



## **UNDERSTANDING YOUR ASSESSOR, PROPERTY VALUES AND TAXATION**

### **Jeanne Kentch**

*Mohave County Assessor*  
jeanne.kentch@mohave.govv

### **Bret C. McKee**

*Chief Deputy Assessor*  
bret.McKee@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  
Lake Havasu City, AZ 86403  
Phone: 928-453-0702  
Monday-Friday 8:00 am to 5:00 pm  
closed for lunch 12:00to 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](http://www.mohave.gov)**

# ASSESSOR OF MOHAVE COUNTY

700 W BEALE STREET, PO BOX 7000, KINGMAN AZ 86402, PHONE (928) 753-0703, FAX (928) 753-0749

**JEANNE KENTCH**

*Assessor*

[jeanne.kentch@mohave.gov](mailto:jeanne.kentch@mohave.gov)

**BRET C. MCKEE**

*Chief Deputy Assessor*

[bret.mckee@mohave.gov](mailto:bret.mckee@mohave.gov)



To Mohave County Taxpayers,

**As the Assessor I am mandated by law to assess property based upon its marketable value.**

The Assessor is responsible for your assessed property value and NOT responsible for your property TAX RATE. Your tax bill includes different tax rates from multiple taxing authorities such as cities, counties, school districts, fire districts, water districts and more. These taxing authorities use different rates multiplied by your assessed value creating your tax bill.

The best way to keep your tax bill down is to pay attention to the TAX RATES you will be charged by the aforementioned authorities and/or districts. Taxing jurisdictions such as these districts may set budgets that require higher or lower tax rates. Keeping yourself informed is the best approach to understanding your taxes due.

If however you feel the FULL CASH VALUE of your property is incorrect you have the right to appeal. Appeals are accepted within 60 days of when your Annual Notice of Value is mailed. Notice of Values are mailed out no later than March 1st of each year.

If, after your appeal, you still feel the FULL CASH VALUE is incorrect you can request a hearing with the Board of Equalization (BOE) within 25 days of the Assessor's decision regard-ing your appeal. Mohave County has yearly hearings at the Board of Supervisors auditorium, in Kingman to assist owners in providing a fair full cash value with a hearing officer. If you still feel the FULL CASH VALUE is incorrect you have the right to file for appeal at the Arizona Tax Court by December 15 of that year (or within 60 days of the Assessors decision).

The Mohave County Assessor's department is diligent in their property appraisals, We are proud of our fair and equitable process in assessing your property values.

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 our office or me for assistance.

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)

