

Maricopa County Assessor's Office



Tax Year 2015 Valuation Overview

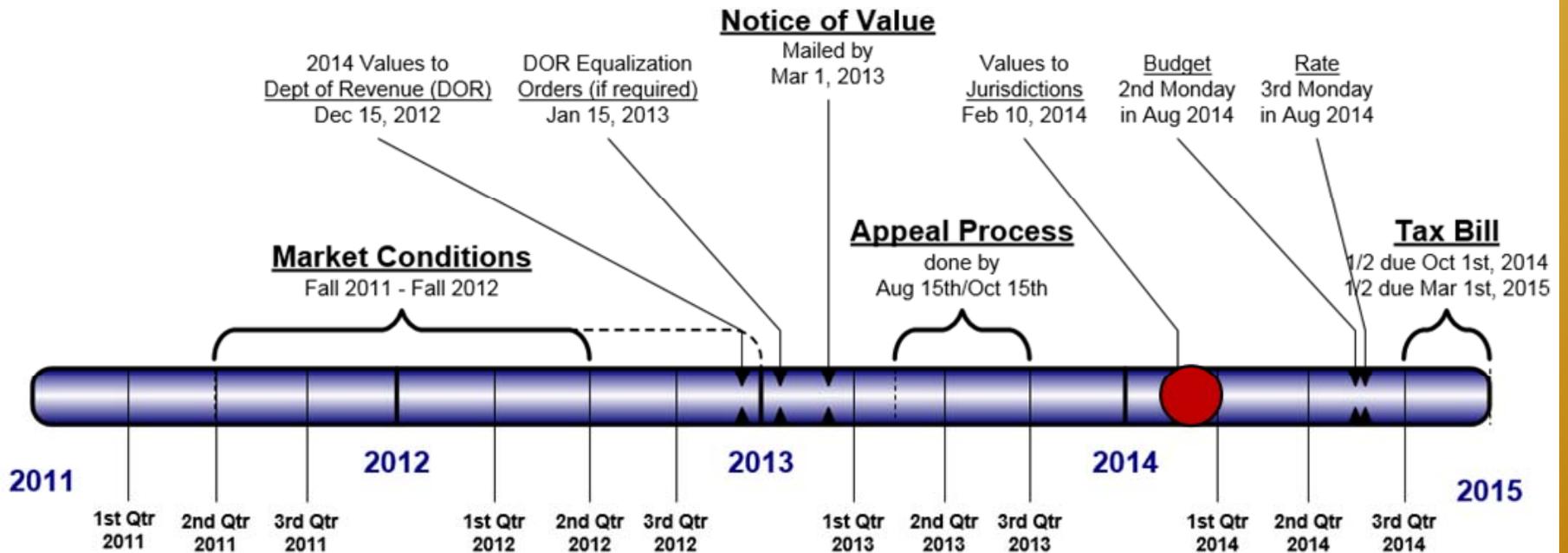


Paul D. Petersen
ASSESSOR

2014 Tax Roll Timeline



Maricopa County Assessor



2014 Tax Roll Timeline

2014 Secondary Valuations

Legal Code	Legal Sub Class	Description	Parcel Count	Total FCV	Total Assessed	Exemption	Net Assessed
1	1	Producing Mines	3	\$7,217,273	\$1,371,282	\$0	\$1,371,282
1	1P	Producing Mines - PP	3	\$2,735,227	\$519,693	\$0	\$519,693
1	3	Gas & Electric	1,907	1,974,910,891	375,233,073	128,230,385	247,002,688
1	3P	Gas & Electric -PP	1,906	13,236,518,123	2,514,938,440	660,518,937	1,854,419,503
1	4	Airport Fuel Deliver	0	44,480,000	8,451,200	0	8,451,200
1	6	Water Utility Companies	159	117,569,842	22,338,270	0	22,338,270
1	6P	Water Utility Companies - PP	159	171,465,203	32,578,400	0	32,578,400
1	7	Pipelines	157	8,823,905	1,676,543	0	1,676,543
1	7P	Pipelines - PP	157	170,560,354	32,406,466	0	32,406,466
1	8	Shopping Centers	1,685	6,335,586,063	1,203,761,405	23,150,322	1,180,611,083
1	9	Golf Courses	1,195	217,611,311	41,346,197	10,333,262	31,012,935
1	9P	Golf Courses	0	8,593,800	1,632,822	441,311	1,191,511
1	10	Commercial Manufacturers	1,541	1,825,001,245	346,750,240	336,119	346,414,121
1	10P	Commercial Manufacturers - PP	0	985,161,415	185,265,889	10,215,112	175,050,777
1	11	Telecommunications	2,150	348,345,512	66,185,649	0	66,185,649
1	11P	Telecommunications - PP	2,150	1,940,103,794	368,619,738	817,077	367,802,661
1	12	Commercial	50,467	36,892,690,920	7,009,611,415	158,773,965	6,850,837,450
1	12P	Commercial - PP	0	1,055,100,000	188,275,559	2,990,619	185,284,940
1	13P	Commercial - PP	0	4,730,260,000	898,665,381	146,969,837	751,695,544
2	R	Ag/Vacant/Exempt	57,000	1,500,280,660	3,000,696	6,792,374,857	1,448,612,109
2	P	Ag - PP	0	1,990,000	25,000	8,163,710	17,168,779
3		Owner Occupied	918,000	2,600,760,000	5,265,900,864	43,003,064	15,222,967,800
3	P	Owner Occupied - PP	0	657,488,900	65,740,935	1,687,856	64,061,079
4	1	Rental Residential	172,525	27,643,310,896	2,764,029,984	17,768,746	2,746,261,238
4	1P	Rental Residential - PP	0	311,294,800	31,135,537	135,871	30,999,666
4	2	Residential Rental	187,601	29,563,003,010	2,956,300,789	26,748,062	2,929,552,727
4	2P	Residential Rental - PP	0	105,850,000	10,585,110	0	10,585,110
4	3	Child Care Facilities	449	1,310,418	26,580,950	890,780	25,691,172
4	3P	Child Care Facilities - PP	0	1,250,000	9,920	0	925,920
4	4	Non-Profit Facilities - Senior	11	1,287,000	1,287,000	10,830,717	1,456,485
4	5	Licensed Institutions - Senior	10	1,000,000,000	6,000,000	12,094,965	90,599,013
4	5P	Licensed Institutions - Senior PP	0	117,579,700	11,757,970	0	11,757,970
4	6	Bed & Breakfast	3	504,422	50,444	0	50,444
4	7	Ag Housing	26	40,608,768	4,060,890	0	4,060,890
4	8	Residential Common Area	47,378	41,904,844	4,190,484	3,083,924	1,106,560
4	9	Timeshares	9	207,324,037	20,732,432	1,765,510	18,966,922
4	9P	Timeshares -PP	0	1,500,000	8,000	0	1,854,690
5		Railroads	242	3,000,000	3,000,000	0	55,319,379
5	P	Railroads - PP	242	1,970,000	116,500	0	5,116,500
6	1	Non-Commercial Historic	3,445	712,874,850	35,643,750	2,240,908	33,402,842
6	2	Foreign Trade Zones	24	531,613,627	26,580,682	0	26,580,682
6	2P	Foreign Trade Zones - PP	0	3,105,786,036	155,348,466	0	155,348,466
6	3	Military Reuse Zones	1	1,345,800	67,290	67,290	0
6	3P	Military Reuse Zones - PP	0	14,848,400	742,420	0	742,420
6	4P	Enterprise Zones - PP	0	78,428,700	14,896,953	0	14,896,953
6	6	Environmental Remediation	4	831,600	41,580	0	41,580
6	6P	Environmental Remediation -PP	0	912,600	45,630	0	45,630
6	7	Healthy Forest	3	1,100,000	55,000	0	55,000
6	8	Biodiesel Fuel Manufacturing	1	950,100	47,505	0	47,505
7B		Commercial Historic - Base	25	10,463,671	1,988,100	0	1,988,100
7H		Commercial Historic - Renovation	0	4,236,996	42,370	0	42,370
8B		Residential Historic - Base	15	6,536,407	653,641	0	653,641
8H		Residential Historic - Renovation	0	6,243,343	62,433	0	62,433
9		Improvements Government Prop	102	151,987,817	1,513,849	52,820	1,461,029
9	P	Improvements Government Prop - PP	0	1,613,500	16,135	3,369	12,766
TOTALS:			1,552,841	\$339,536,632,619	\$43,143,335,981	\$8,063,689,388	\$35,079,646,593
TOTALS (2013):			1,547,929	\$310,300,014,896	\$40,447,915,911	\$8,218,909,101	\$32,229,006,810
						% CHANGE	8.13%

Secondary Valuations
8.13 % Increase



2014 Primary Valuations

Legal Code	Legal Sub Class	Description	Parcel Count	Total FCV	Total Assessed	Exemption	Net Assessed
1	1	Producing Mines	3	7,217,273	1,371,282	0	1,371,282
1	1P	Producing Mines - PP	3	2,735,227	519,693	0	519,693
1	3	Gas & Electric	1,907	1,974,830,476	375,217,792	128,230,385	246,987,407
1	3P	Gas & Electric -PP	1,906	13,236,518,123	2,514,938,440	660,518,937	1,854,419,503
1	4	Airport Fuel Deliver	0	40,921,600	7,775,104	0	7,775,104
1	6	Water Utility Companies	159	117,569,842	22,338,269	0	22,338,269
1	6P	Water Utility Companies - PP	159	171,465,203	32,578,400	0	32,578,400
1	7	Pipelines	157	8,823,905	1,676,543	0	1,676,543
1	7P	Pipelines - PP	157	170,560,354	32,406,466	0	32,406,466
1	8	Shopping Centers	1,685	6,256,480,385	1,188,704,340	23,135,368	1,165,568,972
1	9	Golf Courses	1,195	209,524,879	39,795,288	10,032,765	29,762,523
1	9P	Golf Courses	0	8,593,800	1,632,822	441,311	1,191,511
1	10	Commercial Manufacturers	1,541	1,790,394,658	336,298,417	336,076	335,962,341
1	10P	Commercial Manufacturers - PP	0	985,161,415	185,265,889	10,215,112	175,050,777
1	11	Telecommunications	2,150	348,345,512	66,185,648	0	66,185,648
1	11P	Telecommunications - PP	2,150	1,940,103,794	368,619,738	817,077	367,802,661
1	12	Commercial	50,467	36,183,314,651	6,869,751,320	149,044,567	6,720,706,753
1	12P	Commercial - PP	0	1,055,139,800	188,275,559	2,990,619	185,284,940
1	13P	Commercial - PP	0	4,730,209,670	898,654,566	146,969,707	751,684,859
2	R	Aq/Vacant/Exempt	0	0	7,867,739,254	6,552,159,124	1,315,580,130
2	P	Aq - PP	0	0	25,330,058	8,161,841	17,168,217
3		Owner Occupied	918,700	14,709,873,332	14,479,788,109	41,663,437	14,438,124,672
3	P	Owner Occupied - PP	0	657,480,438	65,748,091	1,687,856	64,060,235
4	1	Rental Residential	172,525	25,920,358,067	2,592,038,176	15,543,093	2,576,495,083
4	1P	Rental Residential - PP	0	309,866,099	30,992,649	135,705	30,856,944
4	2	Residential Rental	187,601	26,582,486,761	2,658,253,543	23,949,997	2,634,303,546
4	2P	Residential Rental - PP	0	5,833,724	10,583,375	0	10,583,375
4	3	Child Care Facilities	449	263,846,685	26,384,675	791,144	25,593,531
4	3P	Child Care Facilities - PP	0	925,920	925,920	0	925,920
4	4	Non-Profit Facilities - Senior	2	3,200,029	3,200,029	9,582,924	1,237,105
4	5	Licensed Institutions - Senior	7	4,032,373	01,823,378	11,886,460	89,936,918
4	5P	Licensed Institutions - Senior PP	0	117,579,700	11,757,970	0	11,757,970
4	6	Bed & Breakfast	3	504,422	50,444	0	50,444
4	7	Aq Housing	26	39,245,567	3,924,564	0	3,924,564
4	8	Residential Common Area	47,378	37,691,376	3,769,156	2,815,098	954,058
4	9	Timeshares	9,911	203,979,147	20,395,776	1,765,510	18,630,266
4	9P	Timeshares -PP	0	18,542,900	1,854,300	0	1,854,300
5		Railroads	242	2,738,662	1,738,100	0	54,766,190
5	P	Railroads - PP	2	1,138,099	5,116,496	0	5,116,496
6	1	Non-Commercial Historic	3,415	4,224,195	41,219,910	212,790	28,998,757
6	2	Foreign Trade Zones	24	508,237,745	25,411,889	0	25,411,889
6	3	Military Reuse Zones	1	1,345,800	67,290	67,290	0
6	3P	Military Reuse Zones - PP	0	14,848,400	742,420	0	742,420
6	4P	Enterprise Zones - PP	0	78,428,700	3,923,935	0	3,923,935
6	6	Environmental Remediation	4	814,317	40,716	0	40,716
6	6P	Environmental Remediation -PP	0	912,600	45,630	0	45,630
6	7	Healthy Forest	3	1,100,000	55,000	0	55,000
6	8	Biodiesel Fuel Manufacturing	1	950,100	47,505	0	47,505
7B		Commercial Historic - Base	25	10,334,704	1,961,594	0	1,961,594
7H		Commercial Historic - Renovation	0	4,208,669	42,087	0	42,087
8B		Residential Historic - Base	15	4,732,394	476,297	0	476,297
8H		Residential Historic - Renovation	0	4,494,692	44,947	0	44,947
9		Improvements Government Prop	102	150,682,544	1,501,629	52,292	1,449,337
9	P	Improvements Government Prop - PP	0	1,613,500	16,135	3,369	12,766
TOTALS:			1,552,841	\$323,648,010,021	\$41,325,005,206	\$7,805,209,852	\$33,519,795,354
TOTALS (2013):			1,547,929	\$307,184,828,656	\$39,977,164,187	\$7,980,959,208	\$31,996,204,979
						% CHANGE	4.55%

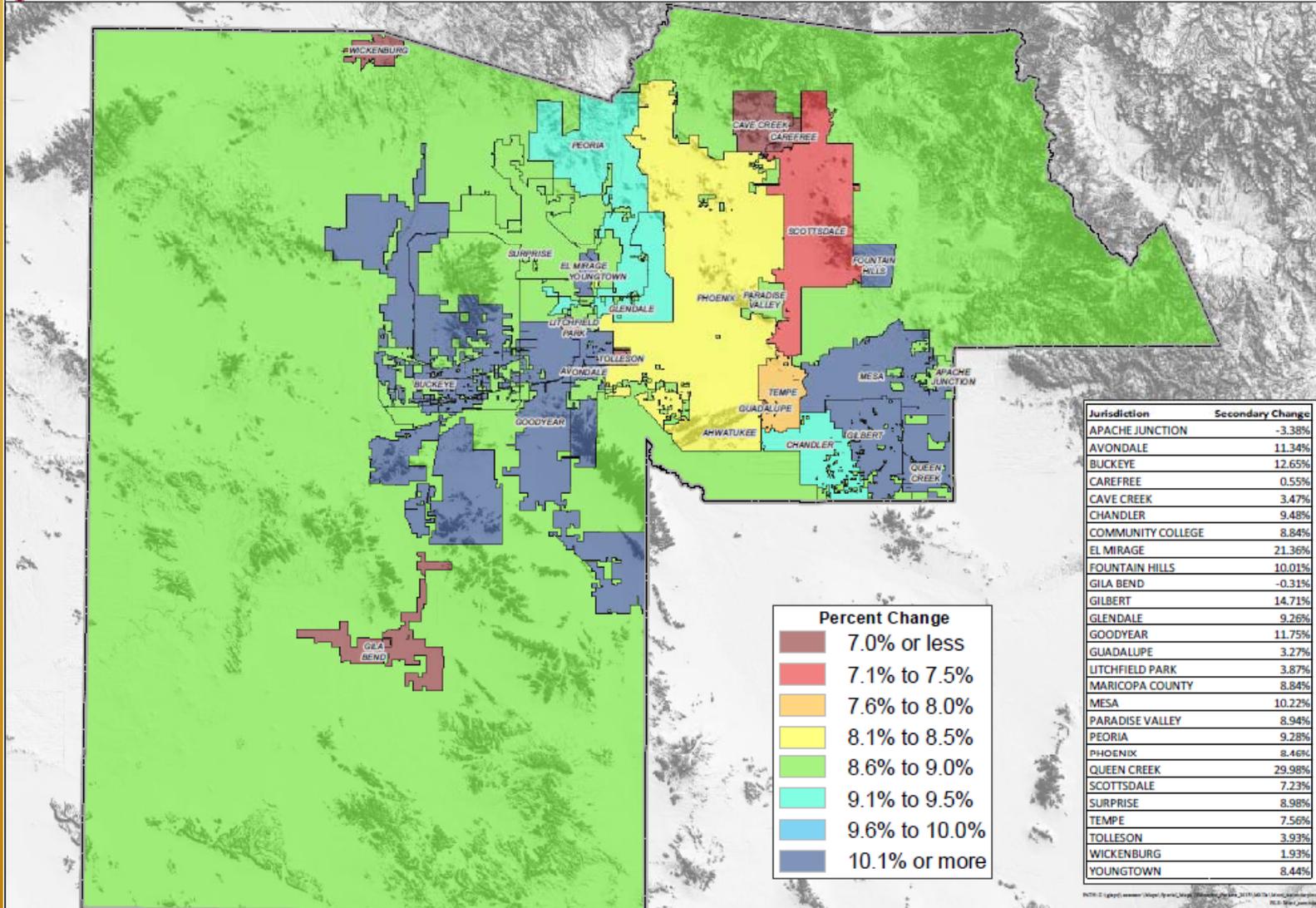
Primary Valuations
4.55 % Increase



Secondary FCV By City

MARICOPA COUNTY SECONDARY (FCV) CHANGE BY MUNICIPALITY
From February 2013 to February 2014

