

ADOPTED PROPERTY TAX LEVIES AND RATES PER \$100 OF VALUATION PER A.R.S. § 42-17151

MOHAVE COUNTY

Revised at Board of Supervisors Meeting September 16, 2024

JURISDICTION / PURPOSE	FISCAL YEAR 2025					FISCAL YEAR 2024					VARIANCES				
	NET ASSESSED VALUES	PRIMARY LEVY	RATE	SECONDARY LEVY	RATE	NET ASSESSED VALUES	PRIMARY LEVY	RATE	SECONDARY LEVY	RATE	NET ASSESSED VALUES	PRIMARY LEVY	RATE	SECONDARY LEVY	RATE
<b>STATE</b>															
State Equalization	2,569,180,307	0	0			2,427,679,171	0	0			141,501,136	0	0	0	0.0000
<b>MOHAVE COUNTY - COUNTYWIDE</b>															
Primary Levy	2,569,180,307	45,081,407	1.7547			2,427,679,171	42,598,486	1.7547			141,501,136	2,482,921	0.0000	0	0.0000
T.V. District	2,569,180,307			1,446,449	0.0563	2,427,679,171			1,366,783	0.0563	141,501,136	0	0.0000	79,666	0.0000
Library District	2,569,180,307			6,546,271	0.2548	2,427,679,171			6,185,727	0.2548	141,501,136	0	0.0000	360,544	0.0000
Flood Control	2,309,563,568			11,547,818	0.5000	2,164,618,547			10,823,093	0.5000	144,945,021	0	0.0000	724,725	0.0000
Fire District Assistance	2,569,180,307			2,569,180	0.1000	2,427,679,171			2,427,679	0.1000	141,501,136	0	0.0000	141,501	0.0000
Hackberry ESD Local Aid for Common Schools	25,916,380	114,162	0.4405			26,125,908	144,684	0.5538			-209,528	-30,522	-0.1133	0	0.0000
Owens ESD Local Aid for Common Schools	12,542,260	115,890	0.9240			12,383,183	144,684	1.1684			159,077	-28,794	-0.2444	0	0.0000
Yucca ESD Local Aid for Common Schools	24,064,137	0	0			24,188,135	72,342	0.2991			-123,998	-72,342	-0.2991	0	0.0000
Valentine ESD Local Aid for Common Schools	3,291,465	52,433	1.5930			3,612,466	59,783	1.6549			-321,001	-7,350	-0.0619	0	0.0000
		45,363,892	4.7122	22,109,718	0.9111		43,019,979	5.4309	20,803,282	0.9111	0	2,343,913	-0.7187	1,306,436	0.0000
<b>MOHAVE COMMUNITY COLLEGE</b>															
Primary Levy	2,569,180,307	28,592,408	1.1129			2,427,679,171	28,029,984	1.1546			141,501,136	562,424	-0.0417	0	0.0000
Bond Debt Service	2,569,180,307			0	0.0000	2,427,679,171			0	0.0000	141,501,136	0	0	0	0.0000
		28,592,408	1.1129	0	0		28,029,984	1.1546	0	0	0	562,424	-0.0417	0	0.0000
<b>CITIES AND TOWNS</b>															
<b>Kingman, City of</b>															
Primary Levy	280,402,868	0	0			265,536,136	0	0			14,866,732	0	0	0	0.0000
Bond Debt Service	280,402,868			0	0.0000	265,536,136			0	0.0000	14,866,732	0	0	0	0.0000
		0	0	0	0		0	0	0	0	0	0	0	0	0.0000
<b>Lake Havasu City, City of</b>															
Primary Levy	1,006,462,783	6,761,417	0.6718			945,969,724	6,355,025	0.6718			60,493,059	406,392	0.0000	0	0.0000
Bond Debt Service	1,006,462,783			0	0.0000	945,969,724			0	0.0000	60,493,059	0	0	0	0.0000
		6,761,417	0.6718	0	0		6,355,025	0.6718	0	0	0	406,392	0.0000	0	0.0000
<b>Bullhead City, City of</b>															
Primary Levy	408,255,877	0	0			385,740,526	0	0			22,515,351	0	0	0	0.0000
Bond Debt Service	408,255,877			0	0.0000	385,740,526			0	0.0000	22,515,351	0	0	0	0.0000
		0	0	0	0		0	0	0	0	0	0	0	0	0.0000
<b>Colorado City, City of</b>															
Primary Levy	8,839,950	0	0			8,203,761	0	0			636,189	0	0	0	0.0000
Bond Debt Service	8,839,950			0	0.0000	8,203,761			0	0	636,189	0	0	0	0.0000
		0	0	0	0		0	0	0	0	0	0	0	0	0.0000
<b>SCHOOL DISTRICTS</b>															
<b>Colorado River Union High School</b>															
Primary Levy	716,753,044	11,900,968	1.6604			679,252,381	11,724,575	1.7261			37,500,663	176,393	-0.0657	0	0.0000
M&O Override	716,753,044				0.0000	679,252,381				0.0000	37,500,663	0	0	0	0.0000
Capital Override	716,753,044				0.0000	679,252,381				0.0000	37,500,663	0	0	0	0.0000
Class B Bond Debt Service	716,753,044			2,695,708	0.3761	679,252,381			2,325,760	0.3424	37,500,663	0	0.0000	369,948	0.0337
		11,900,968	1.6604	2,695,708	0.3761		11,724,575	1.7261	2,325,760	0.3424	0	176,393	-0.0657	369,948	0.0337

