

I, Keith E. Russell, declares as follows:

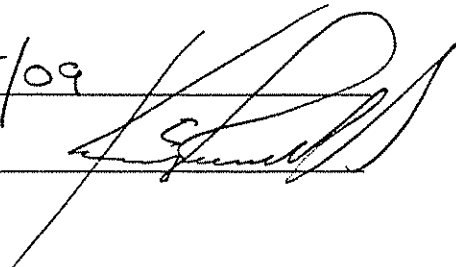
1. I am the Maricopa County Assessor, having been elected to the position in November, 2004 and again in November 2008. The Maricopa County Assessor's Office is responsible for identifying all property in the county that is subject to taxation, determining the ownership and valuation of the property, maintaining the assessment roll and processing appeals and exemptions as specified by law.
2. On or about August 3, 2009, my staff began receiving telephone calls from numerous residents of Maricopa County who received a solicitation entitled, "2009 Property Tax Reduction Form." The solicitation, sent by Property Tax Review Board, represented that property owners qualified for a "tax reduction review" as the property "may be over assessed for tax purposes" and included an "estimated savings" that the property owner may realize.
3. The solicitation requested property owners to provide written authorization to allow Property Tax Review Board to "prepare, sign and file an application and/or appeal requesting a reduction in [the owner's] property taxes due to a decline in the value of my property." Property Tax Review Board requires a \$189.00 service fee to conduct these services.
4. The solicitation states that the authorization "is for the current tax year," however, the deadline for appealing 2009 property valuations lapsed in April, 2008. By statute, Notices of Valuation for 2009 were mailed to property owners in Maricopa County on or before March 1, 2008. Petitions for administrative review were required to be submitted by property owners within 60 days after the Notices are mailed. It no longer is possible for a property owner to appeal their property valuations.
5. Property Tax Review Board cannot provide the services that it is offering in the solicitation received by Maricopa County property owners.

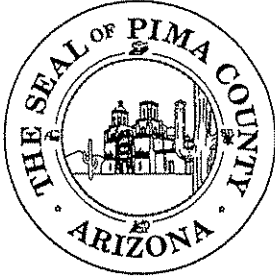
I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and recollection.

Executed on

8/5/09

Keith E. Russell

A handwritten signature in black ink, appearing to read 'Keith E. Russell', is written over a horizontal line. The signature is stylized with a large, sweeping 'K' and 'R'.



Bill Staples  
Assessor

Office of the Pima County Assessor  
115 North Church Avenue  
Tucson, AZ 85701

PAD / CPA

AUG 10 2009

RECEIVED

Monica Detaranto  
Chief Deputy Assessor

August 5, 2009

Dear Nancy,

Per Statute (A.R.S. 42-15101) the County Assessor shall notify each property owner as to the property's full cash value and the limited value before March 1 of each year.

The Pima County Assessor mailed the 2009 Notices of Value February 27, 2008 and the 2010 Notice of Value February 2, 2009, appeals should have been filed no later than 60 days after the mail date (A.R.S. 42-16051.D), the appeal deadline for 2009 was April 28, 2008 and the appeal date for 2010 April 3, 2009.

The Assessor shall rule on each Petition filed by August 15 of each year (A.R.S. 42-16055), any taxpayer that is dissatisfied with the Assessors decision may file to the State Board of Equalization within 25 days of the Assessors decision.

The State Board of Equalization shall schedule hearings and issue all decisions on or before October 15 each year (A.R.S. 42-16165).

A taxpayer who is dissatisfied with the most recent administrative decision may appeal to court within 60 days of the postmark date of that decision.

A taxpayer may also file directly to court before December 15 in accordance with A.R.S. 42-16201.A.

Any person who wants to act as a property tax agent shall apply for registration to the State Board of Appraisal by submitting an application form, a person shall not act as a property tax agent if not registered pursuant to A.R.S. 32-3652.

Sincerely,

  
Bill Staples  
Pima County Assessor

Bill Staples  
Pima County Assessor  
115 N Church Ave  
Tucson AZ 85701-1199  
[www.asr.pima.gov](http://www.asr.pima.gov)

RESIDENTIAL NOTICE OF VALUE  
2009



THIS IS NOT A TAX BILL

**ATTENTION:**

This is the reformatted Notice of Valuation that in prior years was a 4 x 6 postcard.

**PLEASE DO NOT DISREGARD  
THIS IS AN OFFICIAL NOTICE OF VALUE**

**APPEAL INSTRUCTIONS:** If you believe that this property has been improperly valued or erroneously listed, you may petition the Assessor for review within 60 days of the NOTICE DATE. A "Residential Petition for Review of Value" (form DOR 82130R) may be obtained from the Assessor's Office or downloaded from our website.

