## Frequently Asked Questions: Tax Bills

#### ♦ When are taxes due?

- \* First half taxes are delinquent after November 1st at 5:00 pm. Second half taxes are delinquent after the following May 1st at 5:00 pm.
- \* Alternatively, if you prefer to make one full-year payment, it is due on or before December 31st.

Payments must be paid or postmarked by the above due dates. If the due date is a Saturday, Sunday, or other legal holiday, the time of delinquency is 5:00 pm on the next business day.

#### ♦ What if I do not receive my bill? Are bill copies or receipts available online?

Yes! Property tax information is public information and available on our website at <a href="mailto:taxinquiry.yavapaiaz.gov">taxinquiry.yavapaiaz.gov</a>. Property taxes are due even if a bill is not received.

#### ♦ Why has my tax bill increased?

Tax increases are typically a combination of higher tax levies from taxing jurisdictions and/or increases in the Net Assessed Value. This may be determined by reviewing your annual Notice of Value from the Assessor along with the comparative taxes shown on the front of your annual property tax statement.

#### ♦ My tax rates seem high! Who can I speak to?

If you see a significant increase in a taxing authority, you may contact them directly. A list of taxing authority phone numbers is available in our online FAO at taxinguiry.yavapaiaz.gov.

#### ♦ Am I qualified for a tax exemption?

A.R.S. §42-11111 provides, in part, an exemption for "The property of widows and widowers, of persons with total and permanent disabilities and of veterans with service or nonservice connected disabilities..." Contact the Yavapai County Assessor's Office to find out how to apply.

#### ♦ How can I contact the Assessor's Office?

The Yavapai County Assessor's Office can assist with inquiries regarding mailing address changes, property valuations, classifications, exemptions, cartography, title transfer and more.

\* Phone: 928-771-3220

\* Email: web.assessor@yavapaiaz.gov

Revised 07/31/2023

# Frequently Asked Questions: Paying My Bill

#### ♦ Can I make my payment online or over the phone?

Absolutely! Electronic payments for current year taxes can be made by visiting our website at <a href="mailto:taxinquiry.yavapaiaz.gov">taxinquiry.yavapaiaz.gov</a> or by calling 866-493-0416. A convenience fee does apply:

- \* .40¢ Electronic Check
- \* \$3.50 Debit Card
- \* 2.19% Credit Card

#### ♦ Can I still mail in a check?

Yes! Make checks payable to Yavapai County Treasurer, include your parcel number, and mail to 1015 Fair Street, Prescott, AZ 86305.

#### • What happens if I don't pay my real property taxes?

Per A.R.S. §42-18053, delinquent interest is assessed at 16% per annum, prorated monthly. If the taxes are not paid in full within two years, a tax lien on the delinquent taxes is offered for sale at public auction. If a purchased tax lien is not redeemed within three years of the auction date, the lien purchaser may begin judicial foreclosure proceedings.

#### ♦ What if there is a tax lien on my property?

Property owners may pay delinquent taxes and redeem a tax lien as long as a foreclosure judgment has not yet been issued by the court. To redeem a tax lien, certified funds are required and additional documentation may be necessary. Contact our Back Tax department for more information.

### ♦ What happens if I don't pay my personal property taxes?

Per A.R.S. §42-18053, delinquent interest is assessed at 16% per annum, prorated monthly. State statute also allows for the seizure and sale of personal property necessary to pay the delinquent taxes, interest, and costs associated with this process. Taxes are considered delinquent and property considered eligible for collection after the second installment is past due in May.





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## YAVAPAI COUNTY TREASURER

# HOW TO READ YOUR PROPERTY TAX NOTICE & FREQUENTLY ASKED QUESTIONS

1015 Fair Street, Prescott, AZ 86305 10 South 6th Street, Cottonwood, AZ 86326 Phone: 928-771-3233 Email: web.treasurer@yavapaiaz.gov

Website: yavapaiaz.gov/treasurer





#### HOW TO READ YOUR PROPERTY TAX NOTICE

PARCEL#	NET ASSESSED VALUE	TAX RATE	EXEM	EXEMPTION	
(1)	(2)	(3)	(4	(4)	
TAX AREA CODE	GROSS PROPERTY TAX	STATE AID REDUCTION	TOTAL PROPE	TOTAL PROPERTY TAX DUE	
(5)	(6)	(7)	(8	(8)	
SITUS ADDRESS: (9)	JURISDICTION	202	2 TAXES 2023 TAXES		
LEGAL DESCRIPTION: (10)	(11) DISTRICTS AND THEIR TAXES BILLED ARE LISTED HERE. VARIES ACCORDING TO (5) TAX AREA CODE.				

- (1) **Parcel Number/Taxpayer ID**—A series of eight to ten numbers/letters that is assigned to parcels of real or personal property by the Assessor's Office. This number may only change due to splitting or combining of real property parcels.
- (2) **Net Assessed Value**—A calculation based on the Legal Class and Limited Property Value (LPV) of your property. Common Legal Class designations include Residential at 10%, Vacant Land at 15%, and Commercial at 17%. To arrive at this number, multiply your LPV by your Legal Class designation. For example: 32,886 (LPV) x 10% (Residential) = 3,289 (Net Assessed Value). This amount is your taxable value.
- (3) **Tax Rate**—Every August, the taxing authorities within your district submit their annual budgets, levies, and tax rates to the Board of Supervisors for adoption. Once the values are set and the rates are approved by the Board, the information is given to the Treasurer's Office to create the tax bill.
- (4) **Exemption**—Indicates whether or not you are receiving an exemption towards your property taxes. Such exemptions include disability or widow/widowers. For more information, please contact the Assessor's Office.
- (5) Tax Area Code—A four-digit number representing a region within the county where all properties have the same combination of taxing jurisdictions (governing bodies authorized by law to impose property taxes). Each tax area code will include the following taxing jurisdictions: the county, community college, and one or more school districts. The tax area code may also include a city and/or limited purpose district such as fire, sanitary, flood control, road, and improvement districts.
- (6) **Gross Property Tax**—The product of the calculation between your Net Assessed Value and Tax Rate.
- (7) **State Aid Reduction**—A reduction to the primary school district tax. The reduction only applies to owner-occupied primary residential properties. The school districts are reimbursed by the state of Arizona.

- (8) **Total Property Tax Due**—The annual due amount after all exemptions and/or reductions have been calculated. This is your total tax due.
- (9) **Situs Address**—The actual physical location of the property, if an address has been assigned.
- (10) **Legal Description**—A description of the property. This description may be abbreviated. For a complete description, refer to the latest conveying document.
- (11) **Jurisdiction**—An itemized list of the taxing authorities listed within your area code.

#### District Terminology:

CFD—Community Facilities District
DWID—Domestic Water Improvement District
DWWID—Domestic Wastewater Improvement District
EMD—Enhancement Maintenance District
RIMD—Road Improvement & Maintenance District
SD—School District
SLID—Street Light Improvement District

- If your tax bill is BLUE, the bill is for real property—vacant land or residential/commercial real estate with an affixed manufactured home or site-built structure.
- If your tax bill is GREEN, the bill is for personal property— an unaffixed manufactured home or business personal property including commercial equipment.

Only one property tax bill is mailed or emailed each year in September. It has the 1st and 2nd half payment coupons attached.

2nd half reminder postcards are sent to the address on file before the 2nd half due date.