



Eddie Cook
Maricopa County Assessor

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IMPORTANT NOTICE

Dear Business or Agriculture Personal Property Owner:

Enclosed, you will find your **2024** Arizona Business/Agriculture Personal Property Statement. Pursuant to A.R.S. § 42-15053(A). **April 1 is the deadline to file Arizona taxable personal property returns.**

UPDATES FOR TAX YEAR 2024:

- The Business Property Statement (Form 82520) has changed. Please review the form and instructions carefully.
- Our office is continuing to use 10-digit owner IDs. Owner IDs are printed on property statements for owners with multiple accounts.

COMPLETING THE PERSONAL PROPERTY FORM:

- There are two options to complete the personal property reporting process:
 1. An Excel-based asset list using the Assessor’s template may be submitted through our online e-file portal at mcassessor.maricopa.gov/form520/.
Accounts under the same owner can be filed as a single upload.
 2. Completed original forms may be mailed to our office via USPS.
- Please record any ownership or address changes in Section 1 of the Property Statement. To ensure the correct and complete allocation of the statutory exemption, we must have on file the valid owner’s name and mailing address for each account.
- Please remember to report the historical cost and acquisition year for all personal property assets owned at the end of the 2023 calendar year.

GENERAL REMINDERS FOR REPORTING PERSONAL PROPERTY:

- If you received an Arizona Business/Agriculture Property Statement, the original form must be completed, signed, and returned **by April 1**.
- **Third-party Property Statements (520 forms) will not be accepted.** Third party forms lack both the bar code and e-file owner ID.
- For past e-filers, if you received an e-filer statement, it must be submitted **by April 1**.
- Extension requests may be granted for good cause if made in writing **before April 1**.
- Failure to file may result in late or non-filing penalties.



Our office has created a short video detailing Personal Property Notices, including how to e-file. It is available on the Assessor’s Office website, mcassessor.maricopa.gov, or you can view it here: bit.ly/BPP_e-file.

Other questions related to your business personal property account or e-filing? Frequently asked questions (FAQs) can be found on our website, mcassessor.maricopa.gov. You may also contact our Business Personal Property (BPP) unit at 602.506.3386 or by emailing asr-bpp-pubasst@maricopa.gov.

Thank you for the opportunity to serve you.

Maricopa County Assessor’s Office