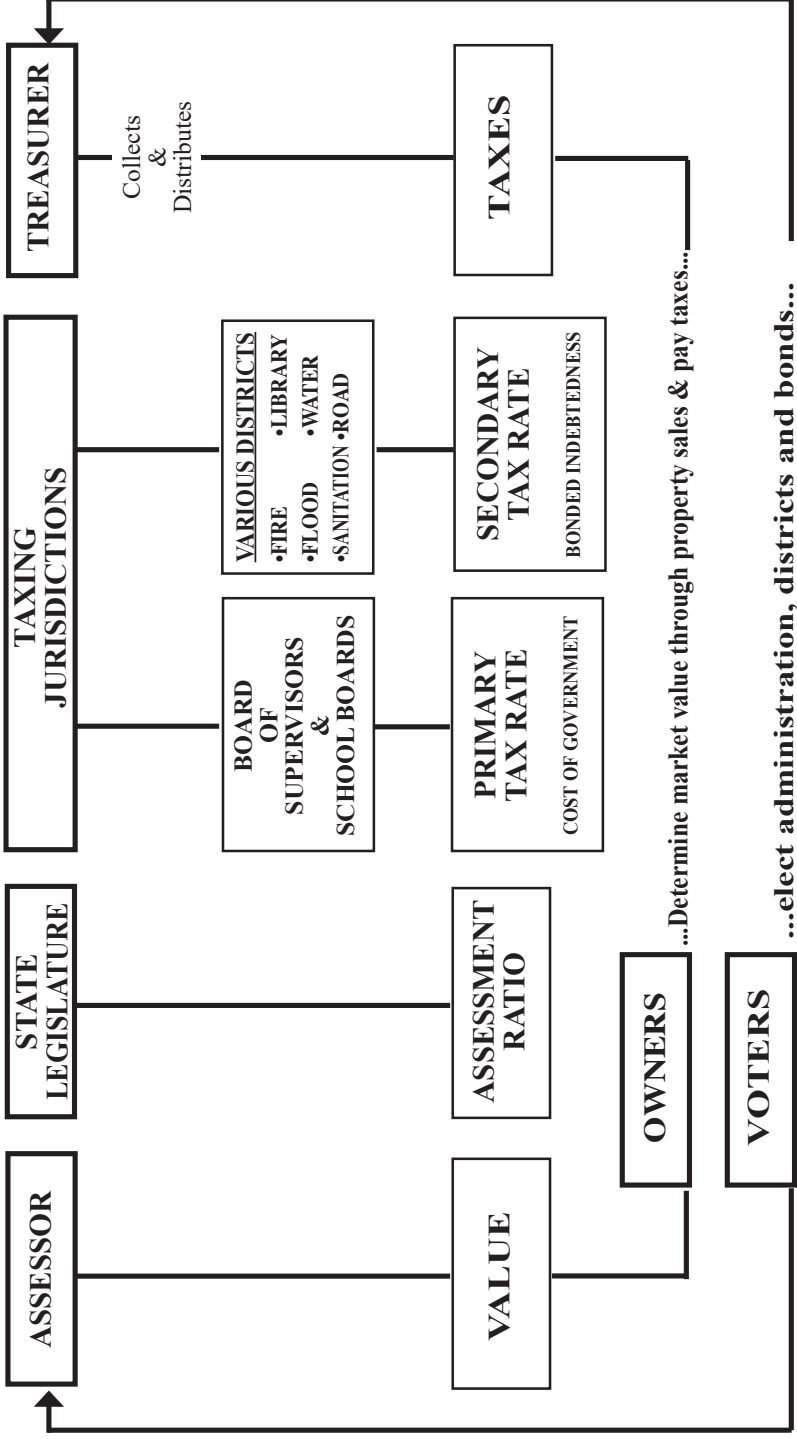
Elements such as location, view, size, quality and condition are compared and factored in a mass appraisal mathematical model to arrive at each parcel's Full Cash Value. The market is driven by actual sales that occurred in a time frame established by the Arizona Department of Revenue. Increases and decreases of sales prices will impact the final valuation. As an example, 2024 valuations will be derived from qualified sales which occurred during the whole year of 2021 and the first 6 months of 2022. 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 VALUES AND 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, 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.

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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).

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## 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



