



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Arizona (AZ) Summary Calendar
General Information	General Information
Lien Date:	January 1
Assessment Notice Date:	January 1-March 1
Valuation Methodology:	Full and true value = Full Cash Value (FCV)
State websites:	www.azdor.gov/PropertyTax.aspx
How often is the reassessment:	Annually
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	Class 1 Commercial = 20% for 2008 and will be reduced 1 % over each of the next 3 years until = 20%. Class 2 Vacant Land = 16%, Class 3 Residential = 10%, Class 4 Residential Rental/Apartments = 10%
Real Estate Rendition Due:	N/A
Omitted Real Property:	Assessor may file a Notice of Error for escaped property for the current tax year and the 3 preceding tax years.
Construction Work in Progress Taxable:	Construction work in progress becomes taxable with assessor picking up new construction on or before September 30th for the following year with supplemental Notice of Change. Also, according to A.R.S. § 42-15065, "CWIP shall not be assessed by the County Assessor until it has progressed to a sufficient degree for that personal property to be useful in the purpose for which it was constructed. CWIP is defined as the amount spent and entered as CWIP on the taxpayer's records as of the last day of the preceding year."
Assessment Phase-In Provisions:	N/A
Pollution Control Taxable:	No specific provision
air	No specific provision
water	No specific provision
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	Class 1 Commercial: 20%; Class 2 Agricultural, non-profit: 16%; Class 3 Residential: 10%; Class 4 Rental Residential: 10%; Class 6 Foreign Trade Zone and Renewable Energy Manufacturer: 5%
Personal Property Rendition Due:	April 1
Extension allowed (length and how file):	30 days, Assessor "may" grant approval upon written request, but has denied in recent years.
File Rendition With:	County Assessor for locally assessed
Inventory Taxable:	Exempt



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raw materials	Exempt
work in progress	Exempt
finished goods	Exempt
Freeport Exemption:	Exemptions apply to (1) property moving through Arizona to a destination outside the state, (2) property consigned to an Arizona warehouse from a point outside Arizona for storage or assembly in transit to a destination outside Arizona, and (3) commodities
Freeport Exemption Application Deadline:	
Licensed Motor Vehicles Taxable:	No, they are separately taxed based on value formula
Licensed Motor Vehicles Reported on Rendition:	
Unlicensed Motor Vehicles Taxable:	No
Unlicensed Motor Vehicles Reported on Rendition:	No
Leased Equipment Taxable:	
Software Taxable:	Nontaxable - not specified
Abatements/Exemptions:	Inventory of a manufacturer, wholesaler or retailer, livestock, personal household goods. Persons claiming exemptions, with the exception of inventory, are required to file annually and appear before county assessor.
Intangible Property Taxable:	No
Omitted Personal Property:	Assessors have audit power to discover omitted property.
Construction Work in Progress Taxable:	Taxable on Centrally Assessed Property
Pollution Control Taxable:	No specific provision
air	No specific provision
water	No specific provision
Relevant citations for landmark property tax decisions:	Arizona Tax Court website
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	First half due October 1, delinquent after November 1; second half due March 1, delinquent after May 1.
Discounts	None
Payment Options	Can pay in full by December 31
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	The assessor must mail valuation notices between January 1 and March 1 annually.



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Appeal Deadlines (received or postmarked):	Petitions must be filed within 30 days after the date of mailing of the valuation notice (Postmarked). ONLY LICENSED REP. OR TAXPAYER MAY SIGN APPEAL. If administrative appeal is missed you may file a direct appeal to court by December 15.
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