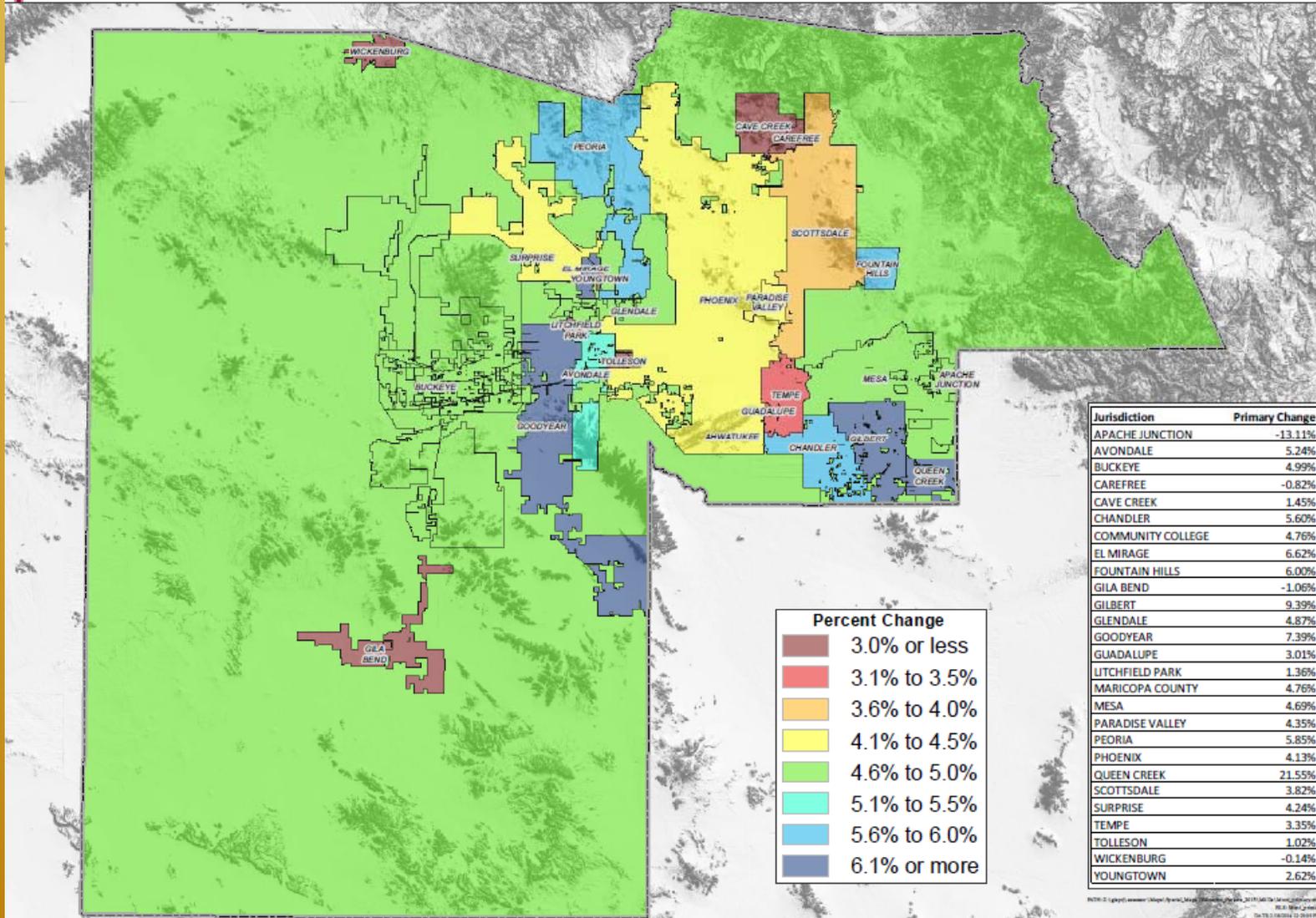
Paul D. Petersen



Primary LPV By City

MARICOPA COUNTY PRIMARY (LPV) CHANGE BY MUNICIPALITY
From February 2013 to February 2014

Paul D. Petersen

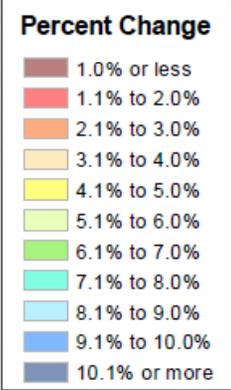
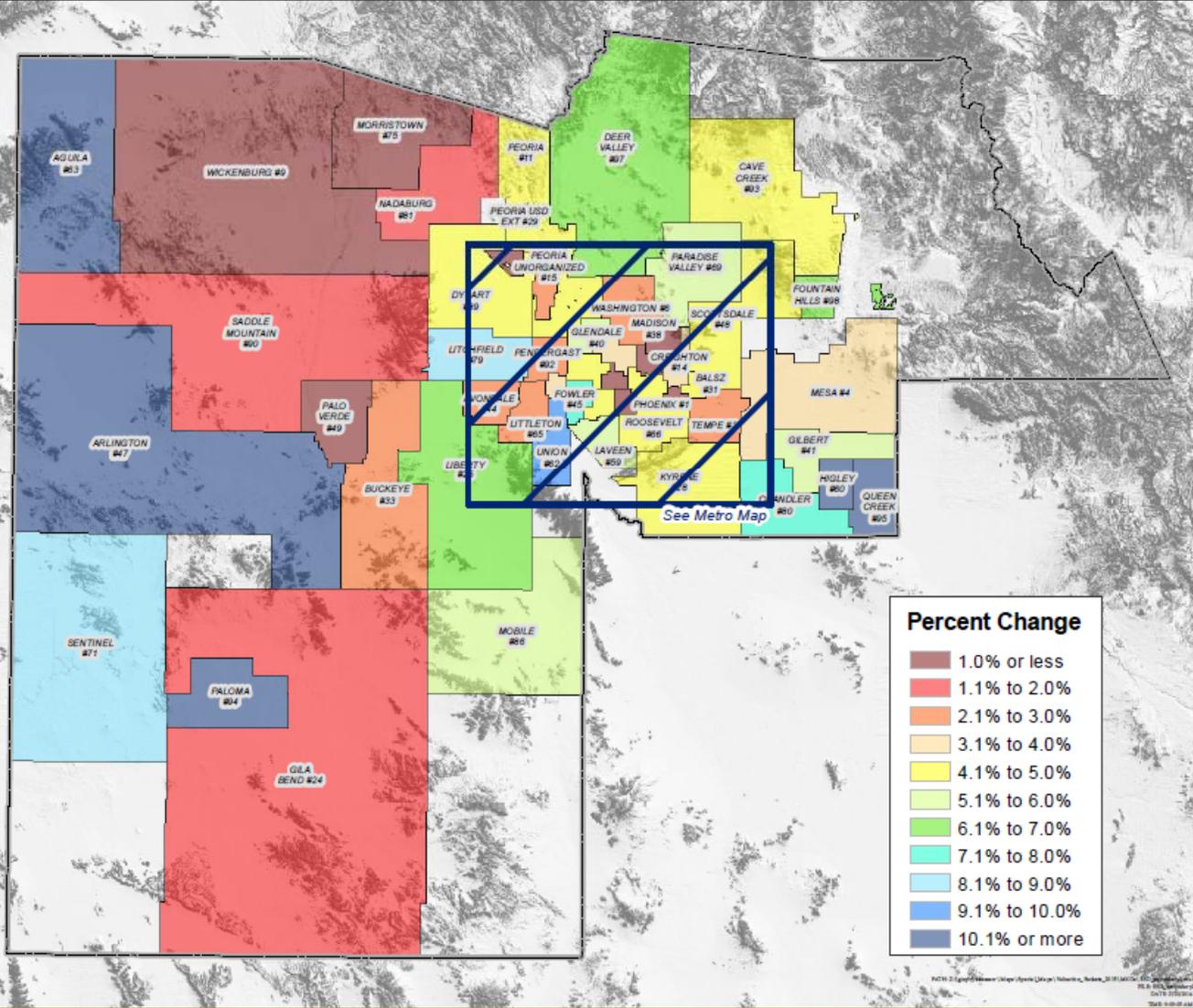


Secondary FCV By Elementary School District

MARICOPA COUNTY SECONDARY (FCV) CHANGE BY ELEMENTARY SCHOOL DISTRICT
From February 2013 to February 2014

Paul D. Petersen

School District	Secondary Change
AGUA FRIA UNION #236	10.97%
BUCKEYE UNION #201	12.49%
CAVE CREEK UNIFIED #93	6.30%
CHANDLER UNIFIED #60	11.64%
DEER VALLEY UNIFIED #97	10.28%
DYART UNIFIED #69	10.09%
DYSART UNORGANIZED #88	0.72%
FOUNTAIN HILLS UNIFIED #98	10.14%
GILA BEND UNIFIED #24	2.35%
GILBERT UNIFIED #41	9.90%
GLENDALE UNION #205	8.89%
HIGLEY UNIFIED #60	10.55%
MESA UNIFIED #4	9.92%
NO HIGH SCHOOLS	16.84%
PARADISE VALLEY UNIFIED	7.43%
PEORIA USD EXT #29	27.99%
PEORIA UNIFIED #11	7.95%
PEORIA UNORG. BONDS #11	3.08%
PHOENIX UNION #235	6.95%
QUEEN CREEK UNIFIED #95	11.15%
SADDLE MOUNTAIN UNIFIED #90	1.83%
SCOTTSDALE UNIFIED #48	8.31%
TEMPE UNION #233	7.97%
TOLLESON UNION #234	9.65%
WICKENBURG UNIFIED #9	-0.02%
Agua Elementary #63	15.23%
Alhambra Elementary #68	8.64%
Arlington Elementary #47	13.37%
Avondale Elementary #44	7.02%
Base Elementary #25	6.72%
Buckeye Elementary #33	13.36%
Cartwright Elementary #83	14.51%
Cave Creek Unified #93	6.30%
Chandler Unified #60	11.64%
Craigton Elementary #34	11.02%
Deer Valley Unified #97	10.28%
Dysart Unified #69	10.09%
Dysart Unorganized #88	0.72%
Fountain Hills Unified #98	10.14%
Fowler Elementary #45	11.47%
Gila Bend Unified #24	2.35%
Gilbert Unified #41	9.90%
Glen Dale Elementary #40	11.73%
Higley Unified #60	10.55%
Isaac Elementary #5	4.60%
Kyrre Elementary #28	8.83%
Lansett Elementary #55	12.02%
Liberty Elementary #25	12.99%
Utchfield Elementary #79	13.04%
Littleton Elementary #65	9.01%
Madison Elementary #38	3.23%
Mesa Unified #4	9.92%
Mobile Elementary #66	5.72%
Morrison Elementary #75	-4.68%
Murphy Elementary #13	-0.95%
Nadaburg Elementary #67	2.43%
No School District	2.83%
Osborn Elementary #6	7.30%
Palo Verde Elementary #49	-5.54%
Paloma Elementary #34	72.67%
Paradise Valley Unified #69	7.43%
Paradise Valley Elementary #92	8.17%
Peoria Unified #11	7.95%
Peoria Unorganized #11	3.08%
Peoria Unorganized #25	27.99%
Peoria USD #29	27.99%
Phoenix Elementary #1	5.91%
Queen Creek Unified #95	11.15%
Riverside Elementary #2	6.32%
Roosevelt Elementary #66	10.43%
Saddle Mountain Unified #90	1.83%
Scottsdale Unified #48	8.31%
Sentinel Elementary #71	8.34%
Tempe Elementary #3	7.08%
Tolleson Elementary #37	8.11%
Union Elementary #62	16.92%
Washington Elementary #6	7.63%
Wickenburg Unified #9	-0.02%
Wilson Elementary #7	-1.15%



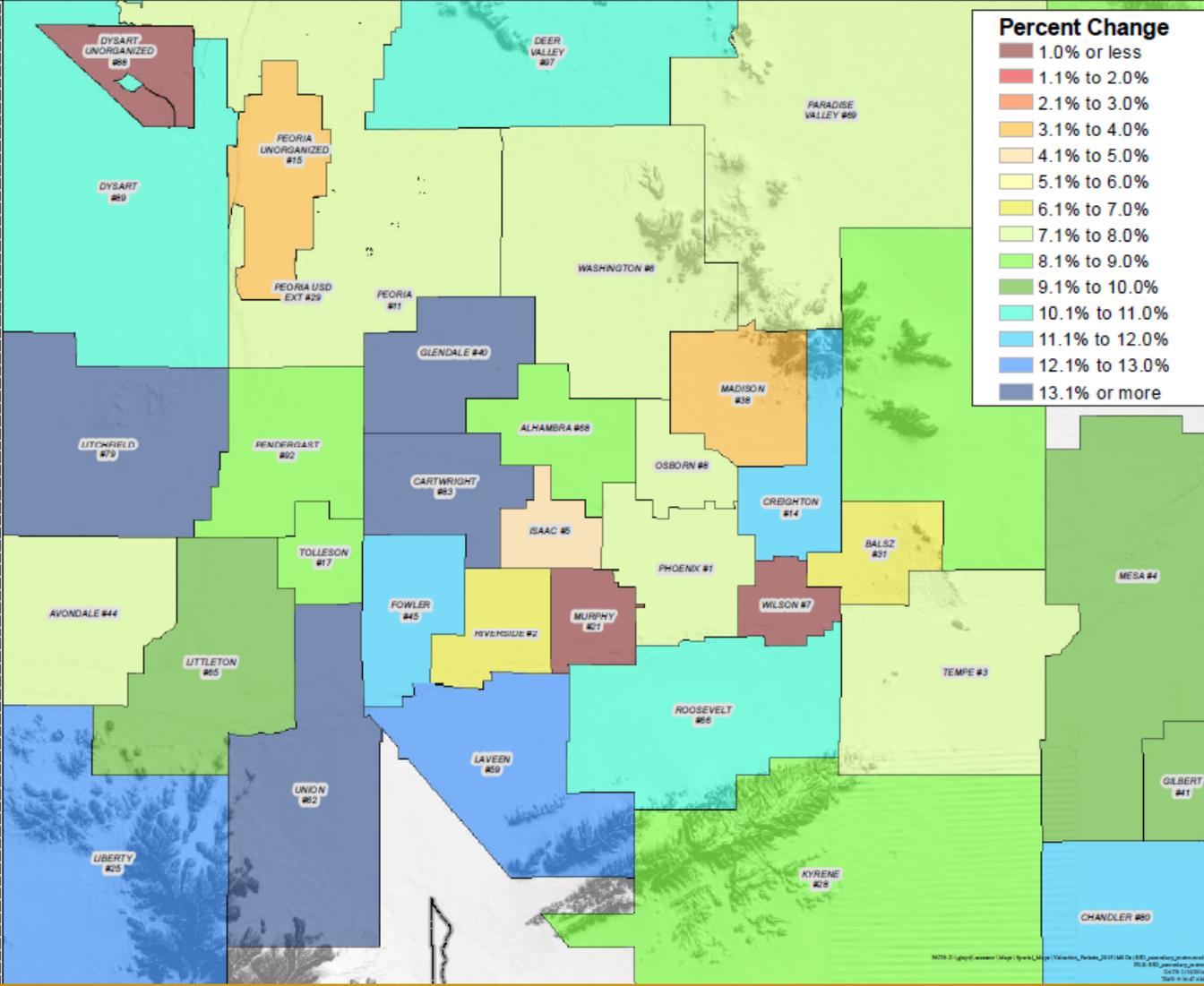
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Mesa, AZ
MARICOPA COUNTY
COUNTY CLERK
JENNIFER L. HARRIS
1000 W. WASHINGTON AVENUE
PHOENIX, ARIZONA 85003
TEL: 602.974.2000
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Secondary FCV By Elementary School District - Metro

MARICOPA COUNTY SECONDARY (FCV) CHANGE BY ELEMENTARY SCHOOL DISTRICT - METRO
From February 2013 to February 2014

Paul D. Petersen

School District	Secondary Change
AGUA FRIA UNION #216	10.97%
BUCKEYE UNION #201	12.49%
CAVE CREEK UNIFIED #93	6.70%
CHANDLER UNIFIED #80	11.64%
DEER VALLEY UNIFIED #97	10.29%
DYSART UNIFIED #89	10.00%
DYSART UNORG. BONDS #88	0.73%
FOUNTAIN HILLS UNIFIED #98	10.14%
GILA BEND UNIFIED #24	2.75%
GILBERT UNIFIED #41	9.90%
GLENDALE UNION #205	8.69%
HIGLEY UNIFIED #60	10.55%
MESA UNIFIED #4	8.99%
NO HIGH SCHOOL	16.84%
PARADISE VALLEY UNIFIED	7.43%
PEORIA USD EXT #29	27.99%
PEORIA UNIFIED #11	7.95%
PEORIA UNORG. BONDS #15	3.08%
PHOENIX UNION #230	6.95%
QUEEN CREEK UNIFIED #95	10.35%
SCOTT MOUNTAIN UNIFIED #90	1.63%
SCOTTSDALE UNIFIED #48	8.33%
TEMPE UNION #234	7.93%
TOLLESON UNION #234	0.65%
WACKENBURG UNIFIED #9	-0.02%
Agua Elementary #53	15.23%
Alhambra Elementary #58	8.64%
Arlington Elementary #47	13.37%
Banterra Elementary #48	7.02%
Bella Elementary #21	6.73%
Barbake Elementary #33	12.96%
Carlsbad Elementary #83	14.51%
Cave Creek Unified #93	6.70%
Chandler Unified #80	11.64%
Daugherty Elementary #14	11.00%
Deer Valley Unified #97	10.29%
Dysart Unified #89	10.00%
DYSART UNORGANIZED #88	0.73%
Fountain Hills Unified #98	10.14%
Fowler Elementary #45	11.47%
Gila Bend Unified #24	2.75%
Gilbert Unified #41	9.90%
Glendale Elementary #40	10.73%
Higley Unified #60	10.55%
Isaac Elementary #5	4.80%
Kyrene Elementary #28	6.63%
Leasch Elementary #59	12.02%
Liberty Elementary #25	12.99%
Utchfield Elementary #79	13.04%
Utterson Elementary #38	0.04%
Madison Elementary #18	5.23%
Mesa Unified #4	8.99%
Mobile Elementary #86	5.72%
Murphy Elementary #21	-0.68%
Murphy Elementary #21	-0.95%
Nadaburg Elementary #81	2.43%
No School District	2.83%
Osborn Elementary #8	7.30%
Palo Verde Elementary #49	-5.54%
Paloma Elementary #94	27.67%
Paradise Valley Unified #90	7.43%
Pendegast Elementary #90	8.17%
Peoria Unified #11	7.95%
PEORIA UNORGANIZED #15	3.08%
Peoria USD #29	27.99%
Phoenix Elementary #1	5.93%
Queen Creek Unified #95	10.35%
Riverside Elementary #2	8.32%
Roosevelt Elementary #66	10.43%
Scott M. Mountain Unified #90	1.63%
Scottsdale Unified #48	8.33%
Sentinel Elementary #71	8.74%
Tempe Elementary #3	7.08%
Tollson Elementary #17	8.12%
Union Elementary #62	16.92%
Washington Elementary #6	-7.63%
Wackenburg Unified #9	-0.02%
Wilson Elementary #7	-1.14%



