



ARIZONA TAX RESEARCH ASSOCIATION  
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An explanation of



# Arizona Property Taxes

2011  
Edition

ARIZONA CAPITOL TIMES  
Arizona Tax Research Association

# Tax Notice Form

DETACH AND RETURN WITH PAYMENT		<b>PARCEL/ACCOUNT # 201-07-009 2</b>				
1		PRINT THE ABOVE PARCEL / ACCOUNT NUMBER ON YOUR CHECK				
2011 FIRST HALF PAYMENT STUB DUE OCTOBER 1, 2011 DELINQUENT AFTER NOV. 1, 2011		U.S. FUNDS ONLY				
LASTNAME FIRSTNAME		PLEASE CHECK WHICH PAYMENT APPLIES				
MAKE CHECK PAYABLE TO: <b>Marcopa County Treasurer P O Box 52133 Phoenix, AZ 85072-2133</b>		<b>FIRST HALF</b> \$ 727.21				
Make mailing address changes at <a href="http://treasurer.maricopa.gov">http://treasurer.maricopa.gov</a> or call (602) 506-8511		The law allows payment of the full year by December 31, 2011, without an interest penalty on the first half.				
110000000010000145442000072721201070090028		<b>FULL YEAR</b> \$ 1,454.42				
-----						
PRIMARY LIMITED VALUES (PRI)		PARCEL/ACCOUNT # 201-07-009 2				
TYPE	LIMITED RATIO ASSESSED	Property Address: 26752 N 66TH LN #1				
Land/Building	144,600 .100 14,460	LEGAL DESCRIPTION SECT01 1 TWN8L BK RINGTR				
Personal Property	0 .100 0	EAGLE HIGHLANDS NORTH MCR 535-45				
Exemption	0 .100 0	Property address is provided by the Maricopa County Assessor's Office				
Primary Total	144,600 .100 14,460	Area Code: 971300				
SECONDARY FULL CASH VALUES (SEC)		Own several properties? Bulk payments may be your answer. Visit <a href="http://treasurer.maricopa.gov">http://treasurer.maricopa.gov</a> to learn more about making payments on-line.				
TYPE	FULL CASH RATIO ASSESSED	Learn how your tax dollars are spent! More detailed information is available at <a href="http://treasurer.maricopa.gov">http://treasurer.maricopa.gov</a> . View your tax bill online, and find information about how your property taxes are allocated.				
Land/Building	144,600 .100 14,460	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 <a href="http://treasurer.maricopa.gov">http://treasurer.maricopa.gov</a> .				
Personal Property	0 .100 0					
Exemption	0 .100 0					
Secondary Total	144,600 .100 14,460					
SPECIAL DISTRICT (VALUE ACRES SQ FT) * ASSESSED DIST #						
A = ACRES, S = SQUARE FEET, D = DOLLAR ASSESSMENT						
Rate/100      2010 Amount      2011 Amount      Change						
DEER VALLEY UNIFIED	PRI	3.8561	642.16	557.59	-13.2% ↓	
DEER VALLEY UNIFIED BONDS	SEC	1.3524	236.14	197.00	-16.6% ↓	
DEER VALLEY UNIFIED OVERRIDES	SEC	1.0245	156.76	148.14	-5.5% ↓	
COMMUNITY COLLEGE DIST	PRI	1.0123	153.76	146.38	-4.8% ↓	
COMMUNITY COLLEGE DIST BONDS	SEC	1.1819	34.96	28.33	-19.0% ↓	
STATE EQUALIZATION TAX	PRI	.4259	69.14	61.59	-10.9% ↓	
WEST-MEC	SEC	.0500	9.70	7.24	-25.4% ↓	
STATE AID		PRI      CREDIT	256.86-	204.56-		
TOTAL FOR SCHOOLS / EDUCATION			1,045.78	941.71		
CITY OF PHOENIX	PRI	1.0542	171.34	152.44	-11.0% ↓	
VOTER-APPROVED CITY BONDS	SEC	.7658	181.74	110.73	-39.1% ↓	
TOTAL FOR CITY OF PHOENIX			353.08	263.17		
GENERAL COUNTY FUND		PRI	1.2407	203.86	179.40	-12.0% ↓
TOTAL FOR GENERAL COUNTY			203.86	179.40		
FLOOD CONTROL OF MARICOPA CTY		SEC	.1780	28.88	25.74	-10.9% ↓
CENTRAL AZ WATER CONSV DIST		SEC	1.0000	19.40	14.46	-25.5% ↓
FIRE DISTRICT ASSISTANCE TAX		SEC	.0084	1.28	1.22	-4.7% ↓
LIBRARY DISTRICT		SEC	.0492	8.00	7.12	-11.0% ↓
MARICOPA SPECIAL HEALTH DIST.		SEC	.1494	21.75	21.60	-0.7% ↓
TOTAL FOR SPECIAL DISTRICTS			79.32	70.14		
Grand Total			1,682.02	1,454.42	-13.5% ↓	
DETACH AND RETURN WITH PAYMENT		<b>PARCEL/ACCOUNT # 201-07-009 2</b>				
2		PRINT THE ABOVE PARCEL / ACCOUNT NUMBER ON YOUR CHECK				
2011 SECOND HALF PAYMENT STUB DUE MARCH 1, 2012 DELINQUENT AFTER MAY 1, 2012		U.S. FUNDS ONLY				
LASTNAME FIRSTNAME		PLEASE CHECK WHICH PAYMENT APPLIES				
MAKE CHECK PAYABLE TO: <b>Marcopa County Treasurer P O Box 52133 Phoenix, AZ 85072-2133</b>		<b>SECOND HALF</b> \$ 727.21				
Make mailing address changes at <a href="http://treasurer.maricopa.gov">http://treasurer.maricopa.gov</a> or call (602) 506-8511						

