

(1) ← Click on a number to navigate document.

PINAL COUNTY 2019 PROPERTY TAX NOTICE ARIZONA

PARCEL NUMBER	AREA CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	SPECIAL DISTRICT \$ PER ACRE	
(1) 123-45-67890	(2) 2027	(3) 15.3619	(4) 5.0419	(5) 1.7936 26.0000	
ASSESSMENT	VALUE IN DOLLARS	LEGAL CLASS	(8) RATIO	(9) EXEMPTIONS	(10) NET ASSESSED
LIMITED	(6) 109,436	(7) 0301	.1000	0.00	10,943
(11) SCHOOL DISTRICT NAME	PRIMARY TAX RATE	OVERRIDE SECONDARY RATE	CLASS "A" BOND SECONDARY RATE	CLASS "B" BOND SECONDARY RATE	REDUCTION RATE
Maricopa USD #020	4.2475	1.3598	0.0000	1.1959	1.7889

2019 TAX SUMMARY	
PRIMARY PROPERTY TAX	(12) 1,681.04
SECONDARY PROPERTY TAX	(13) 551.72
SPECIAL DISTRICT TAX	(14) 4.90
PRM/REDUCTION	(15) (586.74)
TOTAL TAX DUE FOR 2019	(16) 1,650.92

School district budget overrides result from voter approval to exceed a budget, tax or expenditure limitation. Class A and B Bonds are general obligation bonds approved by voters.

5-16-19_v5

SITUS ADDRESS (17)
1234 W KNOWN RD
MARICOPA AZ 85123

PROPERTY DESCRIPTION (18)
NE & N1/2 NE OF SEC 21-6S-7E LESS THE N-31' & E-31' FOR R/W & EXC A 300' X 300' PCL IN SE CR OF NE S

(19) Acreage: 12345 0.12 166123 0.18

Scan Me:  (20)

TAX AUTHORITY (22)	LEVY TYPE	2018 TAXES	2019 TAXES
2000 Pinal County	PRM	385.72	400.86
2000 Pinal County School Reserve	PRM	13.50	13.86
2010 School Equalization	PRM	49.42	49.98
4164 City of Maricopa	PRM	498.68	523.58
4164 City of Maricopa - Bonds	SEC	116.94	129.90
7020 Maricopa USD #020	PRM	433.56	464.80
7020 Maricopa USD #020	SEC	270.52	279.66
7020 School Desegregation	SEC	46.42	0.00
8150 Pinal County Jr College	PRM	226.86	227.98
8150 Pinal County Jr Colleg - Bonds	SEC	19.36	14.22
11648 City of Maricopa/Fire - Bonds	SEC	12.62	10.18
11900 Fire Dist Assistance Tax	SEC	6.70	6.72
12563 Electrical District #3 - Admin	SEC	41.46	39.66
12663 Electrical Dist#3 - General	ACRE	0.22	0.22
14613 Central AZ Water Conservation	SEC	14.58	15.32
14900 Pinal County Library	SEC	10.06	10.56
15625 Pinal County Flood	SEC	17.66	18.52
15630 Maricopa Flood	SEC	20.46	21.50
16602 Maricopa/Stansfield Irrg	ACRE	4.68	4.68
30002 Cntrl AZ Vly Inst Tech(CAVIT)	SEC	5.22	5.48

THIS IS A CALENDAR YEAR TAX NOTICE
THIS IS THE ONLY STATEMENT YOU WILL RECEIVE

Find Online Payment Options and FAQs at <http://pinalcountyaz.gov/Treasurer>

Go Paperless
eNoticesOnline.com
AUTHORIZATION CODE
PIN - 12345ABC

(21) SEE INSTRUCTIONS ON REVERSE SIDE OF COUPON

PARCEL NUMBER
123-45-67890

SAMPLE For illustration purposes only
Not a true Tax Bill

GROSS TAXES (23)	TOTALS	2,194.64	2,237.68
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DETACH AND RETURN WITH PAYMENT

PLEASE DO NOT STAPLE OR TAPE CHECK TO PAYMENT COUPON
PLEASE SEE REVERSE SIDE FOR PAYMENT OPTIONS

 **PINAL COUNTY TREASURER**
PO Box 729
Florence, AZ 85132-3014

(24)

2 2019 2nd HALF COUPON

If address change is required, check this box and make changes on reverse side of this coupon.

PAYMENT IN U.S. FUNDS ONLY

PROPERTY TAX NOTICE ENCLOSED

SECOND HALF DUE MARCH 1, 2020 DELINQUENT MAY 1, 2020 AFTER 5:00 PM	PAY ▶	825.46
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PLEASE INCLUDE YOUR PARCEL NUMBER ON YOUR CHECK.
Make checks payable to **PINAL COUNTY TREASURER** and return your payment with this coupon.