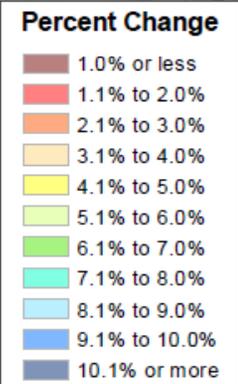
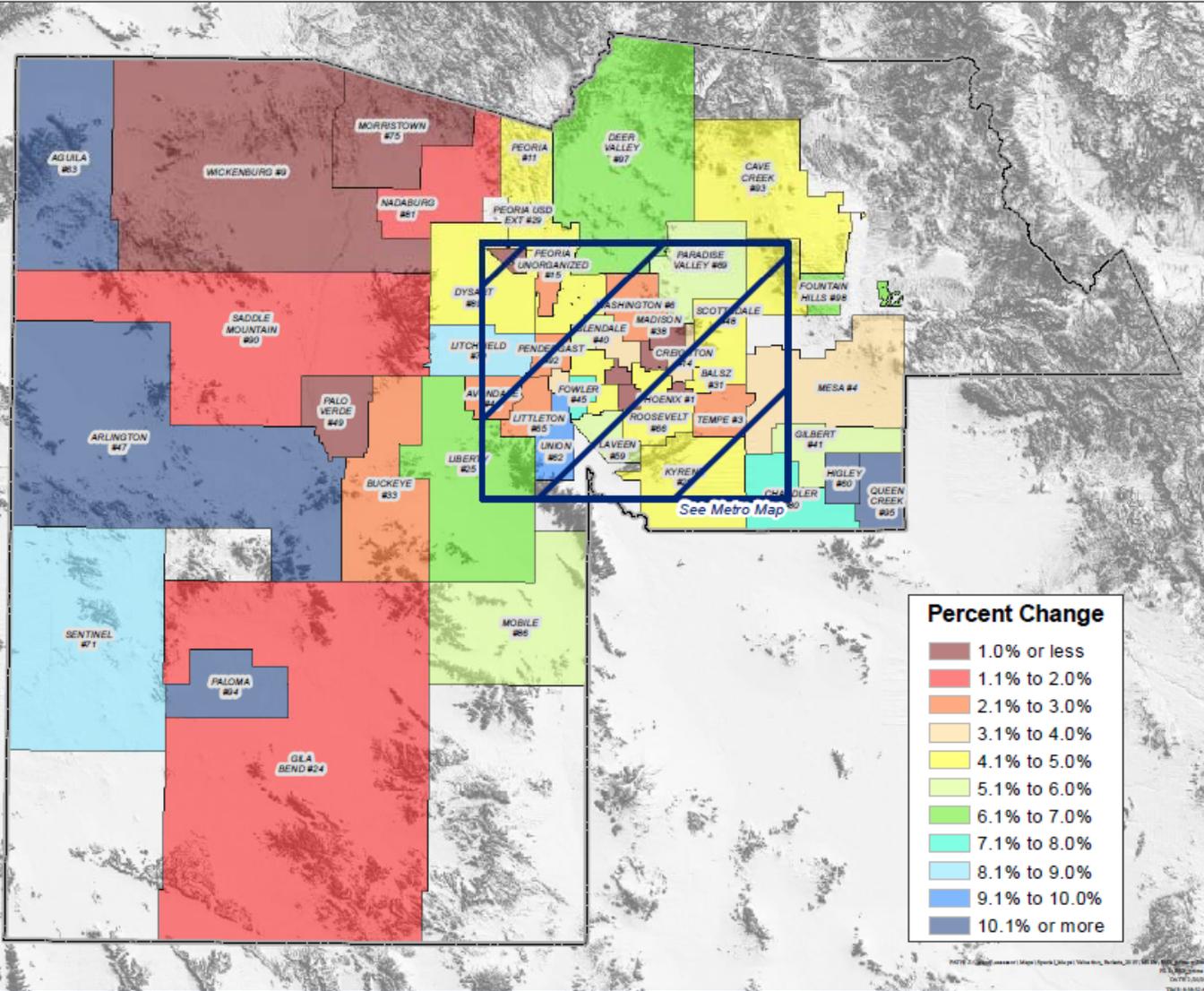
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Primary LPV By Elementary School District

MARICOPA COUNTY PRIMARY (LPV) CHANGE BY ELEMENTARY SCHOOL DISTRICT
From February 2013 to February 2014

Paul D. Petersen

School District	Primary Change
AGUA FRIA UNION #235	6.54%
BUCKEYE UNION #203	7.75%
CAVE CREEK UNIFIED #93	4.18%
CHANDLER UNIFIED #80	7.63%
DEER VALLEY UNIFIED #97	6.27%
DYSART UNID #3	4.83%
DYSART UNORG. BOND #88	0.45%
FOUNTAIN HILLS UNIFIED #98	6.30%
GLA BEND UNIFIED #24	1.58%
GILBERT UNIFIED #41	5.32%
GLENDALE UNION #305	2.71%
HIGLEY UNIFIED #95	14.00%
MESA UNIFIED #4	3.95%
NO HIGH SCHOOLS	15.88%
PARADISE VALLEY UNIFIED	5.13%
PEORIA USD EXT #29	22.30%
PEORIA UNIFIED #31	-4.65%
PEORIA UNORG. BONDS #15	2.57%
PHOENIX UNION #230	2.25%
QUEEN CREEK UNIFIED #95	24.62%
SADDLE MOUNTAIN UNIFIED #90	1.77%
SCOTTSDALE UNIFIED #48	4.12%
TEMPE UNION #33	3.92%
TOLSON UNION #214	4.30%
WICKENBURG UNIFIED #9	-0.03%
Aguila Elementary #63	12.90%
Alhambra Elementary #68	3.34%
Arlington Elementary #47	12.29%
Avondale Elementary #44	2.38%
Bass Elementary #33	4.82%
Buckeye Elementary #33	2.93%
Chandler Elementary #80	4.25%
Cave Creek Unified #93	4.30%
Chandler Unified #80	7.63%
Craighead Elementary #34	3.73%
Deer Valley Unified #97	6.27%
Dysart Unified #89	4.83%
Dysart Unorganized #88	0.45%
Fountain Hills Unified #98	6.30%
Fowler Elementary #45	1.21%
Glendale Unified #95	1.58%
Gilbert Unified #41	5.32%
Glendale Elementary #80	5.27%
Higley Unified #95	14.00%
Ironwood Elementary #5	-0.87%
Kyrene Elementary #29	4.83%
Lavender Elementary #59	5.47%
Liberty Elementary #25	6.64%
Litchfield Elementary #79	8.72%
Littleton Elementary #65	2.93%
Madison Elementary #38	0.55%
Mesa Unified #4	3.95%
Mobile Elementary #86	5.93%
Morristown Elementary #75	-1.81%
Murphy Elementary #23	-1.31%
Nadaburg Elementary #81	1.45%
No School District	1.79%
Osborn Elementary #8	0.28%
Peoria Elementary #31	-4.65%
Peoria Unorganized #15	2.57%
Peoria USD #29	22.30%
Phoenix Elementary #1	1.40%
Queen Creek Unified #95	24.62%
Riverview Elementary #2	4.31%
Roosevelt Elementary #65	4.90%
Saddle Mountain Unified #90	1.77%
Scottsdale Unified #48	4.12%
Sentinel Elementary #71	8.45%
Tempe Elementary #9	2.73%
Tolson Elementary #17	1.40%
Union Elementary #82	3.25%
Washington Elementary #6	2.31%
Wickenburg Unified #9	-0.03%
Wickenburg Elementary #9	1.30%



NOTE: This map was created using data from the Maricopa County Office of Economic Development, February 2013 to February 2014. All data is subject to change without notice.

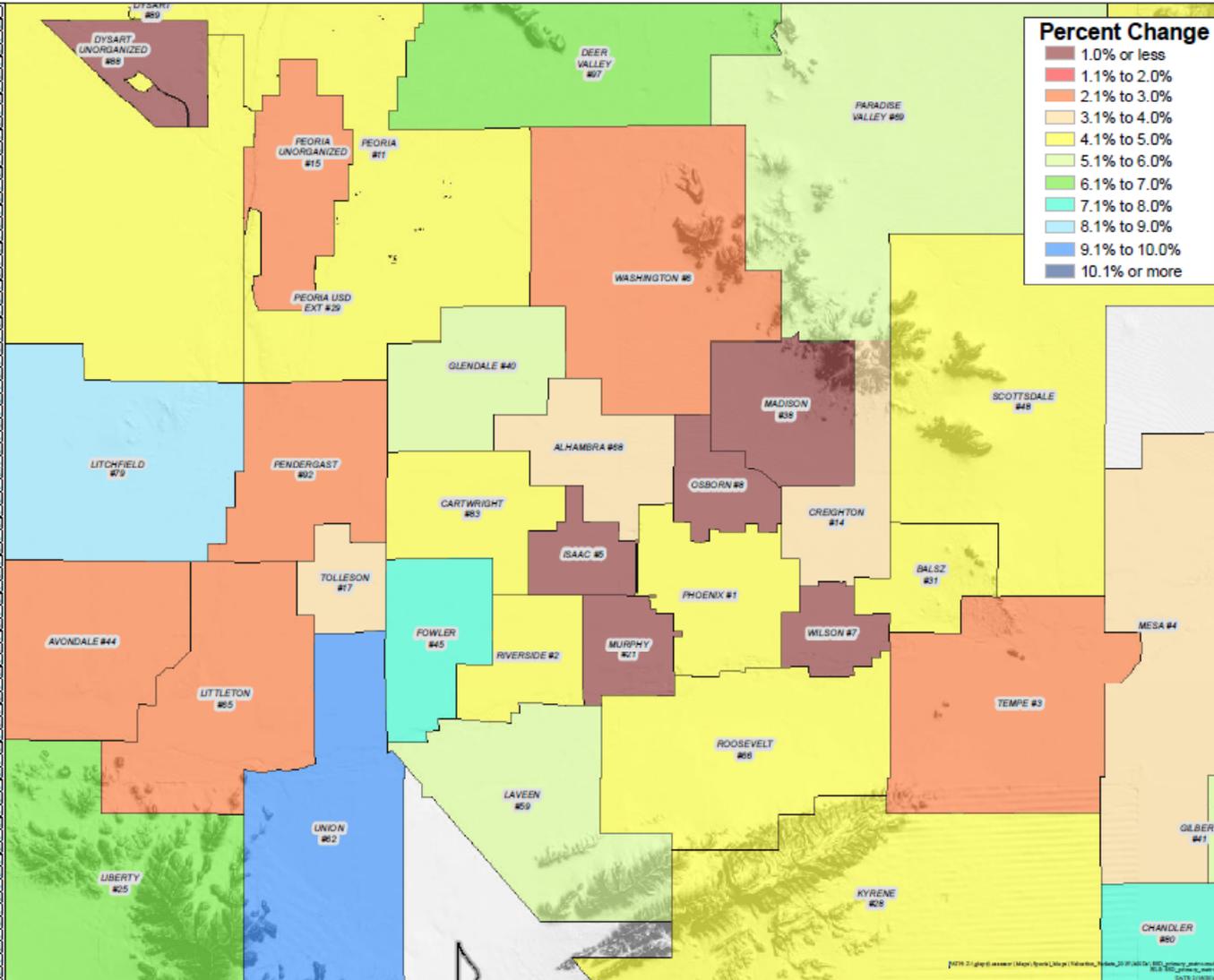
Primary LPV

By Elementary School District - Metro

MARICOPA COUNTY PRIMARY (LPV) CHANGE BY ELEMENTARY SCHOOL DISTRICT - METRO
From February 2013 to February 2014

Paul D. Petersen

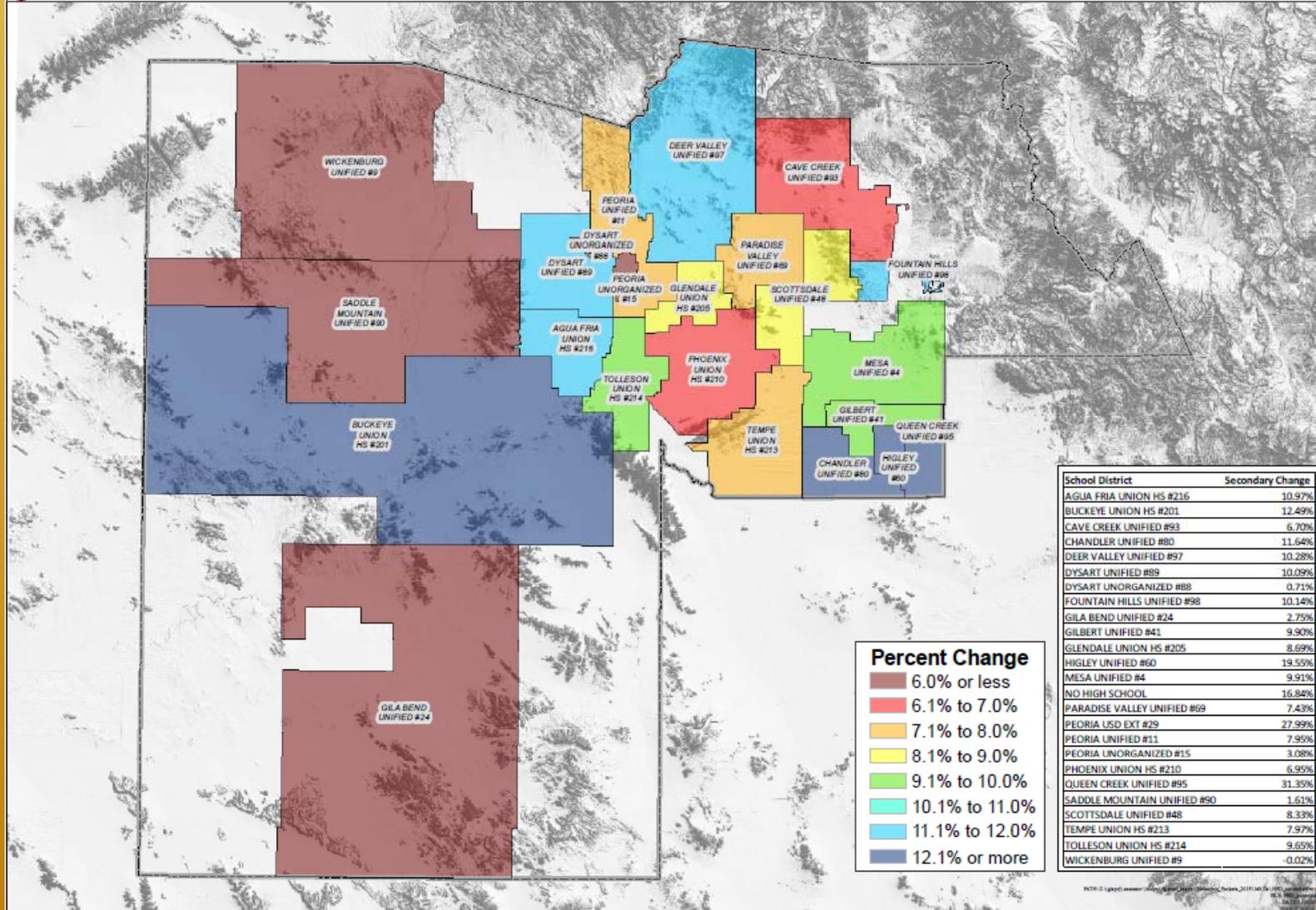
School District	Primary Change
AGUA FRIA UNION #235	6.54%
BUCKEYE UNION #205	7.75%
CAVE CREEK UNIFIED #88	4.30%
CHANDLER UNIFIED #80	7.61%
DEER VALLEY UNIFIED #97	6.27%
DYSART UNIFIED #89	4.83%
FOWLER UNIFIED #85	6.45%
FOUNTAIN HILLS UNIFIED #98	6.10%
GILA BEND UNIFIED #24	3.58%
GILBERT UNIFIED #43	5.32%
GLENDALE UNION #05	2.75%
HIGLEY UNIFIED #60	14.00%
MESA UNIFIED #4	3.95%
NO HIGH SCHOOL	15.88%
PARADISE VALLEY UNIFIED	5.13%
PEORIA USD EXT #29	22.30%
PEORIA UNIFIED #11	4.65%
PEORIA UNORG. BONDS #15	2.57%
PHOENIX UNIFIED #10	2.29%
GREEN CREEK UNIFIED #05	24.62%
SADDLE MOUNTAIN UNIFIED #90	3.27%
SCOTTSDALE UNIFIED #48	4.12%
TEMPE UNION #013	3.92%
TOLLESON UNION #214	4.30%
WICKENBURG UNIFIED #9	-0.09%
Agua Elementary #63	12.92%
Alhambra Elementary #68	3.36%
Acton Elementary #67	12.29%
Aspen Elementary #44	2.38%
Balsz Elementary #31	4.82%
Buckeye Elementary #33	2.97%
Cartwright Elementary #83	4.25%
Cave Creek Unified #83	4.30%
Chandler Unified #80	7.61%
Coalington Elementary #34	3.73%
Deer Valley Unified #97	6.27%
Dysart Unified #89	4.83%
DYSART UNORGANIZED #88	0.45%
Fountain Hills Unified #98	6.10%
Fowler Elementary #85	7.11%
Gila Bend Unified #24	3.58%
Gilbert Unified #43	5.32%
Glendale Elementary #80	4.27%
Higley Unified #60	14.00%
Isaac Elementary #5	-0.87%
Kyrene Elementary #25	4.81%
Laveen Elementary #59	5.47%
Liberty Elementary #25	6.64%
Litchfield Elementary #79	8.72%
Littleton Elementary #65	2.93%
Mesa Elementary #88	6.00%
Mesa Unified #4	3.95%
Mobile Elementary #86	5.93%
Mountain View Elementary #25	-1.81%
Murphy Elementary #21	-3.10%
Nadaburg Elementary #81	1.40%
No School District	5.79%
Osborn Elementary #8	6.28%
Palo Verde Elementary #89	-6.63%
Paloma Elementary #34	75.41%
Paradise Valley Unified #89	5.13%
Pendergast Elementary #2	2.55%
Peoria Unified #11	4.65%
PEORIA UNORGANIZED #15	2.57%
Peoria USD #29	22.30%
Phoenix Elementary #1	3.40%
Queen Creek Unified #85	24.62%
Riverside Elementary #2	4.16%
Roosevelt Elementary #66	4.90%
Saddle Mountain Unified #90	3.27%
Scottsdale Unified #48	4.12%
Sentinel Elementary #71	8.45%
Tempe Elementary #3	2.75%
Tolleson Elementary #17	3.40%
Union Elementary #2	3.29%
Washington Elementary #6	2.16%
Wickenburg Unified #9	-0.09%



Secondary FCV By High School District

MARICOPA COUNTY SECONDARY (FCV) CHANGE BY HIGH SCHOOL DISTRICT
From February 2013 to February 2014

