

UNDERSTANDING YOUR ASSESSOR, PROPERTY VALUES AND TAXATION

Jeanne Kentch

Mohave County Assessor

jeanne.kentch@mohave.gov

Darren Rasmussen

Chief Deputy Assessor

RasmuD@mohave.gov

Kingman Office

700 W. Beale Street

PO Box 7000

Kingman, AZ 86402

Phone: 928-753-0703

Monday-Friday 8:00 am to 5:00 pm

Lake Havasu City Office

2001 College Drive Ste 93

Lake Havasu City, AZ 86403

Phone: 928-453-0702

Monday-Friday 8:00 am to 5:00 pm

closed for lunch 12:00 to 1:00

Bullhead City Office

1130 Hancock Road

Bullhead City, AZ 86442

Phone: 928-758-0701

Monday-Friday 8:00 am to 5:00 pm

closed for lunch 12:00 to 1:00

www.mohave.gov

ASSESSOR OF MOHAVE COUNTY

700 W BEALE STREET, PO BOX 7000, KINGMAN, ARIZONA 86401. (928) 753-0703, FAX (928) 753-0749



JEANNE KENTCH
Assessor

jeanne.kentch@mohave.gov

DARREN RASMUSSEN
Chief Deputy

rasmud@mohave.gov

Hello Mohave County,

As your Assessor I am mandated by law to assess (value) your property based on Standard Appraisal Practices. I take an oath to be "Fair and Equitable", this oath I take very seriously. The Assessor is responsible for the value of your property, not the tax rate. Your tax bill includes different tax rates from multiple taxing authorities throughout the county. Taxing authorities such as cities, schools, fire districts, water districts and even Mohave County. Each taxing authority will use different rates, your district boards decide on the rates, creating your tax bill. The best way to keep your tax bill from increasing is to pay attention to the tax rates each taxing authority will be voting on for your property. Taxing jurisdictions such as the aforementioned set budgets that require higher or lower rates. Keeping yourself informed is the best approach to understanding your taxes due.

If you feel the Full Cash Value (FCV) of your property is incorrect you have the right to appeal. In fact you have the right to appeal 3 different ways:

#1- Appeal to the Assessor. Appeals are accepted within 60 days of when your annual Notice of Value (NOV) is mailed, which is the first week of February.

#2-If, after you appeal, you still feel the FCV is incorrect you can then request a hearing with the Board of Equalization (BOE). This BOE appeal must arrive in the Board of Supervisors office within 25 days of the Assessor's appeal decision. Mohave County has yearly hearings at the Board of Supervisors auditorium in Kingman, normally in the month of October. This hearing is set in front of a hearing officer for you to state your case as to why you think your property is not valued correctly.

#3-If, after your BOE hearing, you still feel the FCV is incorrect, you have the right to file for appeal at the Arizona Tax Court in Phoenix, Arizona by December 15th of that year (or within 60 days of the Assessor's appeal decision).

The Mohave County Assessor's department is diligent in their property appraisals, we are quite proud of our fair assessments of your property and we take pride in our reduction of appeals every year since 2015.

I am very happy to serve the citizens of Mohave County as your elected Assessor. If you have any questions please do not hesitate to contact me or our fantastic staff at any of our offices listed on the front of this booklet.

Sincerely,

Jeanne Kentch
Mohave County Assessor

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Note: the Assessor DOES NOT set tax rates, send tax bills nor collect taxes.

PROPERTY VALUATION

Between January and March of each year, the Assessor's Office is required by Arizona State Statute to notify property owners of their Full Cash Value (defined as market value) for the following tax year. In order to value appropriately, the Assessor's Office collects sales data in the same sales market area in which a property is located.

All Mohave County land values (vacant, residential and commercial) are valued based on comparable sales and/or income. The land sales are adjusted for location, size, topography, etc.

Residential improvement values are primarily based on regression analysis of qualified "arms length" market sales and are adjusted for location, size, age, quality of construction, additional improvements, etc.

Commercial improvement values are based on a Marshall & Swift cost calculation and adjusted for location, size, quality of construction, depreciation, etc.

The improvement values noted above are added to the land value to determine the final Full Cash Value (FCV)

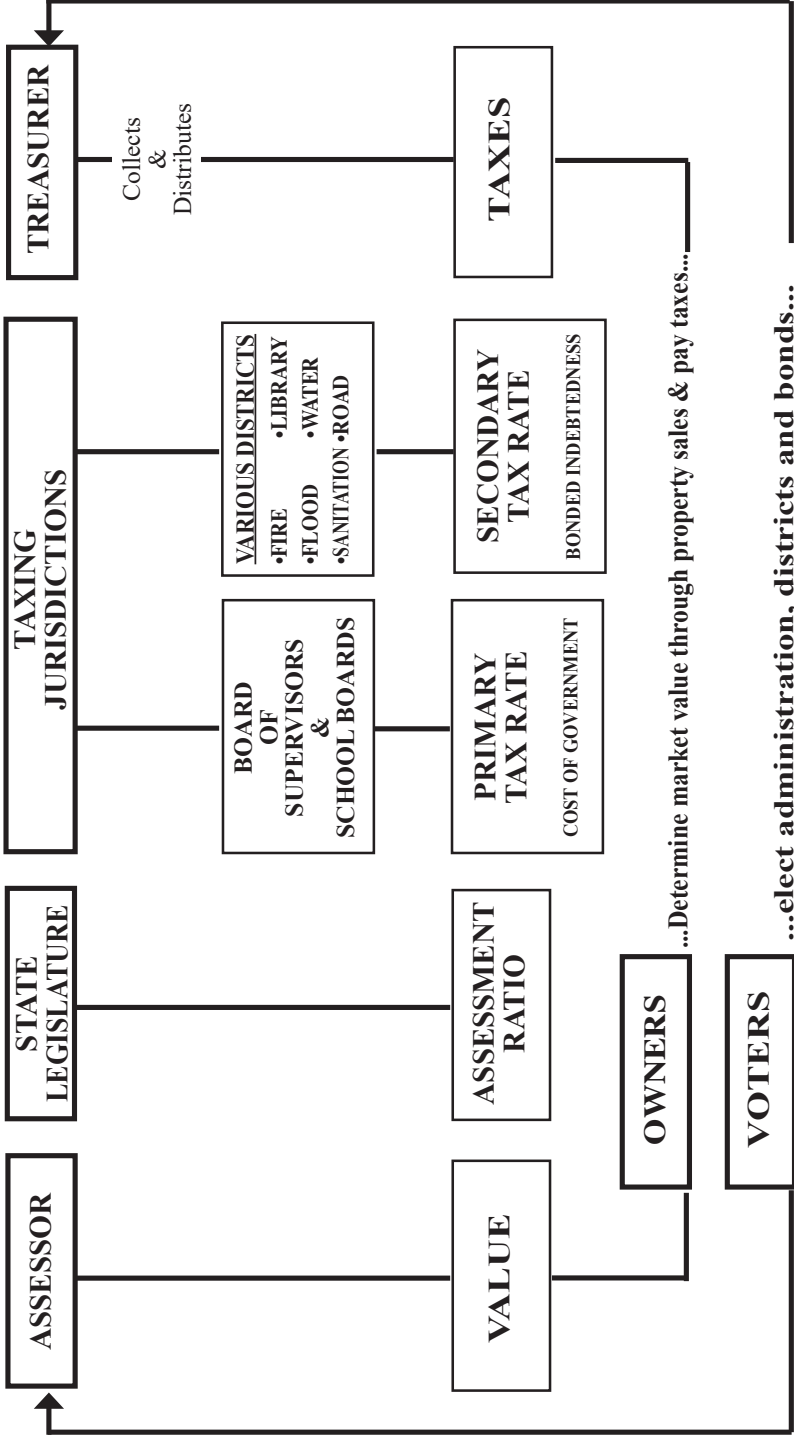
Elements such as location, view, size, quality and condition are compared and factored in a mass appraisal mathematical model to arrive at each parcel's Full Cash Value. The market is driven by actual sales that occurred in a time frame established by the Arizona Department of Revenue. Increases and decreases of sales prices will impact the final valuation. As an example, 2026 valuations will be derived from qualified sales which occurred during the whole year of 2023 and the first 6 months of 2024. Because we are valuing for tax purposes up to two years into the future, any increase or decrease in the market values today will be reflected in future valuation years. Additionally keep aware that the entire process is mandated by Arizona Statute and the Department of Revenue guidelines.