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	NET ASSESSED VALUES	PRIMARY LEVY	RATE	SECONDARY LEVY	RATE	NET ASSESSED VALUES	PRIMARY LEVY	RATE	SECONDARY LEVY	RATE	NET ASSESSED VALUES	PRIMARY LEVY	RATE	SECONDARY LEVY	RATE
<b>Hackberry Elementary</b>															
Primary Levy	25,916,380	872,890	3.3681			25,981,224	896,690	3.4513			-64,844	-23,800	-0.0832	0	0.0000
Minimum School Tax §15-992	25,916,380				0.0000	25,981,224				0.0000	-64,844	0	0.0000	0	0.0000
M&O Override	25,916,380				0.0000	25,981,224				0.0000	-64,844	0	0.0000	0	0.0000
Capital Override	25,916,380				0.0000	25,981,224				0.0000	-64,844	0	0.0000	0	0.0000
Class B Bond Debt Service	25,916,380				0.0000	25,981,224				0.0000	-64,844	0	0.0000	0	0.0000
		872,890	3.3681	0	0.0000		896,690	3.4513	0	0.0000	0	-23,800	-0.0832	0	0.0000
<b>Kingman Unified</b>															
Primary Levy	639,417,704	23,261,377	3.6379			607,056,777	25,333,693	4.1732			32,360,927	-2,072,316	-0.5353	0	0.0000
M&O Override	639,417,704				0.0000	607,056,777				0.0000	32,360,927	0	0.0000	0	0.0000
Capital Override	639,417,704				0.0000	607,056,777				0.0000	32,360,927	0	0.0000	0	0.0000
Class B Bond Debt Service	639,417,704			6,710,049	1.0494	607,056,777			6,683,695	1.1010	32,360,927	0	0.0000	26,354	-0.0516
		23,261,377	3.6379	6,710,049	1.0494		25,333,693	4.1732	6,683,695	1.1010	0	-2,072,316	-0.5353	26,354	-0.0516
<b>Owens Elementary</b>															
Primary Levy	12,542,260	527,364	4.2047			12,119,910	544,596	4.4934			422,350	-17,232	-0.2887	0	0.0000
Minimum School Tax §15-992	12,542,260				0.0000	12,119,910				0.0000	422,350	0	0.0000	0	0.0000
M&O Override	12,542,260				0.0000	12,119,910				0.0000	422,350	0	0.0000	0	0.0000
Capital Override	12,542,260				0.0000	12,119,910				0.0000	422,350	0	0.0000	0	0.0000
Class B Bond Debt Service	12,542,260				0.0000	12,119,910				0.0000	422,350	0	0.0000	0	0.0000
		527,364	4.2047	0	0.0000		544,596	4.4934	0	0.0000	0	-17,232	-0.2887	0	0.0000
<b>Peach Springs Unified</b>															
Primary Levy	11,625,743	814,860	7.0091			11,977,299	783,423	6.5409			-351,556	31,437	0.4682	0	0.0000
M&O Override	11,625,743				0.0000	11,977,299				0.0000	-351,556	0	0.0000	0	0.0000
Capital Override	11,625,743				0.0000	11,977,299				0.0000	-351,556	0	0.0000	0	0.0000
Class B Bond Debt Service	11,625,743				0.0000	11,977,299				0.0000	-351,556	0	0.0000	0	0.0000
		814,860	7.0091	0	0.0000		783,423	6.5409	0	0.0000	0	31,437	0.4682	0	0.0000
<b>Littlefield / Mt Trumbull Unified</b>															
Primary Levy	34,511,467	1,168,386	3.3855			31,511,445	1,110,495	3.5241			3,000,022	57,891	-0.1386	0	0.0000
M&O Override	34,511,467				0.0000	31,511,445				0.0000	3,000,022	0	0.0000	0	0.0000
Capital Override	34,511,467				0.0000	31,511,445				0.0000	3,000,022	0	0.0000	0	0.0000
Class B Bond Debt Service	34,511,467				0.0000	31,511,445				0.0000	3,000,022	0	0.0000	0	0.0000
		1,168,386	3.3855	0	0.0000		1,110,495	3.5241	0	0.0000	0	57,891	-0.1386	0	0.0000
<b>Moccasin-Fredonia Unified</b>															
Primary Levy	3,768,875	186,273	4.9424			3,444,639	174,127	5.0550			324,236	12,146	-0.1126	0	0.0000
M&O Override	3,768,875				0.0000	3,444,639				0.0000	324,236	0	0.0000	0	0.0000
Capital Override	3,768,875				0.0000	3,444,639				0.0000	324,236	0	0.0000	0	0.0000
Class B Bond Debt Service	3,768,875				0.0000	3,444,639				0.0000	324,236	0	0.0000	0	0.0000
		186,273	4.9424	0	0.0000		174,127	5.0550	0	0.0000	0	12,146	-0.1126	0	0.0000
<b>Topock Elementary</b>															
Primary Levy	37,857,967	723,617	1.9114			36,482,806	686,351	1.8813			1,375,161	37,266	0.0301	0	0.0000
M&O Override	37,857,967				0.0000	36,482,806				0.0000	1,375,161	0	0.0000	0	0.0000
Capital Override	37,857,967				0.0000	36,482,806				0.0000	1,375,161	0	0.0000	0	0.0000
Class B Bond Debt Service	37,857,967				0.0000	36,482,806				0.0000	1,375,161	0	0.0000	0	0.0000
		723,617	1.9114	0	0.0000		686,351	1.8813	0	0.0000	0	37,266	0.0301	0	0.0000

