



PINAL COUNTY

WIDE OPEN OPPORTUNITY

Instructions on how to file an Appeal of the Assessor's Petition for Review of Notice of Change

FILING DEADLINE TO THE BOARD OF EQUALIZATION: ALL APPEALS OF A NOTICE OF CHANGE MUST BE FILED, OR POSTMARKED, WITHIN 25 DAYS AFTER THE MAILING DATE OF THE ASSESSOR'S NOTICE OF CHANGE. THIS IS A STATUTORY REQUIREMENT AND THERE ARE NO EXCEPTIONS.

To file an appeal of the Assessor's Notice of Change with the County Board of Equalization mail to the address listed below, your Petition for Review of Notice of Change and any evidence you wish to submit to the Board of Equalization.

Mail To:

PINAL COUNTY BOARD OF EQUALIZATION
Clerk of the Board of Supervisors
P.O. Box 827
Florence, AZ 85132

Once you have properly filed with the County Board of Equalization, you will receive a Notice of Hearing. The Notice of Hearing will be sent to the mailing address listed on the appeal form. Due to strict statutory timelines we are unable to reschedule hearings. If there is a date in which you know you will be unavailable, please advise when you mail your petition to us and we will do our best to schedule around your conflict. This may not always be possible, however, we will make an attempt to do so. If you cannot or do not wish to attend the hearing, the Hearing Officer will hear your appeal "On the Record" (OTR).

Your Notice of Hearing will include the date, time and place of the hearing. Normally, the hearings are held in the Board of Supervisors Hearing Room, 135 North Pinal Street, Administrative Complex, Florence, AZ 85132.

We're at your service! Should you have questions pertaining to this process, please contact the Clerk of the Board Office at ClerkoftheBoard@pinal.gov or (520) 866-6068 and a staff member will gladly assist you.

PLEASE NOTE: ['Petition for Review of Notice of Change' form Click Here.](#) Upon downloading the form fill out and mail to the Pinal County Board of Equalization at the address listed above.

CLERK OF THE BOARD OF SUPERVISORS

1891 Historic Courthouse | 135 North Pinal Street | P.O. Box 827 | Florence, AZ 85132 | T: 520-866-6068
ClerkoftheBoard@pinal.gov | www.pinal.gov