The primary taxing authorities (Mohave County, Cities and Mohave Community College are governed by Proposition 101 which requires them NOT to increase their levies more than 2% annually (not including new construction). Taxing authorities such as school districts, fire districts and other secondary taxing authorities are not regulated under Proposition 101.

For more information about tax rates, budgets and taxing authority contacts visit: [www.mohavecounty.us/Departments/Assessor/Taxing Jurisdictions](http://www.mohavecounty.us/Departments/Assessor/Taxing%20Jurisdictions) or

<https://www.mohavecounty.us/ContentPage.aspx?id=111&cid=981>

Overview of ARIZONA'S TAX SYSTEM



PROPERTY VALUE & TAXES IN ARIZONA

FULL CASH VALUE (FCV) - synonymous to “market” value.

LIMITED PROPERTY VALUE (LPV) - calculated according to statutory formula and designed to reduce the effect of inflation on property taxes. This value cannot increase more than 5% each year nor can it ever exceed the FCV, unless there are changes to the property value such as adding a pool, garage or a change in use, then the LPV may increase more than 5%.

Due to proposition 117 taxes are no longer calculated using Full Cash Value (FCV). The FCV is the only appealable value.

Arizona uses Primary and Secondary taxes.

PRIMARY TAXES - Used for basic maintenance and operations of the county, city or taxing district.

SECONDARY TAXES - Used for *voter approved* bonded debts of local jurisdiction, *voter approved* overrides of tax limits and taxes levied by *voter approved* special districts such as fire and sewer districts.

HOW PROPERTY IS VALUED

Full Cash Value (FCV) can be obtained by using 3 approaches to value; Sales Comparison, Replacement Cost and Income.

SALES COMPARISON – Compares property to other similar properties that have recently been sold. This approach is used mostly for homes and land.

REPLACEMENT COST NEW (Less Depreciation- RCNLD) – The cost it would be at today’s rate (material and labor) to replace the property with a similar structure. Once this total cost is calculated, a depreciation formula is subtracted from the amount. This approach is used mostly for homes that are not typical, remotely located, commercial buildings or mobile homes.

INCOME – This method is used mostly to value commercial properties. This approach requires operating information from the market, establishing what income the property can earn or even how much return can be expected on the investment.

...more about **ASSESSOR FUNCTIONS**

DISCOVERY

Once the Assessor's office receives copies of building permits, we inspect all improvements. It is our policy to review each parcel at least every third year; this is called canvassing.

IDENTIFY

Every taxable structure is measured and graded. We document quality and type of construction materials throughout the entire structure. Vacant lots are reviewed as to comparable size, shape, topography, location and external influences.

LOCATE

Our cartography (mapping) department works full time keeping up with all of the recorded changes in property boundaries, new subdivisions, district boundaries and special district changes and creations.

LIST

Over 200 recorded documents that affect property (such as deeds) come through the Assessor's from the Recorder's office each day. Keeping up with ownership is a serious and time consuming effort. Requests for mail address changes flow in continually from various sources. Owners must be aware that if they own property and do not receive a tax bill to contact the Assessor's office for property ownership verification and the Treasurer's office for a copy of the tax bill.

MANUFACTURED HOMES

In Mohave County, manufactured homes are **valued** by taking the original factory list price minus a depreciation factor based on age.

When a manufactured home is acquired, title is issued by the Arizona Department of Transportation.

OR

The owner can record an Affidavit of Affixture which will add the value of your manufactured home to your parcel of land. This process will require a surrender of the title to ADOT (MVD).

In Arizona manufactured homes can be valued 3 different ways:



Affixed to Real Property

- Record “Affidavit of Affixture”
- Land owner and manufactured home owner must be the same
- Manufactured home valued using manufacturer’s list price less depreciation
- Notice of Value for manufactured home and land sent once per year—tax bill includes both land and manufactured home
- Value shown under “Land, Bldgs, etc.” on real estate tax bill
- Pay property taxes in two installments (October and March) if tax bill is over \$100
- Based on current tax rate



Attached Personal Property

- Title from ADOT
- Land owner and manufactured home owner must be the same
- Manufactured home valued using manufacturer’s list price less depreciation
- Notice of Value for manufactured home and land sent once per year—tax bill includes both land and manufactured home
- Value shown under “Personal Property” on real estate tax bill
- Pay property taxes in two installments (October and March) if tax bill is over \$100
- Based on current tax rate



Personal Property

- Title from ADOT
- Land owner and manufactured home owner can be different.
- Manufactured home valued using manufacturer’s list price less depreciation.
- Notice of Value for manufactured home sent each year—real property tax bill sent separately.
- Value shown on Notice of Value and personal property tax bill.
- Pay property taxes in two installments (October and March) if tax bill is over \$100
- Based on current tax rate