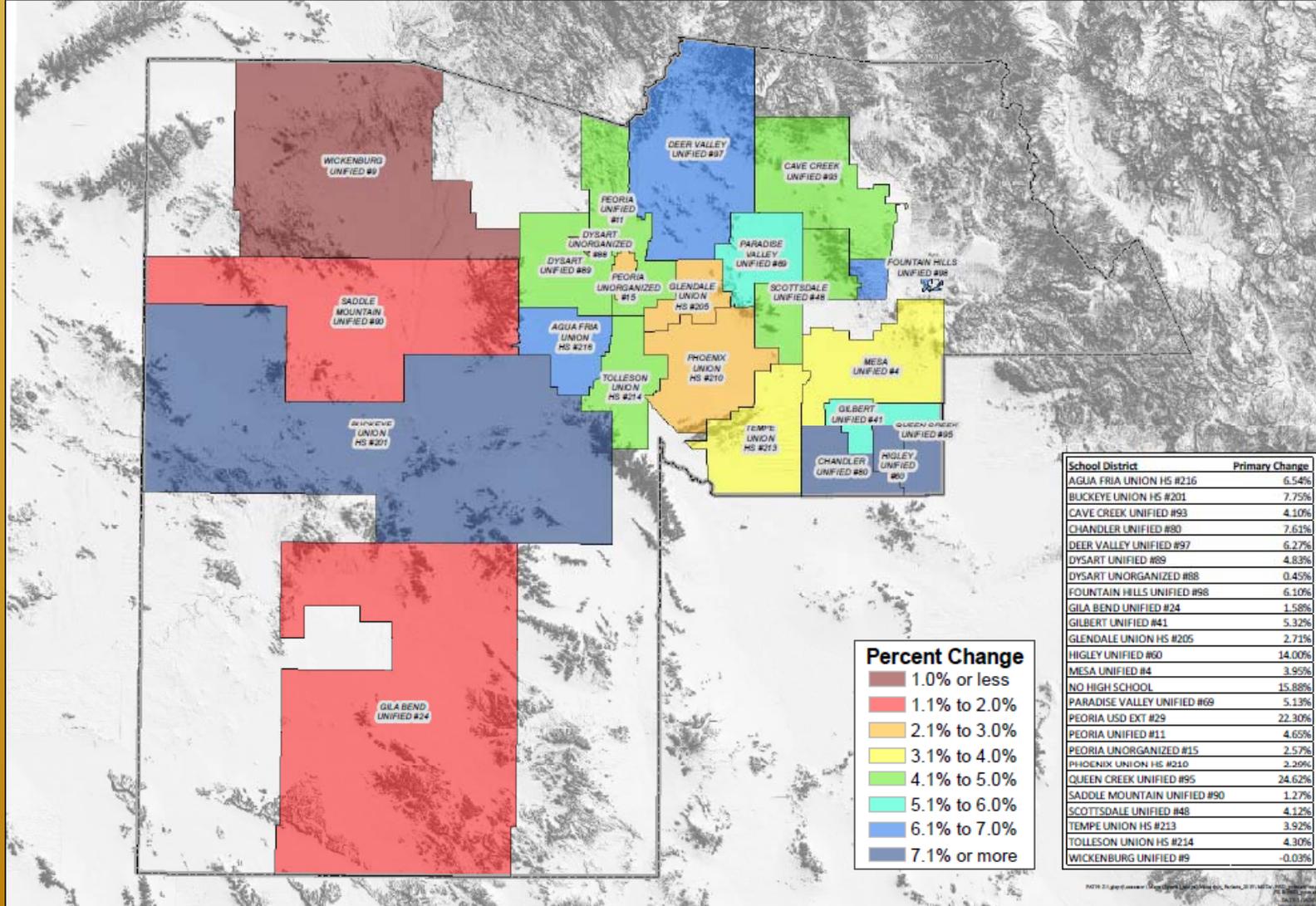
Paul D. Petersen



Primary LPV By High School District

MARICOPA COUNTY PRIMARY (LPV) CHANGE BY HIGH SCHOOL DISTRICT
From February 2013 to February 2014

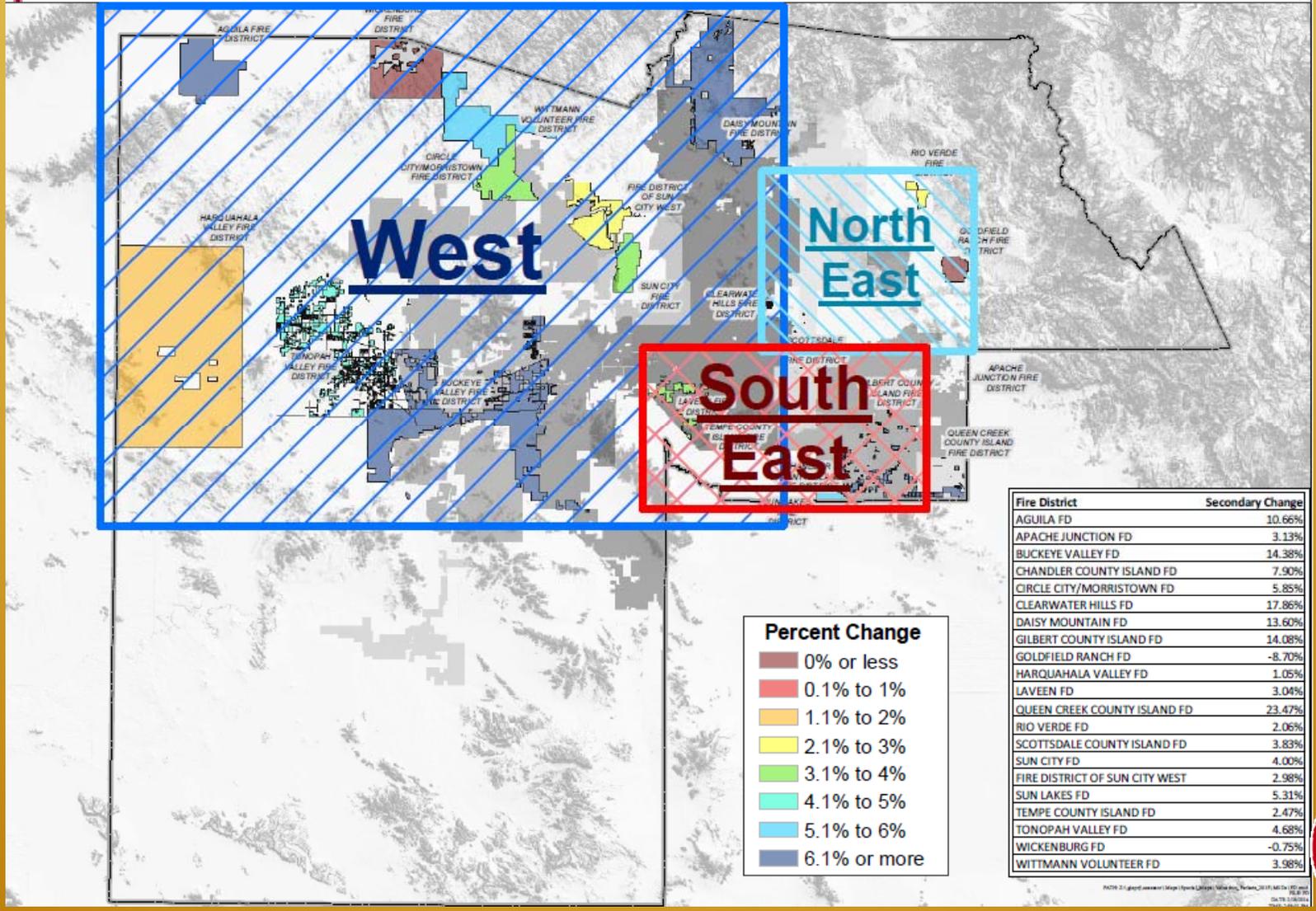
Paul D. Petersen



Secondary FCV By Fire District

MARICOPA COUNTY SECONDARY (FCV) CHANGE BY FIRE DISTRICT
From February 2013 to February 2014

Paul D. Petersen



Percent Change

- 0% or less
- 0.1% to 1%
- 1.1% to 2%
- 2.1% to 3%
- 3.1% to 4%
- 4.1% to 5%
- 5.1% to 6%
- 6.1% or more

Fire District	Secondary Change
AGUILA FD	10.66%
APACHE JUNCTION FD	3.13%
BUCKEYE VALLEY FD	14.38%
CHANDLER COUNTY ISLAND FD	7.90%
CIRCLE CITY/MORRISTOWN FD	5.85%
CLEARWATER HILLS FD	17.86%
DAISY MOUNTAIN FD	13.60%
GILBERT COUNTY ISLAND FD	14.08%
GOLDFIELD RANCH FD	-8.70%
HARQUAHALA VALLEY FD	1.05%
LAVEEN FD	3.04%
QUEEN CREEK COUNTY ISLAND FD	23.47%
RIO VERDE FD	2.06%
SCOTTSDALE COUNTY ISLAND FD	3.83%
SUN CITY FD	4.00%
FIRE DISTRICT OF SUN CITY WEST	2.98%
SUN LAKES FD	5.31%
TEMPE COUNTY ISLAND FD	2.47%
TONOPAH VALLEY FD	4.68%
WICKENBURG FD	-0.75%
WITTMANN VOLUNTEER FD	3.98%



Secondary FCV By Fire District – Northeast

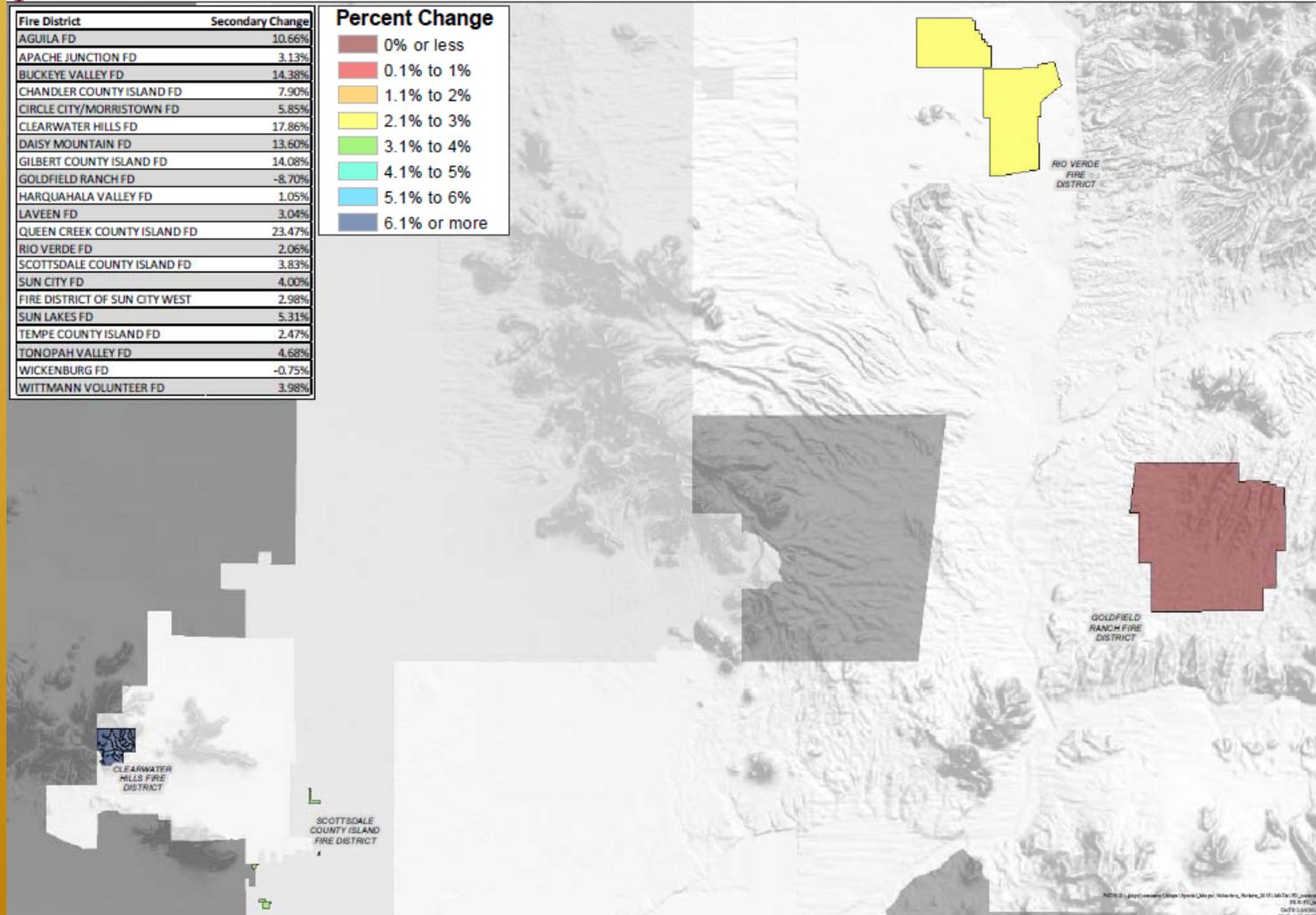
MARICOPA COUNTY SECONDARY (FCV) CHANGE BY FIRE DISTRICT - NORTHEAST
From February 2013 to February 2014

Paul D. Petersen

Fire District	Secondary Change
AGUILA FD	10.66%
APACHE JUNCTION FD	3.13%
BUCKEYE VALLEY FD	14.38%
CHANDLER COUNTY ISLAND FD	7.90%
CIRCLE CITY/MORRISTOWN FD	5.85%
CLEARWATER HILLS FD	17.86%
DAISY MOUNTAIN FD	13.60%
GILBERT COUNTY ISLAND FD	14.08%
GOLDFIELD RANCH FD	-8.70%
HARQUAHALA VALLEY FD	1.05%
LAVEEN FD	3.04%
QUEEN CREEK COUNTY ISLAND FD	23.47%
RIO VERDE FD	2.06%
SCOTTSDALE COUNTY ISLAND FD	3.83%
SUN CITY FD	4.00%
FIRE DISTRICT OF SUN CITY WEST	2.98%
SUN LAKES FD	5.31%
TEMPE COUNTY ISLAND FD	2.47%
TONOPAH VALLEY FD	4.68%
WICKENBURG FD	-0.75%
WITTMANN VOLUNTEER FD	3.98%

Percent Change

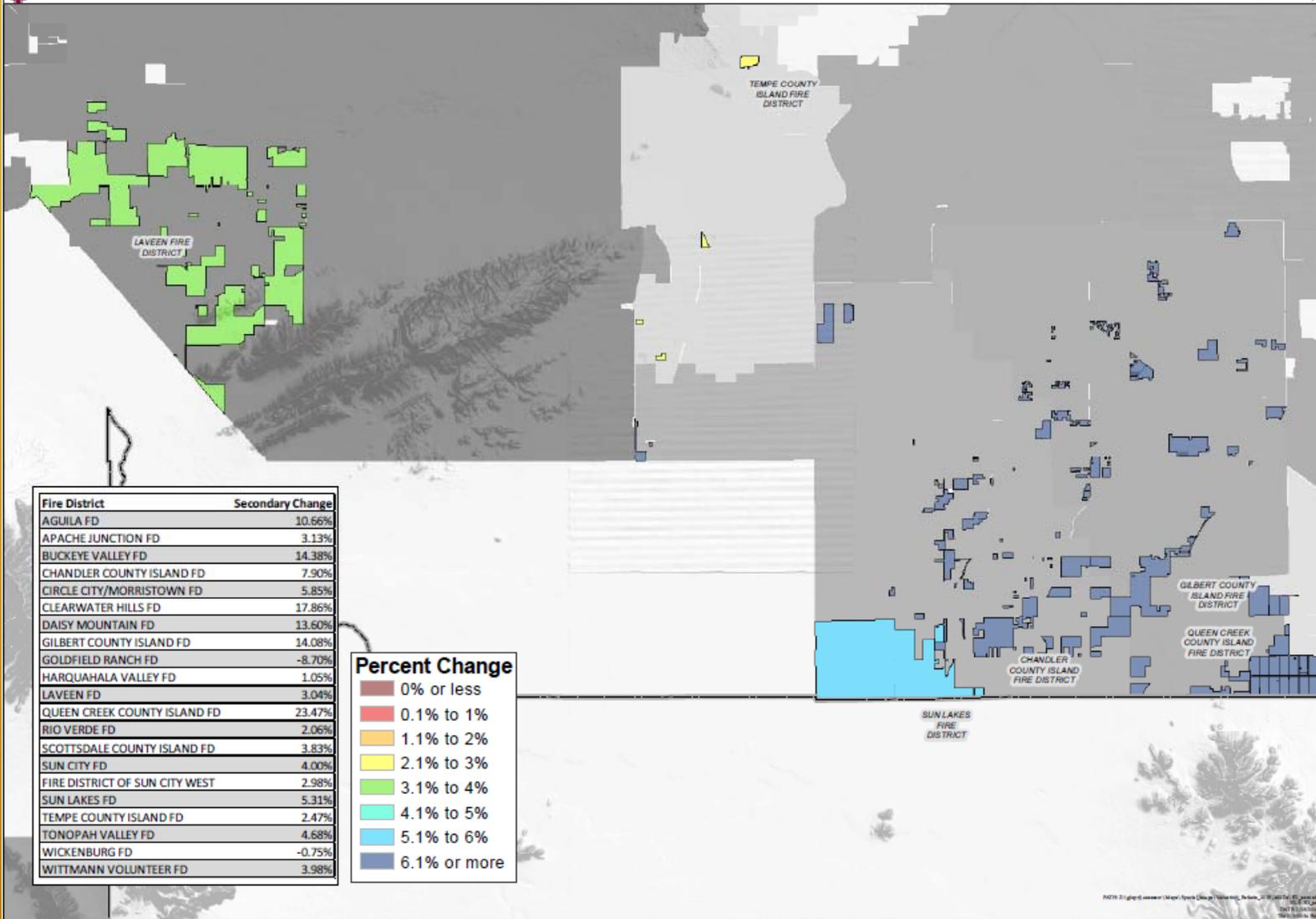
- 0% or less
- 0.1% to 1%
- 1.1% to 2%
- 2.1% to 3%
- 3.1% to 4%
- 4.1% to 5%
- 5.1% to 6%
- 6.1% or more



Secondary FCV By Fire District – Southeast

MARICOPA COUNTY SECONDARY (FCV) CHANGE BY FIRE DISTRICT - SOUTHEAST
From February 2013 to February 2014

