

**Maricopa County**  
**Contaminated Property Tax Reduction Program**  
**Introduction and Cover Sheet**  
(Pursuant to A.R.S. § 42-18124)

Disclaimer: The information you are required to submit is set forth in the application. This cover sheet is for informational purposes only. As the review is conducted, additional information may be required.

**1. Program Overview**

The State of Arizona in 2001, enacted House Bill (HB) 2432 which added a provision for tax reduction for properties contaminated with hazardous substances or petroleum. This amended statute (A.R.S. § 42-18124) has an effective date of December 31, 2001. The attached application is for the Brownfields program adopted by the Maricopa County Board of Supervisors on April 3, 2002.

**2. Application Overview**

The application is subdivided into four sections:

**SECTION I** – Property and Applicant/Owner Information

**SECTION II** – Environmental Information

**SECTION III** – Financial Information

**SECTION IV** – Affidavits

Sections I through III and the “Responsible Party” affidavit must be completed for the review process to begin.

**3. Reimbursable Costs**

See **SECTION III, “Financial Information”** for information regarding reimbursable fees.

**4. Required Submittals:**

The following is a list of reports/information which will be required to be submitted with your application. Additional information and reports may be required.

ALTA title report and chain-of-title report, see **Section I, (C)(3)**

Survey/Map and legal description of the property see **Section II, (1)**

Preliminary environmental investigations, see **Section II, (2)&(3)**

Proposed remedial actions, see **Section II, (4)**

Phase I Environmental Assessment, see **Section II, (10)**

**5. Application Submission**

Complete Sections I through III and the Responsible Party affidavit. Please return the completed application to:

Contaminated Property Tax Reduction Program  
Maricopa County Clerk of the Board  
301 W. Jefferson – 10<sup>th</sup> Floor  
Phoenix, AZ 85003

After receipt of the application it will be reviewed and additional information may be requested at this time, or later in the review process. The application will be presented to the Board of Supervisors for their consideration. The Board may approve, deny, or request modifications or additional information to determine the applicant's eligibility for the Contaminated Property Tax Reduction Program.

## **6. Reduction Phase**

After completion of the cleanup and before taxes, interest, costs and penalties can be reduced applicant must submit the Expense Affidavit and fully itemized receipts to support each claimed expense.

**Maricopa County**  
**Contaminated Property Tax Reduction Initial Application**  
(Pursuant to A.R.S. § 42-18124)

Complete this form for consideration of a request for tax reduction from the Maricopa County Board of Supervisors. It is important to complete all applicable sections and attach all necessary information. If you have any questions concerning the completion of this application, please call:

**Technical Assistance:** Environmental Services: 602.506.6623

**Application Assistance:** Clerk of the Board of Supervisors: 602.506.3766

The Maricopa County Board of Supervisors may request additional information on this application and/or request changes to your remedial action plan.

**SECTION I: PROPERTY AND APPLICANT/OWNER INFORMATION**

**A. Property Information**

1. Property Name (Property) \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Approximate Center of the Property (if known): \_\_\_\_\_

Latitude \_\_\_\_\_° \_\_\_\_\_| \_\_\_\_\_~  
(if known)

Longitude \_\_\_\_\_° \_\_\_\_\_| \_\_\_\_\_~  
(if known)

Property Size \_\_\_\_\_  
(acres or sq. feet)

Parcel Number \_\_\_\_\_

Township \_\_\_\_\_

Range \_\_\_\_\_

Section \_\_\_\_\_ of the \_\_\_\_\_ 1/4 of the \_\_\_\_\_ 1/4 of the \_\_\_\_\_ 1/4

2. Date of Property acquisition: \_\_\_\_\_  
(or Proposed acquisition)

3. Amount of back taxes owed as of: (date) \_\_\_\_\_

(amount) \$ \_\_\_\_\_

4. Are any of the back taxes owed to "Certificate of Purchase" (CP) buyers?

Yes       No

If YES, what is the amount owed to CP buyers? \$ \_\_\_\_\_

5. Indicate status of the remedial action

	Start date or proposed start date	Completed or Proposed Completion date
<input type="radio"/> Completed		
<input type="radio"/> In progress		
<input type="radio"/> Proposed		

6. Check current Property use:

Residential     Agricultural     Recreational     Commercial/Industrial

Other \_\_\_\_\_

7. Planned post-remediation Property use: \_\_\_\_\_

\_\_\_\_\_

**B. Applicant Information**

(The "Applicant" is the person seeking tax reduction. The Applicant is responsible for payment of Maricopa County costs of review and oversight. See cover sheet for explanation of potential cost(s).)