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	NET ASSESSED VALUES	PRIMARY LEVY	PRIMARY RATE	SECONDARY LEVY	SECONDARY RATE	NET ASSESSED VALUES	PRIMARY LEVY	PRIMARY RATE	SECONDARY LEVY	SECONDARY RATE	NET ASSESSED VALUES	PRIMARY LEVY	PRIMARY RATE	SECONDARY LEVY	SECONDARY RATE
<b>Yucca Elementary</b>															
Primary Levy	24,064,137	705,921	2.9335			24,188,135	812,600	3.3595			-123,998	-106,679	-0.4260	0	0.0000
Minimum School Tax §15-992	24,064,137	57,850	0.2404			24,188,135	140,920	0.5826			-123,998	-83,070	-0.3422	0	0.0000
M&O Override	24,064,137			0.0000		24,188,135			0.0000		-123,998	0	0.0000	0	0.0000
Capital Override	24,064,137			0.0000		24,188,135			0.0000		-123,998	0	0.0000	0	0.0000
Class B Bond Debt Service	24,064,137			0.0000		24,188,135			0.0000		-123,998	0	0.0000	0	0.0000
		763,771	3.1739	0	0.0000		953,520	3.9421	0	0.0000	0	-189,749	-0.7682	0	0.0000
<b>Colorado City Unified</b>															
Primary Levy	18,296,424	749,312	4.0954			16,857,045	723,117	4.2897			1,439,379	26,195	-0.1943	0	0.0000
M&O Override	18,296,424			0.0000		16,857,045			0.0000		1,439,379	0	0.0000	0	0.0000
Capital Override	18,296,424			0.0000		16,857,045			0.0000		1,439,379	0	0.0000	0	0.0000
Class B Bond Debt Service	18,296,424			0.0000		16,857,045			0.0000		1,439,379	0	0.0000	0	0.0000
		749,312	4.0954	0	0.0000		723,117	4.2897	0	0.0000	0	26,195	-0.1943	0	0.0000
<b>Bullhead City Elementary</b>															
Primary Levy	415,228,817	7,674,259	1.8482			397,590,561	6,879,907	1.7304			17,638,256	794,352	0.1178	0	0.0000
M&O Override	415,228,817			0.0000		397,590,561			0.0000		17,638,256	0	0.0000	0	0.0000
Capital Override	415,228,817			0.0000		397,590,561			0.0000		17,638,256	0	0.0000	0	0.0000
Class B Bond Debt Service	415,228,817			0.0000		397,590,561			0.0000		17,638,256	0	0.0000	0	0.0000
		7,674,259	1.8482	0	0.0000		6,879,907	1.7304	0	0.0000	0	794,352	0.1178	0	0.0000
<b>Mohave Valley Elementary</b>															
Primary Levy	263,666,260	4,320,172	1.6385			245,179,014	4,242,578	1.7304			18,487,246	77,594	-0.0919	0	0.0000
M&O Override	263,666,260			0.0000		245,179,014			0.1785	437,645	18,487,246	0	0.0000	-437,645	-0.1785
Capital Override	263,666,260			0.0000		245,179,014			0.0000		18,487,246	0	0.0000	0	0.0000
Class B Bond Debt Service	263,666,260			0.0000		245,179,014			0.0000		18,487,246	0	0.0000	0	0.0000
		4,320,172	1.6385	0	0.0000		4,242,578	1.7304	437,645	0.1785	0	77,594	-0.0919	-437,645	-0.1785
<b>Valentine Elementary</b>															
Primary Levy	3,291,465	37,434	1.1373			3,612,466	125,504	3.4742			-321,001	-88,070	-2.3369	0	0.0000
M&O Override	3,291,465			0.0000		3,612,466			0.0000		-321,001	0	0.0000	0	0.0000
Capital Override	3,291,465			0.0000		3,612,466			0.0000		-321,001	0	0.0000	0	0.0000
Class B Bond Debt Service	3,291,465			0.0000		3,612,466			0.0000		-321,001	0	0.0000	0	0.0000
		37,434	1.1373	0	0.0000		125,504	3.4742	0	0.0000	0	-88,070	-2.3369	0	0.0000
<b>Lake Havasu Unified</b>															
Primary Levy	1,078,992,808	32,289,939	2.9926			1,011,677,850	32,326,142	3.1953			67,314,958	-36,203	-0.2027	0	0.0000
M&O Override	1,078,992,808			0.0000		1,011,677,850			0.1749	1,769,425	67,314,958	0	0.0000	-1,769,425	-0.1749
Capital Override	1,078,992,808			0.0000		1,011,677,850			0.0000		67,314,958	0	0.0000	0	0.0000
Class B Bond Debt Service	1,078,992,808			4,477,820	0.4150	1,011,677,850			5,087,728	0.5029	67,314,958	0	0.0000	-609,908	-0.0879
		32,289,939	2.9926	4,477,820	0.4150		32,326,142	3.1953	6,857,153	0.6778	0	-36,203	-0.2027	-2,379,333	-0.2628
<b>JOINT TECHNOLOGICAL EDUCATION DISTRICTS</b>															
<b>CAVIAT School District #10</b>															
Secondary Levy	3,768,875			1,884	0.0500	3,444,639			1,722	0.0500	324,236	0	0.0000	162	0.0000
<b>Western Arizona Voc Ed Dist</b>															
Secondary Levy	2,435,163,556			1,217,582	0.0500	2,297,987,008			1,148,994	0.0500	137,176,548	0	0.0000	68,588	0.0000

