

PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM - PERSONAL PROPERTY

Pursuant to A.R.S. § 42-16254

**FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.**

- File this petition within **90 DAYS** of the meeting with the Tax Officer. Include a copy of the Notice of Claim and Tax Officer's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization. Include a copy of the Notice of Claim and Tax Officer's decision. 30 days
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form with this petition if the agent did not represent the taxpayer when filing the Notice of Claim.
- Complete Items 1 through 8 where applicable.

1. COUNTY COCHISE ASSESSOR ACCOUNT NUMBER 105-16-316
 2. PROPERTY ADDRESS OR LEGAL DESCRIPTION _____

3. TYPE OR PRINT OWNER'S NAME AS LISTED ON TAX ROLL <u>HOME DEPOT USA INC PROPERTY TAX DEPT #0443</u> NAME _____ <u>PO BOX 105842</u> ADDRESS _____ <u>ATLANTA GA 30348</u> CITY, STATE, ZIP CODE _____	4. MAIL DECISION TO: <u>ERNST & YOUNG LLP ATTN: NEIL WOLFE</u> NAME _____ <u>2 N CENTRAL AVE SUITE 2300</u> ADDRESS _____ <u>PHOENIX AZ 85004</u> CITY, STATE, ZIP CODE _____
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5. COMPLETED BY: (Owner, Agent, or Attorney) _____
ERNST & YOUNG LLP - AGENT TELEPHONE NUMBER: (602) 322-3000

AGENTS ONLY: State Board of Appraisal # 910040, 2002245 SBOE # _____ (Pima and Maricopa Counties Only)

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the taxpayer number or tax roll number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.
CORRECT COST COMPONENT ERRORS. REMOVE HA 458, REMOVE QAB, LAC TO LAM 85,000SF (NO LANDSCAPING IN RETENTION AREA), PAS TO PASL.

	TAX OFFICER'S PROPOSED CORRECTION				TAXPAYER'S OPINION OF VALUE			
	FROM (CURRENTLY)				TO (PROPOSED CORRECTION)			
2014 TAX YEAR Current Year	LEGAL CLASS <u>1</u>	FCV <u>7,036,741</u>	ASSMT RATIO <u>19</u>	LPV <u>7,036,741</u> <small>(Mobile Homes Only)</small>	LEGAL CLASS <u>1</u>	FCV <u>5,342,647</u>	ASSMT RATIO <u>19</u>	LPV <u>5,342,647</u> <small>(Mobile Homes Only)</small>
2013 TAX YEAR One Year Prior	LEGAL CLASS <u>1</u>	FCV <u>7,036,741</u>	ASSMT RATIO <u>19.5</u>	LPV <u>7,036,741</u> <small>(Mobile Homes Only)</small>	LEGAL CLASS <u>1</u>	FCV <u>5,342,647</u>	ASSMT RATIO <u>19.5</u>	LPV <u>5,342,647</u> <small>(Mobile Homes Only)</small>
2012 TAX YEAR Two Years Prior	LEGAL CLASS <u>1</u>	FCV <u>7,036,741</u>	ASSMT RATIO <u>20</u>	LPV <u>7,036,741</u> <small>(Mobile Homes Only)</small>	LEGAL CLASS <u>1</u>	FCV <u>5,342,647</u>	ASSMT RATIO <u>20</u>	LPV <u>5,342,647</u> <small>(Mobile Homes Only)</small>
2011 TAX YEAR Three Years Prior	LEGAL CLASS <u>1</u>	FCV <u>7,355,455</u>	ASSMT RATIO <u>20</u>	LPV <u>7,355,455</u> <small>(Mobile Homes Only)</small>	LEGAL CLASS <u>1</u>	FCV <u>5,642,647</u>	ASSMT RATIO <u>20</u>	LPV <u>5,647,647</u> <small>(Mobile Homes Only)</small>

8. I hereby request that the proposed correction described above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

PIMA AND MARICOPA COUNTIES ONLY:
 If you want this appeal to be heard on the record check here
 and submit any additional written or typed information with this form.
 This means that neither you nor the Tax Officer will appear in person before the State Board of Equalization to offer oral testimony.