1. Name \_\_\_\_\_

Contact Person \_\_\_\_\_ Title \_\_\_\_\_

Company \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone (\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_) \_\_\_\_\_ E-mail \_\_\_\_\_

Relationship to Property \_\_\_\_\_

2. Legal status of the Applicant:

- Individual/Sole Proprietor
- Limited Liability Company
- Arizona Corporation
- Out-of-State Corporation: State of Incorporation \_\_\_\_\_
- Other \_\_\_\_\_
- General Partnership
- Limited Partnership

**C. Current Property Owner(s)** (If different from applicant) (If more than one Owner exists, attach additional sheets which provide the ownership information for each Owner.)

1. Name \_\_\_\_\_

Contact Person \_\_\_\_\_ Title \_\_\_\_\_

Company \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone (\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_) \_\_\_\_\_ E-mail \_\_\_\_\_

2. Legal status of the current Property Owner(s):

- Individual/Sole Proprietor
- Limited Liability Company
- Arizona Corporation
- Out-of-State Corporation: State of Incorporation \_\_\_\_\_
- Other \_\_\_\_\_
- General Partnership
- Limited Partnership

3. Provide a complete ALTA title report and chain-of-title report which details ownership from either 1940 or the time when the property was undeveloped, which ever is earlier. Label "Exhibit A – Title Search."

**D. Owner's Authorized Agents** (if any)

Name \_\_\_\_\_ Relationship to Owner \_\_\_\_\_

Company \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone (\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_) \_\_\_\_\_ E-mail \_\_\_\_\_

Describe Agent's Authority \_\_\_\_\_

\_\_\_\_\_  
(Use additional sheets for additional Authorized Agents.)

**E. Billing Information** (if different from Applicant)

Name \_\_\_\_\_ Relationship to Owner \_\_\_\_\_

Company \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone (\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_) \_\_\_\_\_ E-mail \_\_\_\_\_

**SECTION II: ENVIRONMENTAL INFORMATION**

The following information must accompany this application:

1. Boundaries of the Property and boundaries of the portion of the Property (site) needing remediation, if known. Provide a legal description including a Boundary Survey of the Property with a Location Map and a Site Map delineating the area to be remediated. (Attach additional sheets labeled, "Exhibit B – Maps and Legal Description")
2. Nature and geographical areal extent of the contamination by hazardous substances and/or pollutants. ("Exhibit C – Extent of Contamination")

3. Investigative Action:

(Check all actions completed to date. Full reports may be requested at a later date.)

<ul style="list-style-type: none"> <li><input type="checkbox"/> Preliminary Assessment</li> <li><input type="checkbox"/> Preliminary Investigations             <ul style="list-style-type: none"> <li><input type="checkbox"/> Soil</li> <li><input type="checkbox"/> Groundwater</li> <li><input type="checkbox"/> Surface water and sediment</li> <li><input type="checkbox"/> Waste management units*</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Remedial Investigation             <ul style="list-style-type: none"> <li><input type="checkbox"/> Soil</li> <li><input type="checkbox"/> Groundwater</li> <li><input type="checkbox"/> Surface water and sediment</li> <li><input type="checkbox"/> Waste management units*</li> </ul> </li> <li><input type="checkbox"/> Feasibility Study</li> </ul>
<p>*Includes bulk storage tanks, underground storage tanks, below grade piping, loading/unloading areas, surface impoundments, drainage systems, storage and staging areas, and discharge/waste disposal areas.</p>	

4. BRIEF description of the remedial action proposed and a schedule for performance of the remedial action. (“Exhibit D – Proposed Remedial Action”) Please check intended level of Cleanup in each area – soil and water.