Petitions for review must be filed with the Assessor's Office by the APPEAL DEADLINE printed below.

**Parcel ID:** Book-Map-Parcel

**Tax Year:**  
2009

**Notice Date:**  
02/27/2008

**Appeal Deadline:**  
04/28/2008

	2008 VALUATION					2009 VALUATION			
	LEGAL CLASS	VALUE	ASMT RATIO	ASSESSED VALUE		LEGAL CLASS	VALUE	ASMT RATIO	ASSESSED VALUE
TOTAL RECEIVABLE	4	135,000	10.0	13,500	4		14,500	10.0	1,450
LIMITED VALUE	4	98,180	10.0	9,818	4		14,500	10.0	1,450

Description:

Property located in **PIMA COUNTY (10)**

Property Address:

Area ID: ED 16-316000-01-2

Use Code: 0181 - SFR DOMINANT + ADDITIONAL URBAN SUBDIVIDED

Pursuant to AZ Revised Statutes (A.R.S.) 42-15103:

- If you own a parcel of property that is used for residential rental purposes, that parcel must be listed on the notice of value as legal class four. If your rental residential property is not so listed you must register the property with the County Assessor pursuant to section 33-1902 or you may be subject to a penalty. Out-of-State owners are required to assign a statutory agent who resides in Arizona and will accept legal documentation on behalf of the owner.
- If you do not register the rental property with the County Assessor after you receive this notice, the city or town in which your property is located may impose a civil penalty payable to the city or town in the amount of one hundred fifty dollars per day for each day of violation, and the city or town may impose enhanced inspection and enforcement measures on the property.
- Many Arizona cities and towns impose a municipal privilege tax on persons engaged in the business of leasing or renting residential real property. If the city or town in which your rental property is located taxes residential rentals, your failure to pay the tax could result in a penalty or fine by the city or town. See Model City Tax Code Section 445 and applicable model option pages to determine whether you are subject to the tax and must be licensed by the city or town in which your rental property is located. The website for the Model City Tax Code is [www.modelcitytaxcode.org](http://www.modelcitytaxcode.org)
- Residential rental properties are also required to comply with the landlord tenant law pursuant to Title 33, Chapters 10 and 11.

OVER

RESIDENTIAL NOTICE OF VALUE  
2010



Property located in PIMA COUNTY

THIS IS NOT A TAX BILL

ATTENTION:

PLEASE DO NOT DISREGARD  
THIS IS AN OFFICIAL NOTICE OF VALUE

**APPEAL INSTRUCTIONS:** If you believe that this property has been improperly valued or erroneously listed, you may petition the Assessor for review within 60 days of the NOTICE DATE. A "Residential Petition for Review of Value" (form DOR 82130R) may be obtained from the Assessor's Office or downloaded from our website.

Petitions for review must be filed with the Assessor's Office by the APPEAL DEADLINE printed below.

**Parcel ID:** Book-Map-Parcel

**Tax Year:**  
2010

**Notice Date:**  
02/02/2009

**Appeal Deadline:**  
04/03/2009

	2009 VALUATION				2010 VALUATION			
	LEGAL CLASS	VALUE	ASMT RATIO	ASSESSED VALUE	LEGAL CLASS	VALUE	ASMT RATIO	ASSESSED VALUE
TOTAL FGV								
LIMITED VALUE								

Description

Property Address:  
Use Code:

**PROPERTY CHARACTERISTICS:**

Please visit our website or call (520) 740- for additional information or questions regarding Property Characteristics.

Property Type:	Building Class:	Area ID:
Livable Area:	Effective Age:	Garage Type:
Cooling:	Heating:	Pool:

This property is classified as owner occupied residential (legal class 3). If this property is being used as a rental unit, the owner must notify the County Assessor of the rental use. Failure to do so may result in a civil penalty.

Pursuant to AZ Revised Statutes (A.R.S.) 42-15103:

- If you own a parcel of property that is used for residential rental purposes, that parcel must be listed on the notice of value as legal class four. If your rental residential property is not so listed you must register the property with the County Assessor pursuant to section 33-1902 or you may be subject to a penalty. Out-of-State owners are required to assign a statutory agent who resides in Arizona and will accept legal documentation on behalf of the owner.
- If you do not register the rental property with the County Assessor after you receive this notice, the city or town in which your property is located may impose a civil penalty payable to the city or town in the amount of one hundred fifty dollars per day for each day of violation, and the city or town may impose enhanced inspection and enforcement measures on the property.
- Many Arizona cities and towns impose a municipal privilege tax on persons engaged in the business of leasing or renting residential real property. If the city or town in which your rental property is located taxes residential rentals, your failure to pay the tax could result in a penalty or fine by the city or town. See Model City Tax Code Section 445 and applicable model option pages to determine whether you are subject to the tax and must be licensed by the city or town in which your rental property is located. The website for the Model City Tax Code is [www.modelcitytaxcode.org](http://www.modelcitytaxcode.org)
- Residential rental properties are also required to comply with the landlord tenant law pursuant to Title 33, Chapters 10 and 11.

