

Property Tax Oversight Commission

PURPOSE: To further the public confidence in property tax limitations, provide uniform methodology for determining primary property tax limitations and provide a continuing review of practices for ensuring a fair and equitable administration of the property tax laws. The Commission shall: (1) establish procedures for deriving the information required for the establishment of primary property tax levy limits; (2) review the primary property tax levy of each political subdivision to determine if the provisions of establishing levy limits were followed; (3) review the reports made by the Department of Revenue concerning valuation accuracy; (4) hold hearings to determine the adequacy of compliance; and (5) render its findings, reports and recommendations in writing to the Governor, the Director of the Department of Revenue and the Legislature.

MEMBERSHIP:

Other Three persons knowledgeable in the area of property tax assessment and levy, appointed jointly by the President of the Senate and the Speaker of the House of Representatives:

Mr. Chris Kelling, Salt River Project (1/21/2028)

Kevin McCarthy, President, Arizona Tax Research Association (1/21/2028)

Otto Shill (1/21/2028)

The Director of the Department of Revenue or the Director's designee to serve as Chair:

Mr. Robert Woods, Director, Department of Revenue

One person knowledgeable in the area of property tax assessment and levy, appointed by the Governor:

Mr. Other Z-3

Notes: The Commission shall meet at least annually and at the call of the Chair. Appointed members serve three-year terms. An appointment to fill a vacancy resulting from other than expiration of a term is for the unexpired portion of the term. The private citizen members of the Commission shall receive fifty dollars per day for time spent in performing their duties. The Department of Revenue shall provide secretarial and staff support services to the Commission.

CONTACT: Molly Graver, Senate Research Staff; Vince Perez, House Research Staff; DOR

REPORT DATE: None

EXPIRATION DATE: 07/01/2033

STATUTORY CITE: A.R.S. 42-17002 and 41-3025.08 (Expiration); Laws 1987, Chapter 204, Section 5; Laws 1988, Chapter 271, Section 40; Laws 1989, Chapter 11, Section 5; Laws 1997, Chapter 150, Section 172; Laws 1998, Chapter 1,

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Section 262; Laws 1999, Chapter 290, Section 13; Laws 2007, Chapter 41; Laws 2016, Chapter 156, Section 16; Laws 2017, Chapter 65; Laws 2025, Chapter 249