ARIZONA TAX RESEARCH ASSOCIATION
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PHOENIX AZ 85007

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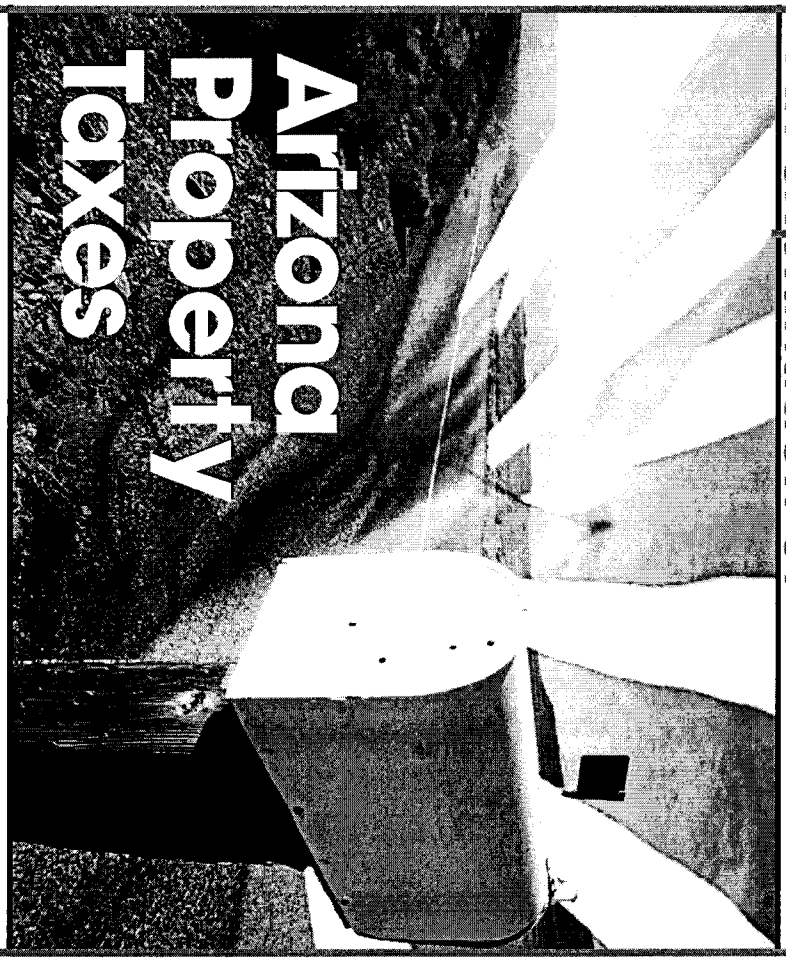
An explanation of

Arizona Property Taxes



2013 Edition

ARIZONA CAPITOL TIMES

Arizona Tax Research Association

Tax Notice Form

PLEASE CHECK WHICH PAYMENT APPLIES

FIRST HALF	$ 1,248.33	First half tax is due 10/1/12 Interest penalty after 5pm on 11/1/12
FULL YEAR	$ 2,496.66	The law allows payment of the full year by December 31, 2012 without an interest penalty on the first half.

DETACH AND RETURN WITH PAYMENT

PARCEL/ACCOUNT# 508-13-222 2

PRINT THE ABOVE PARCEL / ACCOUNT NUMBER ON YOUR CHECK

Amount Paid U.S. FUNDS ONLY

$

SN 0020120001 RT# 500001075 AN 508132222002000 TC 052133

00201200019508132220020000052133100002496669000012483370000000000000000000000

NAME
ADDRESS

1

MAKE CHECK PAYABLE TO:
Maricopa County Treasurer
P O Box 52133
Phoenix, AZ 85072-2133

PRIMARY LIMITED VALUES (PRI)

TYPE	LIMITED	RATIO	ASSESSED
Land/Building	151,300	.100	15,130
Personal Property	0	.100	0
Exemption			0
Primary Total	151,300	.100	15,130

AREA CODE: 790809

SECONDARY FULL CASH VALUES (SEC)

TYPE	FULL CASH	RATIO	ASSESSED
Land/Building	151,300	.100	15,130
Personal Property	0	.100	0
Exemption			0
Secondary Total	151,300	.100	15,130