## 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.

## Tax Base

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

- 1) **Secondary (full cash) values** and 2) **primary (limited) values.**

The **secondary (full cash) value**, 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 full cash value is synonymous with market value, the value established by the assessor may be equal to, or less than, the actual market value.

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

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

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

## Property Tax Levies

### Primary Tax Levies

Primary property taxes 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 levied against the primary values.

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 primary value. 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% (tax year 2011) of the school district primary tax rate, up to \$600 (A.R.S. § 15-972). (For tax years 2013 through 2016, the percentage of state aid 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."

Beginning in 2012 and in each even-numbered year following, each county assessor is required to send all residential property owners an affidavit with the Notice of Value (NOV) in which the owner must declare under penalty of perjury whether the residence is owner-occupied or is being used as the primary residence of the owner's relative. The owner has 60 days to return the affidavit to the assessor. The county assessor is required to reclassify the property to class 4 under the following circumstances: the residential property is not the primary residence of the owner or the owner's relative; the owner indicates that more than one parcel is owner-occupied; the owner fails to respond in a timely manner. If the property is reclassified as class 4, the property will not qualify for the homeowner rebate. The assessor must notify the owner of the change within 15 days and also inform the owner of their appeal rights. An owner that does not agree with the change may file a notice of claim with the assessor pursuant to A.R.S. § 42-16254.

## Notice of Valuation Form

<b>PROPERTY NOTICE OF VALUATION</b>				DATA: D CLS3
<b>NOTICE DATE:</b> February 25, 2011		<b>APPEAL DEADLINE:</b> April 26, 2011		
				<b>Parcel ID:</b> 304-09-572
<b>2012 VALUATIONS</b>				
	Legal Class	Value	Assessment Ratio	Assessed Value
FCV *	3	237,300	10.0	23,730
LPV **	3	237,300	10.0	23,730
<b>2011 VALUATIONS</b>				
	Legal Class	Value	Assessment Ratio	Assessed Value
FCV *	3	277,300	10.0	27,730
LPV **	3	277,300	10.0	27,730
<b>Property Descriptions:</b>				
CIRCLE G RANCHES 7 MCR 297-16				
LOT/SEC: 3    BLOCK/TWNSHP:    TRACT/RANGE:				
<b>Definitions</b>				
* 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.				
<b>Legal Classes:</b> Class One – Commercial; Class Two – Vacant Land, Agricultural, Non-Profit; Class Three – Owner Occupied Residential; Class Four – Residential Rental, Common Areas; 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 levies 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 secondary taxes levied by fire districts are limited to 8% but are subject to a \$3.25 statutory tax rate cap. 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). The levy limits of fire districts increase each year regardless of use. 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.

## 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 \$29,071 (no children under the age of 18 reside with claimant) or \$34,884 (children under the age of 18 reside with claimant). For tax year 2011, the maximum allowable exemption is \$3,488 of assessed value if the total assessed value does not exceed \$23,705, which is equally applied to both the primary and secondary assessed values of the property (A.R.S. § 42-11101).

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 2011, the income threshold for an individual property owner is \$32,352 and \$40,440 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 20% (in tax year 2011). 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 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.

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.

## 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.

## 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).

### 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

## Valuation Year 2010, Tax Year 2011

- Class 1 (20%)** 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 \$67,268 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 \$67,268 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 (20%) 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 2011, would appear on the tax rolls in three 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 20%.

