

# ASSESSOR OF MOHAVE COUNTY

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May 9, 2006

To Mohave County Tax Payers:

Tax payers countywide have repeatedly asked me what they can do about their taxes. Many realize that I am mandated by law to assess their property based upon its marketable value. My reply is that they must get involved in the budgetary decisions of each of their taxing jurisdictions. It is those budgetary decisions that determine their taxes.

In my opinion, this is the way the process is supposed to work: Taxing jurisdictions each year meet to determine the level of services their constituents are requesting. Budgets are then determined to meet the cost of providing those services. The taxing jurisdictions then set rates, that when applied to the net assessed value of their jurisdiction, will provide the necessary revenue to attain the desired level of service goals.

Taxpayer frustration is created by the perception that government and taxes are a black box which is beyond the tax payer's control. There is the erroneous perception that it is the Assessor who sets budgets, determines rates and increases taxes.

The ad valorem (At Value) tax system is predicated upon the belief that the owner of a \$1,000,000 dollar property should be in a better position to bear a larger portion of the tax burden than the owner of a \$100,000 property. In our system, the value of a property, as recognized by the Assessor, distributes the tax burden among the property owners. It is a position I neither oppose nor support. It's simply the law. The laws enacted by legislators, representing their constituents, define the standards of fairness and equity used determining who bears relative portions of the tax burden. But it is the taxing jurisdictions, in setting rates to attain budgetary goals that determine the level of taxation. A flat rate and increased assessed values translate into increased taxes.

Successful government relies upon an informed constituency communicating its wishes to their representatives. Involvement in the process is necessary.

I hope the attached instructions will enlighten and aid those who wish to get involved.

Sincerely,

Ron Nicholson  
Mohave County Assessor

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## First you will need to determine the parcel number of the property in question:

Your parcel number consists of 8 numerical digits possibly followed by an alpha character (000-00-000A). This is your unique identifying number which we call your parcel number. On the Treasurers Web site, to initiate a search leave out the dashes. On the Assessor's Web site enter the dashes. To find your Parcel Number:

- 1) Look on your last tax bill (top, left side).
- 2) Look on your last Notice of Value card (top row of boxes, third box from the left). On the Notice of Value card, the parcel number begins with a "08". Do not use the "08" as part of your parcel number when searching on our web page.
- 3) Go to Property Search in the Assessor Web site and initiate an owner's name search (use last name first).

## And you will need to determine your Tax Area Code: To find your Tax Area Code:

- 1) Look on your last tax bill.
- 2) Go to Property Search in the Assessor Web site and find your property either by a parcel number search or a name search.

## To locate the specific taxing jurisdictions that set the tax rates pertaining to your property:

- 1) Look at the last tax bill. It will list the taxing jurisdictions impacting your property and the tax rates each jurisdiction set to attain their budgetary goals.
- 2) On the internet:
  - a) Go to the Mohave County Web site ([www.co.mohave.az.us](http://www.co.mohave.az.us))
  - b) Select E-Government
  - c) Select "Who gets Your Tax Money"
  - d) Enter your parcel number (no dashes)
  - e) You will learn the names of the taxing jurisdictions affecting your property
  - f) And you will learn the percentage each takes of your last total tax bill along with the gross amount each Taxing Jurisdiction collects.

To find the specific Budget Information and Tax Rates of each Taxing Jurisdiction go to [County Finance Reports Web Page](#) select latest [Tax Levies](#) (currently 2006 Tax Levy) and look for the desired jurisdiction by name and Tax Area Code number.

To find the Primary, Secondary and Total Tax Rates applied to your property go to [Assessor Web Page](#), select [Taxing Jurisdictions](#) and select [Combined Tax Rates by Jurisdiction](#). Look up by Tax Area Code.

## To locate Jurisdiction Meeting information and contact person phone numbers:

Taxing Jurisdiction Boards have meetings between March and the Third Week in August when the County Board meets to approve the rates. Go to [Assessor Web Page](#), select [Taxing Jurisdictions](#) and select [Jurisdiction Meetings and Contact](#) to find Contact person phone number and meeting dates.