SPECIAL DISTRICT (VALUE/ACRES/SQ FT) = ASSESSED				DIST #
CENTRAL ARIZONA GRD	D		18487	29100

A = ACRES, S = SQUARE FEET, D = DOLLAR ASSESSMENT

PARCEL/ACCOUNT# 508-13-222 2

Property Address: STREET ADDRESS

LEGAL DESCRIPTION SEC/LOT 49 TWN/BLK RNG/TR

PALM VALLEY PHASE 5 PARCELS 1-4 MCR 715-46

Property address is provided by the Maricopa County Assessor's Office

Own several properties?
Bulk payments may be your answer. Visit http://treasurer.maricopa.gov to learn more about making payments on-line.

Learn how your tax dollars are spent!
More detailed information is available at http://treasurer.maricopa.gov. View your tax bill online, and find information about how your property taxes are allocated.

View a map of delinquent parcels
Check your property on our new map! The map highlights properties that are behind in their taxes. It will also help you check to see if there are any "orphan" parcels associated with your real estate. Visit http://treasurer.maricopa.gov.

		Rate/100	2011 Amount	2012 Amount	Change
LITCHFIELD ELEMENTARY	PRI	2.3102	318.48	349.53	+9.7% ↑
LITCHFIELD ELEMENTARY BONDS	SEC	.7619	95.22	115.28	+21.1% ↑
LITCHFIELD ELEMENTARY OVERRIDES	SEC	.8142	121.08	123.19	+1.7% ↑
AGUA FRIA HIGH SCHOOL	PRI	2.0437	276.70	309.20	+11.7% ↑
AGUA FRIA HIGH SCHOOL BONDS	SEC	.7640	109.70	115.59	+5.4% ↑
AGUA FRIA HIGH SCHOOL OVERRIDES	SEC	.3617	52.76	54.73	+3.7% ↑
COMMUNITY COLLEGE DIST	PRI	1.1563	166.12	174.95	+5.3% ↑
COMMUNITY COLLEGE DIST BONDS	SEC	.2215	32.15	33.51	+4.2% ↑
STATE EQUALIZATION TAX	PRI	.4717	69.88	71.37	+2.1% ↑
WEST-MEC	SEC	.0500	8.20	7.56	-7.8% ↓
STATE AID	PRI	CREDIT	226.74-		
TOTAL FOR SCHOOLS / EDUCATION			**1,023.56**	**1,354.91**	
CITY OF GOODYEAR	PRI	1.1115	155.01	168.17	+8.5% ↑
VOTER-APPROVED CITY BONDS	SEC	.6635	107.55	100.38	-6.7% ↓
TOTAL FOR CITY OF GOODYEAR			**262.56**	**268.55**	
GENERAL COUNTY FUND	PRI	1.2407	203.60	187.72	-7.8% ↓
TOTAL FOR GENERAL COUNTY			**203.60**	**187.72**	
FLOOD CONTROL OF MARICOPA CTY	SEC	.1780	29.20	26.94	-7.7% ↓
CENTRAL AZ WATER CONSV DIST	SEC	.1000	16.42	15.14	-7.8% ↓
FIRE DISTRICT ASSISTANCE TAX	SEC	.0110	1.38	1.66	+20.3% ↑
LIBRARY DISTRICT	SEC	.0492	8.08	7.44	-7.8% ↓
MARICOPA SPECIAL HEALTH DIST	SEC	.1683	24.52	25.46	+3.8% ↑
GOODYEAR CF UTILITIES 1/89-359	SEC	1.0000	164.10	151.30	-7.8% ↓
PALM VALLEY CFD #3	SEC	1.8035	208.14	272.86	+31.1% ↑
CENTRAL ARIZONA GRD	SEC	1.0000	127.78	184.68	+44.5% ↑
TOTAL FOR SPECIAL DISTRICTS			**579.62**	**885.48**	
Grand Total			**2,069.34**	**2,496.66**	**+20.7% ↑**