X Anthony Belame 05/18/2015
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE DATE

BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
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BASIS FOR DECISION: _____

DATE RECEIVED _____ DATE DECISION MAILED _____ CHAIRMAN OR CLERK OF THE BOARD _____

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

TAXPAYER NOTICE OF CLAIM - REAL PROPERTY

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY

Filed with the following Tax Officer:

- COUNTY ASSESSOR based on valuation or classification.
- DEPARTMENT OF REVENUE based on valuation or classification.
- COUNTY BOARD OF SUPERVISORS based on an error of tax rate.

DATE RECEIVED _____
NUMBER 20150113001

DATE FILED: 12/17/14 NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: COCHISE BOOK / MAP / PARCEL / SPLIT: 105 - 16 - 316 -
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: _____

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:
HOME DEPOT USA INC PROPERTY TAX DEPT #0443
PO BOX 105842
ATLANTA GA 30348

4B. MAIL DECISION TO:
ERNST & YOUNG LLP ATTN: NEIL WOLFE
2 N CENTRAL SUITE 2300
PHOENIX AZ 85004

5. BASIS FOR CLAIM AND REQUESTED CORRECTION:
CORRECT COMPONANTS REMOVE HA 458, REMOVE QAB, LAC TO LAM 85,000 (NO LANDSCAPING IN RETENTION AREA), PAS TO PASL.

2014 TAX YEAR Current Year	FROM (Currently):		LAND		TO (Proposed Correction):		LAND	
		LEGAL CLASS	<u>1</u>	IMPS	<u>1,642,647</u>	LEGAL CLASS	<u>1</u>	IMPS
	FCV ASSMT RATIO	<u>19</u>	TOTAL FCV	<u>5,394,094</u>	FCV ASSMT RATIO	<u>19</u>	TOTAL FCV	<u>3,700,000</u>
	LPV ASSMT RATIO	<u>19</u>	TOTAL LPV	<u>7,036,741</u>	LPV ASSMT RATIO	<u>19</u>	TOTAL LPV	<u>5,342,647</u>
2013 TAX YEAR One Year Prior	FROM (Currently):		LAND		TO (Proposed Correction):		LAND	
	LEGAL CLASS	<u>1</u>	IMPS	<u>1,642,647</u>	LEGAL CLASS	<u>1</u>	IMPS	<u>1,642,647</u>
	FCV ASSMT RATIO	<u>19.5</u>	TOTAL FCV	<u>5,394,094</u>	FCV ASSMT RATIO	<u>19.5</u>	TOTAL FCV	<u>3,700,000</u>
	LPV ASSMT RATIO	<u>19.5</u>	TOTAL LPV	<u>7,036,741</u>	LPV ASSMT RATIO	<u>19.5</u>	TOTAL LPV	<u>5,342,647</u>
2012 TAX YEAR Two Years Prior	FROM (Currently):		LAND		TO (Proposed Correction):		LAND	
	LEGAL CLASS	<u>1</u>	IMPS	<u>1,642,647</u>	LEGAL CLASS	<u>1</u>	IMPS	<u>1,642,647</u>
	FCV ASSMT RATIO	<u>20</u>	TOTAL FCV	<u>5,394,094</u>	FCV ASSMT RATIO	<u>20</u>	TOTAL FCV	<u>3,700,000</u>
	LPV ASSMT RATIO	<u>20</u>	TOTAL LPV	<u>7,036,741</u>	LPV ASSMT RATIO	<u>20</u>	TOTAL LPV	<u>5,342,647</u>
2011 TAX YEAR Three Years Prior	FROM (Currently):		LAND		TO (Proposed Correction):		LAND	
	LEGAL CLASS	<u>1</u>	IMPS	<u>1,642,647</u>	LEGAL CLASS	<u>1</u>	IMPS	<u>1,642,647</u>
	FCV ASSMT RATIO	<u>20</u>	TOTAL FCV	<u>5,712,808</u>	FCV ASSMT RATIO	<u>20</u>	TOTAL FCV	<u>4,000,000</u>
	LPV ASSMT RATIO	<u>20</u>	TOTAL LPV	<u>7,355,455</u>	LPV ASSMT RATIO	<u>20</u>	TOTAL LPV	<u>5,642,647</u>