POST DATED CHECKS WILL BE PROCESSED UPON RECEIPT.
THERE WILL BE A \$31.25 CHARGE FOR RETURNED CHECKS.

7654321
5***<>**6/18**G31*****SNGLP
JOHN DOE & JANE DOE
1234 N KNOWN RD
MARICOPA AZ 85123

(25)



Parcel Number: 1234567890 825.46



If address change is required, check this box and make changes on reverse side of this coupon.

DETACH AND RETURN WITH PAYMENT

PLEASE DO NOT STAPLE OR TAPE CHECK TO PAYMENT COUPON
PLEASE SEE REVERSE SIDE FOR PAYMENT OPTIONS

PLEASE INCLUDE YOUR PARCEL NUMBER ON YOUR CHECK.
Make checks payable to **PINAL COUNTY TREASURER** and return your payment with this coupon.

(26)

1 2019 FULL PAYMENT or 1st HALF COUPON

PAYMENT IN U.S. FUNDS ONLY

IMPORTANT: Please make sure the address on the back of this coupon shows through the window in the provided return envelope or the Post Office will NOT deliver your payment.

PRIOR DELINQUENT TAXES	PAY ▶	0.00
OPTION 1 FIRST HALF DUE OCT 1, 2019 DELINQUENT NOV 1, 2019 AFTER 5:00 PM	PAY ▶	825.46
OPTION 2 FULL YEAR DUE BY DEC 31, 2019	PAY ▶	1,650.92
TOTAL TAXES	PAY ▶	1,650.92

POST DATED CHECKS WILL BE PROCESSED UPON RECEIPT.
THERE WILL BE A \$31.25 CHARGE FOR RETURNED CHECKS.

FOR ONLINE PAYMENT OPTIONS go to <http://pinalcountyaz.gov/Treasurer>

JOHN DOE & JANE DOE
1234 N KNOWN RD MARICOPA AZ 85123

Parcel Number: 1234567890 825.46



Tax Bill Explanation

Annual property tax statements are provided to the public in September on a calendar year basis.

Click on a
number to
return to
sample Tax Bill



(1) Parcel Number: The parcel number identifies the property / land for tax purposes. The number is derived from the book, map, and parcel defined by the County Assessor. You may receive more than one bill:

- A parcel number that begins with a number represents Real property.
- A parcel number that begins with a 'T' represents an Un-Affixed Mobile Home
- A parcel number that begins with a 'B' represents Business Personal Property
- A parcel number that begins with an 'I' represents Improvement only.

(2) Area Code: A tax area code is a four (4) digit code used by the Assessor to designate which tax authority districts a property is located within. A Tax Authority District is a self-governing subdivision of the state created to provide services that are not already provided by another district or jurisdiction. These districts are listed as "Tax Authority" on the property tax bill. These tax authorities include school and city districts, as well as any other taxing districts.

(3) Primary Tax Rate: The total of the primary tax rates and can be used to compute the gross primary taxes by taking the Limited Value in Dollars in the Assessment box divided by 100 and multiplied by the total Primary Tax Rate Per \$100 Assessed Value. (Rounding based on cumulative rate multiplication vs. rate by rate multiplication and summing).

(4) Secondary Tax Rate: The total of the Secondary Tax Rates and can be used to compute the Secondary Taxes by taking the Net Assessed amount from Limited Value of Dollars in the Assessment Box divided by 100 and multiplied by the total rate displayed in the Secondary Tax Rate Per \$100 Assessed Value. (Rounding based on cumulative rate multiplication vs. rate by rate multiplication and summing).

Proposition 117 was approved by the voters of Arizona in November of 2012. It took effect in 2015 and also impacted the 2015 property valuations. There are two big changes that resulted from Proposition 117. First, your property taxes will now only be computed based on the Limited Property Value (LPV.) Second, the LPV cannot increase more than 5% per year, in almost all cases. The LPV cannot exceed the FCV in the same year, as before.

(5) Special District \$ Per Acre: Comprised of the obligation for special taxing districts, voter approved bonds and budget overrides. Take the acreage (from the Situs Address box) and multiply by the rates listed under Special District \$ Per Acre to calculate the total for each agency. Note: Districts with multiple Special District \$ per acre can have slightly different acreage amounts; this is based on the values assigned for each district between the district and the Assessor. Also, PLOT (per lot assessment) authorities are not listed under the acreage section because they are not a 'true acre' calculation but are a set amount from the Special District Taxing Authority. However the amount charged is still included in the Special District total in the Summary section.

