



Yavapai County Assessor's Office

www.yavapai.us



Valuing People and Property.

In Prescott:

1015 Fair Street
Prescott, AZ
(928)771-3220

In Cottonwood:

10 S 6th Street
Cottonwood, AZ
(928)639-8121

**PAMELA J. PEARSALL
ASSESSOR**

**DAVID HANSON
CHIEF DEPUTY**

DEFINITION OF TERMS

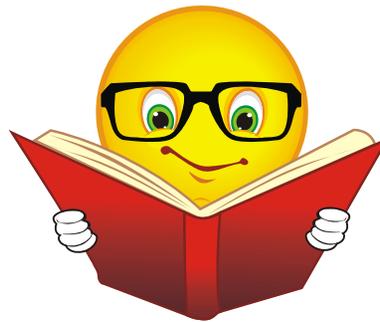
FULL CASH VALUE:

Full Cash Value is synonymous with market value.

TAX AREA CODE: Geographic area subject to specific taxing authorities.

The tax rate is set by the taxing entities in your Tax Area Code.

Taxing authorities are governed by boards that set budgets and tax rates.



BIO For Pamela J. Pearsall



Pamela J. Pearsall is the 13th person to serve as an elected Yavapai County Assessor. Pamela took office in January 2009.

Pamela J. Pearsall,

Yavapai County Assessor

Pam has been involved in the real estate market in Arizona since 1975, earning her real estate license in 1980. Pam has owned and operated several appraisal businesses over the years. In 2008, Pam disbanded Pearsall Appraisals, LLC to serve the county as the duly elected Assessor and is currently serving her second term.

Pam is a member of The International Association of Assessing Officers, and is on the Agricultural and Rural Affairs steering committee for the National Association of County Officials. Pam also served as President for the Arizona Association of Assessing Officers and represented the Assessors on the State Association of Counties Board of Directors.

Pam has dual licensing both as a General Certified Appraiser, certified by the Arizona State Board of Appraisal, and as a Certified Appraiser through the Arizona Department of Revenue.

Pam had a special designation in manufactured housing through the National Association of Master Appraisers and has served as the vice president of the North Central Chapter of the Manufactured Housing Industry of Arizona.

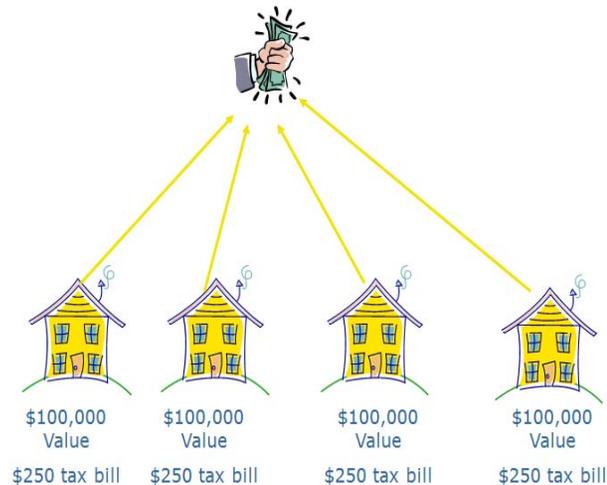
Pam is a 3rd generation native Arizonan and a lifelong Republican. Pam is the mother of four and grandmother of six.

Property Tax Explanation

As the Yavapai County Assessor, I've received a number of inquiries that highlight the broad misunderstanding of how our property taxes are determined and where limits apply. The best way I know to explain Yavapai County's property tax system is with some simple illustrations.