2025 PROPERTY CLASS SUMMARY

PROPERTY CLASS	DATA ENTRY PROPERTY CLASS	VALID PROPERTY TYPE	ASSMT RATIO	PROPERTY CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.16	A	PRODUCING MINES
1.2	0102	LAP / R&P	.16	P	STANDING TIMBER
1.3	0103	CVP	.16	B	GAS AND ELECTRIC
1.4	0104	CVP	.16	R	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.16	Q	PRODUCING OIL AND GAS
1.6	0106	CVP	.16	T	WATER UTILITY COMPANIES
1.7	0107	CVP	.16	U	PIPELINES
1.8	0108	LAP / R&P	.16	V W Exempt	SHOPPING CENTERS
1.9	0109	LAP / R&P	.16	0 1 Exempt	GOLF COURSES
1.10	0110	LAP / R&P	.16	2 3 Exempt	COMMERCIAL/MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL & PERSONAL PROPERTY
1.11	0111	CVP	.16	4 5 Exempt	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.16	C	COMMERCIAL/INDUSTRIAL REAL PROPERTY AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.16	D X Exempt	COMMERCIAL/INDUSTRIAL PERSONAL PROPERTY NOT IN OTHER CLASSES
1.14	0114	CVP	.16	!	ELECTRIC COOPERATIVES
2.C	02C	LAP / R ONLY	.15	Z	PROPERTY BURDENED BY CONSERVATION EASEMENTS
2R.D	02RD	LAP / R ONLY	.15	6	GOLF COURSES REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.15	7	GOLF COURSES PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.15	E	AG/VACANT LAND/NON-PROFIT-REAL PROPERTY AND IMPROVEMENTS NOT INCLUDED IN OTHER CLASSES
2.P	02P	CVP/LAP / P ONLY	.15	S Y Exempt	AG/VACANT LAND/NON-PROFIT PERSONAL PROPERTY NOT INCLUDED IN OTHER CLASSES
3 or 3.1	03 / 0301	LAP / R&P	.10	F	PRIMARY RESIDENCE
3.2	0302	LAP / R&P	.10	"	PRIMARY RESIDENCE OF QUALIFIED FAMILY MEMBER
3.3	0303	LAP / R&P	.10	^	PRIMARY RESIDENCE ALSO LEASED OR RENTED TO LODGERS
4.1	0401	LAP / R&P	.10	,	NON-PRIMARY/BANK OWNED/NOT IN OTHER CLASSES RESIDENTIAL (Please Note: Property Class character is a comma)
4.2	0402	LAP / R&P	.10	G	RENTAL/LEASED RESIDENTIAL
4.3	0403	LAP / R&P	.10)	CHILD CARE FACILITIES
4.4	0404	LAP / R&P	.10	<	NON-PROFIT RESIDENTIAL HOUSING FACILITIES FOR HANDICAPPED OR SENIORS
4.5	0405	LAP / R&P	.10	/	LICENSED RESIDENTIAL/NURSING CARE INSTITUTIONS FOR HANDICAPPED OR SENIORS
4.6	0406	LAP / R&P	.10	(BED AND BREAKFAST
4.7	0407	LAP / R&P	.10	>	AGRICULTURAL HOUSING RESIDENCES NOT INCLUDED IN CLASS 3
4.8	0408	LAP / R ONLY	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
4.9	0409	LAP / R&P	.10	 	TIMESHARES
4.10	0410	LAP / R&P	.10	@	NON-PRIMARY RESIDENTIAL LEASED OR RENTED TO LODGERS
5	05	CVP	.15	H FCV I LPV	RAILROADS/PRIVATE CAR COMPANIES/FLIGHT PROPERTIES
6.1	0601	LAP / R ONLY	.05	J	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES
6.4	0604	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY
6.5	0605	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION
6.6	0606	LAP / R&P	.05	?	HEALTHY FORESTS
6.7	0607	LAP / R&P	.05	%	BODIESEL FUEL MANUFACTURING
6.8	0608	LAP / R&P	.05	:	RENEWABLE ENERGY EQUIPMENT MANUFACTURING
7.B	07B	LAP / R&P	.18	K	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL/COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

LEGEND:

CVP = Centrally Valued Property
LAP = Locally Assessed Property
R = Real Property

P or PP = Personal Property
FCV = Full Cash Value
LPV = Limited Property Value

LEGAL CLASS AND ASSESSMENT RATIO

The effect of ASSESSMENT RATIO fluctuations.

Based on a hypothetical rate in a hypothetical tax area for the
USE of a \$199,500 property.

PROPERTY USE	MARKET VALUE	ASSESSMENT CLASS & RATIO	ASSESSED VALUE	TAX RATE (per \$100)	TOTAL TAX
Residential	\$199,500	3 10%	\$15,500	9.076	\$1,633.68
Residential	\$199,500	4 10%	\$15,500	10.2600	\$1,846.80
Vacant Land	\$199,500	2 15%	\$23,250	10.260	\$2,777.20
Commercial	\$199,500	1 16%	\$29,900	10.2600	\$3,324.24
Mixed Use	\$199,500	M 10.01-16%	\$15,500-\$26,985	10.2600	\$1,591-\$2,768

NOTE: This data is for demonstration purposes only.

**Our legislature changes classification and assessment ratios often.
Those changes can have a dramatic impact on taxes due.**

SAMPLE RESIDENTIAL NOTICE OF VALUE



Jeanne Kentch
 Mohave County Assessor
 P.O. Box 7000
 Kingman, AZ 86402-7000
 928-753-0703

Parcel: 123-45-678A

John Q Taxpayer
 PO Box 0000
 Kingman, AZ 86402

2026 RESIDENTIAL NOTICE OF VALUE **THIS IS NOT A TAX BILL**

- **Limited Property Value (LPV):** the Limited Property Value is the basis for calculating all property taxes. The LPV is determined by a statutory formula which limits the amount by which it can increase each year. The LPV can equal but cannot exceed the FCV.
- **Full Cash Value (FCV):** Full Cash Value is the value set by statute. If no statutory formula is prescribed, Full Cash Value is synonymous with market value; which is the estimate of value developed annually by using standard appraisal methods and techniques. The FCV is not used to calculate primary or secondary taxes.
- **Classification:** Please review the classification information about your property contained in the box below. In addition also review the Property Classification, Description and Assessment Ratio Information in the area immediately below the box and Separate Addendum Statement. If your property listed on the Notice is classified as class 3 subclass and it is not a primary residence the owner must notify the County Assessor of the use of the property or be subject to a civil penalty prescribed by A.R.S. §42-12052. For classification definition see back of this form.
 Please note that if your property is rented as a Residential Rental property you must report the residential-rental use to the County Assessor's office. Failure to report the residential-rental use may result in a civil penalty pursuant to A.R.S. § 33-1902.
 See back of this Notice for additional information.

PARCEL NUMBER: 123-45-678A **NOTICE DATE:** 01/31/2025 **APPEAL DEADLINE:** 04/01/2025

LIMITED PROPERTY VALUE THIS IS THE TAXABLE VALUE

PROPERTY CLASS	VALUE	ASSESSMENT RATIO	ASSESSED VALUE
2025 3	& 2.896	10.00	\$9,28:
2026 3	'& 7.428	10.00	\$9,743

FULL CASH VALUE THIS IS THE APPEALABLE VALUE

PROPERTY CLASS	VALUE
2025 3	\$97,915
2026 3	\$127,082

PROPERTY ADDRESS: 1234 RAINBOW DR
 ASSESSOR DESCRIPTION: 1234 TRACT B 520

PROPERTY CLASSIFICATION	DESCRIPTION	ASSESSMENT RATIO
Three, Subclass One (3.1)	Owner's Primary Residence	10 %
Three, Subclass Two (3.2)	Primary Residence of Qualified Family Member	10 %
Three, Subclass Three (3.3)	Primary Residence also Leased or Rented to Lodgers	10 %
Four, Subclass One (4.1)	Owner's Non-primary Residence	10 %
Four, Subclass Two (4.2)	Used Solely as Residential-Rental (Not qualified family member)	10 %
Four, Subclass Ten (4.10)	Non-Primary Residence also Leased or Rented to Lodgers	10 %

SEPARATE ADDENDUM STATEMENT. Pursuant to A.R.S. § 42-15103(3), the following has been included to inform all residential use property owners that:

- If the property listed on this Notice of Value is used for residential-rental purposes as defined in A.R.S. § 42-12004 (2), but is currently classified (as shown above) as being the owner's or a "qualified family member's" primary residence (Property class 3.1 or 3.2), or as a non-primary residence (Property class 4.1), you must register the subject property with the County Assessor as being a residential-rental use property (Property Class 4.2) pursuant to A.R.S. § 33-1902. Failure to register with the Assessor may subject you to a civil penalty.
- If this property is a residential-rental use property and if you fail to register it with the County Assessor after receiving this Notice of Value, the city or town in which your property is located may impose a civil penalty of one hundred-fifty dollars per day, payable to the city or town for each day of violation. Further, that city or town may impose "enhanced inspection and enforcement measures" on your property.
- A.R.S. § 42-6004 (H) has been amended to prohibit a city, town, or other taxing jurisdiction from levying a transaction privilege, sales, gross receipts, use, franchise, or other similar tax or fee, however, denominated, on the business of renting or leasing real property for residential purposes. (Lodging spaces booked for 30 days or more) Currently, there is no transaction privilege tax (TPT) on residential rentals. Therefore, Arizona cities are not able to impose a TPT on residential rentals from and after December 31, 2024. Property owners must still register the property with the County assessor to comply with landlord-tenant laws and other compliance requirements from government entities.
- Residential-rental use properties are required to comply with the Arizona Landlord and Tenant Law, pursuant to A.R.S. Title 33 (Property), Chapters 10 and 11.

