

Questions:

How do I appeal my taxes?

You cannot appeal the taxes; you can appeal the valuation. There is a valuation year and then the tax year. You may appeal the valuation during the valuation year which is the year prior to the tax notices being mailed. A notice of valuation is mailed in February each year; you have 60 days after the mailing of that notice to appeal the valuation.

How is my property valued?

The assessor's office used a computer assisted method to value properties in Navajo County. Navajo County currently uses the replacement cost new less depreciation method and applies market factors. For example: A cost system is used to calculate the replacement cost. Depreciation is then applied based on the age of the structure. The final step is to apply a market factor which is derived from the buying and selling of properties in each area.

Why are there two valuation placed on my property?

The Arizona valuation and tax system have two valuations and tax rates: The full cash or secondary and the limited or primary valuation. The secondary value is synonymous with the market value and is set by the assessor's office. The limited value is set using a statutory calculation. The secondary taxes are funds that are voter approved services and indebtedness of the jurisdictions. The primary taxes are used to fund maintenance and operation budgets of the jurisdictions.

How are tax rates determined?

The taxing jurisdiction's budget is divided by the Assessor's assessed valuation for that district; each jurisdiction sets its own budget and tax rate.

Why do my taxes increase when the value of my property value decreases?

The valuations are used to divide up the amount of taxes each property pays to a jurisdiction. The charts on the right indicate how the taxes remain the same when the valuations are reduced. The amount of taxes each jurisdiction collects is driven by their budget; the valuations are used to divide that budget into pieces. In order to reduce taxes the taxing jurisdictions' budgets must be reduced. (See charts)

What tax reductions are available for individuals?

The State of Arizona provides for widow(er) and disability exemptions. The Senior Property Valuation freeze is another program offered for low income seniors. The requirements for these programs can be found on the assessor's website or give us a call.

Cammy Darris' Direct Contact Information

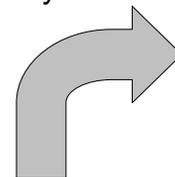
(928) 524-4095

Cammy.darris@navajocountyaz.gov

NAVAJO COUNTY ASSESSOR'S OFFICE
PROUDLY SERVING NAVAJO COUNTY RESIDENTS AND PROPERTY OWNERS

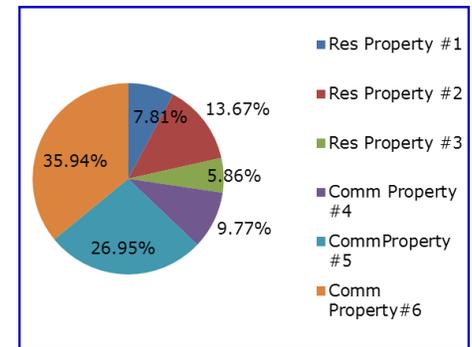
Under the direction of Navajo county Assessor Cammy Darris, the Assessor's Office:

- ⇒ Establishes values for more than 92,000 accounts
- ⇒ Locates and identifies all taxable properties in Navajo County
- ⇒ Provides the assessment of utilities to help fund school districts
- ⇒ Updates and ensures the accuracy of more than 2,300 maps of Navajo county Properties
- ⇒ Maintains tax rolls by updating addresses and ownership of all parcels within Navajo county
- ⇒ Complies with Arizona Revised Statutes administered and enforced by the Arizona Department of Revenue



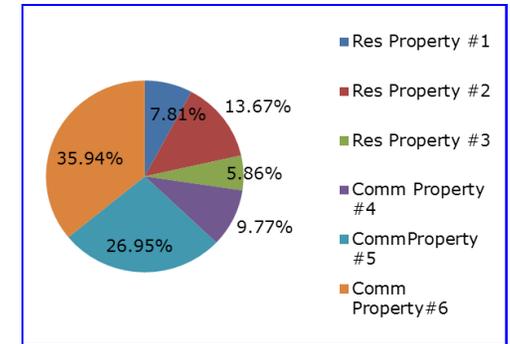
The two examples to the right indicate a value reduction of 20% with the same total taxing jurisdiction budget of \$50,000. The tax amount did not change with the reduction in value.