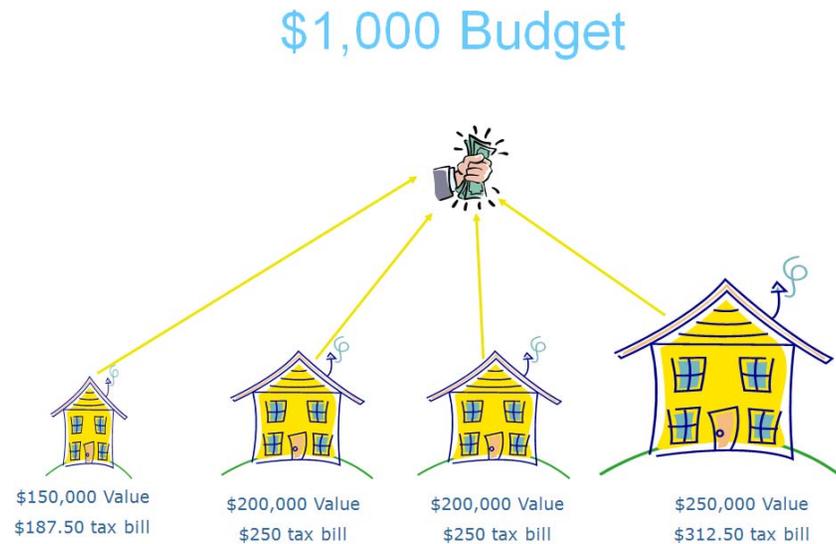
Imagine a little city that consists of four homes, each exactly the same, and each appraised by the Assessor at \$100,000. Let's also say that the annual city budget for our imaginary city is \$1000. To raise the amount of the budget, each homeowner must pay \$250. Four homes each paying \$250 raises \$1000. Our property tax system is budget based. We tax enough to raise the amount in the budget. No more.

\$1,000 Budget



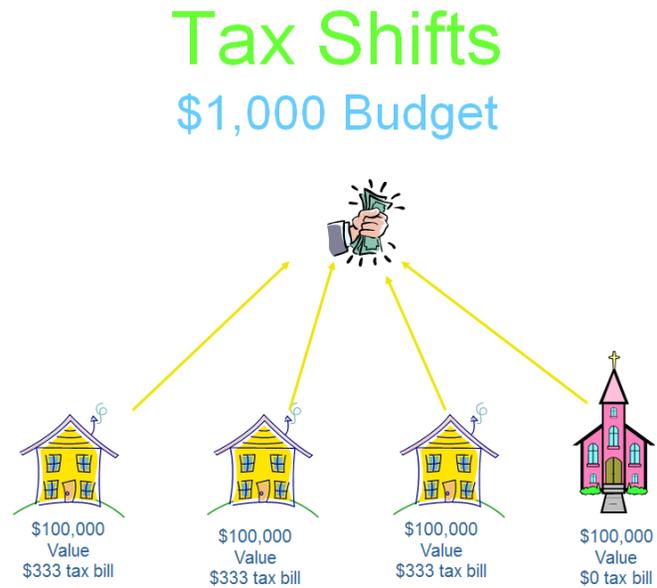
Property Tax Explanation—cont.

Our next example is the same city but with different valued properties; you can see that the budget is still \$1000 and the amount that is levied to meet the budget is divided among the different properties based on their value. The \$1000 budget is met by the taxes paid by each property owner.



Property Tax Explanation—cont.

Our next example shows the shift in taxation when there is a property that meets exemption requirements, such as a church. In this example, the \$1000 budget still has to be met, but the tax burden shifts to the taxable properties.



We Value Our Community:

The 2016 Notices of Value will be mailed in February 2015, and they are called the '2016 Notices of Value' because they will be used to calculate the 2016 tax bill.

The 2016 Full Cash Value is not an estimate of the market in 2016. It is an estimate of market value as of 1/1/2015.

Statute defines Full Cash Value as being synonymous with Market Value and requires the Assessor to value property at Market Value.



Each year Notices of Value are mailed and represent the market value of property at the beginning of that current year, however they are used for the tax bill calculation for property tax for the future year. A notice of value will be mailed for your property before March 1st of every year, but it is the value for the tax bill you receive 18 months later. Be sure if you're going to appeal your value that you do it in the time allotted (60 days; the deadline is printed on all notices of value). Once tax bills have been calculated and mailed, you have lost your option to appeal your values.

Please read the next few pages for an explanation of property taxes and values as well as new laws that will impact all tax payers. You are encouraged to call either of our offices for help in understanding the new laws and their impact on your property.

Prescott:
928-771-3220

Cottonwood:
928-639-8121

Our friendly customer service representatives will be happy to assist you .

Or visit our website at: <http://www.yavapai.us/assessor/>

email: web.assessor@.yavapai.us

Proposition 117 and Property Values

Proposition 117 was approved by the voters of Arizona in November of 2012. It will take effect in 2015 and also impacts the 2015 property valuations.