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<b>FIRE DISTRICTS</b>															
<b>Beaver Dam-Littlefield Fire District</b>															
Operating Levy	24,087,641			782,848	3.2500	22,150,513			719,892	3.2500	1,937,128	0	0.0000	62,956	0.0000
Override	24,087,641					22,150,513					1,937,128	0	0.0000	0	0.0000
Bond Debt Service	24,087,641					22,150,513					1,937,128	0	0.0000	0	0.0000
				782,848	3.2500				719,892	3.2500	0	0	0	62,956	0.0000
<b>Bullhead City Fire District</b>															
Operating Levy	406,274,375			13,000,780	3.2000	383,885,697			12,284,342	3.2000	22,388,678	0	0.0000	716,438	0.0000
Override	406,274,375					383,885,697			0		22,388,678	0	0.0000	0	0.0000
Bond Debt Service	406,274,375			1,086,120	0.2673	383,885,697			1,077,038	0.2800	22,388,678	0	0.0000	9,083	-0.0127
				14,086,900	3.4673				13,361,380	3.4800	0	0	0	725,521	-0.0127
<b>Colorado City Fire District</b>															
Operating Levy	21,066,702			790,001	3.7500	19,330,801			676,578	3.5000	1,735,901	0	0.0000	113,423	0.2500
Override	21,066,702					19,330,801					1,735,901	0	0.0000	0	0.0000
Bond Debt Service	21,066,702					19,330,801					1,735,901	0	0.0000	0	0.0000
				790,001	3.7500				676,578	3.5000	0	0	0	113,423	0.2500
<b>Desert Hills Fire District</b>															
Operating Levy	77,996,169			2,729,867	3.5000	68,446,941			2,395,643	3.5000	9,549,228	0	0.0000	334,224	0.0000
Override	77,996,169					68,446,941					9,549,228	0	0.0000	0	0.0000
Bond Debt Service	77,996,169					68,446,941					9,549,228	0	0.0000	0	0.0000
				2,729,867	3.5000				2,395,643	3.5000	0	0	0	334,224	0.0000
<b>Fort Mojave Mesa Fire District</b>															
Operating Levy	161,290,158			5,645,156	3.5000	149,277,502			4,821,663	3.2300	12,012,656	0	0.0000	823,493	0.2700
Override	161,290,158					149,277,502					12,012,656	0	0.0000	0	0.0000
Bond Debt Service	161,290,158					149,277,502					12,012,656	0	0.0000	0	0.0000
				5,645,156	3.5000				4,821,663	3.2300	0	0	0	823,493	0.2700
<b>Golden Shores Fire District</b>															
Operating Levy	19,209,798			720,367	3.7500	20,712,666			724,943	3.5000	-1,502,868	0	0.0000	-4,576	0.2500
Override	19,209,798					20,712,666					-1,502,868	0	0.0000	0	0.0000
Bond Debt Service	19,209,798					20,712,666					-1,502,868	0	0.0000	0	0.0000
				720,367	3.7500				724,943	3.5000	0	0	0	-4,576	0.2500
<b>Golden Valley Fire District</b>															
Operating Levy	69,916,540			2,621,870	3.7500	65,492,512			2,292,238	3.5000	4,424,028	0	0.0000	329,632	0.2500
Override	69,916,540					65,492,512					4,424,028	0	0.0000	0	0.0000
Bond Debt Service	69,916,540					65,492,512					4,424,028	0	0.0000	0	0.0000
				2,621,870	3.7500				2,292,238	3.5000	0	0	0	329,632	0.2500
<b>Lake Mohave Ranchos Fire District</b>															
Operating Levy	22,946,699			860,501	3.7500	21,717,736			760,121	3.5000	1,228,963	0	0.0000	100,380	0.2500
Override	22,946,699					21,717,736					1,228,963	0	0.0000	0	0.0000
Bond Debt Service	22,946,699					21,717,736					1,228,963	0	0.0000	0	0.0000
				860,501	3.7500				760,121	3.5000	0	0	0	100,380	0.2500
<b>Mohave Valley Fire District</b>															
Operating Levy	77,936,520			2,416,032	3.1000	71,698,978			2,222,668	3.1000	6,237,542	0	0.0000	193,364	0.0000
Override	77,936,520					71,698,978					6,237,542	0	0.0000	0	0.0000
Bond Debt Service	77,936,520					71,698,978					6,237,542	0	0.0000	0	0.0000
				2,416,032	3.1000				2,222,668	3.1000	0	0	0	193,364	0.0000