SECOND HALF $ 1,248.33

DETACH AND RETURN WITH PAYMENT

PARCEL/ACCOUNT# 508-13-222 2

PRINT THE ABOVE PARCEL / ACCOUNT NUMBER ON YOUR CHECK

Amount Paid U.S. FUNDS ONLY

$

2012 SECOND HALF PAYMENT STUB
DUE MARCH 1, 2013
DELINQUENT AFTER MAY 1, 2013

SN 0020120002 RT# 500001075 AN 508132222002000 TC 052133

00201200021508132220020000052133100002496669000012483370000000000000000000000

NAME
ADDRESS

2

MAKE CHECK PAYABLE TO:
Maricopa County Treasurer
P O Box 52133
Phoenix, AZ 85072-2133

Introduction

This pamphlet was prepared to assist citizens in understanding Arizona's property tax system. Although the subject is complex, we have attempted to present this information in a simple, brief form.

Arizona's Property Tax System *(Through Tax Year 2014)*

Arizona is unique in that it uses two types of property values for taxing purposes:

1) **Full cash values (FCV)** and 2) **Limited property values (LPV).**

The **FCV**, or market value, of all real property in Arizona is the starting point for determining taxable values. Arizona courts have interpreted the term "full cash value" to mean the "cash equivalent value" of the property. Although the FCV is synonymous with market value, the value established by the assessor may be equal to, or less than, the actual market value.

Since the FCV should reflect market value, there is no limit on its annual growth, and as a result, there are minimal limits on the amount of secondary taxes that can be assessed. Thus, the FCV of a property may rise 30% in a single year if the market value of the property increases accordingly.

In contrast, the **LPV** is limited by the Constitution as to the amount it may increase each year. The LPV may increase in one of two ways: 1) Up to 10% of the previous year's LPV or 2) 25% of the difference between the current year's FCV and the previous year's LPV, whichever is greater. In no event can the LPV exceed the FCV.

There are a few exceptions to the calculation of the LPV. The LPV, in the case of new construction, errors in assessments, and changes in property use, for instance, is set at the same level as the LPVs of other properties with the same use.

Property Tax Levies

Primary Tax Levies

Primary property taxes are levied against the LPV and fund the maintenance and operation budgets of state and local governments, such as school districts, counties, cities, and community colleges.

The Arizona Constitution limits the total amount of primary property taxes that counties, cities, and community college districts can levy to 2% each year plus new construction. The levy limit operates off of a base year levy

established in fiscal year (FY) 1979-80, which was recalculated in 2006 due to a subsequent constitutional amendment. As a result, the actual primary property tax levy in 2005 became the new base for the calculation of future levy limits. The levy limit increases each year regardless of use, so there is no loss of future capacity if the jurisdiction does not levy to its limit. School district primary levies are not limited by the Constitution but are set annually by the Legislature. In most instances, the majority of property taxes are primary levies.

An additional limitation affects owner-occupied residences (class 3). The combined primary tax from all jurisdictions on such property may not exceed 1% of the LPV. In cases where the tax exceeds that amount (a primary tax rate greater than $10 per $100 of assessed value), school district primary taxes are reduced accordingly and the state provides additional aid to the school district to make up the difference between the overall primary tax rate and the 1% rate cap.

The primary tax rate for class 3 property often stays below the $10 level because the state pays 40% of the school district primary tax rate. Through tax year 2012, the amount paid by the state for each property is capped at $600 (A.R.S. § 15-972). (For tax years 2013 through 2016, the homeowner rebate percentage will be determined by the Department of Revenue. See the discussion under "The Classification System.") This "homeowner rebate" appears automatically on tax bills and is reflected on the line titled STATE AID TO EDUCATION. An example of the homeowner rebate calculation may be found in the forthcoming section under "Calculating the Tax."

In an effort to ensure proper classification of class 3 property, the Legislature enacted specific requirements for assessors to verify the accurate use of such property. Beginning in 2013 and during each elective term of office thereafter, each county assessor is required to send owners of class 3 property a notice if the assessor believes the property does not qualify as class 3 according to the following criteria: the owner has a mailing address outside the county in which the property is located; the owner has a mailing address, other than a post office box, that is different from the situs address; the owner has the same mailing address for multiple parcels listed under class 3; or the owner appears to be a business entity. If the owner doesn't respond within 30 days, the assessor must send a final notice within 30 days. Failure by the owner to respond results in a reclassification of the property from class 3 to class 4 and the owner is assessed a civil penalty equal to the homeowner rebate paid with respect to the property in the preceding year. The owner of property reclassified as class 4 may appeal the reclassification to the county board of supervisors within 30 days.