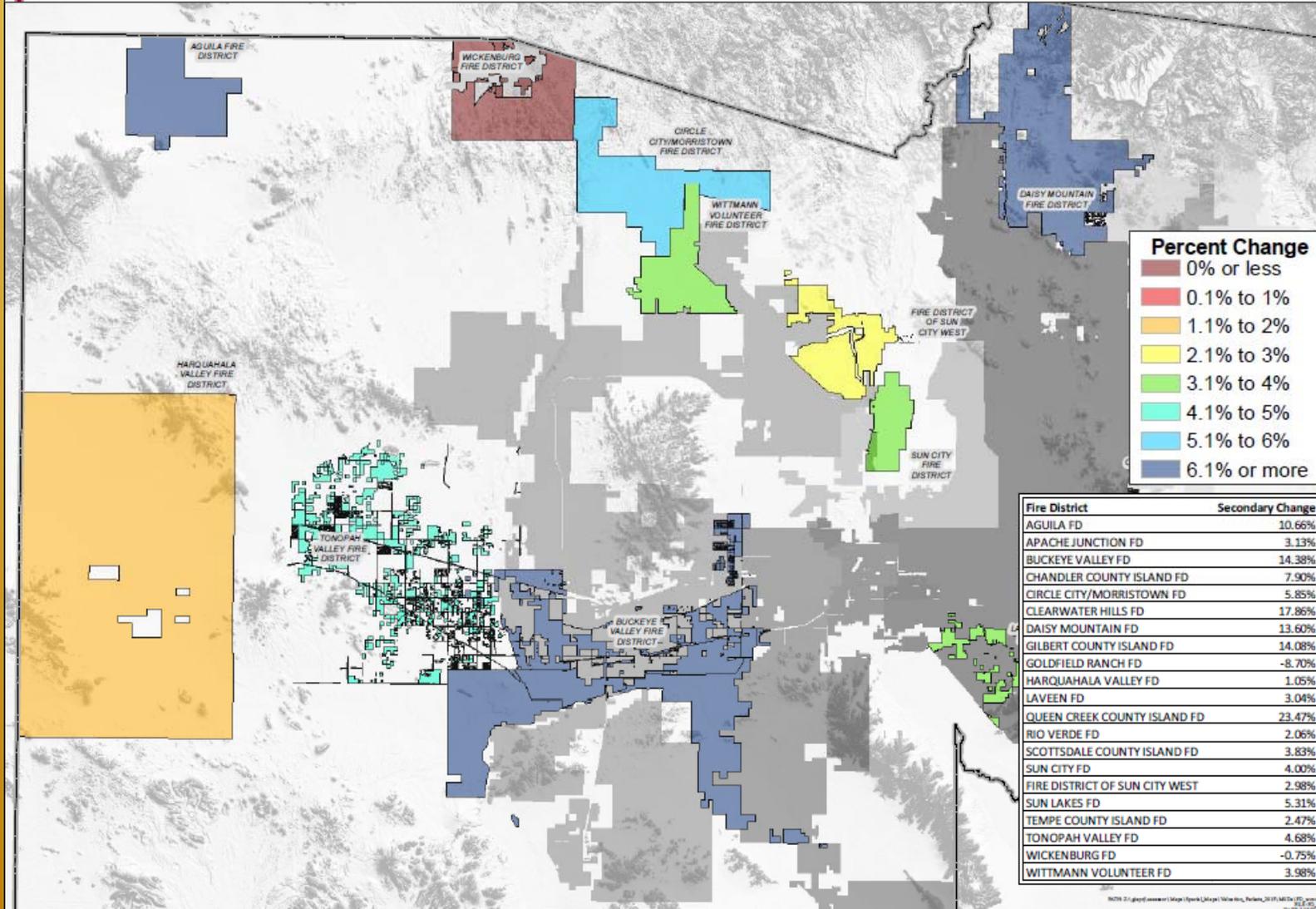
Paul D. Petersen



Secondary FCV By Fire District – West

MARICOPA COUNTY SECONDARY (FCV) CHANGE BY FIRE DISTRICT - WEST
From February 2013 to February 2014

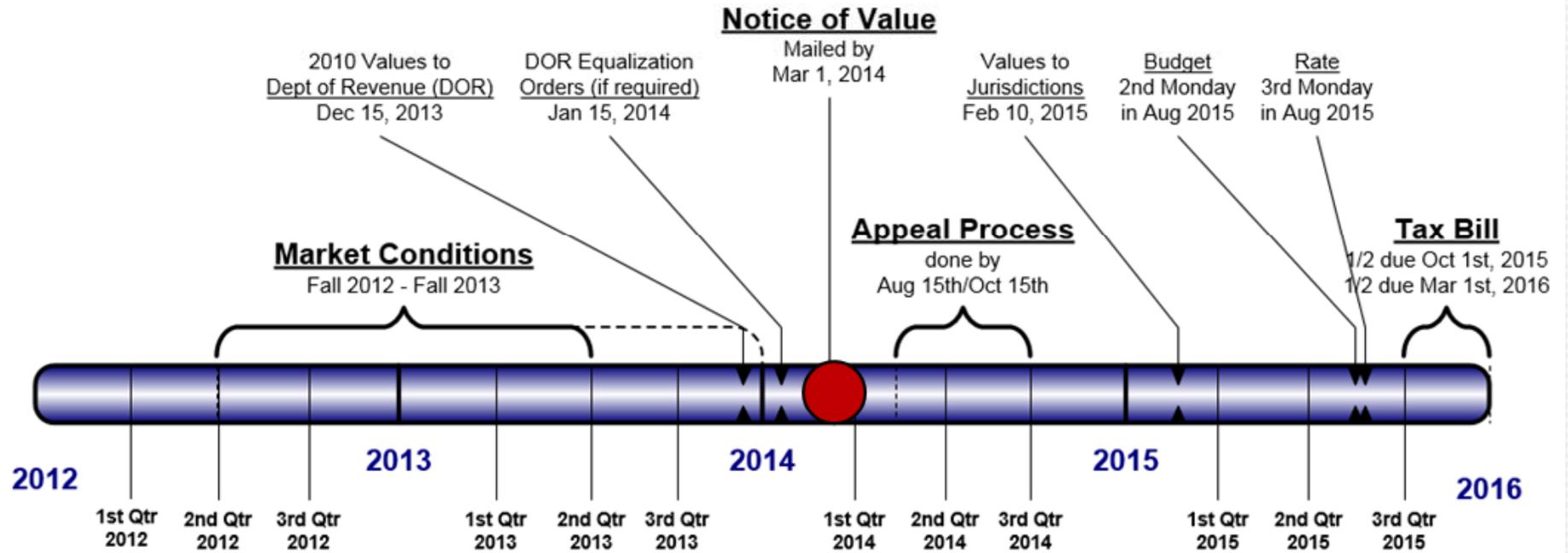
Paul D. Petersen



2015 Tax Roll Timeline

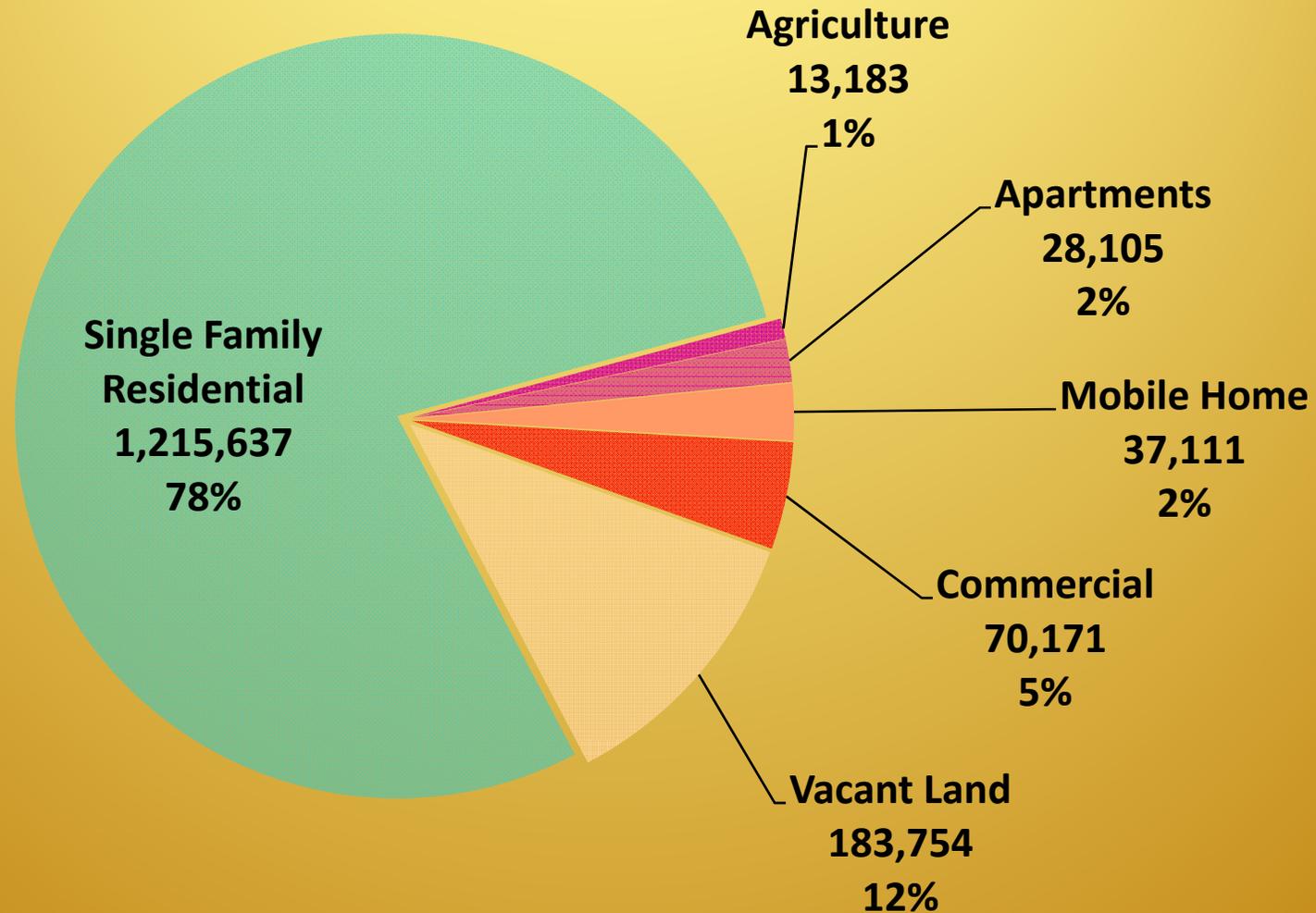


Maricopa County Assessor



2015 Tax Roll Timeline

Maricopa County Property Types Parcel Counts



Total Parcels: 1.54 million



Tax Year 2014 & 2015 Comparison

Full Cash Value Analysis

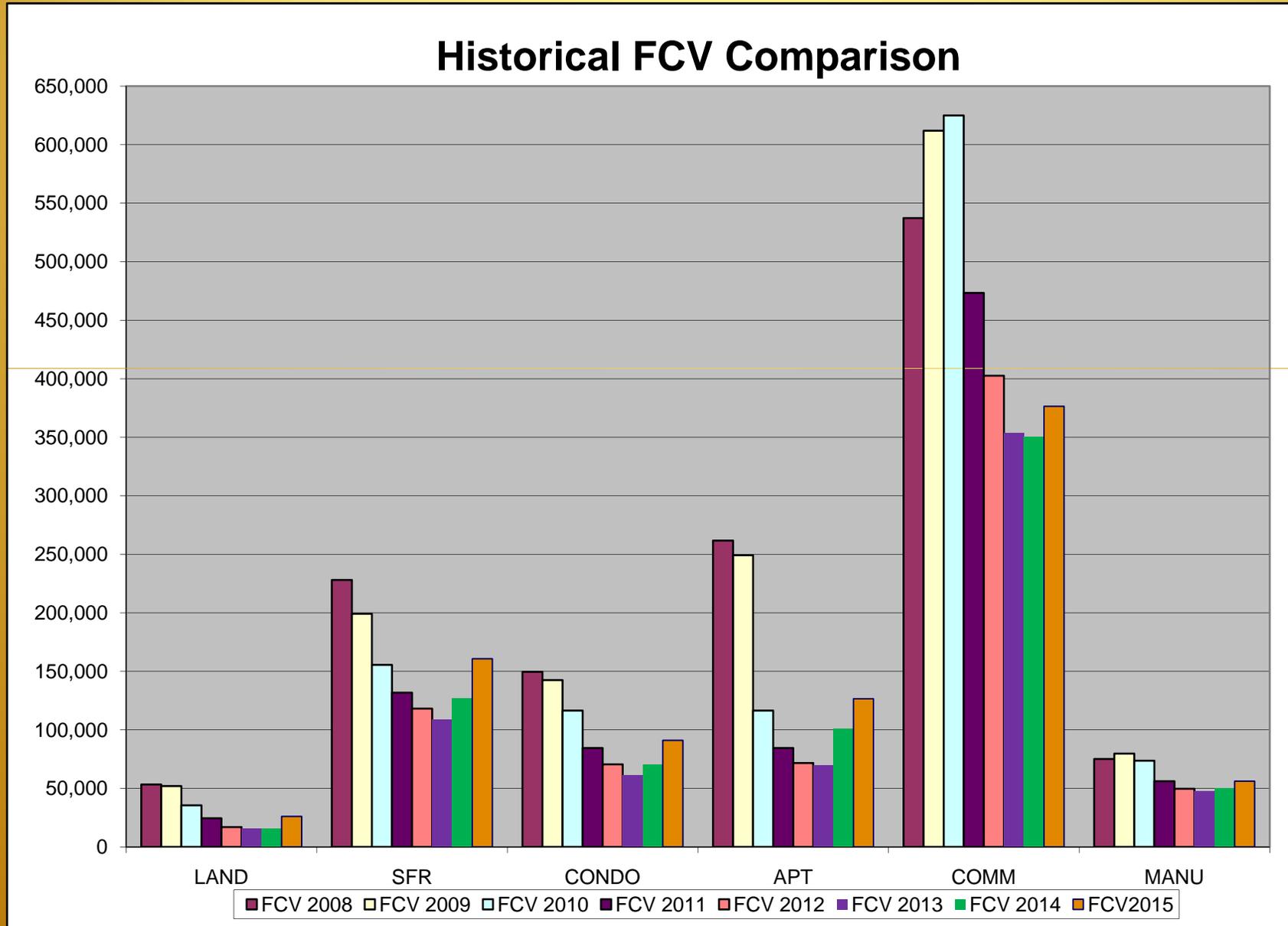
Tax Year 2014 & 2015 Comparison Full Cash Value Analysis

	Median Values		FCV %	LPV %
	FCV 2015	FCV 2014	Change	Change
VACANT LAND	26,000	21,100	23.22%	5.00%
SINGLE FAMILY RESIDENTIAL	160,700	128,000	25.55%	5.00%
CONDOMINIUM	91,000	71,200	27.81%	5.00%
APARTMENTS	126,600	101,700	24.48%	5.00%
COMMERCIAL	376,400	342,400	9.93%	5.00%
MANUFACTURED HOUSING	56,100	50,000	12.20%	5.00%

All exempt property, new construction, additions alterations or any change in use have been removed from this analysis.



Historical FCV Comparison



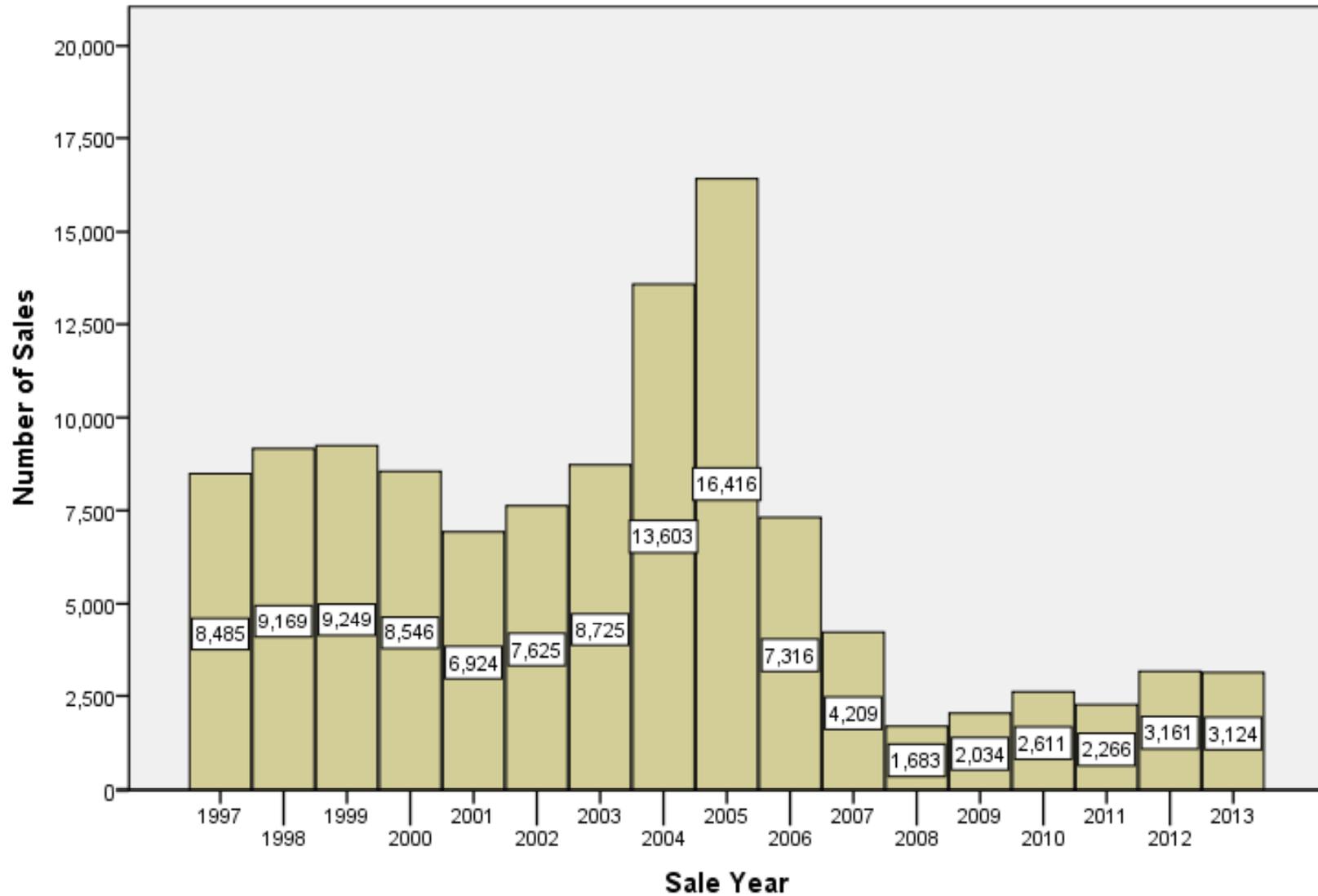
Vacant Land Median Tax Years 2007 - 2015

Tax Year	Median	Percent Change
2007	45,500	
2008	62,500	37.36%
2009	58,000	13.77%
2010	40,000	-31.03%
2011	23,500	-41.25%
2012	18,500	-21.28%
2013	15,884	-7.24%
2014	15,800	-0.53%
2015	26,000	23.22%



