



## Lake Havasu City



### For More Information

All businesses are assessed tax on tangible personal property. Businesses are required to complete an annual business property statement (Form DOR 82520M). The county assessor computes the personal property tax based on this statement. Property subject to tax includes machinery, equipment, furniture, and other capital items but excludes inventory.

Generally, property is subject to property taxation at the place where the property is located. Property that is in transit or mobile is taxable where the owner is domiciled.

Personal property is assessed as either secured or unsecured. For further information about property taxes, contact the Mohave County Assessor at (928) 453-0702 (Lake Havasu City) or (928) 753-0703 (Kingman).

**Finance Department**  
Lake Havasu City  
2330 McCulloch Blvd. N.  
Lake Havasu City, AZ 86403-5950

**Contact Numbers**  
(928) 855-2116 Telephone  
(928) 855-0551 Fax  
(866) 248-4150 Toll Free  
(928) 855-3945 TDD

**Web Site**  
[www.lhcaz.gov](http://www.lhcaz.gov)

**Email**  
[finance@lhcaz.gov](mailto:finance@lhcaz.gov)

Reference:  
Arizona Revised Statutes  
Title 42  
Chapters 12 and 15

## Property Taxes in Arizona

### Who Must Pay?

All property in the state of Arizona, whether real or personal, is subject to property taxation unless specifically exempted by the laws of the United States, the Arizona Constitution, or by law under the provisions of the Arizona Constitution.

Prepared by:  
**Lake Havasu City**  
2330 McCulloch Blvd. N.  
Lake Havasu City, AZ 86403-5950

## Property Taxes in Arizona

All property in the state of Arizona, whether real or personal, is subject to property taxation unless specifically exempted by the laws of the United States, the Arizona Constitution, or by law under the provisions of the Arizona Constitution.

Arizona's property tax system is one of the most unique and complex in the United States. Since 1980, Arizona has had a two-tier property valuation system. The "limited property value" comprises one tier while "full cash value" constitutes the other.

Arizona has adopted a property classification scheme in which property is always classed according to its use. Different assessment ratios apply to the different classes of property. See the following page for Arizona's legal classifications.

The county assessors determine most property values ("locally assessed property"). There are certain classes of property valued by the Arizona Department of Revenue ("centrally assessed property").

State of Arizona – Legal Classifications		
Classification	Property Use	Assessment Ratio
1.1 [*]	Producing Mines/Claims	25%
1.2	Standing Timber	25%
1.3 [*]	Gas and Electric	25%
1.4 [*]	Airport Fuel Delivery	25%
1.5 [*]	Producing Oil and Gas	25%
1.6 [*]	Water Utility Companies	25%
1.7 [*]	Pipelines	25%
1.8	Shopping Centers	25%
1.9	Golf Courses	25%
1.10	Commercial/Manufacturers	25%
1.11 [*]	Telecommunications	25%
1.12	Commercial/Real and Improvements – Other	25%
1.13	Commercial/Personal Property – Other	25%
2R.D	Golf Courses/Real Not in Class 1.9	16%
2P.D	Golf Courses/Personal Not in Class 1.9	16%
2.R	Ag/Vacant/Non-Profit Real	16%
2.P	Ag/Vacant/Non-Profit Personal	16%
3	Owner Occupied Residential	10%
4	Rental Residential	10%
4.7	Residential Common Areas	10%
5 [*]	Railroads	21%
6.1	Non-Commercial Historic	5%
6.2	Foreign Trade Zones	5%
6.3	Military Reuse Zones	5%
6.4	Enterprise Zones	5%
6.5	Environmental Technology	5%
6.6	Environmental Remediation	5%
7.B	Commercial Historic Base	25%
7.H	Commercial Historic Renovation	1%
8.B	Residential/Commercial Historic Base	10%
8.H	Res/Commercial Historic Renovation	1%
9	Improvements on Government Property	1%

[\*] Centrally Valued by Arizona Department of Revenue

Additional information about property classifications and assessment ratios can be found in the Arizona Revised Statutes, as follows:

Property Classifications: ARS §42-12001 through 12010  
 Assessment Ratios: ARS §42-15001 through 15010