Notice of Valuation Form

PROPERTY NOTICE OF VALUATION

DATA: D CLS3

NOTICE DATE: February 22, 2013

APPEAL DEADLINE: April 23, 2013

Parcel ID: 510-01-001

2014 VALUATIONS

	Legal Class	Value	Assessment Ratio	Assessed Value
FCV *	3	243,300	10.0	24,330
LPV **	3	243,300	10.0	24,330

2013 VALUATIONS

	Legal Class	Value	Assessment Ratio	Assessed Value
FCV *	3	232,500	10.0	23,250
LPV **	3	232,500	10.0	23,250

Property Descriptions:

VISTANCIA VILLAGE A PARCEL A10A MCR 655-33

LOT/SEC: 1 BLOCK/TWNSHP: TRACT/RANGE:

Definitions

* Full Cash Value (FCV) is used to compute secondary taxes, which may consist of bonds, budget overrides, and special districts such as fire, flood control, and other limited purpose districts.

** Limited Property Value (LPV) is used to compute primary taxes for the maintenance and operation of school districts, cities, community college districts and counties. The Limited Property Value is calculated according to a statutory formula mandated by the Arizona State Legislature and cannot exceed the Full Cash Value.

Legal Classes: Class One — Commercial; Class Two — Vacant Land, Agricultural, Non-Profit; Class Three — Primary Residence; Class Four — Residential Rental, Non-Primary Residence, Common Areas; Class Five — Railroads; Class Six — Historic Residential, Foreign Trade Zone, Enterprise Zone; Class Seven — Historic Commercial; Class Eight — Renovated Historic Residential; Class Nine — Certain Improvements on Government Property.

Arizona Property Valuation & Classification Appeals Process

The County Assessor mails the notice of property valuation no later than March 1. A.R.S. 42-15101

The Decision to Appeal

Any owner of property may file a petition with the Assessor in the county in which the property is located if the owner believes that his or her property has been improperly valued or incorrectly classified. **A.R.S. 42-16051.**

Tax Court Appeal

After receiving the notice of valuation, the property owner may appeal through the Administrative Process or Superior Court. **A.R.S. 42-16051/42-16201.** If the property owner does not file an appeal in the Administrative Process, the owner may file a petition with Tax Court or Superior Court at any time after receiving the notice of valuation but not later than December 15. **A.R.S. 42-16201(A).**

Administrative Process

The property owner may file a petition no later than the deadline date as it appears on the notice of valuation (not more than 60 days after the date the notice is mailed). **A.R.S. 42-16051(D).**

Petitioner may request a meeting with the County Assessor. The assessor will answer all requests on or before August 15. **A.R.S. 42-16054.**

Board of Equalization

Petitioners not satisfied with the decision of the assessor may file a petition with the Board of Equalization for the county within 25 days of the date the decision is mailed or to Tax Court or Superior Court within 60 days. **A.R.S. 42-16056 (C)/42-16201(B).**

Petitioners not satisfied with the decision of the County or State Board of Equalization may file a petition with Tax Court within 60 days after the date the decision is mailed. **A.R.S. 42-16202(A).**

More information and forms may be obtained from the offices of the County Assessor, the County Board of Supervisors or the State Board of Equalization.

Arizona State Board of Equalization • 100 N. 15th Ave., Suite 130 • Phoenix, AZ 85007 • (602) 364-1600

For new construction, additions, deletions, and changes that occur after September 30 of the previous year and up to September 30 of the valuation year, the County Assessor shall notify the owner of any changes in valuation on or before September 30. The owner may appeal to the Board of Equalization within 25 days. The Board of Equalization decision may be appealed to Tax Court within 60 days from the date the decision is mailed. A new owner of property may appeal to Tax Court on or before December 15 in the year taxes are levied if the value was not appealed by the previous owner.

Secondary Tax Levies

Secondary property taxes are levied against the FCV (through tax year 2014) and fund voter-approved general obligation bonds, budget overrides, and special districts. Counties, community college districts, and K-12 school districts may exceed their primary levy limit with voter-approved secondary property tax overrides for up to seven years.

