

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 The Director of the Department of Revenue or the Director's designee to serve as Chair:
Mr. David Briant, Director, Department of Revenue

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. Jim Brodnax (7/31/2018)

Chris Kelling, Salt River Project (8/5/2018)

Kevin McCarthy, President, Arizona Tax Research Association (7/31/2018)

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

Mr. Jeff Lindsey

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: Fared Bailey, Senate Research Staff; Michael Madden, House Research Staff; DOR

REPORT DATE: None

EXPIRATION DATE: 07/01/2025

STATUTORY CITE: A.R.S. 42-17002; Laws 1987, Chapter 204; Laws 1988, Chapter 271; Laws 1989, Chapter 11; Laws 1997, Chapter 150, Sec. 172; Laws

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1998, Chapter 1, Sec. 262; Laws 1999, Chapter 290, Sec. 13; Laws 2007, Chapter 41, Laws 2016, Chapter 156