OVER

I, Darlene Fraley, declare as follows:

1. I am the Chief Deputy Assessor of Navajo County. The Navajo County Assessor's Office is responsible for locating, identifying and appraising locally assessable property subject to ad valorem taxes and to process exemptions specified by law.
2. On or about July 30, 2009, the attached solicitation was mailed to a property that I own. The solicitation estimates that the 2009 taxes on this property could be reduced by an estimated \$668.20 if a check in the amount of \$189.00 was mailed to the Property Tax Review Board in the pre-addressed envelope provided with the solicitation. The address on the envelope was P.O. Box 66762, Phoenix, AZ 85082.
3. The solicitation stated that Property Tax Review Board would "prepare, sign and file an application and/or appeal requesting a reduction in my property taxes due to a decline in the value of my property" for the current tax year.
4. As the Chief Deputy Assessor of Navajo County, I am familiar with the procedures and deadlines associated with the payment of real property tax bills. Notices of Assessed Value for 2009 were mailed to Navajo County property owners in February, 2008. The deadline for filing a Petition for Review of Valuation for the 2009 tax year was April 29, 2008. The appeal deadline for the Notice of Change for the 2009 tax roll was October 25, 2008. The deadline to appeal to the court for the 2009 tax roll was December 15, 2008. Real property tax bills for 2009 will be mailed in September, 2009.
5. Given the above deadlines, it is not possible for Property Tax Review Board to file an application and/or appeal to reduce 2009 property taxes on any property located in Navajo County, Arizona as the date for doing so has lapsed.
6. Additionally, the estimated savings shown on the attached solicitation are unrealistic. The 2008 real estate taxes for the parcel identified on the solicitation were \$701.46. The claim that Property Tax Review Board can reduce the property taxes by \$668.20 appears to be a misrepresentation.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and recollection.

Executed on August 10, 2009  
Darlene Fraley  
Darlene Fraley

PROPERTY TAX REVIEW BOARD  
Not a Government Agency  
REGIONAL PROCESSING CENTER  
PO BOX 66762  
PHOENIX, AZ 85082  
(800) 581-0628

## 2009 PROPERTY TAX REDUCTION FORM

ASSESSOR'S ID NO: 109-17-046

Notice Number: 03-4231675-061209

### PROPOSED SAVINGS

**Estimated Savings:**  
**\$668.20**

**DATE**

**Due Before: 08/28/2009**

Fraley, [REDACTED]

[REDACTED] AZ 86025-2715

|||||

Detach and mail the reverse side in the enclosed envelope.

### Notice for Navajo County Property Owners: Fraley, [REDACTED]

Property values continue to drop. If you filed for Property Tax Reduction in 2008 you need to file again for 2009 due to the continued drop in property values.

Your property qualifies for tax reduction review. Public records indicate that the property purchased, transferred, or refinanced on 1/24/2008 at 875 N 4th St may be over assessed for tax purposes.

### PROPERTY DESCRIPTION AND PROFILE

**Response due by**  
**08/28/2009**

ASSESSOR'S ID NO:

PROPERTY LOCATION  
AND/OR PROPERTY  
DESCRIPTION

[REDACTED] AZ 86025

Your proposed assessed value is shown in the column below

#### ASSESSMENT FOR 2009 TAX ROLL

Current Assessment:

\$128,500

Proposed Assessment:

\$77,100

**EST. TAX SAVINGS:**

**\$668.20**

PROPERTY TAX REVIEW BOARD FEE:

\$189.00

**Note:**

Upon receipt of  
your Signed  
Authorization and  
Fee, our updated  
data will be used  
for the preparation  
of your Appeal  
Application

Arizona law requires the Navajo County Assessor to provide Property Tax Relief for taxpayers when the assessed value of their property exceeds the market value.

Our records show an **Over-Assessed Value** of \$128,500 and that Property Tax Review Board has not filed a current REQUEST FOR PROPERTY TAX RE-ASSESSMENT. At your request, Property Tax Review Board will file an application requesting Navajo County to lower your property taxes. Property Tax Review Board is not a government agency.

The County Assessor may have reviewed and reduced the assessed value of homes purchased after July 1, 2002. However, our evaluation suggests that you may still be paying too much on your property taxes. At your request, Property Tax Review Board will apply for a reduction in your property taxes. If necessary, Property Tax Review Board will attend a hearing on your behalf to actively advocate your right as a homeowner to **pay the correct amount of property tax.**

**TO ASSURE PROMPT PROCESSING RETURN THE SIGNED AUTHORIZATION FORM  
NO LATER THAN 08/28/2009.**

Refund Policy: If for any reason Property Tax Review Board is unable to prepare and submit an application to the County for property tax reduction including attending an appeals hearing (if necessary), your processing fee will be immediately and fully refunded.