# 2024 PROPERTY CLASS SUMMARY

PROPERTY CLASS	DATA ENTRY PROPERTY CLASS	VALID PROPERTY TYPE	ASSMT RATIO	PROPERTY CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.165	<b>A</b>	PRODUCING MINES
1.2	0102	LAP / R&P	.165	<b>P</b>	STANDING TIMBER
1.3	0103	CVP	.165	<b>B</b>	GAS AND ELECTRIC
1.4	0104	CVP	.165	<b>R</b>	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.165	<b>Q</b>	PRODUCING OIL AND GAS
1.6	0106	CVP	.165	<b>T</b>	WATER UTILITY COMPANIES
1.7	0107	CVP	.165	<b>U</b>	PIPELINES
1.8	0108	LAP / R&P	.165	<b>V</b> <b>W Exempt</b>	SHOPPING CENTERS
1.9	0109	LAP / R&P	.165	<b>0</b> <b>1 Exempt</b>	GOLF COURSES
1.10	0110	LAP / R&P	.165	<b>2</b> <b>3 Exempt</b>	COMMERCIAL/MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL & PERSONAL PROPERTY
1.11	0111	CVP	.165	<b>4</b> <b>5 Exempt</b>	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.165	<b>C</b>	COMMERCIAL/INDUSTRIAL REAL PROPERTY AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.165	<b>D</b> <b>X Exempt</b>	COMMERCIAL/INDUSTRIAL PERSONAL PROPERTY NOT IN OTHER CLASSES
1.14	0114	CVP	.165	<b>I</b>	ELECTRIC COOPERATIVES
2.C	02C	LAP / R ONLY	.15	<b>Z</b>	PROPERTY BURDENED BY CONSERVATION EASEMENTS
2R.D	02RD	LAP / R ONLY	.15	<b>6</b>	GOLF COURSES REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.15	<b>7</b>	GOLF COURSES PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.15	<b>E</b>	AG/VACANT LAND/NON-PROFIT-REAL PROPERTY AND IMPROVEMENTS NOT INCLUDED IN OTHER CLASSES
2.P	02P	CVP/LAP / P ONLY	.15	<b>S</b> <b>Y Exempt</b>	AG/VACANT LAND/NON-PROFIT PERSONAL PROPERTY NOT INCLUDED IN OTHER CLASSES
3 or 3.1	03 / 0301	LAP / R&P	.10	<b>F</b>	PRIMARY RESIDENCE
3.2	0302	LAP / R&P	.10	<b>"</b>	PRIMARY RESIDENCE OF QUALIFIED FAMILY MEMBER
3.3	0303	LAP / R&P	.10	<b>^</b>	PRIMARY RESIDENCE ALSO LEASED OR RENTED TO LODGERS
4.1	0401	LAP / R&P	.10	<b>,</b>	NON-PRIMARY/BANK OWNED/NOT IN OTHER CLASSES RESIDENTIAL (Please Note: Property Class character is a comma)
4.2	0402	LAP / R&P	.10	<b>G</b>	RENTAL/LEASED RESIDENTIAL
4.3	0403	LAP / R&P	.10	<b>)</b>	CHILD CARE FACILITIES
4.4	0404	LAP / R&P	.10	<b>&lt;</b>	NON-PROFIT RESIDENTIAL HOUSING FACILITIES FOR HANDICAPPED OR SENIORS
4.5	0405	LAP / R&P	.10	<b>/</b>	LICENSED RESIDENTIAL/NURSING CARE INSTITUTIONS FOR HANDICAPPED OR SENIORS
4.6	0406	LAP / R&P	.10	<b>(</b>	BED AND BREAKFAST
4.7	0407	LAP / R&P	.10	<b>&gt;</b>	AGRICULTURAL HOUSING RESIDENCES NOT INCLUDED IN CLASS 3
4.8	0408	LAP / R ONLY	.10	<b>8</b>	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
4.9	0409	LAP / R&P	.10	<b>I</b>	TIMESHARES
4.10	0410	LAP / R&P	.10	<b>@</b>	NON-PRIMARY RESIDENTIAL LEASED OR RENTED TO LODGERS
5	05	CVP	.15	<b>H FCV</b> <b>I LPV</b>	RAILROADS/PRIVATE CAR COMPANIES/FLIGHT PROPERTIES
6.1	0601	LAP / R ONLY	.05	<b>J</b>	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	<b>9</b>	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	<b>+</b>	MILITARY REUSE ZONES
6.4	0604	CVP / LAP / R&P	.05	<b>*</b>	ENVIRONMENTAL TECHNOLOGY
6.5	0605	LAP / R&P	.05	<b>#</b>	ENVIRONMENTAL REMEDIATION
6.6	0606	LAP / R&P	.05	<b>?</b>	HEALTHY FORESTS
6.7	0607	LAP / R&P	.05	<b>%</b>	BIODIESEL FUEL MANUFACTURING
6.8	0608	LAP / R&P	.05	<b>:</b>	RENEWABLE ENERGY EQUIPMENT MANUFACTURING
7.B	07B	LAP / R&P	.18	<b>K</b>	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	<b>L</b>	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	<b>M</b>	RESIDENTIAL/COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	<b>N</b>	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	<b>O</b>	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 <sup>[1]</sup>	\$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 16.5%	\$29,900	10.2600	\$3,324.24
Mixed Use <sup>[2]</sup>	\$199,500	M 10.01-16.5%	\$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

## 2025 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:** 123-45-678A

John Q Taxpayer  
 PO Box 0000  
 Kingman, AZ 86402

**PARCEL NUMBER:** 123-45-678A      **NOTICE DATE:** 02/02/2024      **APPEAL DEADLINE:** 04/02/2024

### LIMITED PROPERTY VALUE *THIS IS THE TAXABLE VALUE*

PROPERTY CLASS	VALUE	ASSESSMENT RATIO	ASSESSED VALUE
2024   3	\$95,206	10.00	\$9,521
2025   3	\$90,673	10.00	\$9,068

### FULL CASH VALUE *THIS IS THE APPEALABLE VALUE*

PROPERTY CLASS	VALUE
2024   3	\$127,082
2025   3	\$97,915

PROPERTY ADDRESS:

ASSESSOR DESCRIPTION:

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.
- Several Arizona cities and towns impose a "Transaction Privilege Tax" on persons engaged in the business of leasing residential use property. You may access the Model City Tax Code, Section 445, via the website <http://modelcitytaxcode.az.gov> for more information on which cities and towns impose this tax to determine if you are also required to report the residential-rental use of your property to the city or town in which the subject property is located. The website provides a telephone number to call to obtain answers to questions regarding the applicable requirements of the Transaction Privilege Tax program. Failure to pay the applicable tax could result in a penalty or fine by the city or town.
- 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:** 07/24/2024

Property located in: MOHAVE COUNTY	Tax Year <b>2024</b>	Taxpayer Number 4568910	Parcel 123-456-789	Notice Date 06/23/2024
---------------------------------------	-------------------------	----------------------------	-----------------------	---------------------------

