

# UNDERSTAND YOUR PROPERTY TAX PROCESS

This guide is a summary of the Yuma County property tax process, designed to help you better understand some of the many steps that compose our county's tax structure. For additional information on this process, contacts are provided below.

For more information on this process, please contact:

The Yuma County Assessor Office  
(928) 373-0640  
Asst-Info@yumacountyaz.gov

The Yuma County Office of  
Budget and Management  
(928) 373-1010

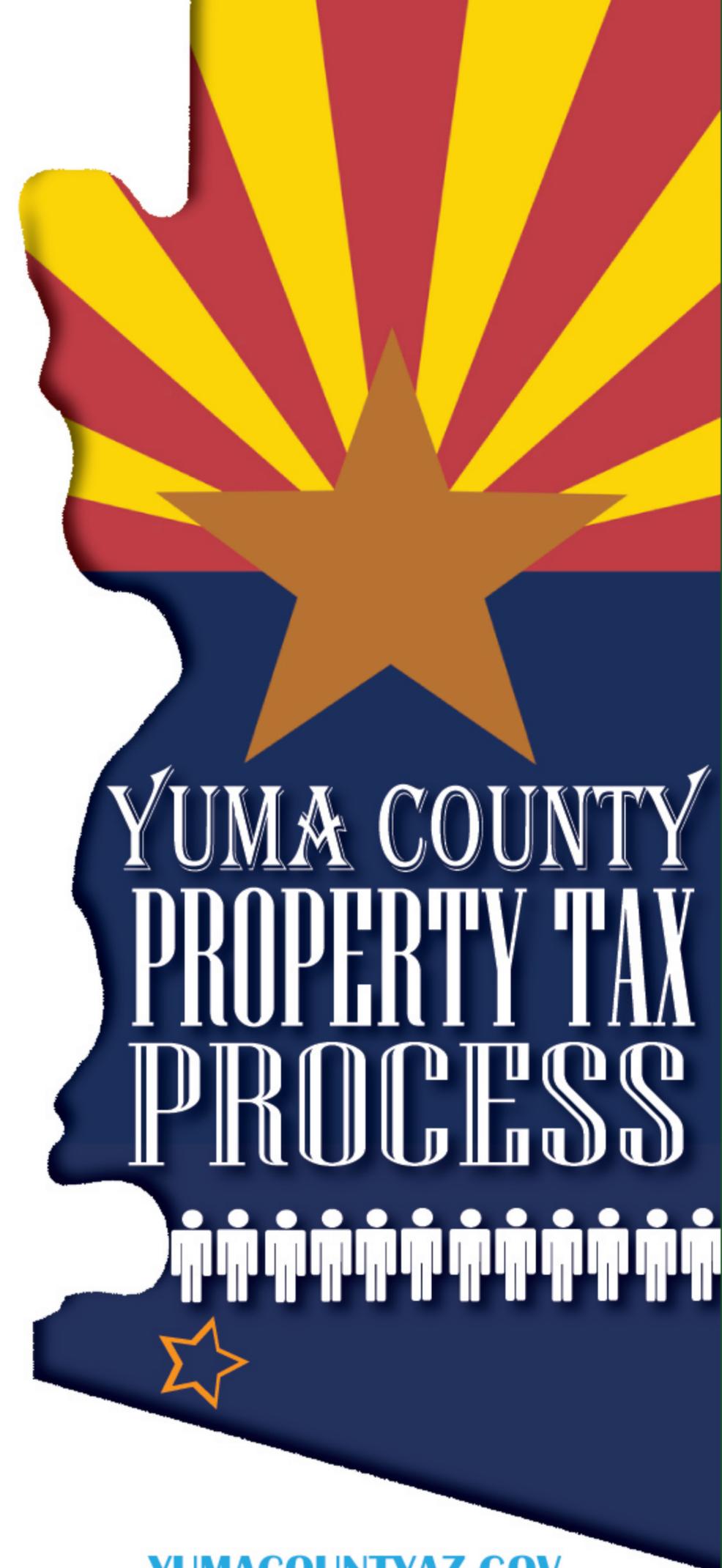
The Yuma County School  
Superintendent's Office  
(928) 373-1006

The Yuma County  
Treasurer's Office  
(928) 539-7781  
treasinfo@yumacountyaz.gov

For additional information  
regarding school districts,  
please contact your local  
school district superintendent.



**OFFICE OF  
THE COUNTY  
ADMINISTRATOR**





# YUMA COUNTY PROPERTY TAX PROCESS



OFFICE OF THE COUNTY ADMINISTRATOR

Start the process here, and see outer fold for contacts.

1

## ASSESSOR

Working within guidelines from the Arizona Department of Revenue, the County Assessor determines what the value of property will be for property tax purposes each year.

Assessed values of a homeowner's property are determined generally by the real estate market activity (sales) within a designated area in which that property is located. Tax year values reflect market activity from two (2) years prior to the current tax year. Assessed property values for school districts vary from district to district depending on the market activity within each particular district.



2

## BUDGET

Each year, counties, cities and towns are required to estimate the amount of money that will be necessary to meet their expenses for the following year. Once adopted by their board or council, this amount of money becomes the annual budget.



3

## SCHOOL DISTRICTS

The Arizona Constitution requires the State Legislature to enact laws and provide funding for a general and uniform school system. To do so, the Legislature sets a minimum standard of funding for all public schools in Arizona. They then determine how much of the cost will be borne by local property taxes and how much will come from Arizona's general fund.

Local school districts are then required to set their budgets within the prescribed allocations. Governing boards are permitted to exceed the state-mandated funding levels through local bond elections and budget overrides - only if it is approved by their local taxpayers.

In determining what tax rate will be used for school district taxes, the state uses the assessed value of property statewide. That statewide assessed value is put into a formula that establishes a "qualifying tax rate." The qualifying tax rate is applied to properties within a school district to determine the local effort for school needs. If the local effort is below the guaranteed minimum funding level, the school district will receive equalization assistance in order to reach the guaranteed minimum funding level. Even property not located within any school district is subject to the statewide equalization tax.

4

## SCHOOL SUPERINTENDENT

The County School Superintendent is responsible for reviewing the proposed budget for all school districts within a county and certifying to the County Board of Supervisors that the required formulas have been correctly used and certifying that the amount of money to be levied for school districts is consistent with education funding guidelines under Arizona law.



5

## PUBLIC HEARINGS

All of the local taxing authorities are required to hold a public hearing, typically in June or July each year, to invite public comment on the amount of money proposed to be adopted in the annual budget.



6

## TAX RATES

The amount of an individual property owner's tax liability each year depends on the assessed value of their property and the combined tax rate applied to that value.

Tax rates are calculated as a byproduct of the assessed value, the taxing authority budgets and constitutional and statutory limitations related to property taxation. Once a specific amount of money is identified in the budgets, within the legal framework for levying property taxes, that amount is applied to the tax year assessed value to determine what tax rate will be used to collect the budgeted amount. Tax rates are adopted by a board of supervisors for county taxing authorities and school districts.

7

## COUNTY TREASURER

County Treasurers are responsible for collecting the amount each individual property owner is responsible for paying based on the assessed value of the property and the adopted tax rates.