6. COMPLETED BY: (Owner, Agent, or Attorney)
NEIL WOLFE, AGENT

(602) 322-3347
TELEPHONE NUMBER

NAME / ADDRESS _____

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER 910040, 2002245

SBOE NUMBER _____ (PIMA AND MARICOPA COUNTIES ONLY)

Include a current Agency Authorization Form (82130AA) with this notice.

7. Notice is hereby given to the Tax Officer that an error has occurred in the assessment of the property identified by parcel number in this claim. A description of the error and evidence to support the claim is provided above, or is attached.

(602) 322-3347

SIGNATURE OF OWNER OR REPRESENTATIVE _____

TELEPHONE _____

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICERS'S USE ONLY

FOR OFFICIAL USE ONLY

- TAX OFFICER CONSENTS TO CLAIM OF ERROR.
- TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:
SEE ATTACHED ADDENDUM: _____

NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows. If you do not plan to attend the meeting, please notify the tax officer. (See instructions)

3-26-15 9:00 A.M. 1415 MELODY LANE, BISBEE, AZ 85603

Date Terry Anderson Time _____ Location _____

Name and title of Tax Officer's Representative (Please Print or Type)
TERRY ANDERSON, CHIEF APPRAISER

3-12-15 (520) 432-8650

Signature of Tax Officer's Representative _____

Date _____ Telephone Number _____

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County of Cochise
OFFICE OF THE COUNTY
ASSESSOR

PO Drawer 168 Bisbee, AZ 85603
(520) 432-8650 FAX (520) 432-8698
E-Mail: assessor@cochise.az.gov

Philip S. Leindecker
Assessor

Felix Dagnino
Chief Deputy Assessor

RESULTS of:

NOTICE OF CLAIM

NOTICE OF PROPOSED CORRECTION

Owner's Name: HOME DEPOT USA INC

Parcel #: 105-16-316

P. P. Taxpayer I.D. #: _____

Notice of Claim / Error #: 20150113001

Date: 03-12-15

RESULTS OF REVIEW:
SEE ATTACHED ADDENDUM:

RESULTS OF DISPUTED REVIEW:

FROM				TO			
TAX YEAR				TAX YEAR			
LEGAL CLASS	LAND		LEGAL CLASS	LAND		LEGAL CLASS	LAND
	IMPS			IMPS			IMPS
	PERSONAL PROP			PERSONAL PROP			PERSONAL PROP
ASST RATIO	TOTAL FCV		ASST RATIO	TOTAL FCV		ASST RATIO	TOTAL FCV
	TOTAL LPV			TOTAL LPV			TOTAL LPV
TAX YEAR				TAX YEAR			
LEGAL CLASS	LAND		LEGAL CLASS	LAND		LEGAL CLASS	LAND
	IMPS			IMPS			IMPS
	PERSONAL PROP			PERSONAL PROP			PERSONAL PROP
ASST RATIO	TOTAL FCV		ASST RATIO	TOTAL FCV		ASST RATIO	TOTAL FCV
	TOTAL LPV			TOTAL LPV			TOTAL LPV
TAX YEAR				TAX YEAR			
LEGAL CLASS	LAND		LEGAL CLASS	LAND		LEGAL CLASS	LAND
	IMPS			IMPS			IMPS
	PERSONAL PROP			PERSONAL PROP			PERSONAL PROP
ASST RATIO	TOTAL FCV		ASST RATIO	TOTAL FCV		ASST RATIO	TOTAL FCV
	TOTAL LPV			TOTAL LPV			TOTAL LPV
TAX YEAR				TAX YEAR			
LEGAL CLASS	LAND		LEGAL CLASS	LAND		LEGAL CLASS	LAND
	IMPS			IMPS			IMPS
	PERSONAL PROP			PERSONAL PROP			PERSONAL PROP
ASST RATIO	TOTAL FCV		ASST RATIO	TOTAL FCV		ASST RATIO	TOTAL FCV
	TOTAL LPV			TOTAL LPV			TOTAL LPV

Terry Anderson
SIGNATURE OF TAXING AUTHORITY REP.