**REVIEW, SIGN AND MAIL COMPLETED FORM ON BACK WITH CHECK BEFORE DEADLINE**

PTPR - Regional Processing Center - PO Box 66762 Phoenix, AZ 85082

# AUTHORIZATION FORM - PROPERTY TAX REDUCTION APPEAL

SERVICE FEE

Due Date: 08/28/2009



Payment: \$189.00

Make checks payable to: Property Tax Review Board  
(Please include your APN # on your Check or Money Order)

ASSESSOR'S ID NO.

As an owner of the real property identified as parcel number 109-17-046, I authorize Property Tax Review Board (PO Box 66762 Phoenix, AZ 85062 - (800) 581-0628) or its designee to prepare, sign and file an application and/or appeal requesting a reduction in my property taxes due to a decline in the value of my property. This authorization is for the current tax year. I understand that Property Tax Review Board will provide me with copies of the formal appeal application files.

## Current Property Specifications

# of Bedrooms:

# of Bathrooms:

Sq. Footage:

Pool:

Date Signed: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

X  
Fraley, \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_, AZ 86026

Signature is Required  
PAYMENT: \$189.00

PLEASE BE SURE TO SIGN. APPEAL CANNOT BE PROCESSED WITHOUT YOUR SIGNATURE

## ANSWERS TO FREQUENTLY ASKED QUESTIONS

**Q: How was my Property Determined to have a Reduced Property Tax Amount?**

**A:** Due to declining real estate values in Arizona, Property Tax Review Board has proactively completed a review of recent comparable sales in your area. This analysis indicates that the January 1, 2009, estimated market value of your property has decreased relative to its January 1, 2009, estimated assessed value. Property Tax Review Board encourages all homeowners to independently review the S&P/Case-Shiller Price Indices for yourself to see what your average home value is this year compared to last year.

**Q: What is Property Tax Reassessment?**

**A:** Property Tax Reassessment is a service provided to homeowners that have suffered a possible decline in market value. Property Tax Review Board will prepare and submit all necessary documentation to the County Assessor's Office and Assessment Appeals Board, and will act as your agent in all dealings with the County Assessor's Office and at all Assessment Appeals Board hearings. Property Tax Review Board is not a government agency and at no time should the service fee be construed as mandatory unless you wish Property Tax Review Board to perform services on your behalf. Furthermore, our service has not been approved or endorsed by any government agency.

**Q: Should I Hire You or do it Myself?**

**A:** Self-representation is always an option and can be done for free. The difference in hiring Property Tax Review Board is that you will have a company whose full time job is the preparation and representation of homeowners in the property tax appeals process. Property Tax Review Board proprietary software and industry specific databases will ensure an aggressive strategy that will obtain the maximum property tax reduction and greatest savings for you, our client.

**Q: Are there any other fees?**

**A:** No, there are no additional fees.

**Q: How do I contact my local Assessor's office?**

**A:** Property Tax Review Board is not endorsed or affiliated with your local assessor and they may be contacted by calling your local government.

**Q: How Long does this Process Take?**

**A:** Property Tax Review Board will file all necessary forms immediately; however there is no guarantee as to how long the County Assessors will take to review your property reassessment request. If the Assessor's office does not approve our initial request for reassessment, Property Tax Review Board will appeal your case to the Assessment Appeals Board.

**Q: How is my Property Tax Bill Created?**

**A:** It takes three separate offices to produce and account for your property tax bill payment. The Assessor establishes the assessed value of your property by appraising the value of that property under applicable State law. The assessed value of your property is placed on the Assessment Roll. The Roll is then presented to the Auditor for further processing. The Auditor adds direct assessments to the Tax Roll then applies the General Tax Levy (1%) and the Voted Indebtedness (voter & bonded) tax rates to the value of the Tax Roll. This function is called "extending the Assessment Roll." The Extended Roll is then sent to the Treasurer and the Tax Collector for individual tax bill distribution and payment collection. The Treasurer receives the Extended Roll, prints the property tax bills and mails them to the names and addresses on the Roll. When you send your remittance to pay your tax bill, the Treasurer and Tax Collector then posts that payment to your property.

**Q: If I have other properties I would like Property Tax Review Board to review, what should I do?**

**A:** Attach your other property information to the stub above with a check in the amount of \$189.00 per property, made payable to Property Tax Review Board. Upon receipt of your service fee, Property Tax Review Board will thoroughly review your individual property value.