

Property Tax Guidelines Arizona

Important Dates

<i>Valuation Date</i>	January 1st of the year preceding the year in which taxes are levied
<i>Tax Bills Issued</i>	Typically in early September
<i>Tax Bills Due</i>	1st half installment - November 1st 2nd half installment - May 1st
<i>Valuation Notice</i>	Assessment notices are issued on or before March 1st for the forthcoming tax year
<i>Appeal Deadline</i>	Assessor - within 60 days of the date postmarked on the Notice of Valuation. County/State Board of Equalization – within 25 days of the date postmarked on the Assessor's decision. Appeals in Maricopa and Pima Counties MUST be filed with the SBOE. Appeals in other counties MUST be filed with the COUNTY Board of Equalization. Tax Court - If within 60 days after the date of mailing of the county/state decision. Note - You may file an appeal directly to Tax Court at any time after receiving the Notice of Value, provided you do not file an administrative appeal, but you must file no later than December 15th.

Who is assessing?

County Tax Assessor's Office

How is the assessed value determined?

Full Cash Value (FCV) is the Assessor's estimate of market value. Limited Property Value (LPV) is a legislatively established value based on mathematical formula that limits the amount of increase in any given year. Proposition 117 limits the increase of the LPV to 5% per year, unless there has been an addition or deletion to your property or a change in the use of the property.

Which properties are the best candidates for appeal?

Properties that have experienced a recent calamity or have recently been completed are the best candidates for property tax appeals.

What are the levels of appeal?

Assessor
County Board of Equalization
State Board of Equalization
Arizona Superior Court – Tax Court
Arizona Court of Appeals
Arizona Supreme Court



ABOUT NEWMARK VALUATION & ADVISORY

We transform untapped potential into limitless opportunity.

At Newmark, we don't just adapt to what our partners need—we adapt to what the future demands. Our integrated platform delivers seamlessly connected services tailored to every type of client, from owners to occupiers, investors to founders, and growing startups to leading companies. We think outside of boxes, buildings and business lines, delivering a global perspective and a nimble approach. From reimagining spaces to engineering solutions, we have the vision to see what's next and the tenacity to get there first.