There are two big changes in 117. First, your property taxes will now only be computed based on the Limited Property Value (LPV.) Second, the LPV cannot increase more than 5% per year, in almost all cases. The LPV cannot exceed the FCV in the same year, as before.

Previous to 117, some taxes were based on the Full Cash Value (FCV) and some were based on the LPV. The FCV is synonymous with market value and can change dramatically year to year, depending on the real estate market. The LPV cannot increase by more than 5% per year.

While your taxes are based on the LPV, you can only appeal the FCV of your property. This is because the FCV represents market value and LPV is determined by the previous year's value or by a formula defined in statute.

It is up to the individual taxpayer to appeal or not appeal a property valuation. With the changes from Proposition 117, there are certain circumstances in which a successful appeal will not impact the property taxes, specifically, if the FCV far exceeds the LPV and the market value is well above the LPV.

Here are two scenarios. The first one provides an example where a property owner may choose to appeal the value if they believe that the FCV is more than the market value of their property. If they are successful in this case, the new FCV they are seeking will reduce the LPV, and lower their taxable valuation in the next year (remember the total tax bill may increase depending on tax rates.)

Example 1:

\$200,000 Full Cash Value (FCV)

\$195,000 Limited Property Value (LPV)

\$190,000 Property owner's opinion of the market value of the property

In the scenario above, if the property owner wins their appeal, the new FCV will be reduced to \$190,000. The LPV will also be reduced to \$190,000, since the LPV cannot exceed the FCV. Tax liability is based on the LPV, and would be reduced in this case.

Here is a different set of circumstances where the LPV is much less than the FCV.

Example 2:

\$200,000 Full Cash Value (FCV)

\$175,000 Limited Property Value (LPV)

\$180,000 Property owner's opinion of the market value of the property

In this second scenario, even if the owner is successful in having their full cash value reduced to \$180,000, it will not be low enough to impact the LPV. The LPV will stay at \$175,000 and there will be no change in next year's taxable value, even though the FCV was reduced.

Property owners have to make the final decision if they want to appeal their valuations. We hope that the information listed above will help people understand the impacts of Proposition 117 and make an informed decision based on the new law.

If you have additional questions on Proposition 117 or on the appeal process, please feel free to contact our office

Primary Occupancy:



3. HB 2001 was passed by the legislature—and has been called the ‘jobs bill’. This bill is geared to bring new businesses into the state. In the effort to encourage business, the state legislature has changed the assessment ratio for businesses from 20% down to 18% over a period of time. For tax

year 2015, the assessment ratio for commercial or business properties is 18.5%.

This change in assessment ratio will change the tax structure to help businesses. What does this mean for you, the residential property owner?

The legislature has made a provision for this decline in taxes that businesses will pay by changing the classification for owner occupied property. Property owners will not get to claim all the homes they own as their primary residence. It must be your primary residence, i.e., where you get your mail, where your vehicles are registered, or where you are registered to vote.

If your mailing address is the address of the property, we probably have the property classified correctly. If you have questions, please contact our office.

Primary Residence status will give the homeowner the state aid to education rebate on their tax bill. Secondary or vacation homes will no longer receive the state aid to education rebate on their tax bills.

2014 TAX SUMMARY	
PRIMARY PROPERTY TAX	566.64
LESS STATE AID TO EDUCATION	103.42
NET PRIMARY PROPERTY TAX	463.22
SECONDARY PROPERTY TAX	282.26
SPECIAL DISTRICT TAX	0.00
TOTAL TAX DUE FOR 2014	745.48



In this example tax bill, the homeowner gets a \$103.42 rebate on their primary tax rate. You can see that it can be quite a savings.

If your property is rented to or occupied by a family member, it may still qualify for primary residence if the following qualifications are met.

The owner rents to or allows a member of the owner's family to occupy the home who must be:

- 1) A natural or adopted child or grandchild;
- 2) A stepson or stepdaughter of the owner;
- 3) The father or mother of the owner, grandparent or great grandparent of the owner;
- 4) A stepfather or stepmother of the owner;
- 5) A son-in-law, daughter-in-law, father-in-law or mother-in-law or;
- 6) A natural or adopted brother or sister of the owner.