**Tax Year 2011**

Property Class	Home	Business
Assessment Ratio.....	(10%)	(20%)
Secondary Value.....	\$200,000	\$200,000
Secondary NAV .....	\$20,000	\$40,000
Primary Value.....	\$180,000	\$180,000
Primary NAV.....	\$18,000	\$36,000

**Tax Year 2012**

In tax year 2012, the assessment ratio for businesses remains at 20%. If we assume property values will increase 17% in the next year, we have:

Property Class	Home	Business
Assessment Ratio .....	(10%)	(20%)
Secondary Value .....	\$234,000	\$234,000
Secondary NAV .....	\$23,400	\$46,800
Primary Value.....	\$198,000	\$198,000
Primary NAV.....	\$19,800	\$39,600

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.

**Tax Year 2013**

In tax year 2013, the assessment ratio for class 1 (business) property drops to 19.5%. Let’s assume values increase 25%:

Property Class	Home	Business
Assessment Ratio.....	(10%)	(19.5%)
Secondary Value.....	\$292,500	\$292,500
Secondary NAV .....	\$29,250	\$57,038
Primary Value.....	\$221,000	\$221,625
Primary NAV.....	\$22,163	\$43,217

Notice that primary (limited) values increased more than 10% due to the large difference between the new secondary value and the previous year’s primary value (\$292,500-\$198,000=\$94,500). Twenty-five percent of that difference (\$23,625) was larger than a 10% increase in the previous year’s primary value (\$19,800).

**CALCULATING THE TAX:**

Using the 2011 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 (20%)
Secondary Value.....	\$200,000	\$200,000
Secondary NAV .....	\$20,000	\$40,000
Total Secondary Rate.....	\$3.6501	\$3.6501
<b>Secondary Taxes Owed .....</b>	<b>\$730.02</b>	<b>\$1,460.04</b>
Primary Value.....	\$180,000	\$180,000
Primary NAV.....	\$18,000	\$36,000
Effective Primary Rate* .....	\$5.2454	\$6.7369
<b>Primary Taxes Owed .....</b>	<b>\$944.17</b>	<b>\$2,425.28</b>
<b>TOTAL TAXES OWED .....</b>	<b>\$1,674.19</b>	<b>\$3,885.32</b>

\*In tax year 2011, the state pays 40% of the homeowner’s primary school district rate. In this school district, the rebate reduces the tax rate by \$1.4915.

## County Assessors

### Apache County Assessor

P.O. Box 770  
St. Johns, AZ 85936  
928-337-7624 • Fax: 337-3386  
rdahozy@co.apache.az.us

### Cochise County Assessor

1415 Melody Lane, Bldg. B  
Bisbee, AZ 85603  
520-432-8650 • Fax: 432-8698  
pleiendecker@cochise.az.gov

### Coconino County Assessor

110 East Cherry Avenue  
Flagstaff, AZ 86001  
928-679-7962 • Fax: 679-7977  
cmazon@coconino.az.gov

### Gila County Assessor

1400 East Ash Street  
Globe, AZ 85501  
928-425-3231 • Fax: 425-0408  
dhom@co.gila.az.us

### Graham County Assessor

921 Thatcher Blvd.  
Safford, AZ 85546  
928-428-2828 • Fax: 428-5849  
dalder@graham.az.gov

### Greenlee County Assessor

P.O. Box 777  
Clifton, AZ 85533  
928-865-5302 • Fax 865-4417  
ldurr@co.greenlee.az.us

### La Paz County Assessor

P.O. Box 790  
Parker, AZ 85344  
928-669-6165 • Fax: 669-9740  
gnault@co.la-paz.az.us

### Maricopa County Assessor

301 West Jefferson, Suite 330  
Phoenix, AZ 85003  
602-506-3877 • Fax: 506-3394  
russellk@mail.maricopa.gov

### Mohave County Assessor

700 W. Beale St.  
Kingman, AZ 86402  
928-753-0703 • Fax: 753-0749  
ron.nicholson@co.mohave.az.us

### Navajo County Assessor

P.O. Box 668  
Holbrook, AZ 86025  
928-524-4086 • Fax: 524-4291  
cammy.darris@navajocountyaz.gov

### Pima County Assessor

115 North Church Avenue  
Tucson, AZ 85701  
520-740-8630 • Fax: 792-9825  
bill.staples@asr.pima.gov

### Pinal County Assessor

P.O. Box 709  
Florence, AZ 85232  
520-866-6361 • Fax: 866-6353  
paul.larkin@pinalcountyaz.gov

### Santa Cruz County Assessor

P.O. Box 1150  
Nogales, AZ 85621  
520-375-8030 • Fax: 375-8045  
ffuentes@co.santa-cruz.az.us

### Yavapai County Assessor

1015 Fair Street  
Prescott, AZ 86305  
928-771-3220 • Fax: 771-3181  
Pam.pearsall@co.yavapai.az.us

### Yuma County Assessor

410 South Maiden Ln.  
Yuma, AZ 85364  
928-373-6040 • Fax: 373-6041  
joe.wehrle@yumacountyaz.gov

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and



THE ARIZONA TAX RESEARCH ASSOCIATION

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