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## Real Estate Update: Limited Appeal Period for County Property Tax Valuations

By Heidi Kimzey Short

Arizona's County Assessors are sending Notices of Valuation for the 2010 property tax year. Property owners will have only 60 days after the Notice is mailed to administratively appeal the values shown in the Notice. It is anticipated the deadline will expire sometime in April.

Current market conditions and recent trends for property values in Arizona make it important to closely review valuations shown on the Notices. If the full cash value shown on your Notice is significantly higher than the actual value of your property, it may be advisable for you to review your appeal rights.

If you have questions concerning your property tax valuation notice, we are happy to assist you.

*Heidi Kimzey Short focuses her practice in the areas of land use regulation, zoning, property tax and real estate acquisition and disposition. Her practice includes representation of commercial developers, national homebuilding companies and master planned community developers in various areas including the acquisition of land, negotiation of development agreements, securing zoning and land use entitlements, negotiation of development financing, preparation of construction and sales contracts, property tax appeals and all areas of acquisition, development and sale. She earned her B.S.B.A. (1992) from the University of Central Florida and her M.S.P. and J.D. (1996) from Florida State University.*



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