The qualification for this status is established by filling out a form at the Assessor's Office. This form for residential classification status can also be found on the Assessor's Website at: [ResidentialClassificationFillableForm.pdf](#)

Affidavits for property classification will be sent to out of town addressees, addresses that are not to the property, and bank owned or business owned properties (like LLCs).

Remember the affidavit is a legal, binding, signed document and there are stiff penalties for incorrectly assigning your property as primary residence if that is not the case. A property owner only gets one primary residence on which to receive the rebate for state aid to education. Your residency must be at least 9 months of the year, and all your legal documents must be tied to that residence.

Out of state owners have already been reclassified as residential other and will not receive the primary residence rebate on their tax bill. All bank owned properties have also been reclassified. These properties will receive a notice of change card in the mail around the first of October. Property Owners have 25 days to appeal that classification change. If you have moved into your home and it is your primary residence or you have purchased a bank owned home, it is your opportunity to appeal that change in classification with the Assessor's Office.

How will these changes affect my tax bill?

Tax bills are calculated using the Limited Property Value. Tax Authorities set the rates based on their budget needs for the upcoming year. **This calculation has changed effective for the 2015 tax year because the voters approved Prop 117. See explanation on page 9.**

For 2015, the amount of your tax bill will depend on the rates set by the taxing entities that are authorized to levy taxes on your property.

For example, everyone in the county will pay taxes to Yavapai County Government which includes AHCCCS (Access), Yavapai Community College, Local School District, Flood Control, Library District, and Fire District Assistance Fund based on the Limited Property Value (LPV).

Your Primary tax rate is the total of all tax rates levied by Yavapai County, Municipalities and School Districts on your Limited Property Value. These tax rates fund the day to day expenses of local government and are limited to increases by statute. Beginning in 2015, all taxation will be levied from the Limited Property Value.

Bonded Indebtedness: each taxpayer will also pay taxes for bonded indebtedness based on the Limited Property Value (LPV) of their property. Elections and signed Petitions are needed to approve all bonded indebtedness. When approved, these bonds will be paid for through the Property Owner's tax bills. For example, all Yavapai County taxpayers pay the Community College Bond.

In addition there may be special districts that have been voter approved to levy taxes. These include but are not limited to:

- Fire Districts
- Sanitary Districts
- County Improvement Districts
- Irrigation Districts
- Water Improvement Districts
- Road Improvement Districts
- Community Facility Districts

All special districts in your Tax Area Code levy taxes against the Limited Property Value of your property. The Fire District Assistance Fund, Library District and Flood Control also levy taxes against the Limited Property Value of your property.

IMPORTANT INFORMATION FOR PROPERTY OWNERS
Proposition 117



***Beginning in Tax Year 2015**, the state valuation system will be replaced with a single taxable value—Limited Property Value (LPV). This new law limits the annual growth of the Limited Property Value to 5%, unless otherwise noted.

Starting in Tax Year 2015: the Primary and Secondary taxes will be calculated using the Limited Property Value which is a statutory calculated value.

Remember, this new law **does not** affect the tax rates. Taxing districts, unless restricted by statutory limits, can still raise their tax levy and the tax rate as needed to support the district budget.



***Proposition 117**

The Assessor is still charged by statute to establish a 'Market Value' or Full Cash Value on all properties and that value (FCV) will be the basis for property owners to appeal. Property

owners are unable to appeal the limited property value as this is calculated per statute.

DEFINITION OF TERMS

LIMITED PROPERTY VALUE:

Limited Property Value means just what it says. It is limited to the amount it can increase each year. New law limits the annual growth of the Limited Property Value to 5%. Refer to A. R. S. §42-13301. **See page 9 for changes beginning in tax year 2015.**

ASSESSED LIMITED PROPERTY VALUE:

Limited Property Value is multiplied against the classification ratio (based on use) to arrive at the Limited Assessed Value.

THE ASSESSED LIMITED PROPERTY VALUE
DIVIDED BY THE LEVY (PER \$100)
MULTIPLIED BY THE TAX RATE=PRIMARY TAX LIABILITY

For instance: (Hypothetical Home Value)

\$160,000 Limited Property Value on a home

160,000

X10% (Assessment Ratio)

16,000 (Assessed Limited Property Value)

16,000/100 (Levy per hundred)=160

\$160 times the *tax rate would equal the total tax liability.