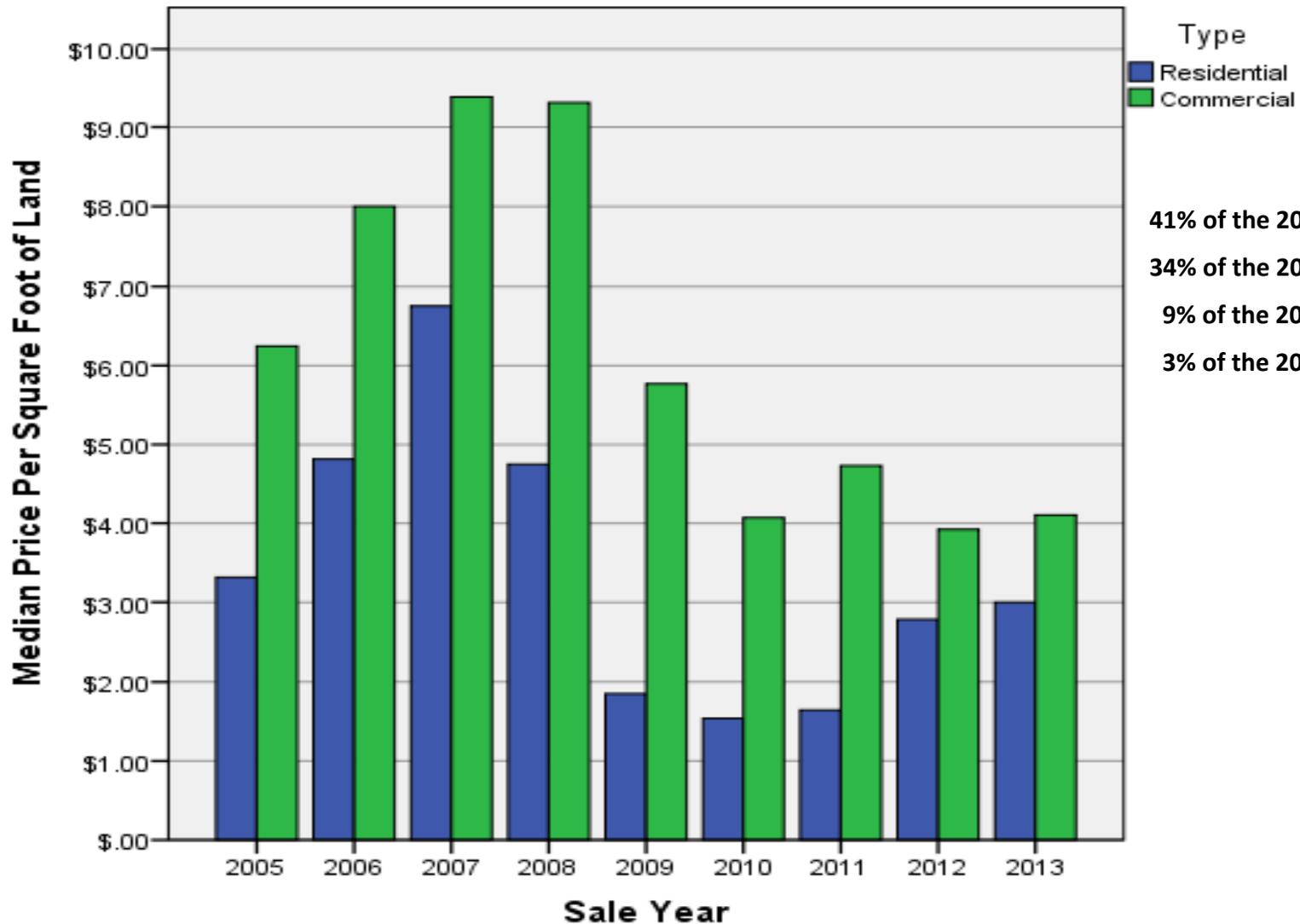
Vacant Land

Maricopa County Vacant Land Sale Counts (1997-2013)



Vacant Land

Vacant Land Median Sale Price Per Square Foot



41% of the 2010 Sales are REO

34% of the 2011 Sales are REO

9% of the 2012 Sales are REO

3% of the 2013 Sales are REO



Single Family Median Tax Years 2007 - 2015

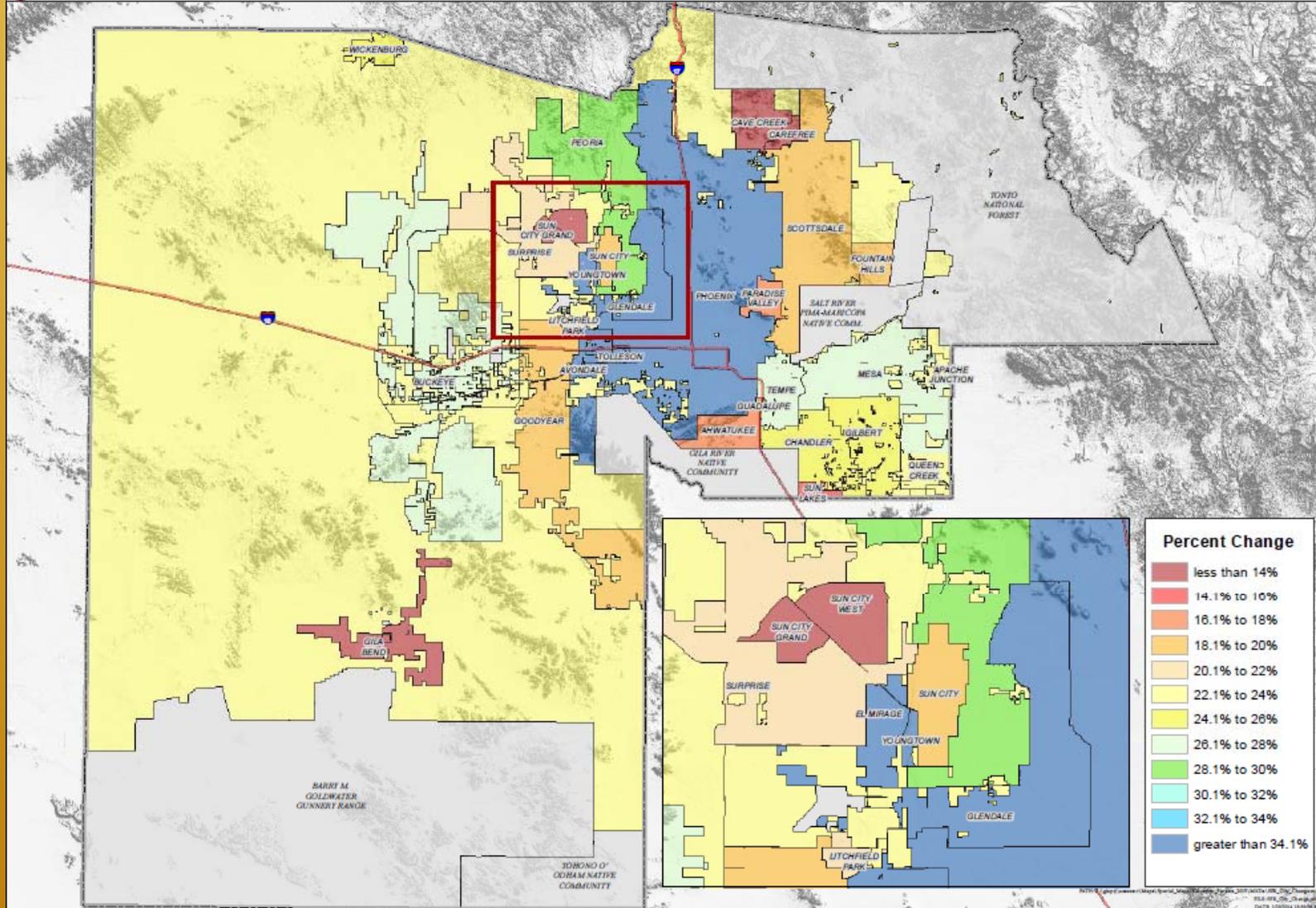
Tax Year	Median	Percent Change
2007	202,500	
2008	230,000	10.96%
2009	199,800	-12.85%
2010	148,800	-22.82%
2011	131,700	-15.20%
2012	117,700	-10.97%
2013	109,600	-7.62%
2014	127,000	15.88%
2015	160,700	25.55%



Single Family Residential FCV by City

MARICOPA COUNTY SINGLE FAMILY RESIDENTIAL FULL CASH VALUE PERCENT CHANGE BY MUNICIPALITY
Tax Year 2015

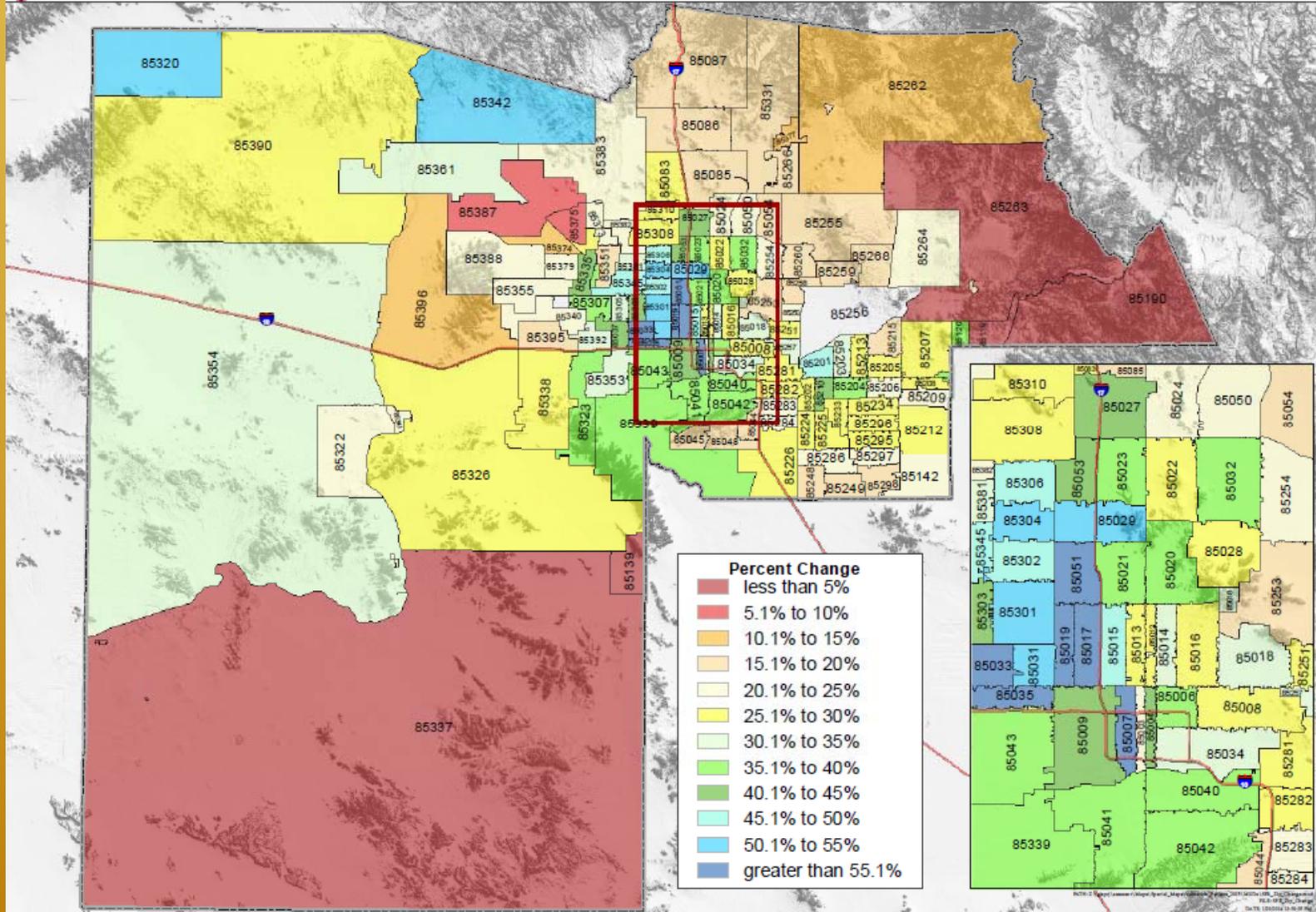
Paul D. Petersen



Single Family Residential FCV by Zip

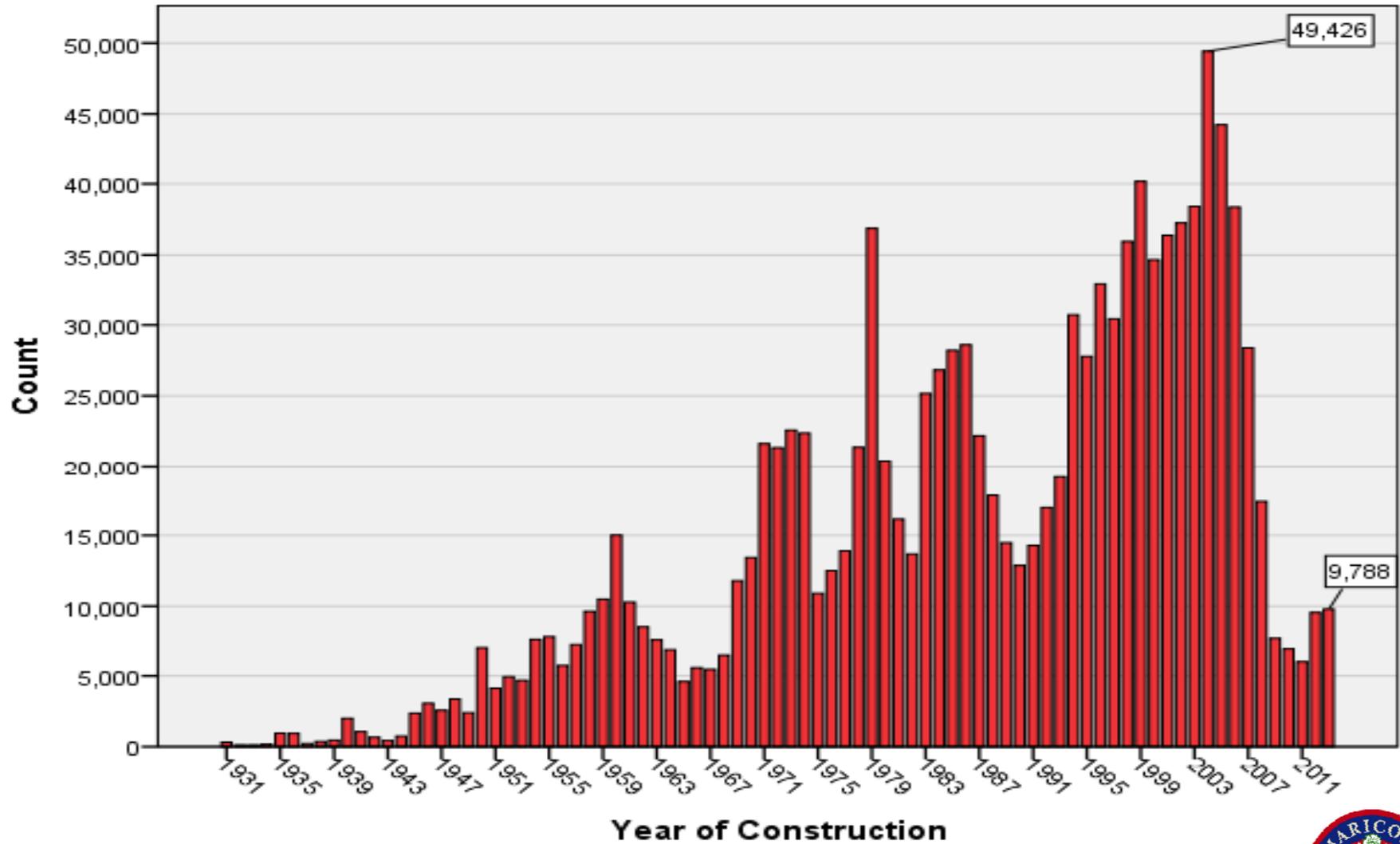
MARICOPA COUNTY SINGLE FAMILY RESIDENTIAL FULL CASH VALUE PERCENT CHANGE BY ZIP CODE
Tax Year 2015

