

Instructions on how to file an Appeal of the Assessor's Notice of Change

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

To file an appeal of the Assessor's Notice of Change with the County Board of Equalization mail to the address listed below, your Petition for Review of Notice of Change and any evidence you wish to submit 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  
Sheri Cluff: Clerk of the Board (520) 866-6219

Email:  
[diane.gardner@pinalcountyaz.gov](mailto:diane.gardner@pinalcountyaz.gov)  
[amberlee.mudd@pinalcountyaz.gov](mailto:amberlee.mudd@pinalcountyaz.gov)  
[sheri.cluff@pinalcountyaz.gov](mailto:sheri.cluff@pinalcountyaz.gov)

**PLEASE NOTE:** A 'Petition for Review of Notice of Change' form is on the following page. This is the form that must be filled out and mailed to the Pinal County Board of Equalization at the above listed address.