Your primary residence will get a reduction on the primary side of taxation. It will show up in the tax summary of your tax bill as 'Less State Aid to Education.'

DEFINITION OF TERMS

LEGAL CLASSIFICATIONS:

Property Class	Assessment Ratio
Home -----	10%
Commercial -----	18%*
AG/Vacant Land -----	15%*

These 3 classifications are the most common uses of property although the State of Arizona has over 38 classifications of property.

NOTICE OF VALUE

The Assessor is required to notify every property owner in the county of the value that has been assigned to property. These notices are mailed prior to March 1 each year. Every property owner has the right to appeal their Full Cash values. If you believe the Full Cash Value is not a correct estimate of the fair market value, you have 60 days to file an appeal with the Assessor’s Office. You must file by the date on the Notice of Value cards or letters. If you do not file with the Assessor within that time, you still have the opportunity to file with tax court to contest the value of your property. If you believe the valuation is incorrect. You must file with tax court before December 15th in the year you receive the Notice of Value. For instance, this year 2014 Notices of Value were mailed and that would be the value you would be contesting in tax court by December 15, 2013.



If you file an appeal but are not satisfied with the ruling of the Assessor, you can go to the next step which is to appeal to the Board of Equalization. This allows you to present your case to a hearing officer for further consideration of your value. You must file this appeal within 25 days of the date the decision is mailed from the Assessor. If you are not satisfied with the ruling of the hearing officer, you can file with tax court by December 15th.

Notices of Value for owners of un-affixed manufactured homes or business personal properties will be mailed in June or July. You have 30 days from the date on the Notice of Value card to appeal your value.



DEFINITION OF TERMS

NOTICE OF CHANGE

A Notice of Change card is generated when there is a qualified change to the property during the year. These Notices are mailed by September 30th. A notice of change is issued when the property has been split or combined, an improvement (home, garage, etc) has been added to the property or a legal classification change occurs which changes its use and/or value. Property owners who receive a Notice of Change card in the mail have 25 days from the date on the card to appeal the new value that has been placed on the property.

RENTAL CLASSIFICATION

In accordance with House Bill 2221, enacted in the 2006 legislative session, the purpose of this addendum is to inform property owners of the following:

1. If the Property listed on this Notice of Value is used for residential rental purposes as defined in Arizona Revised Statute (A.R.S.) § 42-12004 and is currently classified as Legal class 3 (Primary Residence), you must register the property as a rental (Legal class 4), with the County Assessor pursuant to A.R.S. 33-1902 of the Rental Residential Property law. Failure to do so may subject you to a penalty.
2. If you fail to register the rental property with the County Assessor after receipt of this Notice of Value, the city or town in which the property is located may impose a civil penalty in the amount of one hundred and fifty dollars (\$150) per day payable to the city or town for each day of violation, and the city or town may impose enhanced inspection and enforcement measures on your property.
3. Several Arizona cities and towns impose a "Transaction Privilege Tax" on persons engaged in the business of leasing or renting residential property. You can access the Model City Tax Code Section 445 for information on the cities and towns that impose the tax to determine if you are required to report the rental use. The web site for the model city tax code is www.modelcitytaxcode.org. That site also contains a phone number for answers to questions regarding the applicable requirements for the Transaction Privilege Tax program.
4. Residential Rental Properties are required to comply with the Landlord Tenant Act pursuant to Title 33, Chapters 10 and 11.

If your mailing address has changed, please inform the Assessor's office.



PERSONAL EXEMPTION PLANS

Type of Personal Tax Exemptions offered:

A Widow/Widower's Exemption is tax relief for property owners whose spouse is deceased. The benefit of and requirements for the exemption are stated below.

- Must have resided with your spouse in Arizona, as residents, at time of death **or** Must have established residency in Arizona prior to January 1, 1969, if your spouse died as a resident of a state other than Arizona.
- Must submit one of the following:
Docket and Page of recording of deceased spouse's death certificate.
Photocopy of deceased spouse's death certificate.

A Disability Exemption is tax relief for disabled persons. A person must be **totally and permanently** disabled, either physically or mentally; *resulting in that person's inability to engage in any substantial gainful activity.*

Must submit one of the following:

A. Certificate of Disability signed by a physician or psychiatrist.

B. A letter from the Department of Veterans Affairs in Phoenix.

Whichever is submitted must:

- State the applicant's disability to be total and permanent.
- Be dated between February 28th of previous year and February 28th of current year.
- Be postmarked or delivered by the last business day of February of current year.