ADOPTED PROPERTY TAX LEVIES AND RATES PER \$100 OF VALUATION PER A.R.S. § 42-17151  
MOHAVE COUNTY

JURISDICTION / PURPOSE	FISCAL YEAR 2025				FISCAL YEAR 2024				VARIANCES						
	NET ASSESSED VALUES	PRIMARY LEVY	RATE	SECONDARY LEVY	RATE	NET ASSESSED VALUES	PRIMARY LEVY	RATE	SECONDARY LEVY	RATE	NET ASSESSED VALUES	LEVY	PRIMARY RATE	SECONDARY LEVY	RATE
<b>Northern Arizona Fire District</b>															
Operating Levy	125,689,738			4,713,365	3.7500	114,870,262			3,876,871	3.3750	10,819,476	0	0.0000	836,494	0.3750
Override	125,689,738					114,870,262					10,819,476	0	0.0000	0	0.0000
Bond Debt Service	125,689,738					114,870,262					10,819,476	0	0.0000	0	0.0000
				4,713,365	3.7500				3,876,871	3.3750	0	0	0	836,494	0.3750
<b>Oatman Fire District</b>															
Operating Levy	1,466,574			48,000	3.2729	1,423,875			45,137	3.1700	42,699	0	0.0000	2,863	0.1029
Override	1,466,574					1,423,875					42,699	0	0.0000	0	0.0000
Bond Debt Service	1,466,574					1,423,875					42,699	0	0.0000	0	0.0000
				48,000	3.2729				45,137	3.1700	0	0	0	2,863	0.1029
<b>Pine Lake Fire District</b>															
Operating Levy	3,517,759			108,189	3.0755	3,325,682			108,085	3.2500	192,077	0	0.0000	104	-0.1745
Override	3,517,759					3,325,682					192,077	0	0.0000	0	0.0000
Bond Debt Service	3,517,759					3,325,682					192,077	0	0.0000	0	0.0000
				108,189	3.0755				108,085	3.2500	0	0	0	104	-0.1745
<b>Pinion Pine Fire District</b>															
Operating Levy	10,649,100			359,407	3.3750	10,737,553			362,394	3.3750	-88,453	0	0.0000	-2,987	0.0000
Override	10,649,100					10,737,553					-88,453	0	0.0000	0	0.0000
Bond Debt Service	10,649,100					10,737,553					-88,453	0	0.0000	0	0.0000
				359,407	3.3750				362,394	3.3750	0	0	0	-2,987	0.0000
<b>Yucca Fire District</b>															
Operating Levy	7,345,866			275,470	3.7500	7,183,283			251,415	3.5000	162,583	0	0.0000	24,055	0.2500
Override	7,345,866					7,183,283					162,583	0	0.0000	0	0.0000
Bond Debt Service	7,345,866					7,183,283					162,583	0	0.0000	0	0.0000
				275,470	3.7500				251,415	3.5000	0	0	0	24,055	0.2500