The budget is the number that drives the tax amounts. The valuation is used to slice the "pie" between the property owners.



	Full Cash Value	Assessed Ratio	Assessed Value	% Assessed Value	Tax Amount
Res Property #1	200,000	0.10	20000	8.51%	\$4,255.32
Res Property #2	350,000	0.10	35000	14.89%	\$7,446.81
Res Property #3	150,000	0.10	15000	6.38%	\$3,191.49
Res Property #4	250,000	0.10	25000	10.64%	\$5,319.15
Com Property #5	300,000	0.20	60000	25.53%	\$12,765.96
Com Property #6	400,000	0.20	80000	34.04%	\$17,021.28
	1,650,000		235,000	100%	\$50,000.00

Graph below—Reduced Assessed Value with taxing jurisdiction's budget remaining the same:



	Full Cash Value	Assessed Ratio	Assessed Value	% Assessed Value	Tax Amount
Res Property #1	160,000	0.10	16000	8.51%	\$4,255.32
Res Property #2	280,000	0.10	28000	14.89%	\$7,446.81
Res Property #3	120,000	0.10	12000	6.38%	\$3,191.49
Res Property #4	200,000	0.10	20000	10.64%	\$5,319.15
Com Property #5	240,000	0.20	48000	25.53%	\$12,765.96
Com Property #6	320,000	0.20	64000	34.04%	\$17,021.28
	1,320,000		188,000	100%	\$50,000.00



NAVAJO COUNTY ASSESSOR'S OFFICE

Proudly Serving, Continuously Improving



CAMMY DARRIS
NAVAJO COUNTY ASSESSOR

Cammy Darris was elected as County Assessor in 2004. She has been with the Navajo County Assessor's Office for 26 years. She currently serves as President of the Arizona Association of Assessing Officers. She is the Navajo County representative for the Arizona Association of Counties. Cammy holds a Level I and II Appraisal certification from the State of Arizona as well as earning the Personal Property certification. She has completed the Public Certified Public Management Program through ASU. Cammy has over 30 years of appraisal experience with both Navajo and Coconino County and is familiar with all aspects of the Assessor's Office, having worked in every area. Cammy continues to attend numerous professional workshops to ensure she is aware of current statutes and changes to the Arizona Property Tax system. Cammy was born and raised in Navajo County. She and her husband, Kent, have two children, Craig Darris and Sherri Manygoats and one granddaughter, Breeana Darris. Cammy welcomes the public to contact her directly with any questions or concerns. Contact information:

cammy.darris@navajocountyaz.gov

(928) 524-4095

Navajo County Assessor's Office is dedicated to continually improving the assessment procedures and valuing all property in Navajo County fairly, impartially and equitably, within the parameters established by Arizona Revised Statutes and Arizona Department of Revenue. Our staff is dedicated to providing excellent customer service and efficiency, while serving the citizens of Navajo County.



Navajo County
Assessor Office
100 Code Talkers Dr
South Highway 77
P.O. Box 668
Holbrook, AZ 86025

Show Low Office
902 E Deuce of Clubs
Show Low, AZ 85901
Tuesday 8:00 am - Noon &
12:30 pm - 4:30 pm

<http://www.navajocountyaz.gov/assessor>
Holbrook (928) 524-4086
Show Low (928) 532-6001
Winslow (928) 289-6801

Thank you very much for your time and attention to this matter

Thanks a million. You have given me everything I need to know. God Bless!

Thank you and I really appreciate the efforts of your staff to be "customer friendly!"

You are quick!
Thank you SO
much

I want to thank you for your "common sense" approach to the valuation problem that I inherited when I purchased my property. You recognized the problem right away and resolved the issue in no time at all.

Thank you for the quick reply!

We got our new address change in the mail almost the same day that you replied. That was fast. We really appreciate your help on all of this. Thank you so much.

Thanks for having a real person answer the phone.

Thanks for the information. I checked & everything worked out as smoothly as you said.

Thank you for all your help