<p><u>Soil Cleanup to:</u></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Residential levels</li> <li><input type="checkbox"/> Non-residential levels</li> <li><input type="checkbox"/> Groundwater protection levels</li> <li><input type="checkbox"/> Background levels</li> <li><input type="checkbox"/> Property specific risk-based <u>residential</u> levels</li> <li><input type="checkbox"/> Property Specific risk-based <u>non-residential</u> levels</li> <li><input type="checkbox"/> Intended cleanup level not known at this time</li> </ul>	<p><u>Water Cleanup to:</u></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Aquifer water quality standards</li> <li><input type="checkbox"/> Surface water quality standards</li> <li><input type="checkbox"/> Other</li> </ul>
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5. A list of the persons the Applicant believes may be responsible for the release or threatened release of hazardous substances and/or pollutants at the Property and a summary of the basis for that belief. (“Exhibit E – Responsible Persons/AT Property”)

6. A list of the persons the Applicant believes may be responsible for the release or threatened release of hazardous substances and/or pollutants that have migrated to the Property and a summary of the basis for that belief. (“Exhibit F – Responsible Persons/MIGRATED TO the Property”)

7a. Please check any of the following state or federal environmental regulatory programs which relate to the Property in question, and specify if any orders, permits, notices of violation, or inspections have taken place.

- Aquifer Protection Permit
- Groundwater Protection Permit
- CERCLA (Superfund)
- Underground Storage Tank/Leaking Underground Storage Tank
- ADEQ Voluntary Remediation
- Solid Waste
- Hazardous Waste
- WQARF
- Water Quality
- Air Quality

- Other \_\_\_\_\_
- None

7b. If there has been any involvement with any of the above programs, please write a brief description of that involvement in the provided space. Also, please provide any and all state and federal identification and registration numbers relevant to the above assigned program. Attach additional sheets as necessary, label sheets, "Exhibit G -- Regulatory Program Involvement."

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8. Disclose any past, current or anticipated legal action regarding indemnification/reimbursement available to set off against remedial costs.

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9. Are you a party to or are you aware of any indemnification or other cost recovery agreements that would result in reimbursement from any governmental body or any third party(ies)?

Yes       No

If yes, explain and provide copies of the agreement(s). Label "Exhibit H – Indemnification or cost recovery agreement."

10. Attach a Phase I Environmental Assessment prepared in accordance with the current ASTM-E1527-00 guidelines for Environmental Site Assessments. The Phase I Environmental Assessment must not be not more than 180 days old. Label "Exhibit I – Phase I Environmental Assessment."



**HAVE YOU DONE ANY OF THE FOLLOWING:  
If yes, provide a brief description.**

<input type="radio"/> Yes <input type="radio"/> No	10. Removal actions as defined by 42 United States code section 9601(23).
<input type="radio"/> Yes <input type="radio"/> No	11. Preparation and implementation of a remedial investigation and feasibility study pursuant to section 49-287.03.
<input type="radio"/> Yes <input type="radio"/> No	12. Preparation and implementation of a remedial action plan pursuant to section 49-287.04.
<input type="radio"/> Yes <input type="radio"/> No	13. Preparation and implementation of an agreement for work pursuant to section 49-282.05.
<input type="radio"/> Yes <input type="radio"/> No	14. Preparation and implementation of a corrective action plan pursuant to section 49-1005.
<input type="radio"/> Yes <input type="radio"/> No	15. Preparation and implementation of a work plan approved pursuant to section 49-177.

**SECTION III: FINANCIAL SECTION**

1. Provide your best estimate of the total remediation cost. \$ \_\_\_\_\_
2. Describe your financing plan including any pending grants, reimbursements, anticipated recovery through litigation, or other funding sources. (Attach plan and list of funding sources – “Exhibit J – Financing Plan”)

Applicant is responsible for reimbursing the total reasonable cost to Maricopa County for processing this application. Such costs may include, cost of goods used in the review and services contracted by Maricopa County in the review process. Applicant shall pay Maricopa County the total amount billed within 30 days of the date of billing. Unless otherwise agreed in writing, all payments shall be in the form of a cashier’s check, certified check, or money order made payable to Maricopa County. The receipt of any payment by Maricopa County shall not constitute any representation by Maricopa County as to the sufficiency of the application, its approval for tax reduction, or the sufficiency of the remedial action. If Applicant fails to pay the amount billed within 30 days, Maricopa County may take whatever action it deems appropriate to recover all amounts due. Delinquency in payments may result in denial of the application in whole or in part and/or exclusion from the program. All overdue amounts shall accrue interest at the rate of 9% per annum compounded annually. Applicant agrees to pay all costs incurred in collecting any amounts due under this agreement, including Maricopa County’s attorneys’ fees, court costs, and expenses.