For more information on these plans please call one of our offices:

**Prescott
928/771-3220**

**Cottonwood
928/639-8121**

PAMELA J. PEARSALL
 YAVAPAI COUNTY ASSESSOR
 1015 FAIR STREET
 PRESCOTT, AZ 86305
 RETURN SERVICE REQUESTED
 (928) 771-3220
 Re: 999-99-999

Notice for
 Tax Year

2015 RESIDENTIAL NOTICE OF VALUE

THIS IS NOT A TAX BILL

In 2012 the voters of Arizona passed Proposition 117 which amended Article IX, Section 18 of the Arizona Constitution relating to property taxes. The Constitutional amendment establishes that beginning with the 2015 Tax Year, the Limited Property Value is to be the basis for determining all property taxes. Also if the property was listed on the tax roll in the prior year, and if the property did not undergo a change from the prior year, the Limited Value may increase no more than 5% above the previous year's Limited Value. This Notice has been modified to reflect the changes resulting from the passage of Proposition 117.

Full Cash Value
 Definition p. 10

Full Cash Value (FCV): Full Cash Value for property tax purposes is the value set by statute. If no statutory formula is prescribed, Full Cash Value is synonymous with market value, which is the estimate of value developed annually by using standard appraisal methods and techniques.

Hypothetical Owner

Limited Property Value Definition p. 11

Limited Property Value (LPV): As noted above, the Limited Property Value, beginning with the 2015 Tax Year, is the basis for calculating all property taxes. The LPV is determined by a statutory formula which limits the amount by which it can increase each year. The LPV cannot exceed the FCV.

**YAVAPAI COUNTY
 SAMPLE
 NOTICE OF VALUE**

Classification: If the Legal Class, shown on this Notice, is Legal Class 3 (an owner's or a qualified family member's primary residence) or Legal Class 4, Subclass 1 (a non-primary residence), and if this property is rented to any person, you must report the residential-rental use of this property to the County Assessor. Failure to report the residential-rental use may result in a civil penalty pursuant to A.R.S. § 33-1902.

Please see the back of this Notice for:

Appeal Deadline

Definitions of a "Primary Residence", "Non-Primary Residence", "Qualified Family Member" to ensure your proper use of the Appeal Information.
 An Explanation of how your 2014 property taxes will be calculated.

Parcel ID #	999-99-999	Mailing Date	02/14/2014	APPEAL DEADLINE:	04/15/2014
Previous Year- Comparison Only	NUMBER: 999-99-999	NOTICE DATE:	02/14/2014	APPEAL DEADLINE:	04/15/2014
	LIMITED PROPERTY VALUE			FULL CASH VALUE	
	Legal Class	Value	Assessment Ratio	Assessed value	
2014	3	76,079	10.0	7,608	
2015	3	79,883	10.0	7,988	
	3	98,806			
Legal Description:					
Legal Classification					
Assessment Ratio of Property p. 12					
Assessed Value					
Limited Property Value— All tax rates levied against this value for 2015. p. 9					

Legal Classification

Assessment Ratio of Property p. 12

Assessed Value

Limited Property Value— All tax rates levied against this value for 2015. p. 9

Full Cash Value- This is the only value you may appeal for tax year shown

SEPARATE ADDENDUM

- use property owners the
- If this property listed residential-rental purposes as defined in A.R.S. § 42-12004 (2), but is currently classified (as shown above) as being the owner's or a "qualified family member's" primary residence (Legal Class 3), or as a nonprimary residence (Legal Class 4, Subclass One), you must register the subject property with the County Assessor as being a residential-rental use property (Legal Class 4, Subclass Two) pursuant to A.R.S. § 33-1902 of the Rental Residential Property law. Failure to register with the Assessor may subject you to a civil penalty.
 - If this property is a residential-rental use property and if you fail to register it with the County Assessor after receiving this Notice of Value, the city or town in which your property is located may impose a civil penalty of one hundred-fifty dollars per day, payable to the city or town for each day of violation. Further, that city or town may impose "enhanced inspection and enforcement measures" on your property.
 - Several Arizona cities and towns impose a "Transaction Privilege Tax" on persons engaged in the business of leasing residential use property. You may access the Model City Tax Code, Section 445, via the website <http://modelcitytaxcode.az.gov> for more information on which cities and towns impose this tax to determine if you are also required to report the residential-rental use of your property to the city or town in which the subject property is located. The website provides a telephone number to call to obtain answers to questions regarding the applicable requirements of the Transaction Privilege Tax program.
 - Residential-rental use properties are required to comply with the Arizona Landlord and Tenant Act, pursuant to A.R.S. Title 33 (Property), Chapters Ten and Eleven.

