

# UNDERSTAND YOUR PROPERTY TAX PROCESS

*This guide is a summary of the Navajo County property tax process and is designed to help you understand some of the many steps that are taken to produce your tax bill.*

## Contact Information

**Navajo County Assessor Office**  
928 524-4086  
Cammy.darris@navajocountyaz.gov

**Navajo County School  
Superintendent Office**  
(928) 524-4204

**Navajo County Treasurer**  
(928) 524-4172

For additional information  
regarding school districts,  
please contact your local  
school district office or see the  
Navajo County Superintendent website

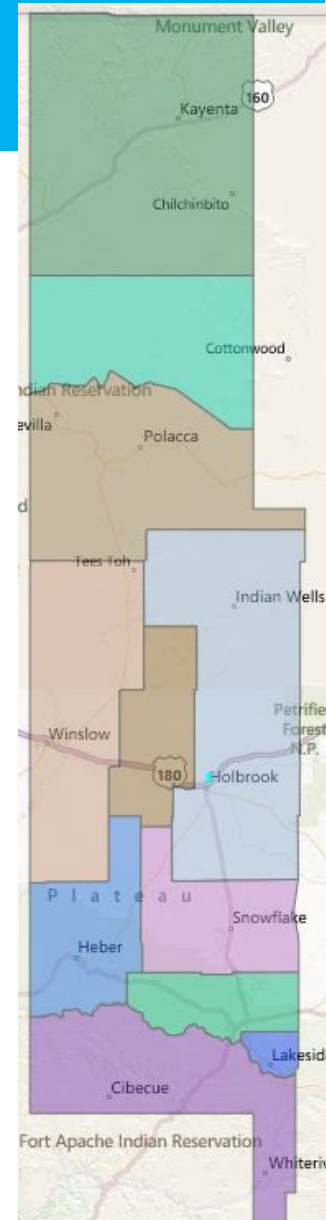
<http://www.navajocountyaz.gov/schools/>



[www.navajocountyaz.gov](http://www.navajocountyaz.gov)

## NAVAJO COUNTY TAX PROCESS FOR DISTRICTS

Navajo County



# NAVAJO COUNTY PROPERTY TAX PROCESS

START THE PROCESS

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, towns and other taxing jurisdictions 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 budgets overrides—only if it is approved by their local taxpayers.

In determining what tax rates will be used for school districts 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 efforts 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.

4

## SCHOOL SUPERINTENDENT

The County School Superintendent is responsible for reviewing the proposed budget for all school districts within a county and certifying to a 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 HEARING

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.