Paul D. Petersen



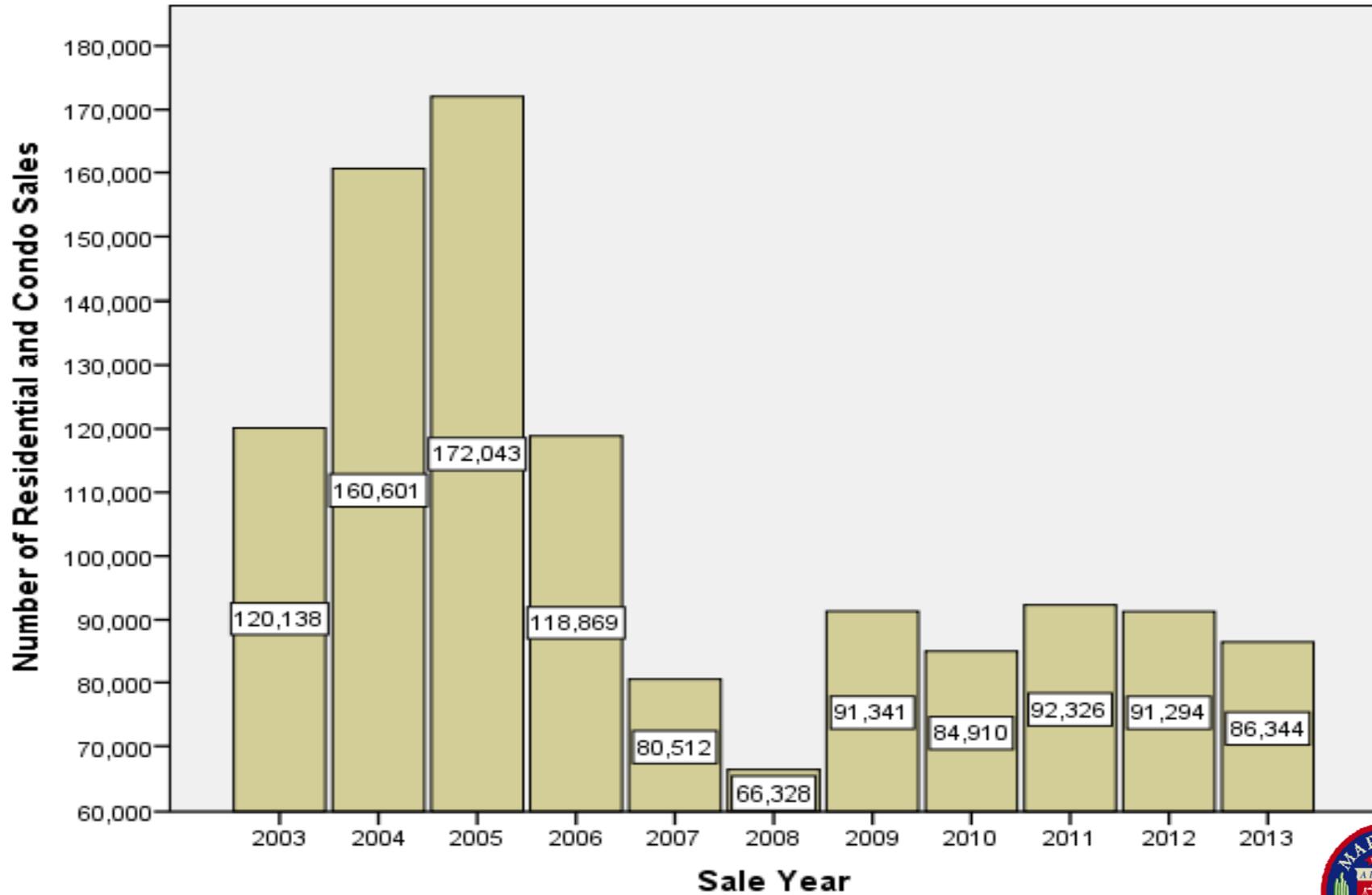
Residential/Condo

Residential/Condo Year of Construction Profile

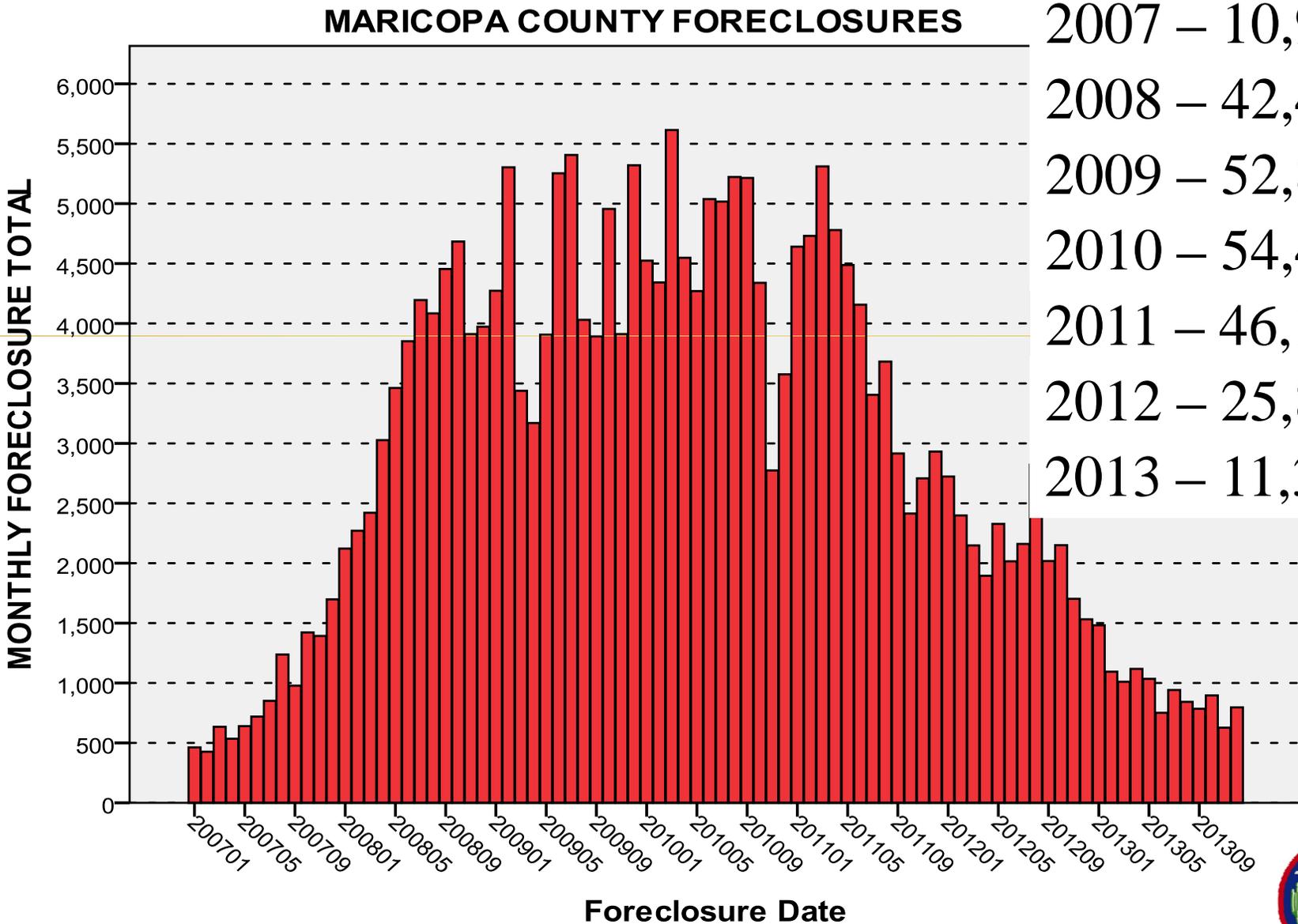


Residential/Condo

Maricopa County Residential/Condo Sales 2003-2013



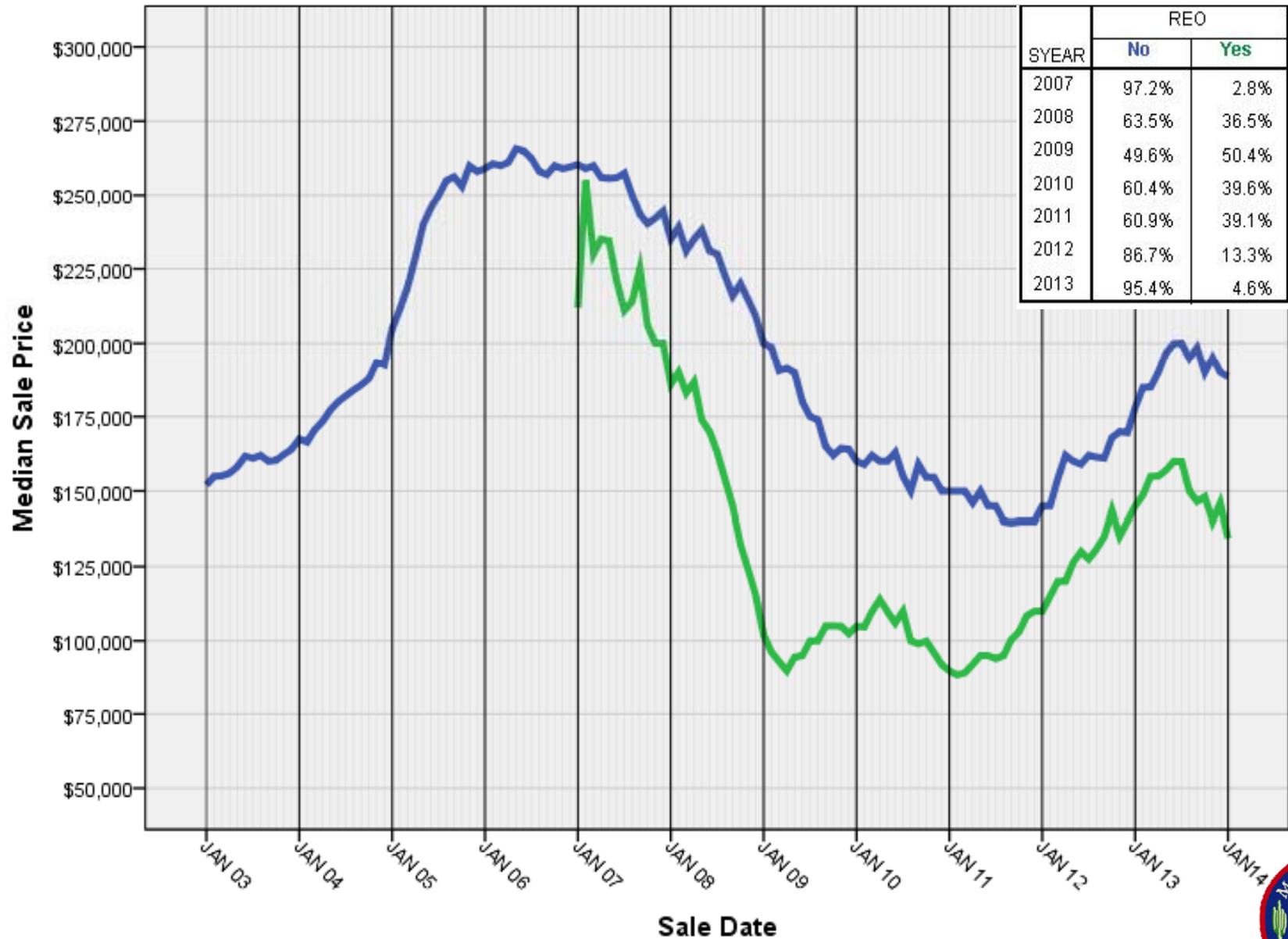
Maricopa County Foreclosures



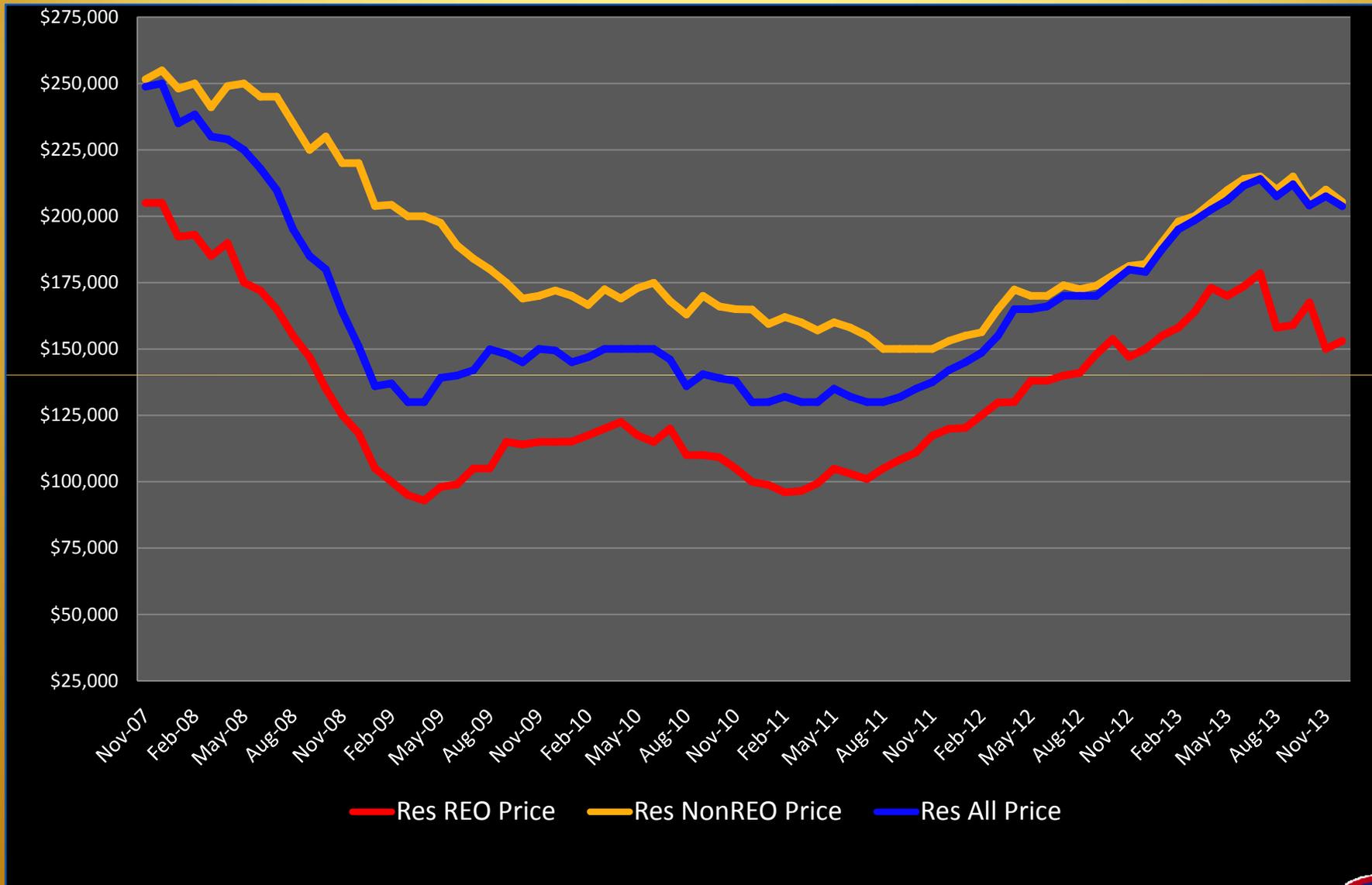
2007 – 10,998
 2008 – 42,460
 2009 – 52,866
 2010 – 54,485
 2011 – 46,165
 2012 – 25,892
 2013 – 11,379



Residential/Condo



Residential

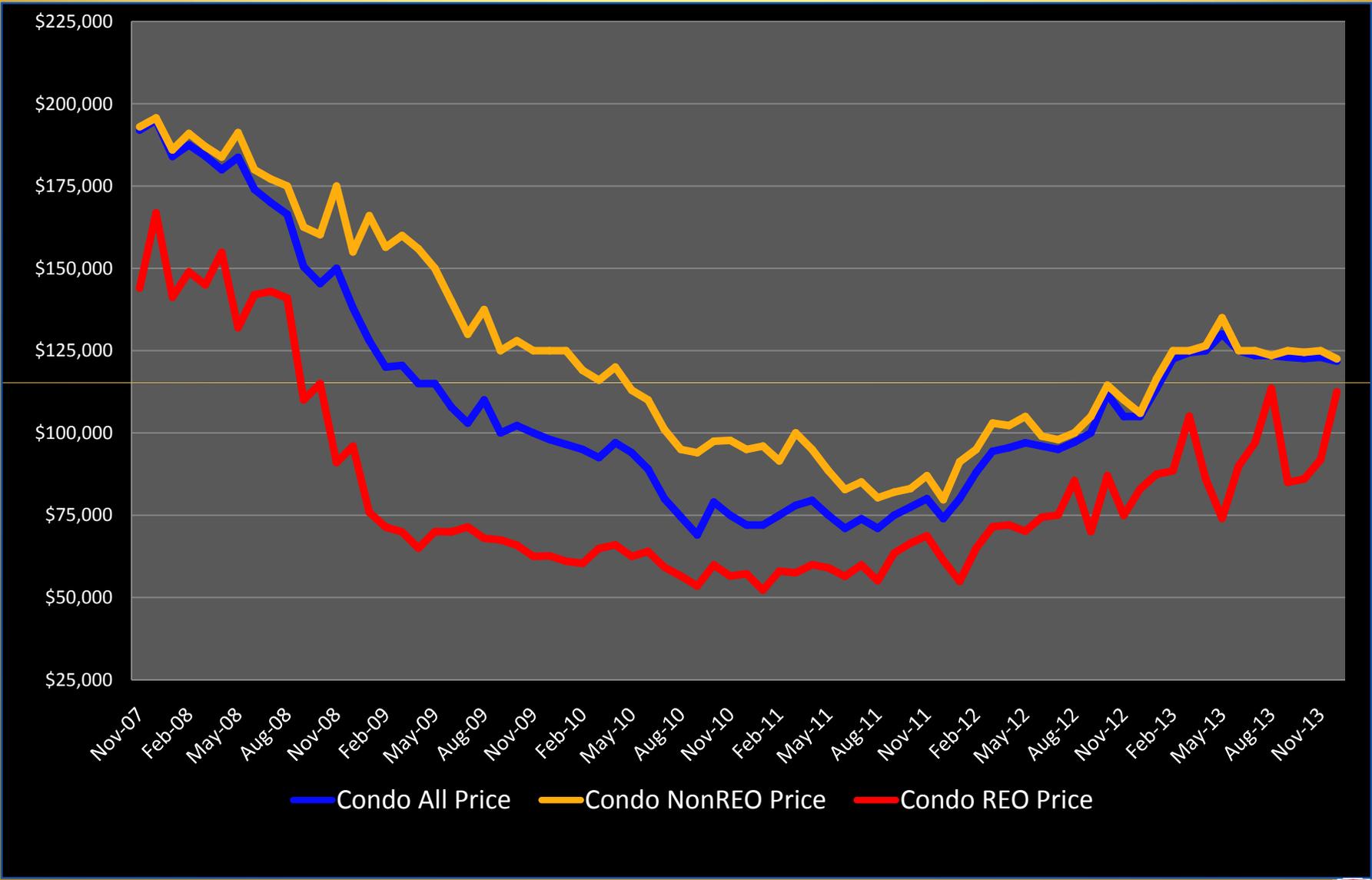


Condo Median Tax Years 2007 - 2015

Tax Year	Median	Percent Change
2007	122,000	
2008	151,000	16.11%
2009	141,000	-6.45%
2010	117,000	-17.02%
2011	84,500	-27.78%
2012	70,500	-17.06%
2013	62,000	-13.48%
2014	70,500	13.71%
2015	91,000	27.81%