PERSONAL PROPERTY NOTICE OF VALUE

PERSONAL PROPERTY NOTICE OF VALUE

JEANNE KENTCH
MOHAVE COUNTY ASSESSOR
PO BOX 7000
KINGMAN, AZ 86402
(928) 753-0703

THIS IS NOT A TAX BILL

TEMP RETURN SERVICE REQUESTED

PRESORTED
 FIRST CLASS
 U.S. POSTAGE
 PAID
 PHOENIX, ARIZONA
 PERMIT NO. 338

See reverse side for definitions and instructions. **APPEAL DEADLINE:** 07/24/2025

Property located in: MOHAVE COUNTY	Tax Year 2025	Taxpayer Number 4568910	Parcel 123-456-789	Notice Date 06/23/2025
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CLASS ITEM	PROPERTY DESCRIPTION	Legal Class	%	LIMITED VALUE		FULL CASH VALUE	
				LPV ASSESSED	FCV ASSESSED	LPV ASSESSED	FCV ASSESSED
7200 1	1969 GENERAL SER: S6693X8U	24X60	03MP	10.0	6303	6303	630
				10.0	6303	6303	630

Property Location: **John Q Taxpayer**
PO Box 0000
Kingman, AZ 86402

AGRICULTURAL NOTICE OF VALUE

JEANNE KENTCH
MOHAVE COUNTY ASSESSOR
PO BOX 7000
KINGMAN, AZ 86402
(928) 753-0703

2026 AGRICULTURAL NOTICE OF VALUE

THIS IS NOT A TAX BILL

NOTICE DATE: 01/31/2025

APPEAL DEADLINE: 04/01/2025

First Class Mail
 U.S. Postage
 PAID
 The Master's Touch, LLC

Appeals for 2026 values (not 2025 values) must be made on a Petition for Review of Valuation before the appeal deadline. You may download the form at www.mohave.gov

2025 VALUATION				2026 VALUATION			
Property Class	Value	Assessment Rate (%)	Assessed Value	Property Class	Value	Assessment Rate (%)	Assessed Value
LAND FCV	02R	\$2,509		LAND FCV	02R	\$2,650	
IMPR FCV	02R	\$0		IMPR FCV	02R	\$0	
TOTAL FCV	02R	\$2,509		TOTAL FCV	02R	\$2,650	
LIMITED VALUE	02R	\$1,830	15.00	\$275	LIMITED VALUE	02R	\$1,922
						15.00	\$288

TOTAL ACRES: 640.00
ASSESSOR DESCRIPTION (may not be complete): T29N R19W SEC 29 CONT 640 ACRES
PARCEL NUMBER: 324-05-000

John Q Taxpayer
PO Box 0000
Kingman, AZ 86402

VACANT LAND/COMMERCIAL/OTHER NOTICE OF VALUE

JEANNE KENTCH
MOHAVE COUNTY ASSESSOR
PO BOX 7000
KINGMAN, AZ 86402
(928) 753-0703

2026 NOTICE OF VALUE

THIS IS NOT A TAX BILL

NOTICE DATE: 1/31/2025

APPEAL DEADLINE: 4/01/2025

Presorted First Class
 U.S. Postage
 PAID
 The Master's Touch, LLC

2025 VALUATION				2026 VALUATION			
Property Class	Value	Assessment Rate (%)	Assessed Value	Property Class	Value	Assessment Rate (%)	Assessed Value
LAND FCV	02R	\$2,085		LAND FCV	02R	\$2,315	
IMPR FCV	02R	\$0		IMPR FCV	02R	\$0	
TOTAL FCV	02R	\$2,085		TOTAL FCV	02R	\$2,315	
LIMITED VALUE	02R	\$2,085	15.00	\$313	LIMITED VALUE	02R	\$2,189
						15.00	\$328

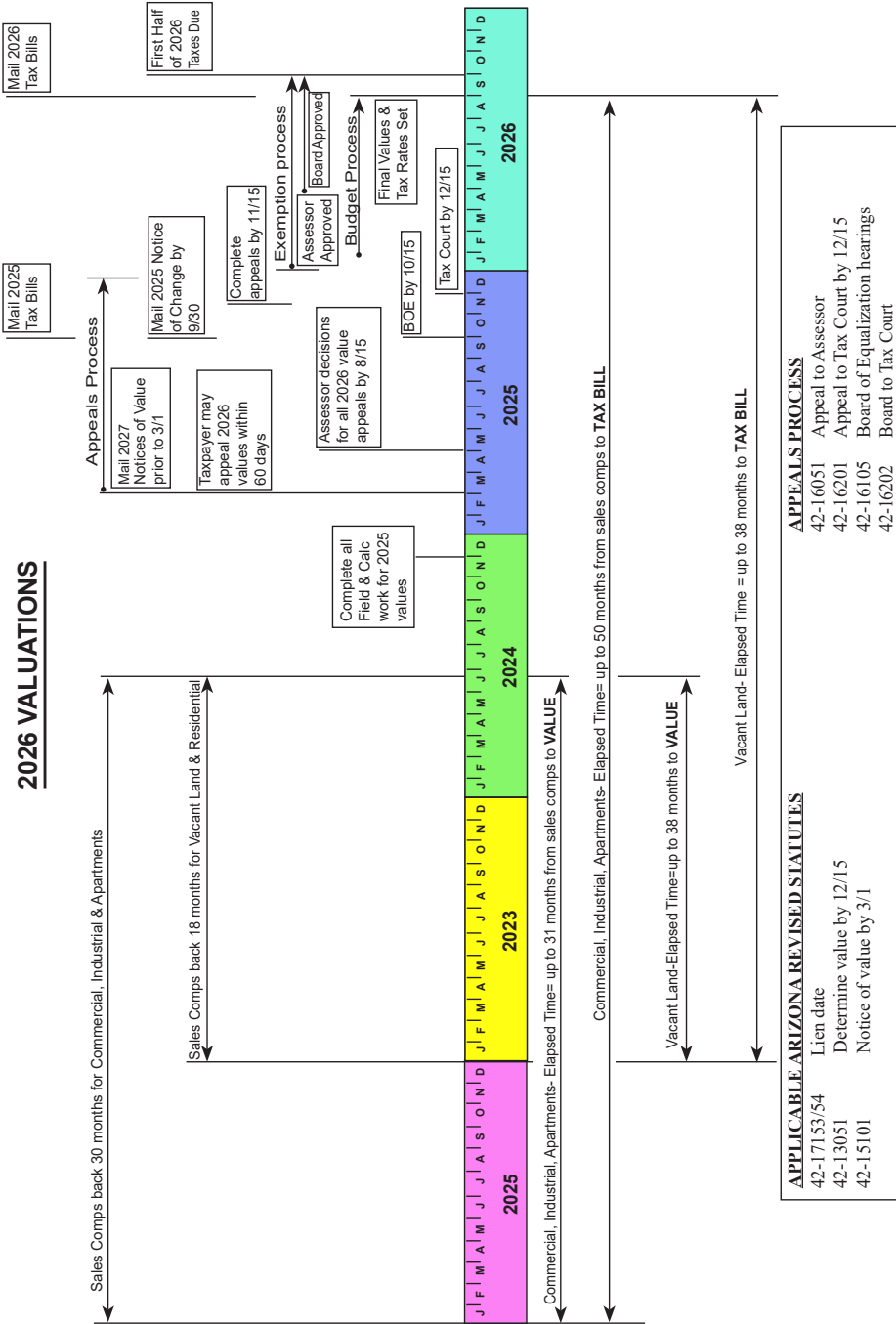
TOTAL ACRES: 0.79
ASSESSOR DESCRIPTION (may not be complete): HANNEX ADDITION BLK 25 LOTS 22-23-24-25-26-27

John Q Taxpayer
PO Box 0000
Kingman, AZ 86402

PARCEL ID NUMBER

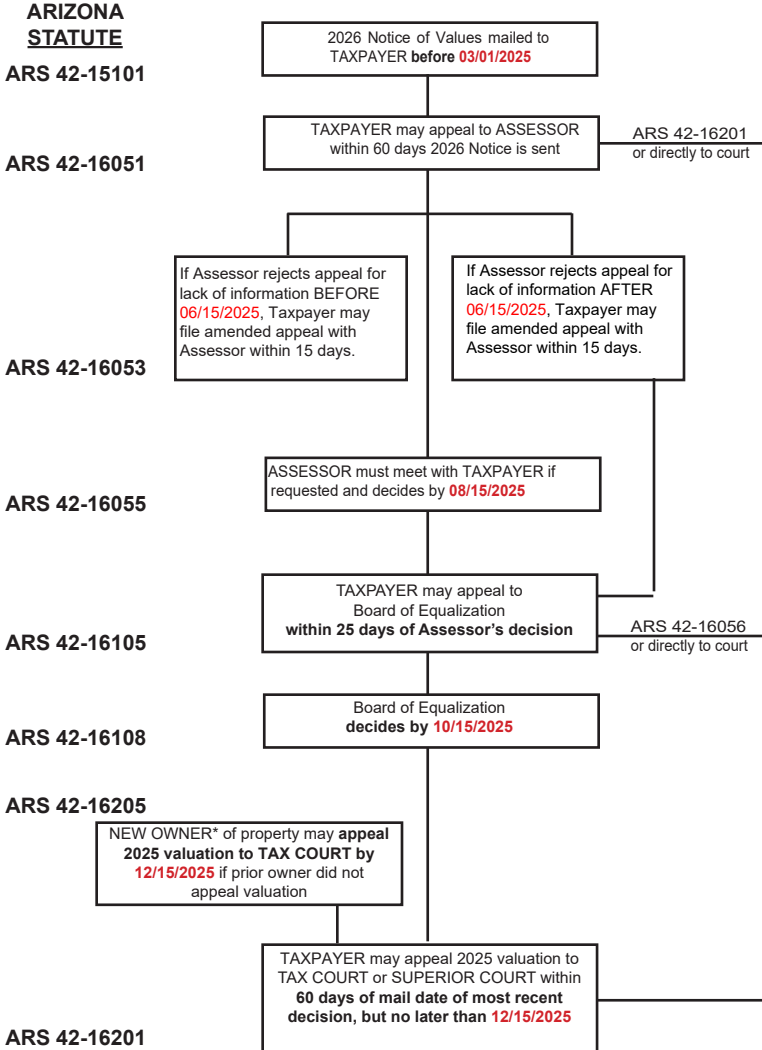
SAMPLE OF THE ARIZONA LEGISLATIVE CALENDAR

2026 VALUATIONS



REAL PROPERTY APPEALS

Events during Calendar Year 2025 for 2026 Valuations



*New Owner" is purchaser of property after 12/15/2024

ASSESSOR PROGRAMS IN ARIZONA

Exemptions: Widow, Widower, and Disabled Veterans

1. Applicant must be a current resident of Arizona.
2. Value of all property owned in Arizona cannot exceed \$31,347 Limited Property Value. *The Assessed Value is derived by multiplying your Limited Property Value times the Assessment Ratio (assigned statutorily based on use of property).*

For example, this means the Limited Property Value of a home can be no more than

\$313,470. ($\$313,470 \times 10\% = \$31,347$)

The Limited Property Value of vacant land can be no more than \$200,660.

($\$209,985 \times 15\% = \$31,347$).

If Applicant has more than one parcel, the total Assessed Values cannot exceed \$31,347. For example: If the total Limited Assessed Value of both parcels is \$35,000, then you are not eligible for an exemption. If the Limited Assessed Value of both parcels is \$31,347 or less, then you may qualify for the exemption. However, the exemption will remove only \$4,748 from the Limited Assessed Value. This exemption deduction amount can change yearly. The remaining amounts will be fully taxable.

3. Household income cannot exceed \$38,843 or \$46,600 with minor children. Does not include all types of income (i.e. Social Security). Contact our office for a complete list.
4. Any exempt amount for which you qualify will be applied first to your real property.
5. A portion of any excess amount can be applied to your tags for your vehicle, travel trailer, etc.
6. The allowed amount of the exemption, \$4,748 (2025 exempt amount), is subtracted from the final Limited Assessed Values of the qualified person's property. This may result in an estimated annual tax saving of \$150 to \$500.

EXEMPTION INFORMATION CONT.

ADDITIONAL QUALIFICATIONS FOR DISABILITY EXEMPTION

- Applicant must be over age 17.
- Certification of permanent disability by a Board Certified Practicing Medical person stating the applicant's inability to work for wages must be provided. The Certification letter may be obtained in any of our offices or online.

VETERANS DISABILITY EXEMPTION:

In 2022, Arizonans passed a proposition granting a new exemption for disabled Veterans. The exemption will follow the format of other personal exemptions. It will grant a percentage of the annual exemption based on the percentage of disability as established by the Veteran's Administration.

ASSESSOR ADDRESS PROTECTION PROGRAM:

The Mohave County Assessor has recently implemented a program designed to reduce the potential fraud associated with mailing addresses. Our new program is called the Assessor Address Protection Program (AAPP).

This project began due to the many taxpayers that approached the Assessor asking for an additional layer of security for property ownership. We realized that fraud often begins with a change of mailing address. The Assessor's office wanted to ensure that the property owners are the only people who may change their mailing address. An unofficial change of mailing address could be fraudulent and result in the property owner not receiving tax notification, which could result in delinquency or ultimately a lien.

SR. PROPERTY VALUATION PROTECTION

An Arizona Constitution amendment provides for the “freezing” of the valuation of homes owned and occupied by seniors beginning in 2001. The requirements follow:

1. Every owner must fill out an application to apply. Applications are accepted from January 2nd through September 1st. At least one of the owners must be 65 years of age at the time the application is filed. A copy of proof of age must be submitted.
2. The property must be the primary residence of the taxpayer. For purposes of this application “Primary Residence” is defined as the residence which is occupied by the taxpayer for an aggregate of nine (9) months of the calendar year.
3. The owner must have resided in the primary residence for at least 2 years prior to applying for the program.
4. All owners’ combined total income from all sources, including non-taxable income, cannot exceed the specified amount in the amendment. This is \$46,416 for a single owner and \$58,020 for 2 or more owners.
5. If exterior alterations/additions are made to your property after the valuation lock has been approved, the value of the new alteration/addition will be added to the locked value.

If the owners meet all of these requirements and the application is approved, the limited property value of the primary residence will remain fixed for a 3-year period. To remain eligible, the owner is required to renew the program during the last 6 months of the 3-year period upon receipt of a notice of reapplication from the County Assessor. The freeze terminates and the property reverts to its current limited property value if the owner sells the home or otherwise becomes ineligible.

It is important to know that the VALUATION for the primary residence will be frozen as long as the owner remains eligible. **TAXES will not be frozen** and will continue to be levied at the same rate as all other properties in the taxing district.

PROPERTY TAX DEFERRAL

Legislation provides tax relief for residences of the elderly who qualify beginning in 1997. Filing can be done with the Assessor's Office for deferral of taxes between January 2 - March 31.

To qualify for tax deferral the residence shall meet all the following requirements:

1. It must be the taxpayer's primary residence.
2. It must not be income-producing.
3. It must not have a full cash value which exceeds \$150,000.
4. It must not be subject to a mortgage less than 5 years old.
5. All property taxes for preceding years must be paid.

To qualify for tax deferral the individual must:

1. Be at least 70 years of age.
2. Own or be purchasing the residence under a recorded sale.
3. Have lived in home for 6 years or lived in Arizona for the preceding 10 years.
4. Not own or have beneficial interest in any other real property.
5. Meet all requirements (in case of a married couple, both spouses).

Property taxes deferred are not "forgiven." The total amount of deferred tax, plus interest, and accrued cost is due and payable when:

1. The person who claimed the deferral dies without a surviving spouse who qualifies.
2. The property is transferred or conveyed.
3. The property is no longer the residence of the individual or their qualified spouse unless absence is due to illness.

In addition to the above requirements, the total taxable income of all persons living in the residence **may not exceed** ten thousand dollars **(\$10,000)**.

MOHAVE COUNTY PROPERTY TAX STATEMENT 2024

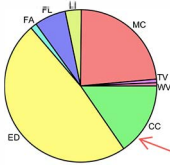


Mohave County Treasurer
SueAnn Mello
 PO Box 712
 Kingman, AZ 86402

COUNTY TAX PAYER
 700 W BEALE ST
 KINGMAN, AZ 86401

Assessor Description: Section: 99 Township: 23N Range: 86W
 TRACT: 8564F SAMPLE ESTATES BLK 99 LOT 1CONT 12 SQ
 FT
 Situs Address: 700 W BEALE ST KINGMAN

Tax Area: 452
 Assessed Limited Value: \$17,471
 Exempt Amount: \$-4,375



1 → Account Number: **R0000000**
 Parcel Number: **00000000**

2 → First Half Due By 11/01/2024 \$490.43
 Second Half Due By 05/01/2025 \$490.43
TOTAL AMOUNT DUE: \$980.86
 3 → 2024 Taxable Value: \$13,096
 4 → Tax Rate Per \$100 Taxable Value: \$9.1446
 5 → Total Tax: \$1,197.58
 6 → Special District: \$0.00
 7 → LESS: State Aid: \$-216.72
 TOTAL DUE: \$0.00
 8 → TOTAL DUE: \$980.86

Key	Taxing Authority	2023 Taxes	2024 Taxes	% of Tax	Phone #'s
CC	MOHAVE COMMUNITY COLLEGE	148.13	151.21	15.42%	(928) 757-4331
ED	KINGMAN USD #20	2679.1	329.80	33.62%	(928) 753-5678
ED	SD #20 CLASS B BONDS	142.11	144.19	14.70%	(928) 753-5678
FA	FIRE DIST ASSIST FUND	12.45	13.10	1.34%	(928) 753-0735
FL	MOHAVE COUNTY FLOOD CONTROL	62.26	65.48	6.68%	(928) 757-0925
LI	MOHAVE COUNTY LIBRARY DISTRICT	31.72	33.37	3.40%	(928) 692-5763
MC	MOHAVE COUNTY	218.46	229.79	23.43%	(928) 753-0735
TV	MO CO TV CID	1.01	7.37	0.75%	(928) 753-0729
WV	WESTERN AZ VOCATION ED DIST	6.23	6.55	0.67%	(928) 753-0747
TOTALS		696.28	980.86		

THANK YOU FOR YOUR PROMPT PAYMENT

2ND
HALF

PARCEL NUMBER
 00000000

Make check payable to: **Mohave County Treasurer**
 Payment must be hand delivered or POSTMARKED BY **May 1, 2025**. By law there is no grace period.

ACCOUNT NUMBER
 R0000000

To Pay 2nd Half Only **\$490.43**

PRIMARY OWNER OF RECORD: COUNTY TAX PAYER
 700 W BEALE ST
 KINGMAN, AZ 86401

MOHAVE COUNTY TREASURER
 PO BOX 712
 KINGMAN AZ 86402-0712

RETURN THIS STUB WITH SECOND HALF PAYMENT
 DO NOT attach staples to this payment stub.

1ST
HALF or FULL YEAR

PARCEL NUMBER
 00000000

Make check payable to: **Mohave County Treasurer**
 Payment must be hand delivered or POSTMARKED BY **dates below**. By law there is no grace period.

ACCOUNT NUMBER
 R0000000

1st Half Due By Nov. 1, 2024 **\$490.43**
 OR:
 Full Year Due By Dec. 31, 2024 **\$980.86**

PRIMARY OWNER OF RECORD: COUNTY TAX PAYER
 700 W BEALE ST
 KINGMAN, AZ 86401

MOHAVE COUNTY TREASURER
 PO BOX 712
 KINGMAN AZ 86402-0712

Tax Statement Description

(See previous page)

1. Parcel Number

This is the identifying number for your property. The number relates to our maps, which show your parcel. Refer to this for any communication with the Assessor or Treasurer.

2. Total Due

Total amount of taxes due.

3. Taxable Value

The value on which ALL TAXES are based.

4. Tax Rate

The TAX RATE percentage is applied to the Taxable Value to determine the amount of TAX.

5. Special District

Amount of taxes paid to Special Tax Districts.

6. State Aid to Education

This is a reduction for owner-occupied residential properties only.

7. Prepay

This reduction is the amount of any payments already made.

8. Tax Area

This is the code for the geographic tax area where your property is located.

9. Exempt Amount

Amount of any exemption for which you qualify (widows/widowers, disabled residents, or disabled veterans with an honorable discharge).

10. Pie Chart

Graph showing the proportions of each tax authority making up the total tax charge.

11. Tax Authority Table

Displays contact information, amounts and percentages of taxes for each taxing authority within your tax area.

12. Second Half Payment Stub

This is the payment stub for tax payment covering the second half of the tax year. Your payment should be returned with the stub. Without the information contained on the payment stub, we cannot properly process your payment.

13. Second Half Payment Due Date

The second half payment is due May 1st each year in order to avoid interest and additional penalties.

14. First Half / Full Payment Stub

This is the payment stub for tax payment covering the first half of the tax year, or the entire year. Your payment should be returned with the stub. Without the information contained on the payment stub, we cannot properly process your payment.

15. Full Year Payment Due Date

If your total tax bill is \$100 or less, the full payment is due by December 31st in order to avoid interest and additional penalties. If your total tax bill is more than \$100, you can opt to pay the entire tax bill (1st and 2nd half) by December 31st and avoid interest and additional penalties.