The myriad of special taxing districts that levy secondary property taxes are subject to different statutory tax limits. For example, the annual growth in secondary taxes levied by fire districts is limited to 8% but are subject to a $3.25 statutory tax rate cap. The levy limits of fire districts increase each year regardless of use. However, a fire district may override its levy limit upon voter approval in one of two ways: 1) a permanent override within the existing $3.25 rate cap or 2) a five-year temporary override to exceed the $3.25 rate cap if the total net assessed value (NAV) of the property in the district decreases by more than 20% over two consecutive years (A.R.S. § 48-807). With legislation that was passed in 2012 (HB2184), fire districts may increase their tax rate above the $3.25 rate cap, not to exceed $3.75, without voter approval only for tax years 2012 and 2013. In order to qualify, a fire district's NAV must have decreased at least 25% since the 2008 valuation year. Fire districts that opt to exceed the $3.25 rate cap will be subject to specific reporting requirements. Some countywide special taxing districts, such as jails, flood control, public health services, and the fire district assistance tax, have tax rate caps but no levy limits. On the other hand, the secondary taxes levied for library districts do not have a tax rate cap or levy limit.

Arizona's Property Tax System *(Beginning Tax Year 2015 – Prop 117)*

In the 2012 General Election, Arizona voters approved Proposition 117, which replaced Arizona's dual valuation tax system with a single taxable value (LPV) and limits its annual growth to 5%.

Most characteristics of the current property tax system will remain in place. The county assessor will continue to determine the FCV at its market value, which will be the appealable value by the property owner. The LPV, on the other hand, will be limited to 5% annual growth instead of the existing 10%/25% calculation (see discussion on page 1 under "Introduction"). As is the case now, the LPV cannot exceed the FCV. Although the assessor will continue to establish the FCV and the LPV each year, the LPV will be the only taxable value, referred to as the "net assessed value" or NAV. Therefore, both primary and secondary taxes will be levied against the LPV beginning in tax year 2015.

Property Tax Exemptions

Arizona also provides property tax exemptions in varying dollar amounts to some disabled persons and to widows and widowers whose spouses died while they were residents of Arizona. The dollar amounts are adjusted annually for inflation and are scaled to the combined value of property owned. Eligibility is restricted to individuals with total household income equal to or less than $30,008 (no children under the age of 18 reside with claimant) or $36,009 (children under the age of 18 reside with claimant). For tax year 2013, the maximum allowable exemption is $3,601 of assessed value if the total assessed value does not exceed $24,469, which is equally applied to both the primary and secondary assessed values of the property (A.R.S. § 42-11111).

World War I veterans who were residents of the state prior to September 1, 1945 or veterans with a service-connected disability who were residents of the state for at least four years prior to entering the service are also eligible for an exemption. There is no limit on the income of these veterans and the amount exempt varies with the total assessment and/or the level of disability. In addition, property tax deferrals are provided to qualified homeowners over the age of 69. Qualifications and procedures are outlined in A.R.S. § 42-17301.

Article IX, §18 of the Constitution allows residents 65 years or older, with annual incomes below established thresholds, to apply to the county assessor to freeze the full cash value of their primary residence for up to three years. Income limits are set at 400% of the Supplemental Security Income (SSI) benefit rate provided for in the Social Security Act for one owner and 500% for more than one owner. In tax year 2013, the income threshold for an individual property owner is $34,080 and $42,600 for two or more property owners. Property owners must apply every three years to the assessor in the county in which the property is located. All taxpayers interested in receiving this benefit should contact their local assessor.

The Classification System

Arizona's property tax system classifies property according to its use. Each class of property is assigned an assessment ratio, pursuant to state law, ranging from 1% to 19.5% (in tax year 2013). The assessment ratios are applied to both the primary and secondary values of a property and determine a property's net assessed value. All classifications use the same tax rates (with exception of the homeowner rebate on class 3 property).