**ADOPTED PROPERTY TAX LEVIES AND RATES PER \$100 OF VALUATION PER A.R.S. § 42-17151  
MOHAVE COUNTY**

JURISDICTION / PURPOSE	FISCAL YEAR 2025			FISCAL YEAR 2024			VARIANCES		
	NAV / ACREAGE OR PARCELS *	SECONDARY		NAV / ACREAGE OR PARCELS *	SECONDARY		NET ASSESSED VALUES	SECONDARY	
		LEVY	RATE		LEVY	RATE		LEVY	RATE
<b>COMMUNITY FACILITY DISTRICTS</b>									
Sterling CFD #1									
Operations	89,141	267	0.3000	71,418	214	0.3000	17,723	53	0.0000
Bond Debt Service	89,141	0	0.0000	71,418	0	0.0000	17,723	0	0.0000
		267	0.3000		214	0.3000	0	53	0.0000
Sterling CFD #2									
Operations	74,473	223	0.3000	80,656	242	0.3000	(6,183)	-19	0.0000
Bond Debt Service	74,473	0	0.0000	80,656	0	0.0000	(6,183)	0	0.0000
		223	0.3000		242	0.3000	0	-19	0.0000
<b>IMPROVEMENT DISTRICTS</b>									
<b>Lake Havasu City</b>									
LHCID #2	2,332,165	17,188	0.7370	2,288,353	16,865	0.7370	43,812	323	0.0000
<b>ROAD IMPROVEMENT DISTRICTS</b>									
Mohave Co Road Improvement & Maint Dist #1									
Operations	1,164,062	10,221	0.8779	1,025,019	7,625	0.7439	139,043	2,596	0.1340
Bond Debt Service (*prop assmt)	n/a	23,636	*	n/a	23,716	*	-	-80	-
		33,857	0.8779		31,341	0.7439	-	2,516	0.1340
<b>DOMESTIC WATER IMPROVEMENT DISTRICTS</b>									
Beaver Dam Est Domestic Water District	368,849	0		353,458	0	0.0000	15,391	0	0.0000
Centennial Park Domestic Water	7,355,282	48,831	0.6600	6,777,842	47,679	0.7034	577,440	1,152	-0.0434
Chloride Domestic Water	1,620,083	51,195	3.1600	1,574,044	49,740	3.1600	46,039	1,455	0.0000
Havasu Heights Domestic Water (*per lot)	5,744,538	96,721	373.4400	5,348,092	96,721	373.4400	396,446	0	0.0000
So-Hi Domestic Water (*per parcel)	2,107,117	62,000	134.4900	1,978,580	62,000	138.3900	128,537	0	-3.9000
Moccasin Domestic Water	399,422	0	0.0000	383,889	0	0.0000	15,533	0	0.0000
<b>WATER CONSERVATION DISTRICTS</b>									
Crystal Beach Water Conservation (*per acre)	2,357,342	1,045	3.5600	2,217,235	0	3.5600	140,107	1,045	0.0000
Golden Shores Water Conservation (*per parcel)	15,443,284	9,906	3.0000	14,384,031	9,906	3.0000	1,059,253	0	0.0000
Mohave Water Conservation (*per acre)	54,943,220	0	0.0000	52,048,336	0	0.0000	2,894,884	0	0.0000