CLASS ITEM	PROPERTY DESCRIPTION	Legal Class	%	LIMITED VALUE		LPV ASSESSED	
				FULL CASH VALUE	FCV	FCV	ASSESSED
7200 1	1969 GENERAL SER: S6693X8U	24X60	03MP	10.0	6303	630	630
				10.0	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**

**2025 AGRICULTURAL NOTICE OF VALUE**  
**THIS IS NOT A TAX BILL**  
**NOTICE DATE: 02/02/2024**  
**APPEAL DEADLINE: 04/02/2024**

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

Appeals for 2025 values (not 2021 values) must be made on a Petition for Review of Valuation before the appeal deadline. You may download the form at [www.mohave.gov](http://www.mohave.gov)

2024 VALUATION					2025 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		
<b>TOTAL FCV</b>	<b>02R</b>	<b>\$2,509</b>			<b>TOTAL FCV</b>	<b>02R</b>	<b>\$2,650</b>		
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 342-05-000 (342-05)

**John Q Taxpayer**  
**PO Box 0000**  
**Kingman, AZ 86402**

PARCEL ID NUMBER

# VACANT LAND/COMMERCIAL/OTHER NOTICE OF VALUE

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

**2025 NOTICE OF VALUE**  
**THIS IS NOT A TAX BILL**  
**NOTICE DATE: 2/02/24**  
**APPEAL DEADLINE: 04/02/24**

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

Appeals for 2025 values (not 2024 values) must be made on a Petition for Review of Valuation before the appeal deadline. You may download the form at [www.mohavecounty.gov/assessors](http://www.mohavecounty.gov/assessors) or call our office at 928-753-0703 to request one. If you miss the deadline, you have until December 15, 2024, to appeal at tax court.

2024 VALUATION					2025 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		
<b>TOTAL FCV</b>	<b>02R</b>	<b>\$2,085</b>			<b>TOTAL FCV</b>	<b>02R</b>	<b>\$2,315</b>		
LIMITED VALUE	02R	\$2,085	15.00	\$313	LIMITED VALUE	02R	\$2,189	15.00	\$328

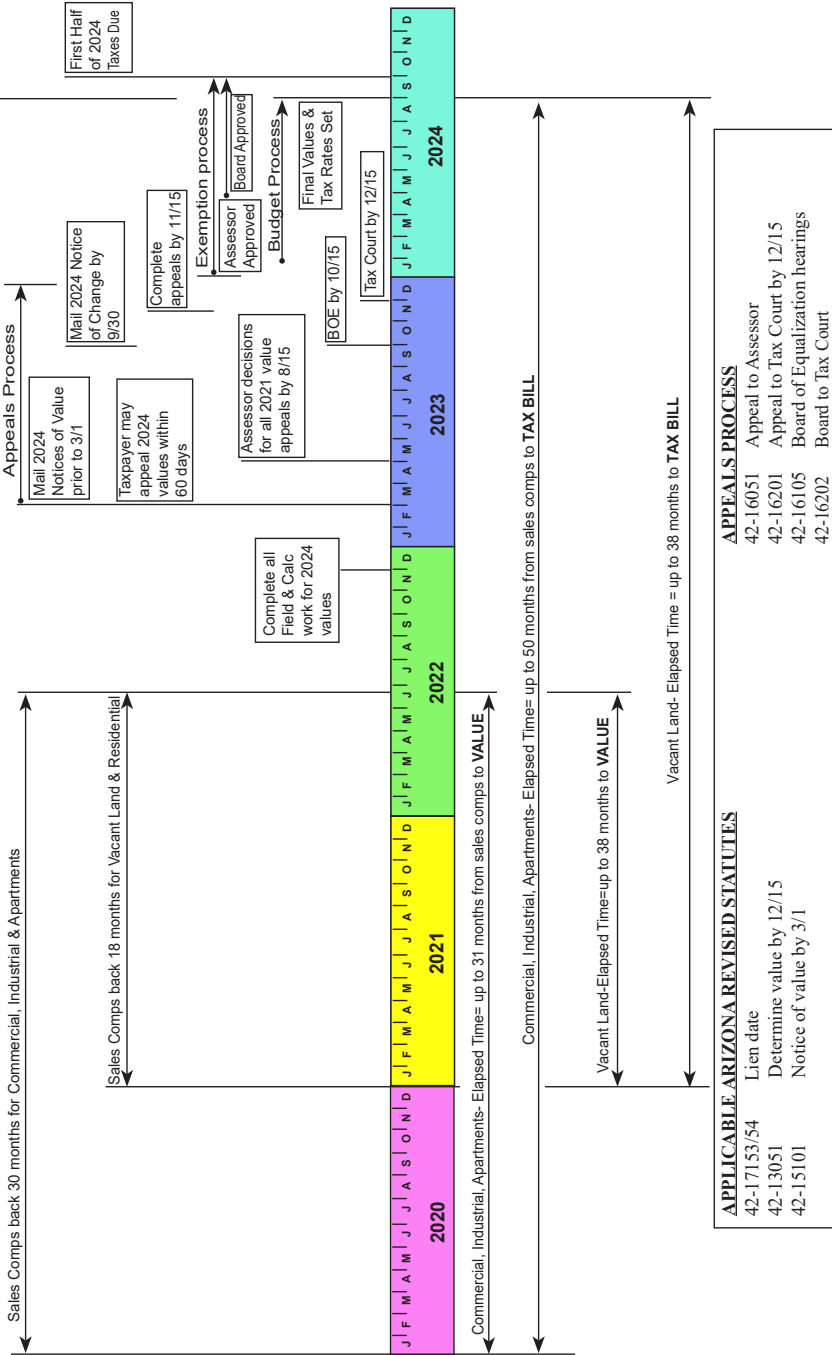
**PROPERTY ADDRESS:**  
**TOTAL ACRES:** 0.79  
**ASSESSOR DESCRIPTION (may not be complete):** HANNEX ADDITION BLK 25 LOTS 22-23-24-25-26-27

**John Q Taxpayer**  
**PO Box 0000**  
**Kingman, AZ 86402**

PARCEL ID NUMBER

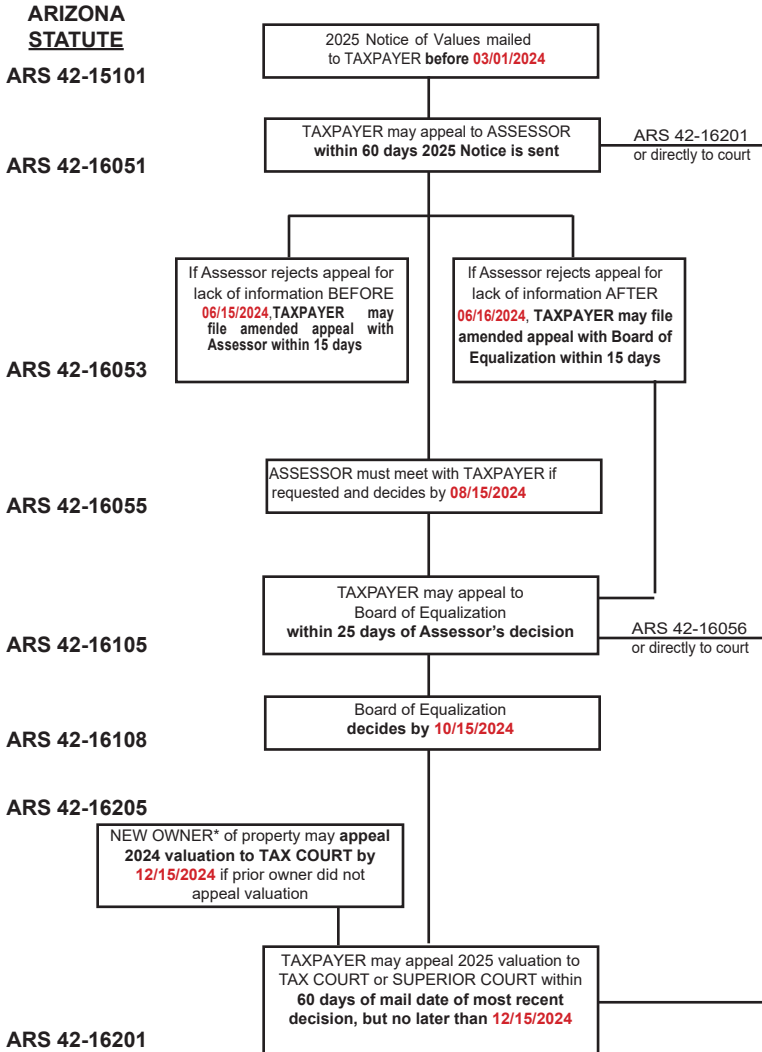
# SAMPLE OF THE ARIZONA LEGISLATIVE CALENDAR

## 2025 VALUATIONS



# REAL PROPERTY APPEALS

## Events during Calendar Year 2024 for 2025 Valuations



\*New Owner" is purchaser of property after 12/15/2023

**ASSESSOR PROGRAMS IN ARIZONA**  
**Exemptions: Widows, Widowers, Disabled, and**  
**Disabled Veterans**

1. Applicant must be a current resident of Arizona.
2. Value of all property owned in Arizona cannot exceed \$26,969 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

\$300,990. ( $\$300,990 \times 10\% = \$30,099$ )

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

( $\$200,600 \times 15\% = \$30,099$ ).