The property tax reform legislation of 2005 reduced the assessment ratio on class 1 (business) property from 25% to 20% over a ten-year period and increased the homeowner rebate from 35% to 40% over five years. Additional legislation passed during the 2007 legislative session accelerated the reduction

New Construction, Additions, Deletions, and Changes in Use

Property that changes due to new construction, additions or deletions, or changes in use that occur after September 30 of the previous year may be added to the roll, on or before September 30 of the valuation year. The assessor is required to notify the property owner of any change in the valuation on or before September 30. Within 25 days of the assessor's notice, the property owner may appeal the valuation to the SBOE or CBOE. The SBOE and CBOE are required to rule on these appeals by the third Friday in November. A further appeal to tax court must be filed within 60 days from the date the decision is mailed (A.R.S. § 42-16205).

Paying Taxes

Property taxes are levied on a calendar year, although Arizona governments work on a fiscal year. Property values are established as of January 1 of each year, while the tax rates on those values are set on the third Monday in August of the following year. The first installment on the tax bill is due on October 1 and is considered delinquent after November 1. The entire amount may be paid in October if the taxpayer so desires, and taxes of $100 or less are due in full on October 1, delinquent November 1. Taxpayers who miss the November 1 payment can pay the entire year's taxes without penalty or interest if paid by December 31. The second installment is due March 1 and is delinquent after May 1.

Change of Use:

WARNING! Because the usage of property determines its classification, major tax liabilities could be assessed when the use of the property is changed. In addition, civil penalties may be assessed if an owner-occupied home is converted to rental property and the county assessor is not notified of the change. Converting an owner-occupied residence to rental property makes it ineligible for the homeowner rebate and, therefore, increases the tax liability on the property.

VALUATION CALENDAR

Notice of Valuation to Property Owners

Notice of Valuation Form: On or before March 1 of each year, the county assessor is required to notify each property owner regarding the full cash value and limited value of the property. This form shows both full cash and limited values for the current and preceding years (see page 11).

Appeals (see chart page 10)

If a property owner believes that the values or classification are excessive or erroneous, the owner may file an appeal with the county assessor within 60 days after the date the assessor mailed the "notice of valuation." If requested by the property owner, the assessor is required to meet with the owner and rule on the appeal by August 15. If the owner does not wish to meet with the assessor, the owner may submit written evidence to support the appeal. A property owner whose appeal is denied may appeal to the County Board of Equalization (CBOE) or the State Board of Equalization (SBOE) within 25 days after the assessor's decision is mailed. If the property under appeal is located within Maricopa or Pima County, the taxpayer is required to file an appeal with the SBOE; otherwise, the taxpayer is required to file the appeal with the CBOE. The CBOE and SBOE are required to rule on all appeals by October 15 except for properties valued by the Department of Revenue, in which case the decisions shall be issued on or before November 15. Decisions of the CBOE and SBOE may be appealed to tax court within 60 days from the last date of decision of an administrative appeal. If no administrative appeal is filed, a property owner may appeal the valuation or classification directly to tax court on or before December 15 of the valuation year. Additionally, new owners may appeal their valuations by December 15 of the tax year if their properties were valued and ownership changed after December 15 of the valuation year.

in the class 1 assessment ratio from a ten-year phase down to six years. Legislation that passed during the 2011 Second Special Session further reduced the assessment ratio on class 1 property one-half percent each year beginning in tax year 2013, down to 18% in tax year 2016, and for class 2 property, the assessment ratio will drop from 16% to 15% in tax year 2016. Also as a result of this legislation, between tax years 2013 and 2016, the Department of Revenue is required to calculate the percentage that the state must pay in additional state aid in order to offset any shift in property taxes as a result of the reduction in the assessment ratio for class 1 and class 2 property.

Tax Year 2013

Class 1 (19,5%) Mines and mining claim property, and standing timber. Local telecommunications service, gas, water and electric utility company property, pipeline company property, producing oil, and gas property. Commercial and industrial real property. Commercial and industrial personal property exceeding $133,868 of full cash value (A.R.S. § 42-12001).

Class 2 (16%) Agricultural real property, golf courses, and vacant land (A.R.S. § 42-12002). Agricultural personal property exceeding $133,868 of full cash value (A.R.S. § 42-12002).

Class 3 (10%) Primary residential residence of owner or owner's relative (A.R.S. § 42-12003).