**ADOPTED PROPERTY TAX LEVIES AND RATES PER \$100 OF VALUATION PER A.R.S. § 42-17151  
MOHAVE COUNTY**

JURISDICTION / PURPOSE	FISCAL YEAR 2025			FISCAL YEAR 2024			VARIANCES		
	NAV / ACREAGE OR PARCELS *	SECONDARY		NAV / ACREAGE OR PARCELS *	SECONDARY		NET ASSESSED VALUES	SECONDARY	
		LEVY	RATE		LEVY	RATE		LEVY	RATE
Mohave Valley I&DD									
Operations (*per acre)	246,684,741	29,278	1.5000	228,800,700	29,447	1.5000	17,884,041	-169	0.0000
Bond Debt Service	246,684,741	0	0.0000	228,800,700	0	0.0000	17,884,041	0	0.0000
		29,278	1.5000		29,447	1.5000	-	-169	0.0000
Short Creek I&DD									
Operations (per acre)	5,638,844	0		5,184,734	0	0.0000	454,110	0	0.0000
Bond Debt Service	5,638,844	0		5,184,734	0	0.0000	454,110	0	0.0000
		0	0.0000		0	0.0000	-	0	0.0000
<b>SANITARY DISTRICTS</b>									
Topock / Golden Shores									
Operations (per parcel)	15,672,963	10,668	3.5000	14,631,220	11,701	3.5000	1,041,743	-1,033	0.0000
Bond Debt Service	15,672,963	0		14,631,220	0	0.0000	1,041,743	0	0.0000
		10,668	3.5000		11,701	3.5000	-	-1,033	0.0000
<b>OTHER DISTRICTS</b>									
Centennial Park Mo Co Waste Water Improvement District	7,355,282	0	0.0000	6,777,842	0	0.0000	577,440	0	0.0000
Holiday Shores Lighting District	41,609,248	4,286	0.0103	39,530,848	4,941	0.0125	2,078,400	-655	-0.0022
Bullhead City Pest Abatement District	322,481,243	502,984	0.1560	304,387,637	547,562	0.1799	18,093,606	-44,578	-0.0239
<b>MUNICIPAL STREET LIGHT IMPROVEMENT DISTRICTS</b>									
<b>Bullhead City</b>									
BHCSLID #1 Desert Foothills Estates	19,448,052	27,612	0.1420	18,317,044	16,877	0.0921	1,131,008	10,735	0.0499
BHCSLID #2 Vista Del Rio	2,068,153	2,730	0.1320	1,962,497	1,624	0.0828	105,656	1,106	0.0492
BHCSLID #3 Bullhead Airpark	8,072,102	2,721	0.0337	7,899,543	1,929	0.0244	172,559	792	0.0093
BHCSLID #4 The Vineyard	1,753,250	798	0.0455	1,664,208	274	0.0165	89,042	524	0.0290
BHCSLID #5 Fox Creek Estates	27,188,286	27,198	0.1000	26,122,874	15,883	0.0608	1,065,412	11,315	0.0392
BHCSLID #6 Gold Rush	423,444	1,153	0.2723	426,627	536	0.1256	(3,183)	617	0.1467
BHCSLID #7 Lakeside Court	538,776	1,247	0.2315	517,577	672	0.1298	21,199	575	0.1017
BHCSLID #9 El Camino Village	2,139,436	3,984	0.1862	2,069,454	2,519	0.1217	69,982	1,465	0.0645
BHCSLID #11 Laughlin Ranch	19,382,633	6,163	0.0318	17,288,342	10,140	0.0587	2,094,291	-3,977	-0.0269
BHCSLID #12 Sunridge Estates	716,007	1,837	0.2566	648,230	824	0.1271	67,777	1,013	0.1295
BHCSLID #13 Rio Lomas	273,025	892	0.3267	264,186	523	0.1980	8,839	369	0.1287
BHCSLID #14 Winterhaven Estates	2,087,334	2,215	0.1061	1,987,924	1,392	0.0700	99,410	823	0.0361
BHCSLID #15 Sanctuary @ Fox Creek	5,478,684	3,049	0.0557	5,203,989	2,021	0.0388	274,695	1,028	0.0169
BHCSLID #16 The vineyards @ Sunridge	68,948	307	0.4453	65,604	213	0.3247	3,344	94	0.1206
BHCSLID #17 Hancock Ranch Estates	3,781,991	2,232	0.0590	3,161,078	2,457	0.0777	620,913	-225	-0.0187
BHCSLID #18 Rancho Colorado	441,510	0	0.0000	566,479	0	0.0000	(124,969)	0	0.0000
BHCSLID #20 Montano Ridge North Fork	578,292	0	0.0000	550,915	0	0.0000	27,377	0	0.0000
BHCSLID #23 Desert Shores / North Fork @ Laughlin Ranch	6,255,889	20,918	0.3344	5,704,472	14,348	0.2515	551,417	6,570	0.0829