If Applicant has more than one parcel, the total Assessed Values cannot exceed \$30,099. 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 \$30,099 or less, then you may qualify for the exemption. However, the exemption will remove only \$4,476 from the Limited Assessed Value. This exemption deduction amount can change yearly. The remaining amounts will be fully taxable.

3. Household income cannot exceed \$37,297 or \$44,745 with minor children. Does not include all typed 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, \$4,476 (2024 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. At the time of publication of this pamphlet, some of the specifics related to the exemption have not been made available to Arizona Assessors. However, 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 the 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.



# SENIOR PROPERTY VALUATION PROTECTION OPTION

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 option.
4. All owners’ combined total income from all sources, including non-taxable income, cannot exceed the specified amount in the amendment. This is \$45,264 for a single owner and \$56,580 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 option 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 1 - 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)**.

# 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.

$$\text{BUDGET less OTHER REVENUE} = \text{LEVY (income needed)}$$

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

$$\text{Your Property Value} \times \text{Assessment Ratio} \times \text{Tax Rate} = \text{YOUR TAXES}$$

# FREQUENTLY ASKED QUESTIONS

## **How do I change my mailing address?**

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

## **How do I get a copy of my tax statement?**

*Go to: <https://www.mohavecounty.us/ContentPage.aspx?id=132&cid=815>*

## **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 Homestead my property?**

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

## **How do I register to vote in Arizona?**

*Contact Mohave County Recorder's office – Voter Registration at 928-753-0767.*

## **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 my Mohave County?**

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

## **Who do I contact to get a permit for my property or find out what I can build?**

*If the property lies within a city limit (KNG,BHC,LHC,CC), please contact the city.*

*If the property lies within the unincorporated areas of the county, contact Mohave County Development Services at 928-757-0903.*

## **Where is my septic located on my property?**

*If the property lies within a city limit (KNG,BHC,LHC,CC), please contact the city.*

*If the property lies within the unincorporated areas of the county, contact Mohave County Development Services at 928-757-0903.*

## **How do I find out the zoning of my property?**

*If the property lies within a city limit (KNG,BHC,LHC,CC), please contact the city.*

*If the property lies within the unincorporated areas of the county, contact Mohave County Development Services at 928-757-0903.*



# MOHAVE COUNTY

## 2019 PROPERTY TAX STATEMENT

Cindy Landa Cox, MBA, Treasurer  
(928) 753-0737



JOHN Q TAXPAYER  
PO Box 0000  
FORT MOHAVE, AZ 86426-0000

Assessor Description: Section: 3 Township: 9N Range: 10W T28N  
R22W SEC 13 SUNSET RANCHOG TR 4046-B FN 88-23511 BLK 2  
LOT 18 CONT 1.05 ACRES  
Site Address: Unassigned

**THANK YOU FOR YOUR PROMPT PAYMENT**

TREASURY ACCOUNT #	PARCEL #	TAX AREA	TAX RATE PER \$100 ASSESSED VALUE				
R0000001	12345678	1621	12.7357				
ASSESSMENT		VALUE IN DOLLARS	LEGAL CLASS	ASSESSED VALUE	EXEMPT AMOUNT	TAX RATE	TAX
TAXABLE PROPERTY VALUE		229,200	10.0	22,920	0	12.7357	2919.02
TAXABLE PERSONAL PROP VALUE		0	0.0	0	0	12.2357	0.00
TAXABLE PROPERTY VALUE TOTAL		229,200		22,920	0		\$2,919.02

2019 TAX SUMMARY	
For the period of January 1 - December 31, 2019	
Total Tax	\$2,919.02
Special District	1.88
LESS: State Aid	410.00
LESS: Prepay	0.00
<b>TOTAL DUE</b>	<b>\$2,510.90</b>