Tax Information Postcard

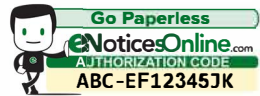
1 Parcel #: 00000000
 2 Tax Area: 123
 3 Assessed LPV: 11,833
 4 Exempt: -4,476

THIS IS NOT A BILL. Your tax information has been requested by your mortgage company or tax service. Your taxes were reduced by state aid to education in the amount of \$-117.20 < 5

Key	Taxing Authority	2023 Taxes	2024 Taxes	% of Tax	Phone #'s
CC	MOHAVE COMMUNITY COLLEGE	130.12	81.87	10.43%	(928) 757-4331
ED	KINGMAN USD #20	283.82	150.43	19.16%	(928) 753-5678
ED	SD #20 CLASS B BONDS	124.07	77.20	9.83%	(928) 753-5678
FA	FIRE DIST ASSIST FUND	11.27	7.36	0.94%	(928) 753-0735
FD	GOLDEN VALLEY FIRE DEPT.	394.45	275.89	35.14%	(928) 565-3479
FL	MOHAVE COUNTY FLOOD CONTROL	56.36	36.78	4.68%	(928) 757-0925
LI	MOHAVE COUNTY LIBRARY DISTRICT	28.72	18.75	2.39%	(928) 692-5763
MC	MOHAVE COUNTY	197.76	129.10	16.44%	(928) 753-0735
TV	MO CO TV CID	6.35	4.14	0.53%	(928) 753-0729
WV	WESTERN AZ VOCATION ED DIST	5.64	3.68	0.47%	(928) 753-0747
TOTALS		1,238.56	785.20		

6

Sincerely,
SueAnn Mello
Mohave County Treasurer



For additional information, please refer to the Treasurer website at treasurer.mohave.gov

Tax Postcard Description

(See above)

- 1. Parcel Number**
 This is the identifying number for your property. The number relates to our maps, which show your parcel. Refer to this for any communication with the Assessor or Treasurer.
- 2. Tax Area**
 This is the code for the geographic tax area where your property is located.
- 3. Assessed LPV**
 This is the Limited Property Value assessed for this property. This value minus any exempt amount has the tax rate applied to it to determine taxes.
- 4. Exempt Amount**
 Amount of any exemption for which you qualify (widows/widowers, disabled residents, or disabled veterans with an honorable discharge).
- 5. State Aid to Education**
 This is a reduction for owner-occupied residential properties only.
- 6. Tax Authority Table**
 Displays contact information, amounts and percentages of taxes for each taxing authority within your tax area.

POST AND CERTIFY THE FINAL VALUES

Arizona Property Taxes are “Ad Valorem” taxes—which means “based on value”. Value is Arizona’s chosen means to fairly distribute our tax burden between property owners.

The Assessor’s job is to determine the value and use of each property. Depending upon the property location, the owner may share special district taxes with a few hundred neighbors and/or fire district taxes with a few hundred (or thousand) more, city taxes with several thousand; education districts are larger yet, —and finally, we all share Mohave County taxes equally.

Each year the assessed property values are totaled within each district and submitted to each “taxing authority” through the Tax Roll and to County Board of Supervisors.

TAX RATE

To set the TAX RATE, a taxing jurisdiction (county, city, school or fire district) must determine:

1. Its operating BUDGET for the fiscal year. This is usually the amount needed for operations and maintenance and new facility construction.
2. The LPV ASSESSED VALUE of all property within the jurisdiction, which is also known as the TAX BASE. (*Your property is included here; the location determines which jurisdictions you support.*)
3. OTHER REVENUE sources such as fees for services, other taxes and payments from state and federal governments.

BUDGET less OTHER REVENUE = LEVY (income needed)

$$\frac{\text{LEVY}}{\text{TAX BASE}} = \text{TAX RATE (per \$100 of value)}$$

**Your Property x Assessment x Tax = YOUR
Value Ratio Rate TAXES**

REGISTERING RESIDENTIAL RENTALS

If you have a residential rental property in Arizona used for residential rental purposes, as defined in Arizona Revised Statute (A.R.S.) 42-12004, you must register said property as a rental (Legal Class 4) with the County Assessor pursuant to A.R.S. 33-1902 of the Rental Residential Property law. Failure to do so may subject you to a penalty.

Residential Rental Properties are required to comply with the Landlord Tenant Act pursuant to Title 33, Chapters 10 and 11.

If you rent or lease your property to a qualifying family member, you are required to register it as rental property. A Qualified family member is:

- The owner's natural or adopted child or descendant of the owner's child.
- The owner's parent or an ancestor of the owner's parent.
- The owner's stepchild or stepparent.
- The owner's child-in-law or parent-in-law.
- The owner's natural or adopted sibling.

You are not required to register the property as a rental if the rental period was three (3) months or less in the preceding twelve (12) months and not for more than three (3) months in the next twelve months:

A SPECIAL NOTE ON SHORT-TERM RENTAL PROPERTIES:

Recent legislative changes at the state and local levels have focused on more detailed tracking of properties made available for Short Term Rentals. Your city may require a registration of property utilized this way. The Assessor is mandated to correctly discover, list, and value all Mohave County property. Short Term Rentals are no exception. If you make your property available for short-term rental, complete a Residential Affidavit of a Property Class Change form available online or at any of our offices.



RESIDENTIAL AFFIDAVIT OF PROPERTY CLASS CHANGE

Owner's Name

Parcel or Account Number

Mailing address

City State Zip

Street Location of Property

City

Section 1A: Description of Use - this property is **PRIMARILY** or **EXCLUSIVELY**:

(Please also complete section 1B if the property is used in multiple ways)

Owner Occupied, my Primary Residence

Primary residence is defined as residential property that is used by the owner as their principal or usual place of residence. You can only have one primary residence. If the above residence is used as a vacation home, rented to non-qualified family member or if you have a homestead exemption in another state, this property cannot qualify as a primary residence.

Must provide one form of documentation with this form.

- Copy of a Picture ID showing current Address (i.e., Driver's License, State ID Card)
- Copy of other form of documentation showing current address with your name (i.e., Tax return, voter ID card, utility bill)

Owner Occupied, not my Primary Residence

Commercial – as defined by A.R.S. §42-12001.

Occupied by a qualified family member

Qualified family members per A.R.S. §42-12053:

1. The owner's natural or adopted child or descendant of the owner's child.
2. The owner's parent or an ancestor of the owner's parent.
3. The owner's stepchild or stepparent.
4. The owner's child-in-law or parent-in-law.
5. The owners natural or adopted sibling.

Name of Occupant: _____

Relationship to owner: _____

If the property is rented to a qualified family member, you must also complete section 2A on page 2.

Rented (Long-Term) - must complete Section 2A on page 2. Failure to provide rental information may subject you to a penalty as outlined in A.R.S. §33-1902.

Rented (Short-Term - less than 30 consecutive days)
- Please complete Section 2B on page 2.

Section 1B: Description of Use – this property is used in multiple ways:

Please provide additional information describing how the property or portions of property are being used:

SIGNATURE REQUIRED:

I HAVE READ THE ABOVE AND HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT. I UNDERSTAND THAT THE INFORMATION PROVIDED WILL ASSIST THE ASSESSOR IN CLASSIFYING THE PROPERTY AND MAY HAVE AN IMPACT ON PROPERTY TAXES. PER A.R.S. §42-12055, A PROPERTY CLASSIFICATION MAY BE REVIEWED AND APPEALED IN THE SAME MANNER AS PROVIDED BY LAW FOR A REVIEW OF VALUATION.

Signature

Date

Email

Phone Number

Submit application in person, by mail to the address above, or by email to assessorhelp@mohave.gov

Section 2A: REGISTRATION OF ARIZONA RESIDENTIAL PROPERTY – This section must be completed by an owner of Residential Rental Property in compliance with A.R.S. § 33-1902(A). An out-of-state owner shall designate and record with the County Assessor a statutory agent who lives in this state and who will accept legal service on behalf of the owner. Property owned by a corporation, partnership, limited liability company, limited partnership, trust, or real estate investment trust should include the name, address, and telephone number of the business entity. Failure to register with the County Assessor may be subject to civil penalties in the amount of \$150 per day or in accordance with A.R.S. §33-1902.