# MOHAVE COUNTY REQUEST FOR BOARD ACTION FORM

FROM: Luke G. Mournian, CPA, Chief Financial Officer

FORMAL ACTION:

CONTACT/EXT: 4110

CONSENT:

DATE: September 12, 2024

RESOLUTION:

BOS MEETING DATE: September 16, 2024

OTHER:

INFORMATION ONLY:

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**SUMMARIZE THE ISSUE & DESIRED ACTION CLEARLY/ATTACH BACKUP MATERIAL:**

**Discussion and possible action RE:** Adopt amended schedule of FY2024-2025 Tax Levies and Rates to correct errors in the Yucca Unified School District Minimum School Tax and Colorado City Unified School District Primary Tax levies and rates.

**SUMMARY:** A keying error by the Yucca Unified School District resulted in an incorrect Minimum School Tax levy and rate for the Yucca Unified School District, pursuant to A.R.S. §15-972. The incorrect levy of \$73,877 and levy rate of \$0.3070 were entered on the tax line; the correct levy of \$57,850 and levy rate of \$0.2404 should have been entered.

The Property Tax Oversight Commission (PTOC) also notified the Mohave County School Superintendent's office of a calculation error which resulted in an incorrect Primary Tax levy rate for the Colorado City Unified School District. The incorrect levy of \$771,963 and levy rate of \$4.2192 were calculated on the tax line; the correct levy of \$749,312 and levy rate of \$4.0954 should have been calculated.

Based on the information received from the district's, the incorrect levies and rates were also listed on the schedule of FY2024-2025 Tax Levies and Rates for Mohave County tax authorities, which was approved by the Board of Supervisors during its meeting on August 5, 2024.

**RECOMMENDED MOTION:** Move to adopt the amended schedule of FY2024-2025 Tax Levies and Rates for Mohave County tax authorities which includes the corrected Minimum School Tax levy of \$57,850 and levy rate of \$0.2404 for Yucca Unified School District and the corrected Primary Tax levy of \$749,312 and levy rate of \$4.0954 for Colorado City Unified School District.

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**Reviewed and Approved By:**

County Attorney  Human Resources  Finance  County Manager

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**Board Action Taken:**

Approved as Requested  No Action Taken  Disapproved

Continued to \_\_\_\_\_  Approved with the following changes: \_\_\_\_\_

Acknowledged receipt and referred to: \_\_\_\_\_

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**Filing Information and Retrieval**

Filed Bid \_\_\_\_\_ Filed Agreement \_\_\_\_\_  
BOS Resolution \_\_\_\_\_ Filed Yearly Correspondence \_\_\_\_\_  
Filed Petition \_\_\_\_\_ Filed Dedication \_\_\_\_\_  
Filed Land Sold \_\_\_\_\_ Filed Land Acquired \_\_\_\_\_  
Filed Franchise \_\_\_\_\_ ID Resolution \_\_\_\_\_  
Filed Improvement District \_\_\_\_\_ Filed Other \_\_\_\_\_

Date Routed:

Additional Information:

XC: