



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

Subject: Board of Supervisors Delegation of
Settlement Authority to County Attorney

**Policy
Number**

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Page

Page 1 of 1

PURPOSE

The purpose of this policy is to delegate to the County Attorney (via her deputies) the authority to settle tax cases where the resulting decrease in taxes for a single year does not exceed ten thousand dollars (\$10,000.00).

BACKGROUND

The Board of Supervisors is authorized pursuant to A.R.S. § 11-251-(14) to direct and control the prosecution and defense of all actions to which the County is a party, and compromise them. The Board of Supervisors currently directs and controls the prosecution and defense of tax appeal lawsuits as a governing board but desires to conditionally delegate said function to the County Attorney.

POLICY

It is the policy of the Board of Supervisors that:

The Civil Division of the County Attorney's Office is authorized to compromise property tax appeal lawsuits in favor of taxpayer and against the County in sums which do not exceed a total amount of ten thousand dollars (\$10,000.00) in property taxes for a single year, excluding interest; provided, however, that both the County Assessor and the assigned Deputy County Attorney agree on the recommendation to compromise.

RESPONSIBLE DEPARTMENTS

1. County Assessor
2. Board of Supervisors
3. County Attorney's Office

Effective Date: 11/16/10