2018 TAXES	2019 TAXES	TAXING AUTHORITY	PHONE #s	% of TAX
429.92	446.84	MOHAVE COUNTY	(928) 753-0735	17.80%
103.49	104.65	STATE SCHOOL TAX EQUALIZATION	(928) 753-5678	4.17%
270.92	253.61	MOHAVE VALLEY SD #16	(928) 768-2507	10.10%
237.11	229.43	COLORADO RIVER UNION HS #2	(928) 788-1405	9.14%
292.76	303.81	MOHAVE COMMUNITY COLLEGE	(928) 757-4331	12.10%
709.41	744.90	FT MOHAVE MESA FD	(928) 768-9181	29.67%
21.83	22.92	FIRE DIST ASSIST FUND	(928) 753-0735	0.91%
59.28	62.25	MOHAVE COUNTY LIBRARY DISTRICT	(928) 692-5763	2.48%
109.14	114.60	MOHAVE COUNTY FLOOD CONTROL DI	(928) 757-0925	4.56%
4.37	9.17	MO CO TV CID	(928) 753-0729	0.37%
10.91	11.46	WESTERN AZ VOCATION ED DIST	(928) 753-0747	0.46%
118.50	120.12	SECONDARY SD#16 BUDGET OVERRID	(928) 768-2507	4.78%
68.70	86.26	CRUHSO#2 CLASS B BONDS	(928) 788-1405	3.40%
1.88	1.88	MOHAVE VALLEY IRRIG & DRAIN DI	(928) 768-3325	0.07%
\$2,438.12	\$2,510.90	<b>TOTAL</b>		<b>100%</b>

### 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. Limited Property Value

The value on which ALL TAXES are based. See page 5 for more on Limited Property Value.

### 4. Assessment Ratio

All taxable property in Arizona is classified according to its current use. Each class has a different assessment ratio. For example:

Property Use	Class	Ratio
Commercial	1	18%
Vacant Land	2	15%
Residential	3	10%

### 5. Assessed Value

Value on which ALL TAXES are calculated, which is derived by multiplying the Limited Property Value (#3) times the Assessment Ratio % (#4).

### 6. Exemption

Amount of any exemption for which you qualify (widows/widowers or disabled).

### 7. Tax Rate

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

### 8. Tax

The amount of tax derived by multiplying Assessed Value (#5) times Tax Rate % (#7). This is the tax amount before any prepay, state aid reductions or special district taxes.

### 9. State Aid to Education

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

### 10. Total Due

Total amount of taxes due.

### 11. Tax Authority Table

Displays contact information, amounts and percentages of taxes for each taxing authority within your tax area (#2). Taxing authorities may include: School Districts, Fire Districts, Mohave County and other special districts.

### 12. Mailing address for the Mohave County Treasurer

Mail your check with the corresponding payment stub to the address shown on your statement. Please do NOT send cash via mail.

### PAYABLE UPON RECEIPT

SEE PAYMENT STUB FOR DUE DATE

Mail your check with the corresponding payment stub to:

MOHAVE COUNTY TREASURER  
PO BOX 712  
KINGMAN, AZ 86402

### 13. First Half Payment Stub

This is the payment stub for tax payment covering the first 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.

### 14. First Half Payment Due Date

The first half payment is due by November 1st each year in order to avoid interest and additional penalties.

## 1ST HALF STUB



PAYABLE UPON RECEIPT  
DELINQUENT AFTER NOVEMBER 1, 2019 \$ 1,255.45

ACCOUNT NUMBER

R0000001

PAYMENTS MUST BE MADE IN U.S. FUNDS AND DRAWN ON A U.S. BANK



PARCEL NUMBER

12345678

PRIMARY OWNER JOHN Q TAXPAYER  
OF PO Box 0000  
RECORD FORT MOHAVE, AZ 86426-0000

MOHAVE COUNTY TREASURER  
PO BOX 712  
KINGMAN AZ 86402-0712

RETURN THIS STUB FOR **2019 FIRST HALF PAYMENTS ONLY**

To ensure timely processing, **DO NOT** attach staples or tape to this payment stub.

## 2ND HALF STUB



PAYABLE UPON RECEIPT  
DELINQUENT AFTER MAY 1, 2020 \$ 1,255.45

ACCOUNT NUMBER

R0000001

PAYMENTS MUST BE MADE IN U.S. FUNDS AND DRAWN ON A U.S. BANK

### 15. 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.

### 16. Second Half Payment Due Date

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

RETURN THIS STUB FOR **2019 SECOND HALF PAYMENTS ONLY**

To ensure timely processing, **DO NOT** attach staples or tape to this payment stub.

## OR FULL YEAR



PAYABLE UPON RECEIPT  
DELINQUENT AFTER DECEMBER 31, 2019 \$ 2,510.90

ACCOUNT NUMBER

R0000001

PAYMENTS MUST BE MADE IN U.S. FUNDS AND DRAWN ON A U.S. BANK

### 17. Full Year Payment Stub

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

### 18. 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.

RETURN THIS STUB FOR **2019 FULL YEAR PAYMENTS ONLY**

To ensure timely processing, **DO NOT** attach staples or tape to this payment stub.