(6) Limited Value: is the basis for computing primary taxes for the maintenance and operation of schools, districts, cities, community college districts, counties and the state. The Limited Value is a statutory calculation, mandated by the Arizona State Legislature.

Value in Dollars: The valuation of the property also plays a key role in calculating the property taxes. Each year the Pinal County Assessor mails a Notice of Valuation to all property owners. The valuation is based on the market sales in your area. If you believe the valuation is incorrect, a period of time is designated to file an appeal. For more information concerning the valuation, ownership, classification or a change of address, [e-mail](#) or [visit](#)

[the website](#) of the Assessor's Office, P.O. Box 709, Florence, Arizona 85132. Phone: 520-866-6361.

(7) Legal Class Arizona's property tax system "classifies" property according to its usage: residential, rental, commercial, etc. For more information on legal/property classifications refer to this [Arizona Department of Revenue document](#), or [e-mail](#) or [visit the website](#) of the Assessor's Office, P.O. Box 709, Florence, Arizona 85132. Phone: 520-866-6361.

(8) Ratio: Each class of property is assigned an assessment ratio, pursuant to state law. The assessment ratios are applied to both the primary and secondary values of property which determines the property's net assessed value. If you see 'mixed' under legal class and/or ratio then there may be mixed values for your property. For Legal Class information [e-mail](#) or [visit the website](#) of the Assessor's Office, P.O. Box 709, Florence, Arizona 85132. Phone: 520-866-6361.

(9) Exemptions: Real and personal property is subject to taxation unless it falls under one of the types of property exempted by the Arizona constitution. Some examples are: certain widows and widowers, disabled person(s), property owned by federal, state, city, and county governments, qualifying religious organizations, qualifying educational facilities, business inventory held for resale, and household goods used for non-commercial purposes. For questions regarding exemptions [e-mail](#) or [visit the website](#) of the Assessor's Office, P.O. Box 709, Florence, Arizona 85132. Phone: 520-866-6361.

(10) Net Assessed: The net assessed value is figured by multiplying the limited value by the ratio and subtracting exemptions (if applicable).

(11) School District(s) Taxing Information

- **Primary tax rate:** For Maintenance and Operations and Capital Outlay.
- **Override Secondary rate:** School district budget overrides result from voter approval to exceed a budget, tax or expenditure.
- **Class A and B Secondary rates:** Class A and B Bonds are general obligation bonds approved by voters.
- **Reduction rate:** Base reduction calculated rate for the school district for Additional State Aid to Education (ASAE).

(12) Primary Property Tax (PRM): The Primary taxes are based on the "limited value" and are comprised of the levy amount set by the county, cities and towns, county community college and schools for their maintenance and operation expenses. Refer to number (3).

(13) Secondary Property Tax (SEC): Comprised of the total of the obligation for Special Taxing Districts, voter approved bonds and budget overrides that are assessed on valuation. Refer to number (4).

(14) Special District Tax: Certain districts levy based on acreage (Numbers 5 & 19), such as Electrical, Water, and Irrigation versus valuation. Special Districts are approved by local voters to provide service to the taxed individuals. There may be PLOT (per lot) assessments as well.

(15) PRM/Reduction: State Aid to Education is given on Class 03 properties (owner primary residence) and is a reduction applied to school district primary taxes. There may be additional reductions applied beyond the current cap for reduction of \$600 to meet the constitutional 1% limit – [Arizona State Constitution Article 9 section 18](#).

(16) Total Tax Due: Net total tax due for the tax year. Primary taxes less State Aid Reduction (if applicable), Secondary taxes and Special District taxes totaled.

(17) Situs Address: Actual physical address assigned to this property.

(18) Property Description: The Real property description is used to locate it; referencing surveys and approved recorded maps, and is maintained by the County Assessor. It may be abbreviated on this statement and should not be used for documents requiring legal descriptions.

(19) Special District/ Acreage: This lists the taxing authority number which can be found in the tax detail box and the acreage used for tax calculation. This acreage can be multiplied by the rate displayed in the Special District \$ Per Acre (5) to determine the tax amount.

(20) QR Code Scan: The QR Code on the mailed tax statement provides a direct "no type" pathway to tax bill information through the use of a smartphone camera. Tax payers can scan the provided code with a smartphone camera and automatically be directed to the Treasurer's [website](#) where they will find detailed parcel information, tax bill totals, and payment options for the referenced parcel. This feature is available on Apple phones by default and can be enabled on Android by the installation of readily available free QR Code Scanner software.