The Applicant may choose to terminate his/her participation in the Contaminated Property Tax Reduction Program at any time. If so, Applicant will be responsible for all costs expended or incurred through the date Maricopa County receives Applicant's notice of termination. Costs shall include all cost incurred for services "in progress" until Maricopa County can reasonably give notice to cease providing services. If the termination is voluntary, the Applicant may reapply to the Contaminated Property Tax Reduction Program.

**I, \_\_\_\_\_, (the undersigned) do swear or**  
(Print Name of Applicant)  
**affirm under penalty of perjury that the information contained in**  
**this application and attachments is complete, true and accurate.**

\_\_\_\_\_  
Applicant's signature

\_\_\_\_\_  
Date

# Section IV

## Affidavits

1. Responsible Party Affidavit
2. Expense Affidavit

**RESPONSIBLE PARTY AFFIDAVIT**  
IN SUPPORT OF APPLICATION FOR TAX REDUCTION UNDER  
A.R.S. § 42-18124

STATE OF ARIZONA            )  
  )  
COUNTY OF MARICOPA        )

The purpose of this Affidavit is to attest that Applicant is compliant with A.R.S. § 42-18124, Section D(7)(b), that the Affiant is not a responsible party pursuant to A.R.S. § 49-283 and further the Affiant is not a relative of or associated with a responsible party pursuant to A.R.S. § 42-18124, Section D(6).

The undersigned, being duly sworn, deposes and says as follows:

1. THIS AFFIDAVIT is executed by the undersigned, \_\_\_\_\_, as Prospective Property Owner \_\_\_ or Property Owner \_\_\_ for the Property known as \_\_\_\_\_ located at \_\_\_\_\_.
  
2. THE AFFIANT is not a responsible party pursuant to A.R.S. § 49-283, or the responsible party's partner, officer, employee or relative: where relative means spouse, parent or ancestor of a parent, child or descendant of a child, sibling, cousin, aunt, uncle, niece or nephew of the first degree, and includes relative by half-blood or by adoption.
  
3. THE AFFIANT is not the spouse of a relative listed in Section 2 above.

I swear under oath that this is a true and complete statement.

\_\_\_\_\_  
Printed Name of Affiant

\_\_\_\_\_  
Affiant's Signature

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public

**EXPENSE AFFIDAVIT**

IN SUPPORT OF APPLICATION FOR TAX REDUCTION UNDER  
A.R.S. § 42-18124

STATE OF ARIZONA            )  
  )  
COUNTY OF MARICOPA        )

The purpose of this Affidavit is to attest that Applicant is compliant with A.R.S. § 42-18124, Section D(7)(a) concerning expenses to remediate contamination at the property.

The undersigned, being duly sworn, deposes and says as follows:

1. THIS AFFIDAVIT is executed by the undersigned \_\_\_\_\_, as Property Owner \_\_\_ or Agent on behalf of the Property Owner \_\_\_ for the Property known as \_\_\_\_\_ located at \_\_\_\_\_ (the "PROPERTY").
2. THE AFFIANT attests that all expenses (in the total amount of \$\_\_\_\_\_) incurred by or on behalf of the property owner to remediate contamination at the PROPERTY pursuant to A.R.S. § 42-18124, Section D were both reasonable and necessary. (See attached summary of remedial activities.)
3. THE AFFIANT attests that pursuant to A.R.S. § 42-18124, Section D(5), no expenses incurred by or on behalf of the property owner to remediate contamination at the PROPERTY were inconsistent with or in violation of requirements imposed by the Arizona Department of Environmental Quality.
4. THE AFFIANT attests that all expenses incurred by or on behalf of the property owner to remediate contamination at the PROPERTY are in accordance with the time considerations referenced in either Section D(2) or Section D(3) of A.R.S. § 42-18124 which ever is applicable.

I swear under oath that this is a true and complete statement.

\_\_\_\_\_  
Printed Name of Affiant

\_\_\_\_\_  
Affiant's Signature

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public