



## TAX NOTICE EXPLANATION

- (1) PRIMARY PROPERTY TAX CALCULATION – Ad valorem taxes levied for maintenance and operation of counties, cities, towns, school districts, and community college districts. The valuation used to calculate primary ad valorem taxes is referred to as "Limited" value. This value cannot exceed the full cash value. If your property has changed as defined in ARS 42-3302 Sec A, since the previous year, your limited value may have increased.
- (2) SECONDARY PROPERTY TAX CALCULATION – Ad valorem taxes levied to pay the following: (a) the redemption charges on any bonded indebtedness or other long-term obligation lawfully incurred by any taxing district, (b) additional amounts required pursuant to an election to exceed a budget, expenditure, or tax limitation of a particular taxing district, (c) "limited purpose districts" such as fire, sanitary, flood control, road and improvement districts. The valuation used to calculate secondary ad valorem taxes is based on the current full cash value of your land and improvements as determined by the County Assessor plus the current value of any personal property billed with your parcel.
- (3) TAX SUMMARY  
PRIMARY AD VALOREM TAX – The gross taxes calculated on your limited value.  
STATE AID TO EDUCATION – Represents a reduction (tax credit) for homeowners (owner-occupied) in the primary property taxes levied by the school districts in your area. This amount will be reimbursed to the school districts by the State of AZ.  
NET PRIMARY AD VALOREM TAX – Net amount of primary ad valorem taxes due after deduction for state aid to education.  
SECONDARY AD VALOREM TAX – Amount of taxes due from (2) SECONDARY PROPERTY TAX CALCULATION."  
SPECIAL DISTRICT TAX – Any non-ad valorem taxes that apply to your property, such as a per acre assessment by an irrigation district.
- (1) TAX COMPARISON – A breakdown of how your net tax dollars are distributed to the taxing jurisdictions in your tax area for both current and the previous tax year.

### GENERAL INFORMATION

1. Valuations and assessment percentages are established by the County Assessor. Questions regarding valuations and address changes should be directed to the County Assessor at 928-753-0703. Choose from available options on menu.
2. If you own property for which you did not receive a tax bill, contact the County Treasurer's office immediately, at 928-753-0737.
3. If you receive a tax bill for property that does not or no longer belongs to you, return the bill to the County Treasurer's office with current owner's address, if known.

### PAYMENT INSTRUCTIONS

1. Examine your tax notice carefully. The tax collector is not responsible for payments on the incorrect property.
2. Arizona taxes are on a calendar year basis. If your total tax due is greater than \$100.00 you have the option to pay one-half tax now and the second half next March. If your total tax due is \$100.00 or less, the full amount is due now. (ARS 42-18052 Sec C)
3. If first half taxes are not paid by November 1, 2011, interest is applied starting on November 1, 2011. If your total tax due is greater than \$100.00 and you pay the full year taxes (in a single payment) by December 31, 2011, no interest will be charged. Second half tax is due March 1, 2012 and interest is applied starting on May 1, 2012, if not paid by that date. (ARS 42-18053 Sec B)  
\* Interest Rate for delinquent taxes is 16% per annum, pro-rated at 1.33% per month as of the first day of the month.
4. Payment of taxes should be made in UNITED STATES FUNDS ONLY. Please enclose appropriate tax coupon portion of the tax notice with your payment.
5. Checks do not pay taxes. Legal payment exists only when checks have cleared all banks. Returned checks and electronic payments will be subject to a collection fee.
6. **Taxpayer must request a receipt in writing if a receipt is desired.**

## COUPON 2 – SECOND HALF DELINQUENT AFTER 05/01/12

No second half billing is sent

### PAYMENT OPTIONS:

#### By Mail or In Person:

Check, Money Order, or Cashier's Check; Cash accepted ONLY if paid in person

#### By Credit Card and E-Check:

By Tel: 1-888-786-7420, if prompted for jurisdiction code, use 1303; On Web: [www.co.mohave.az.us](http://www.co.mohave.az.us), Click E-government, Click Online Property Tax Payments; Stay on line for confirmation #, save for your records. A convenience fee applies. If paying on more than one parcel, contact us at 928-753-0737 for further instructions.

#### Online Banking – Through Your Bank via "Bill Pay" Service:

Requires you to use the PARCEL NUMBER shown on this bill. Enter Payee as MOHAVE COUNTY TREASURER. Payment must be scheduled to ensure receipt in our office prior to the delinquency date shown on tax bill to avoid rejection of payment and assessment of late penalties. If paying on more than one parcel, contact us at 928-753-0737 for further instructions.

## COUPON 1 – FIRST HALF DELINQUENT AFTER 11/01/11

No second half billing is sent

### PAYMENT OPTIONS:

#### By Mail or In Person:

Check, Money Order, or Cashier's Check; Cash accepted ONLY if paid in person

#### By Credit Card and E-Check:

By Tel: 1-888-786-7420, if prompted for jurisdiction code, use 1303; On Web: [www.co.mohave.az.us](http://www.co.mohave.az.us), Click E-government, Click Online Property Tax Payments; Stay on line for confirmation #, save for your records. A convenience fee applies. If paying on more than one parcel, contact us at 928-753-0737 for further instructions.

#### Online Banking – Through Your Bank via a "Bill Pay" Service:

Requires you to use the PARCEL NUMBER shown on this bill. Enter Payee as MOHAVE COUNTY TREASURER. Payment must be scheduled to ensure receipt in our office prior to the delinquency date shown on tax bill to avoid rejection of payment and assessment of late penalties. If paying on more than one parcel, contact us at 928-753-0737 for further instructions.