(21) eNotice code: eNotices are a paperless cost saving solution providing instant access to your tax information anywhere you are. This code can be found on the tax bill currently being mailed to you and is used along with your parcel number to sign up for eNotices. When you enroll, you will receive future email notifications that your tax statement is available for print or view. [Click Here](#) to sign up!

(22) Tax Authority: The tax statement is comprised of levy amounts set by multiple taxing authorities. The Treasurer's office does not set tax rates; however, the Treasurer is responsible for the collection of taxes. Listed below are the taxing authorities in Pinal County.

- **The Board of Supervisors** sets the tax rates for Pinal County, the Pinal County Library District, the Pinal County Flood Control District and Fire District Assistance Tax.
- Each **City or Town, School District, Special District, Irrigation and Drainage District** and **Central Arizona Water Conservation District** independently sets its own tax rates.
- **The County School Superintendent** sets the rate for the Mary C. O'Brien Accommodation School, Un-organized Schools and the Reserve Fund.
- **Central Arizona College:** Sets the rate for the Pinal County Community College.
- **Community College District Bonds:** A voter approved tax required to pay for the debt service for Community College and School Bond Projects.
- **School Equalization:** The State Legislature, through statutes, sets the rates for School Equalization assistance for education.
- **Pinal County:** Taxes to support the primary County operating account that provides funds for the delivery of services to citizens of Pinal County.
- **Pinal County Library:** This district collects taxes for the main County Library and contributes to a county wide library loan program with other city libraries.
- **Pinal County Flood Control:** For construction of flood control projects within Pinal County.
- **Fire District Assistance Tax (FDAT):** FDAT is shared by all fire districts in Arizona to assist with the response of emergencies to areas outside established fire district boundaries for rescue services only. Every tax payer in the state pays the FDAT including residents that are covered by a Special Fire District.

- **Central AZ Water Conservation District:** A county wide tax for the operation of the district and a water storage fund.

Please refer **questions** regarding a tax line item to the taxing authority responsible for that portion of your tax bill. [Click here](#) for contact information or contact the Pinal County Board of Supervisors at P.O. Box 827, Florence, Arizona 85132.

Previous Year Comparison: The gross amount billed for the previous year.

Current Year Tax Distribution: The gross amount billed for the current year.

(23) Gross Primary Taxes: The Primary, Secondary and Special District amounts make up the gross primary taxes as listed in the bottom of the breakout section for tax authorities. This amount is before any reductions (if applicable) are applied. The actual amount due is reflected in the Total Tax Due (16) as well as displayed on the payment coupons.

(24) Coupon 2: Two payment coupons are provided to save tax payers the cost of a second billing.

Use Coupon 2 for the 2nd installment which is due March 1st 5:00 pm, delinquent May 1st 5:00 pm. Taxes due for the year less than \$100 are not payable in installments, and are due by October 1st 5:00 pm. Mailed tax bills will not include a 2nd coupon for taxes less than \$100, please use Coupon 1.

All taxes bear interest from the time of delinquency; Interest rate for delinquent taxes is 16% per annum, pro-rated at 1.33% per month as of the first day of month until paid. A fraction of a month is counted as a whole month. Additional fees may apply. Due dates and times are based on the Treasurer's main office in Florence hours of operation, and observed legal holidays. Satellite offices may be closed. If the delinquency date is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. on the next business day. Dial for 888.431.1311 or 520.509.3555 for inquiries.

(25) Address: The Assessor's office maintains the property owner mailing address. This information is received from the Deed or Affidavit of Value recorded at the Recorder's Office. The mailing address can be different than the property address. If this information is incorrect, please [e-mail](#) the Assessor's Office, P.O. Box 709, Florence, Arizona 85132. Phone: 520-866-6361 for correction requirements.

(26) Coupon 1:

If your taxes are greater than \$100 you may pay in two installments. The first installment is due Oct 1st 5:00 pm, delinquent 5:00 pm Nov 1st, alternatively you may pay the full year amount by Dec 31st 5:00 pm with no interest. If your taxes are \$100.00 or less they are due in full Oct 1st 5:00 pm, delinquent Dec 31st 5:00 pm. per A.R.S.42-18052.

All taxes bear interest from the time of delinquency; Interest rate for delinquent taxes is 16% per annum, pro-rated at 1.33% per month as of the first day of month until paid. A fraction of a month is counted as a whole month. Additional fees may apply. Due dates and times are based on the Treasurer's main office in Florence hours of operation, and observed legal holidays. Satellite offices may be closed. If the delinquency date is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. on the next business day. Dial for 888.431.1311 or 520.509.3555 for inquiries.