Class 4 (10%) Property used for residential rental purposes, including property owned in foreclosure by a financial institution, that is not otherwise included in any other class (A.R.S. § 42-12004).

Class 5 (15%) Railroad operating property, private rail car property, and airline flight property (A.R.S. § 42-12005).

Class 6 (5%) Noncommercial historic property, foreign trade zone property, qualifying military reuse zone property, enterprise zone property that qualified prior to the 7/1/11 sunset (primary taxes only), qualifying environmental technology property, and qualifying environmental remediation property (A.R.S. § 42-12006).

Class 7 Historic commercial and industrial property (19.5%) and renovations (1%) (A.R.S. § 42-12007 and 42-12101).

Class 8 Residential rental historic property (10%) and renovations (1%) (A.R.S. § 42-12008 and 42-12101).

Class 9 (1%) Possessory Interests (A.R.S. § 42-12009).

How "Net Assessed Value" is Calculated:

Using the classifications and limitations explained above, let's illustrate how a home and business, both of which have a taxable value of $200,000 in 2013, would appear on the tax rolls in two succeeding years.

The net assessed values (NAV) differ because the home is assessed at 10% of the secondary value, while the business is assessed at 19.5%.

Tax Year 2013

Property Class	Home	Business
Assessment Ratio	(10%)	(19.5%)
Secondary Value	$200,000	$200,000
Secondary NAV	$20,000	$39,000
Primary Value	$180,000	$180,000
Primary NAV	$18,000	$35,100

Tax Year 2014

In tax year 2014, the assessment ratio for businesses drops to 19%. If we assume property values will increase 17% in the next year, we have:

Property Class	Home	Business
Assessment Ratio	(10%)	(19%)
Secondary Value	$234,000	$234,000
Secondary NAV	$23,400	$44,460
Primary Value	$198,000	$198,000
Primary NAV	$19,800	$37,620

This above example reflects the 10% limit on increases for primary values (Using the 25% method would only increase the primary value to $193,500). Even though secondary values increase 17%, primary values may only increase 10% in this case.

2013 Arizona Property Taxes Explained

Calculating the Tax:

Using the most recent tax rates in the Chandler Unified School District within the City of Chandler, the following would be the taxes levied on a hypothetical residential and business property with identical values:

Property Class	Home (10%)	Business (19.5%)
Secondary Value	$200,000	$200,000
Secondary NAV	$20,000	$39,000
Total Secondary Rate	$3.7969	$3.7969
Secondary Taxes Owed	**$759.38**	**$1,480.79**
Primary Value	$180,000	$180,000
Primary NAV	$18,000	$35,100
Effective Primary Rate*	$5.6725	$7.3222
Primary Taxes Owed	**$1,021.05**	**$2,570.09**
TOTAL TAXES OWED	**$1,780.43**	**$4,050.88**

*Currently, the state pays 40% of the homeowner's primary school district rate. In this school district, the rebate reduces the tax rate by $1.6497.

Mobile Homes

A mobile home may be treated as real or personal property, depending on who owns the property on which it is located. Persons who own a mobile home (one that is permanently affixed to the land) and the real property on which it is located, may record an Affidavit of Affixture with the assessor's office. Once the affidavit is recorded, the mobile home is considered real property, subject to real property liens. Taxes are levied against mobile homes, whether treated as real or personal, in the same manner as real property and are subject to all other state laws regarding property taxes. Unsecured mobile homes are also subject to the $0.50 per $100 of assessed value mobile home relocation primary tax (A.R.S. § 33-1476.03).

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and

THE ARIZONA TAX RESEARCH ASSOCIATION

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2013 Arizona Property Taxes Explained

County Assessors

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Cochise County Assessor
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cmazon@coconino.az.gov

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dhughes@gilacountyaz.gov

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Greenlee County Assessor
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ldurr@co.greenlee.az.us

La Paz County Assessor
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1112 Joshua St., Ste 204, Parker, AZ 85344
928-669-6165 • Fax: 669-9740
sschuler@co.la-paz.az.us

Maricopa County Assessor
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602-506-3406 • Fax: 506-7620
russellk@mail.maricopa.gov

Mohave County Assessor
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ron.nicholson@co.mohave.az.us

Navajo County Assessor
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cammy.darris@navajocountyaz.gov

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