# REGISTERING RESIDENTIAL RENTALS

If you have 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:**

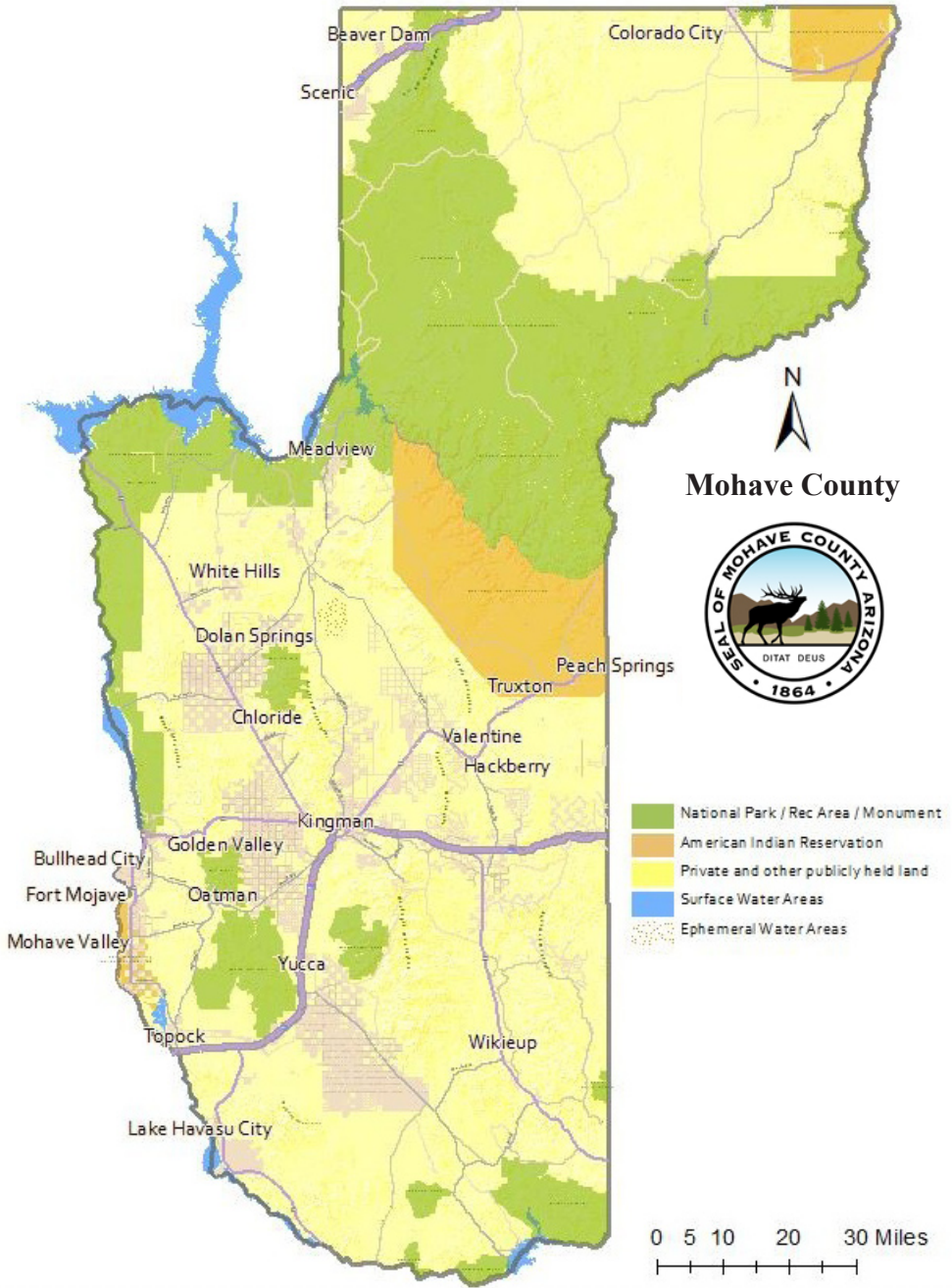
1. The owner’s natural or adopted child or descendant of the owner’s child
2. The owner’s parent or an ancestor of the owner’s parent;
3. The owner’s stepchild or stepparent.
4. The owner’s child-in-law or parent-in-law;
5. The owner’s natural or adopted sibling.
6. You are not required to register the 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 a 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 is available online or at any of our offices.

<https://resources.mohave.gov/file/Assessor/AssessorForms/Other/Res%20Affidavit%20of%20Prop%20Class%20Change.pdf>



*Revised May 2024*