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## Frequently Asked Questions (FAQs) Notice of Proposed Correction (NOPC) for Tax Year 2022, and NOPC for Tax Year 2023 that continued from Tax Year 2022, if applicable.

1. Why did I receive a property tax refund?

As a result of the Qasimyar v. Maricopa County Tax Court judgment, your property's limited property value (LPV) was changed, if applicable, adjusting the amount of property taxes due. In most cases, this was a decrease in the amount of taxes owed, resulting in a property tax refund. To learn more about the Tax Court judgment, please visit the Assessor's Office website located at: Qasimyar Court of Appeals Information.

Additionally, information can be located on the Treasurer's Office website located at: https://treasurer.maricopa.gov/. See Qasimyar v. Maricopa County.

2. When will my property tax refund be processed?

The Treasurer's Office has completed and mailed all refunds related to the NOPC for Tax Year 2022. Some properties continued to require correction for Tax Year 2023. Properties applicable to the NOPC for Tax Year 2023 that continued from Tax Year 2022 are being processed during the months of April and May 2024.

3. I never received my property tax refund. How do I claim my property tax refund?

If you are expecting a NOPC for Tax Year 2022 property tax refund and have not received it, you may contact the Treasurer's Office at <a href="Qasimyar.Inquiry@Maricopa.gov">Qasimyar.Inquiry@Maricopa.gov</a> and a representative will respond within seven business days.

- 4. Can I request the property tax refund be mailed to myself instead of my mortgage company?
  - Property tax refund checks are mailed to the person or entity that made the original property tax payment. If a mortgage company made the property tax payment, they will receive the property tax refund check. You must contact the mortgage company who serviced the loan at that time to claim your property tax refund.
  - If your current mortgage company is not the same as the one used during the time
    of the original property tax payment, you must contact your prior mortgage
    company and request your property tax refund from them.

- If you paid off your mortgage, you must contact your prior mortgage company and request your property tax refund from them.
- 5. Why did I receive a property tax refund when I still have a balance for property taxes remaining for Tax Year 2023?

Property tax refunds resulting from a resolution are processed sequentially for specific Tax Years (ex: 2022). If a resolution results in an overpayment for Tax Year 2022, the Treasurer's Office issues a property tax refund check in the amount matching the overpayment for that Tax Year.

6. How does this affect my property tax years going forward?

A change in limited property value (LPV) may impact your property taxes going forward. An LPV decrease may result in less taxes owed, while an LPV increase may result in additional taxes owed. Any changes in the LPV are determined by the Assessor's Office.

7. I am expecting a property tax refund, do I still need to pay my property taxes?

The Treasurer's Office would advise that you pay your property taxes on time and in full. Any difference should result in a property tax refund at a later date.

8. Why is the limited property value (LPV) on my property different between the Assessor's Office and the Treasurer's Office?

Limited Property Values may be different from comparing the information available on the Assessor's system to the Treasurer's system. This is due to timing differences between when the data has been transmitted and/or processed within each system. Both the Assessor's and Treasurer's system will agree when all data has been properly transmitted or processed.