2014 PROPERTY TAX BILL										YAVAPAI COUNTY			ARIZONA	
BOOK	PARCEL #	AREA CODE	PARCEL MAP	VAL IN DOLLARS	ASSMT %	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	IRRIGATION DISTRICT \$ PER ACRE	2014 TAX SUMMARY	2013 TAXES	2014 TAXES	Comparison between Tax Years		
999 - 99 - 999	00107	76,079	00107	76,079	10.0	7.4481	3.7099		PRIMARY PROPERTY TAX	138.32	148.96	714.04	745.48	
ASSESSMENT														
LIMITED LAND, BLDGS, ETC.										566.64	103.42			
LIMITED PERSONAL PROPERTY										0.00				
FULL CASH LAND										566.64	463.22			
FULL CASH BUILDINGS, ETC										52.68	282.26			
FULL CASH PERSONAL PROPERTY										0.00	0.00			
FULL CASH (SECONDARY) TOTALS										229.58				
TOTALS										282.26	745.48	714.04	745.48	
JURISDICTION														
02000 YAVAPAI COUNTY										138.32	148.96			
02001 SCHOOL EQUALIZATION										36.68	38.72			
07001 PRESCOTT UNIFIED S.D.#1										167.14	160.84			
08150 YAVAPAI COMMUNITY COLLEGE										146.62	158.52			
11203 CENTRAL YAVAPAI F.D.										188.38	199.38			
11900 FIRE DIST. ASSIST. FUND										7.16	7.66			
14900 YAVAPAI CTY. LIBRARY DISTRICT										10.68	11.52			
15001 YAVAPAI FLOOD CONTROL DISTRICT										15.48	16.08			
30001 MOUNTAIN INSTITUTE JTED										3.58	3.80			

1. Parcel Number
2. Tax Area Code p 8
3. Primary Tax Rate (Limited) p 9
4. Secondary Tax Rate (Full Cash) p 8
5. Total Tax Due (Primary +Secondary)
6. Total Secondary Tax p 8
7. Net Primary Tax p 9
8. (Less State Aid to Education) p 9
9. Primary Tax p 9
10. Total Limited Value p 9
11. Total Full Cash Value p8
12. Total Assessed Limited Value p9
13. Total Assessed Secondary Value p 8
14. Personal Exemption amounts p 12

This section of the tax bill shows the taxing authorities able to levy taxes on this property.

YAVAPAI COUNTY SAMPLE TAX BILL

Reminder: This is a copy of a 2014 Tax Bill. **Effective 2015**, per prop. 117, there will ONLY be a single Tax Rate, levied against the Limited Property Value. There will no longer be a Secondary Tax Rate levied against Full Cash Value, as seen in the example above.



MISSION STATEMENT

The mission of the Yavapai County Assessor's Office is to administer our duties in a manner that assures public confidence in our accuracy, productivity, and fairness. We perform the following major functions to fulfill our mission:

- Discover, list and value uniformly all taxable and non-taxable property in Yavapai County.
- Determine proper legal class for all properties based on the current use of the property.
- Comply with the legal requirements for processing assessment appeals in a timely manner.
- Determine the eligibility for property tax exemptions, senior freezes, and other taxpayer programs.
- Provide current assessment related information to the community and to government agencies.
- Work to improve the property tax laws in State of Arizona.

We will treat everyone with respect, compassion and dignity and will be guided by the principles of fairness and honesty. We will employ the highest ethical standards and demand of ourselves accountability, consistency and truthfulness in the pursuit of our mission.

Produced by
YAVAPAI COUNTY ASSESSOR'S OFFICE
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