Assessor disputed Notice of Claim based on the following:

1. Assessor disputes error claim for tax year 2011 Per ARS 42-16256 (B).
2. Assessor disputes error claim regarding use of HA component. This component is a correct component for this model of building.
3. Assessor disputes error claim regarding use of QAB and LAC components. These components have not been applied to this assessment.
4. Assessor disputes error claim regarding use of PAS component. This is the component determined to be most appropriate and is consistent with other similar properties similarly situated and constitutes a discretionary appraisal determination by the Assessor.

A handwritten signature in black ink, consisting of several overlapping, stylized strokes that form a cursive-like mark.

FOR VALUATION YEAR 2016 & prior

AGENCY AUTHORIZATION FORM

Pursuant to A.R.S. § 42-16001
910040, 2002245.

STATE BOARD OF APPRAISAL REGISTRATION NUMBER 2005024

STATE BOARD OF EQUALIZATION NUMBER 901

- Persons who own, control, or possess property valued by the County Assessor may each year designate an agent to act on their behalf on any matter relating to the review of the valuation and classification of the property before the Assessor or the County or State Board of Equalization.
- This designation of an agent expires at the end of the calendar / valuation year.
- This form or a copy must accompany any petition, Taxpayer Notice of Claim, or response to a Notice of Proposed Correction filed with the Assessor or either Board of Equalization. The original form shall be provided for inspection by the agent on request of the County Assessor, either Board of Equalization, or the Department of Revenue.
- Notices issued by the Assessor or either Board of Equalization relating to the review of the valuation of that property shall be sent to the agent of record.
- A petition for Review of Real Property or Personal Property, a Notice of Proposed Correction, or a Taxpayer Notice of Claim will not be accepted unless the Agency Authorization form accompanying the petition is signed by the person who owns, controls, or possesses the property.

DESIGNATION OF AGENT: (Type or Print)

Ernst & Young LLP

AGENT / FIRM NAME

Neil Wolfe

(602)322-6247

CONTACT PERSON

TELEPHONE

2 N Central Suite 2300

MAILING ADDRESS

Phoenix AZ 85004

neil.wolfe@ey.com

CITY, STATE, ZIP

EMAIL ADDRESS

DESIGNATION MADE BY: (Type or Print)

Home Depot USA Inc (HD Development of Maryland)

COMPANY NAME

Wendy Kraemer

Senior Manager

NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON

TITLE

2455 Paces Ferry Rd, B-12

ADDRESS

Atlanta GA 30339

CITY, STATE, ZIP

TELEPHONE

EMAIL ADDRESS

I, the undersigned, hereby designate the above name agent to act on my behalf in all matters pertaining to the review and appeal of real or personal property valuation and classification with the Assessor or the Boards of Equalization. This authorization is limited to the properties listed below and on the attached continuation form(s).

X Wendy Kraemer
SIGNATURE OF PERSON CONTROLLING OR POSSESSING PROPERTY

01/01/2015 1/5/2015
DATE

Wendy Kraemer
PRINT NAME (IF DIFFERENT THAN DESIGNATED ABOVE)

Senior Manager
PRINT TITLE

COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	PERSONAL PROPERTY ASSESSMENT ACCOUNT
02	105-16-316					

County Name and Number: (1) Apache (2) Cochise (3) Coconino (4) Gila (5) Graham (6) Greenlee (7) Maricopa (8) Mohave (9) Navajo (10) Pima (11) Pinal (12) Santa Cruz (13) Yavapai (14) Yuma (15) La Paz

NOTE: USE CONTINUATION FORM DOR 82130AAA TO LIST ADDITIONAL PARCELS
DOR 82130AA (10/2012)