appeal to the Board of Equalization.

Mail to: PINAL COUNTY BOARD OF EQUALIZATION
Clerk of the Board of Supervisors
P.O. Box 827
Florence, AZ 85132

Once you have properly filed with the County Board of Equalization, you will receive a Notice of Hearing. The Notice of Hearing will be sent to the mailing address listed on the appeal form. Due to strict statutory timelines we are unable to reschedule hearings. If there is a date in which you know you will be unavailable, please advise when you mail your petition to us and we will do our best to schedule around your conflict. This may not always be possible, however, we will make an attempt to do so. If you cannot or do not wish to attend the hearing, the Hearing Officer will hear your appeal "On The Record" (OTR).

Your Notice of Hearing will include the date, time and place of the hearing. Normally, the hearings are held in the Board of Supervisors Hearing Room, 135 North Pinal Street, Administrative Complex, Florence, AZ.

Diane Gardner, Assistant to the Clerk of the Board, is the primary contact person for Board of Equalization questions. Should you have questions pertaining to this process, please call her at the below listed phone number/email. If she is not available feel free to contact AmberLee or Sheri.

Diane Gardner	Asst. to the Clerk of the Board	(520) 866-6068
AmberLee Mudd	Deputy Clerk of the Board	(520) 866-6220
Natasha Kennedy	Clerk of the Board	(520) 866-6219

Email: diane.gardner@pinalcountyaz.gov
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