PROPERTY INFORMATION:

Check property type: Single Family Residence Multiple Family Residence Mobile Home MH/RV Park Space

Is this property rented to a qualified family member (see description in Section 1A, page 1)? Yes No.

Assessor's Parcel Number: _____

Property address: _____ City/State/Zip: _____

For Personal Property/Unaffixed Mobile Homes, List Account Number: _____ Year Built: _____

OWNERSHIP INFORMATION:

Name: _____ Mailing Address _____

City/State/Zip code: _____ Phone Number: _____ Email: _____

Check below to indicate form of ownership, if applicable:

Corporation Partnership Limited Liability Company Limited Partnership Trust Real estate investment trust

Required: Provide Corporate Officer, Managing/Administrative Member, General Partner, Trustee information below:

Name: _____ Mailing Address _____

City/State/Zip code: _____ Phone Number: _____ Email: _____

OUT OF STATE OWNER'S DESIGNATION OF STATUTORY AGENT:

An owner of residential rental property who lives outside this state must designate and record with the Assessor a statutory agent who lives in this state and who will accept legal service on behalf of the owner. If applicable, please provide the following information for your Statutory Agent:

Statutory Agent: _____ Mailing Address _____

City/State/Zip code: _____ Phone Number: _____ Email: _____

REQUIREMENT TO UPDATE INFORMATION:

Under penalty of law the owner of Arizona residential rental property shall update any information listed above within ten days after a change in the information occurs. I hereby affirm that the information included or attached is true and correct.

Print Name

Print Title

Signature

Date

Section 2B: SHORT TERM RENTAL INFORMATION REQUEST:

Properties that are rented or offered to rent for less than 30 consecutive days may be determined to be a "Short-Term Rental". Please describe the short-term rental activity.

- o Will the property be offered for short-term rental **all year**? Yes, all year. No, only a portion of the year.
- o Is the **total** property rentable? Yes No. If "no", what portion of the property can be rented? _____
- o In the last year, how many days was the property **rented** on a short-term basis? _____
- o In the last year, how many days was the property **offered for rent** on a short-term basis? _____
- o **Does someone else manage the property?** Please provide Contact Name, Phone Number, Agency Name, etc. _____

FREQUENTLY ASKED QUESTIONS

How do I change my mailing address?

Contact the Mohave County Assessor's office at 928-753-0703 or
<https://www.mohave.gov/departments/assessor/online-address-change/>

How do I get a copy of my tax statement?

Go to: <https://www.mohave.gov/departments/treasurer/property-taxes/tax-statements/>

How do I get a copy of my deed (or any recorded document)?

Contact the Mohave County Recorder's office at 928-753-0701.

How do I get a map of my property?

Contact the Mohave County Assessor's office at 928-753-0703.

How do I get a copy of an Arizona birth /death certificate?

Contact the Mohave County Department of Public Health at 928-753-0748.

How do I register to vote in Arizona?

Contact Mohave County Recorder's office - (928) 753-4767.

How do I register my rental property?

Contact Mohave County Assessor's office at 928-753-0703.

How do I find out if my property is in a flood zone area?

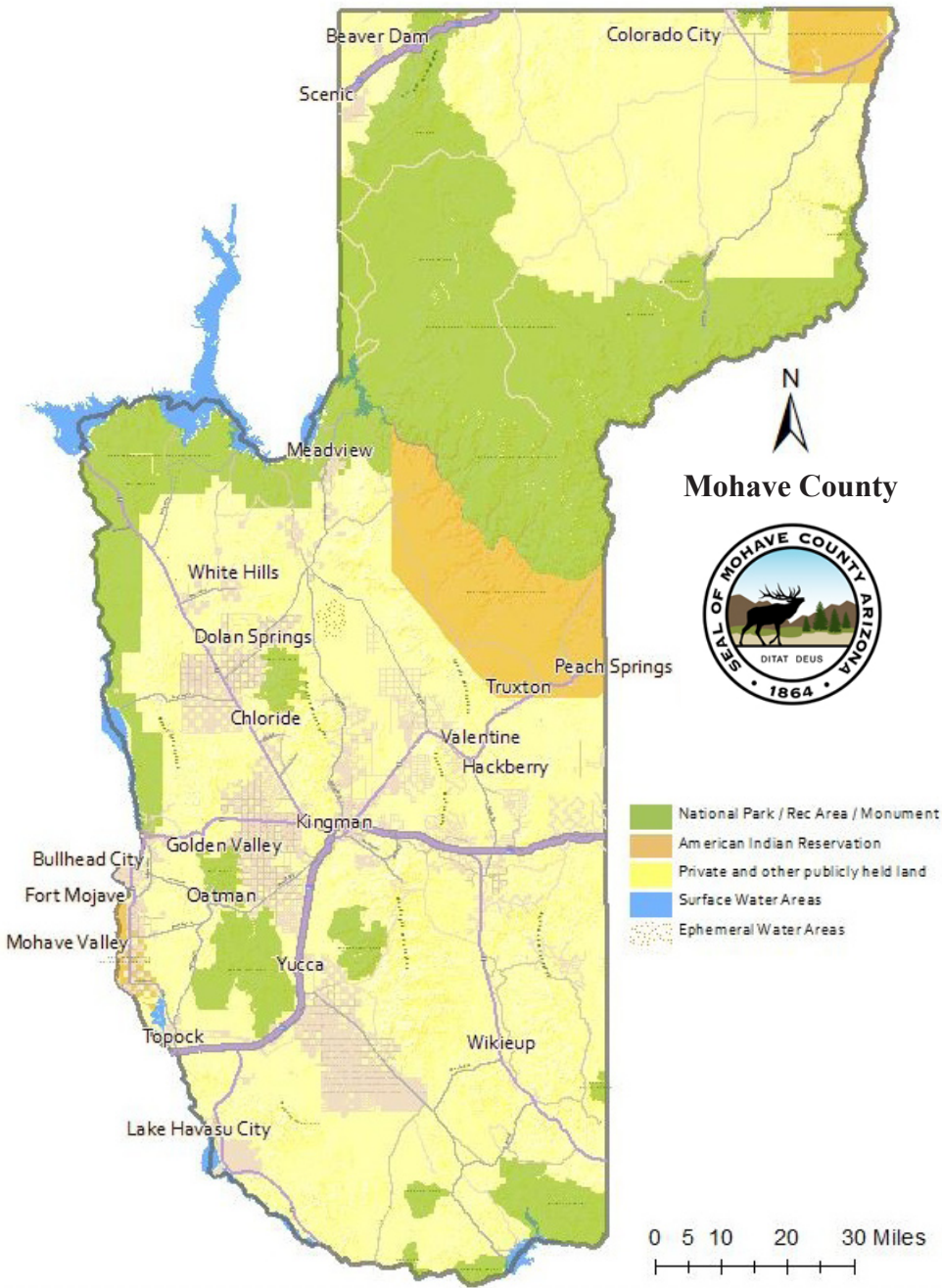
Contact Mohave County Flood Division at 928-757-0925.

How do I find out if my road is maintained by Mohave County?

Contact Mohave County Road Division at 928-757-0905.

I sold/bought property, why is the name wrong on the Assessor's/Treasurer's records?

The process of changing ownership requires an analysis of recorded documents. After the Recorder makes the data available to us, we process it for accuracy and update the record. Sometimes there is a lag in getting the initial conveyance documents, or in the analysis of the transfer. Also, we have hard "cutoff" dates annually to ensure we can process the tax roll in a timely way for the Treasurer. If the conveyance work is done after the cutoff, it will show up in the next season's mailings.



Revised March 2025