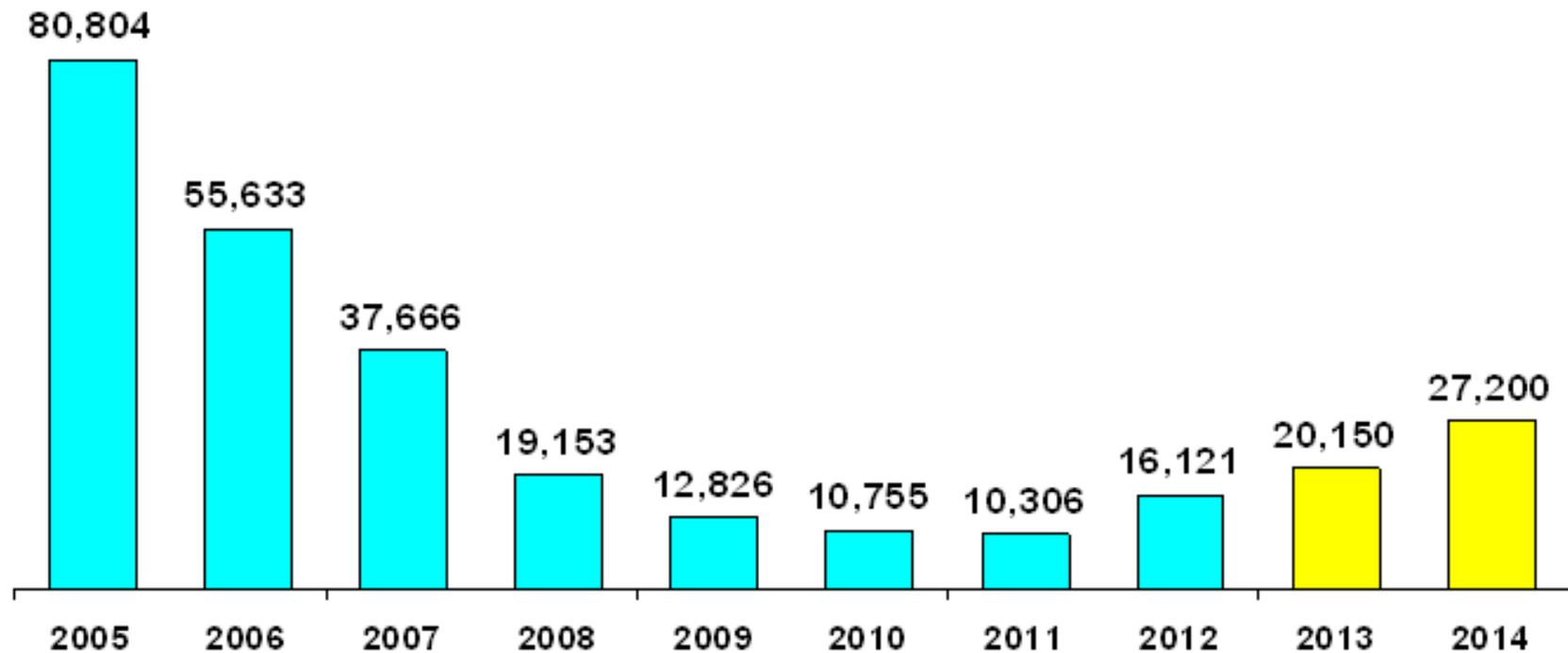
Condo



Last Year's Forecast

Home Building Recovery Begins

Arizona Single Family Permits 2005 - 2014



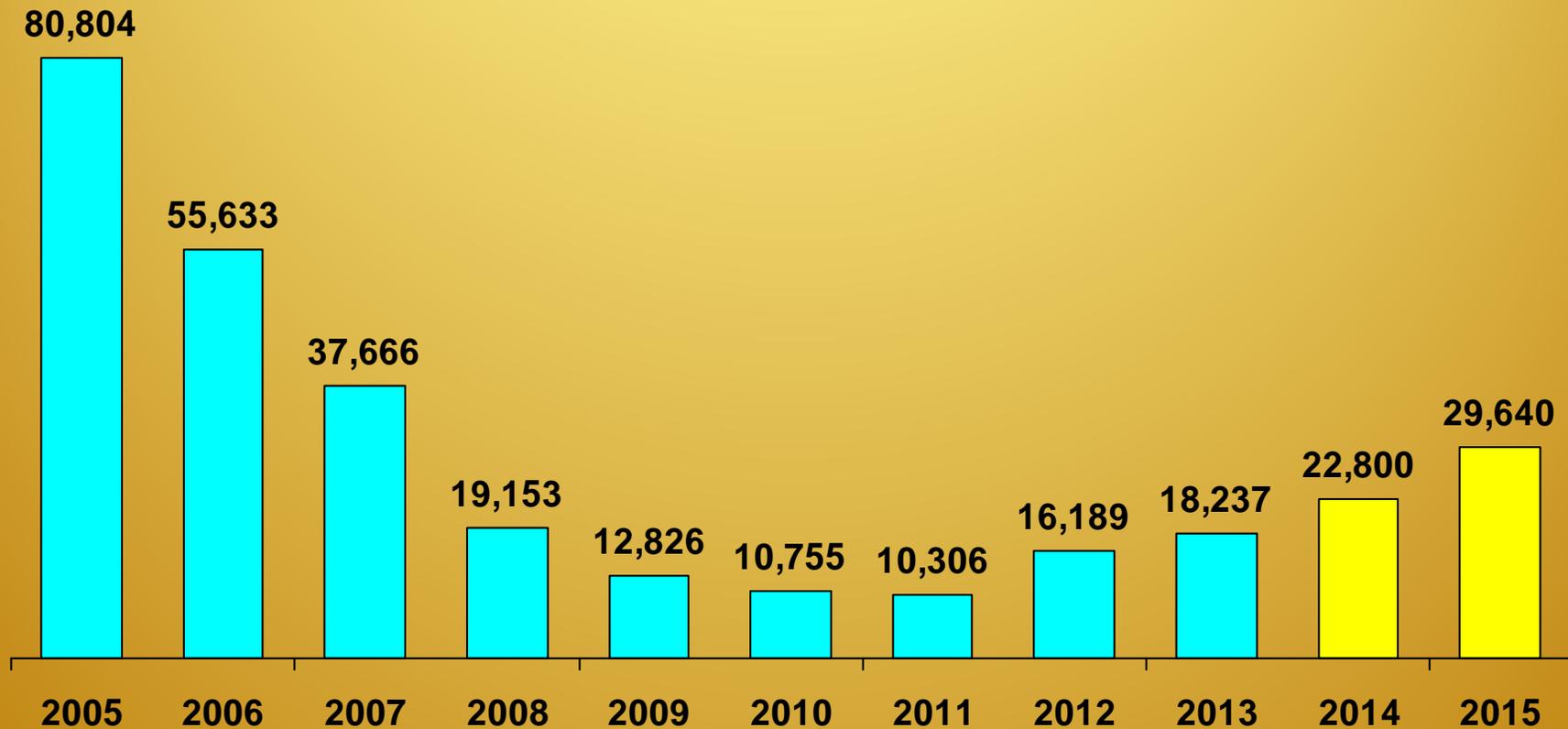
U. S. Census Bureau and W. P. Carey School of Business

Forecast



Home Building Slowly Recovers

Arizona Single Family Permits 2005 - 2015



U. S. Census Bureau and W. P. Carey School of Business

Forecast



2013 Valuation Model

Market

Residential

Condo

Vacant Land

Multi-Family

Commercial

Income

Multi-Family

Commercial

Cost

Commercial



Commercial Median Tax Years 2007 - 2015

Tax Year	Median	Percent Change
2007	497,200	
2008	596,579	19.99%
2009	679,838	17.08%
2010	684,438	0.68%
2011	488,048	-24.48%
2012	408,226	-15.09%
2013	358,749	-12.12%
2014	350,500	-2.37%
2015	376,400	9.93%



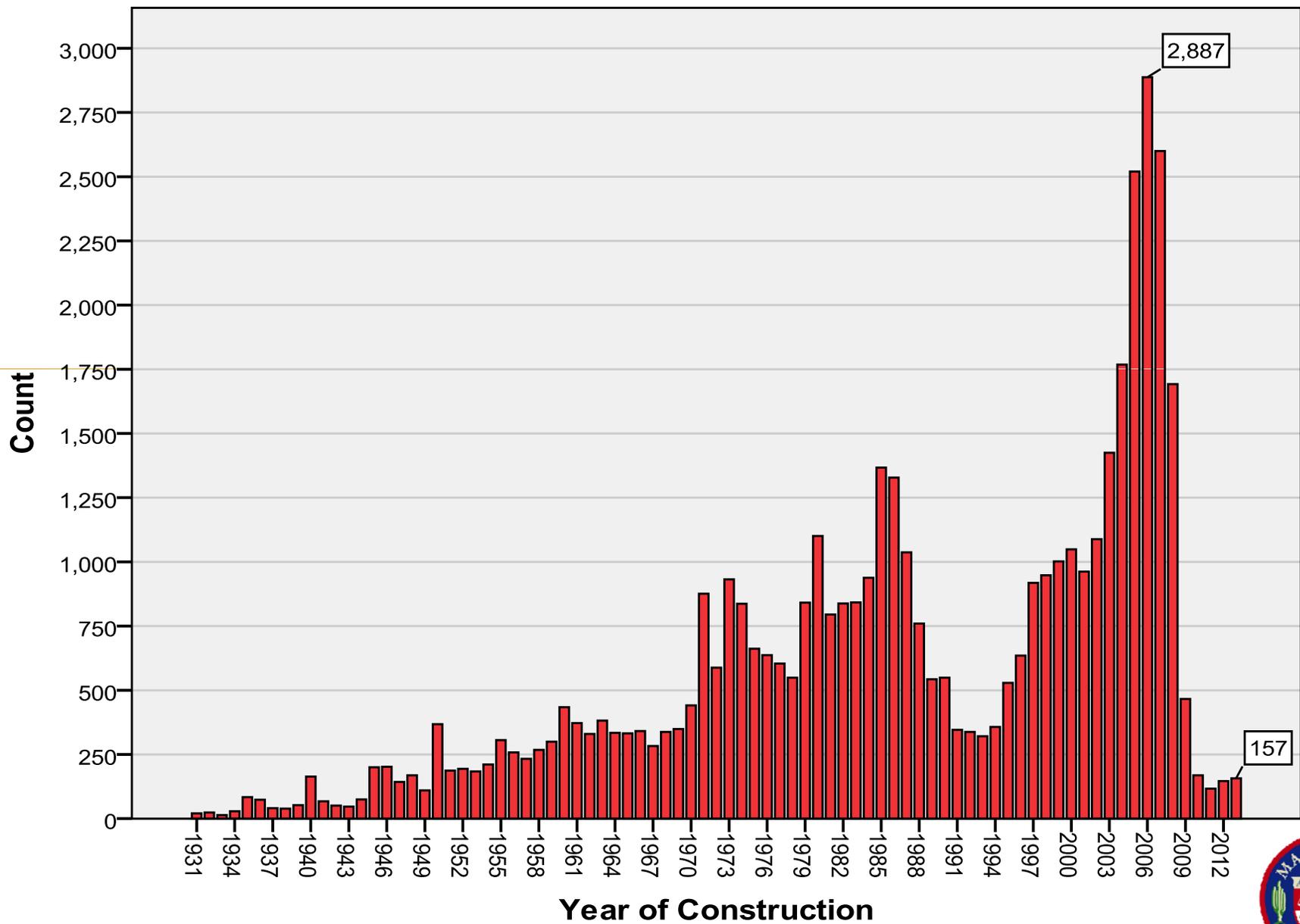
Commercial % change by type

Property Type	Parcels	2014 Median Value	2015 Median Value	Median Change
Hotel	168	4,781,800	5,240,750	9.60
Motel	299	961,000	1,039,900	8.21
Resorts	502	57,900	62,800	8.46
Convenience Stores	6,259	380,900	413,300	8.51
Store/Office	136	243,400	273,200	12.24
Department Stores	17	3,644,250	3,987,800	9.43
Shopping Centers	1,614	1,805,550	1,826,400	1.15
Offices	9,675	156,345	174,600	11.68
Banks	579	963,700	1,091,100	13.22
Service Stations	1,663	247,550	273,900	10.64
Auto Sales	1,443	311,497	333,400	7.03
Nursing Homes	963	186,150	223,500	20.06
Restaurants	2,378	489,114	558,180	14.12
Medical	3,030	177,800	196,300	10.40
Race Tracks	237	102,800	133,800	30.16
Cemeteries	70	464,700	483,700	4.09
Amusement Parks	101	1,120,550	1,198,500	6.96
Parking Facilities	1,288	113,800	124,000	8.96
Clubs/Lodges	128	1,889,592	2,247,700	18.95
Privately-Owned Schools	534	664,850	736,400	10.76
Industrial Parks	2,276	366,400	402,300	9.80
Warehouses	8,912	374,200	412,300	10.18
* Total	43,665	\$342,200	\$376,400	9.93

All exempt properties, new construction, additions, alterations or any change in use have been removed from this analysis.

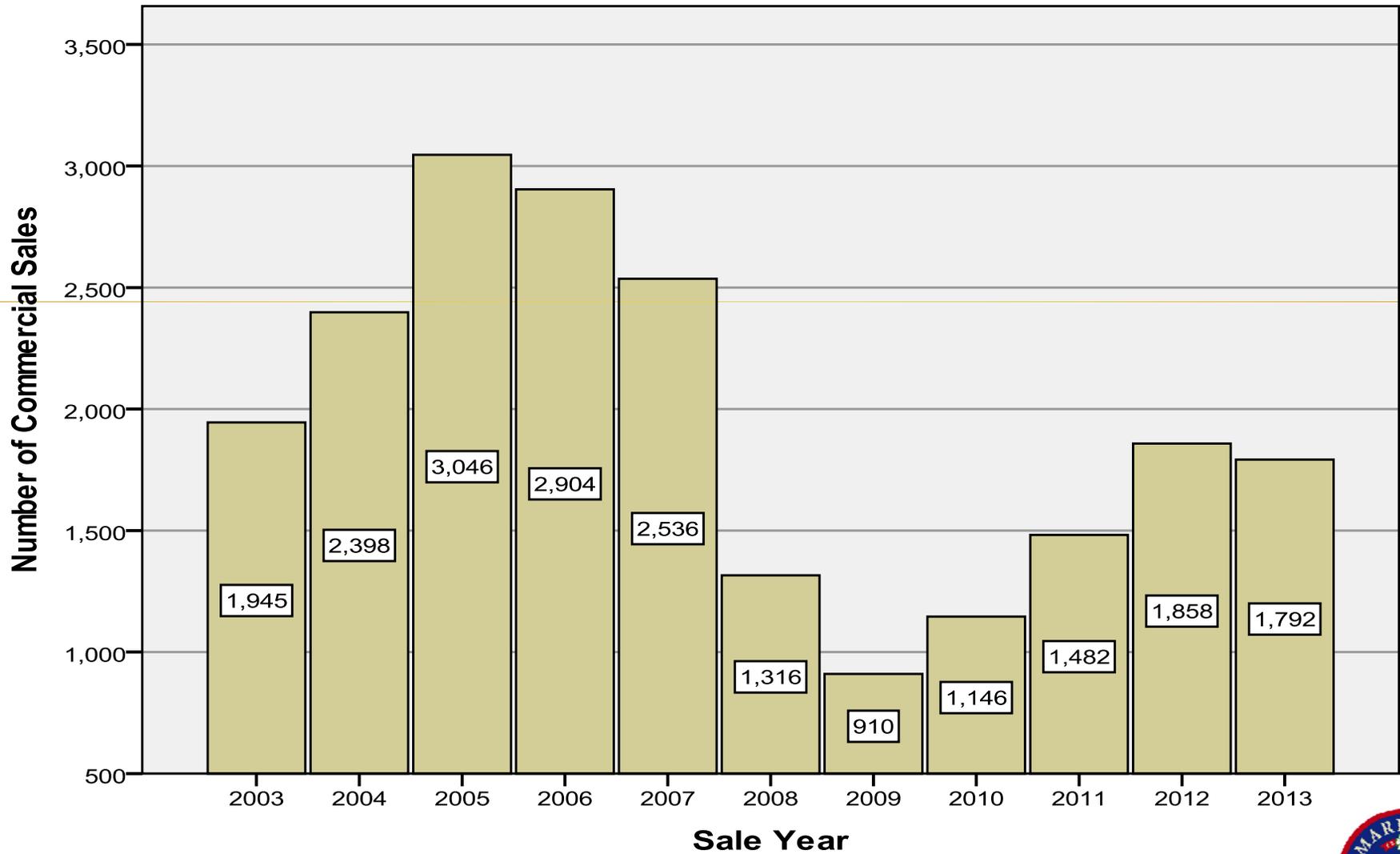


Commercial

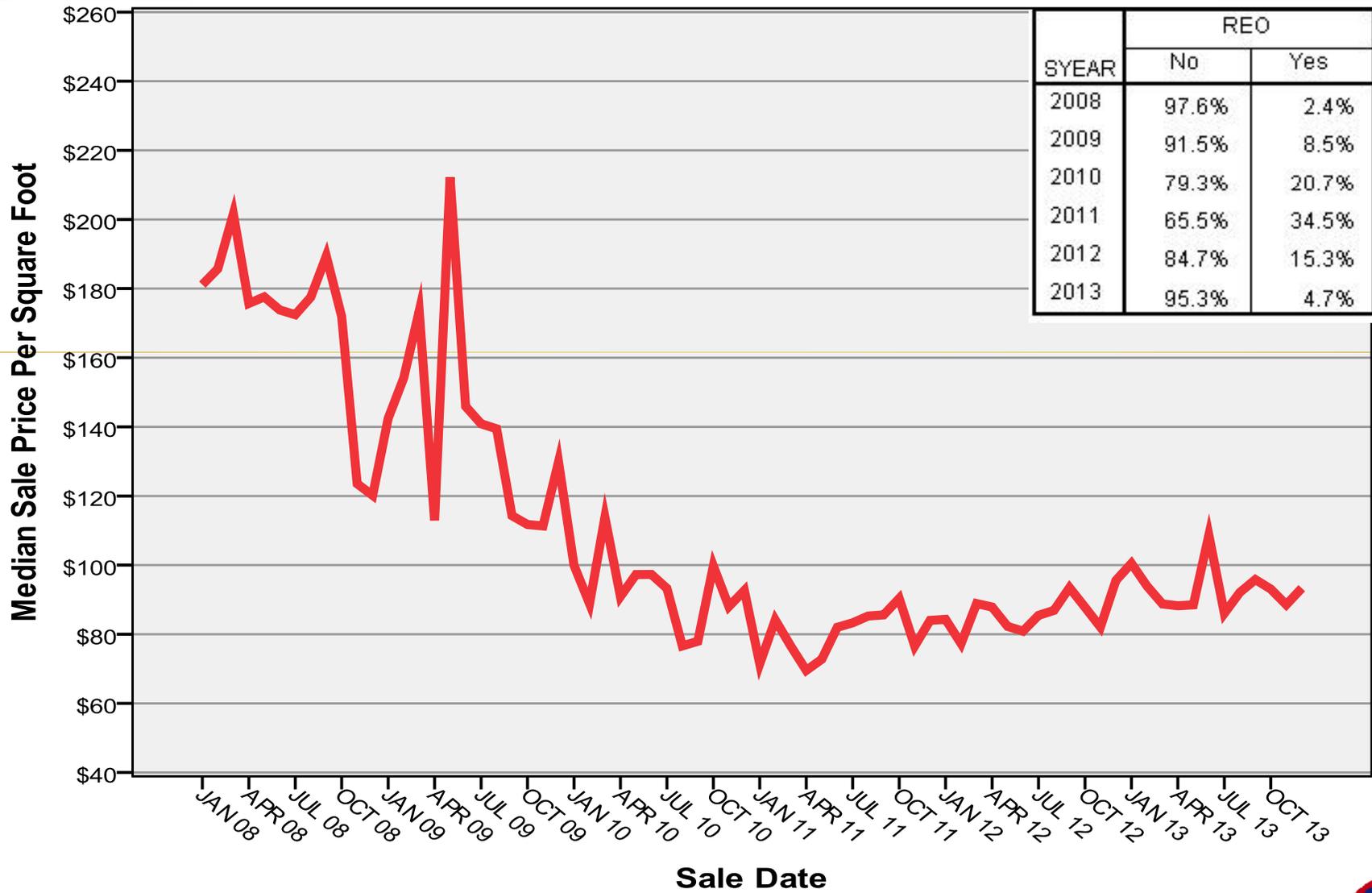


Commercial

Maricopa County Improved Sale Counts (2003-2013)



Commercial



Apartment Median Tax Years 2007 - 2015

Tax Year	Median	Percent Change
2007	220,500	
2008	255,800	15.52%
2009	263,753	6.01%
2010	151,300	-39.43%
2011	100,700	-33.75%
2012	72,100	-33.55%
2013	69,600	-2.93%
2014	101,000	44.08%
2015	126,600	24.48%

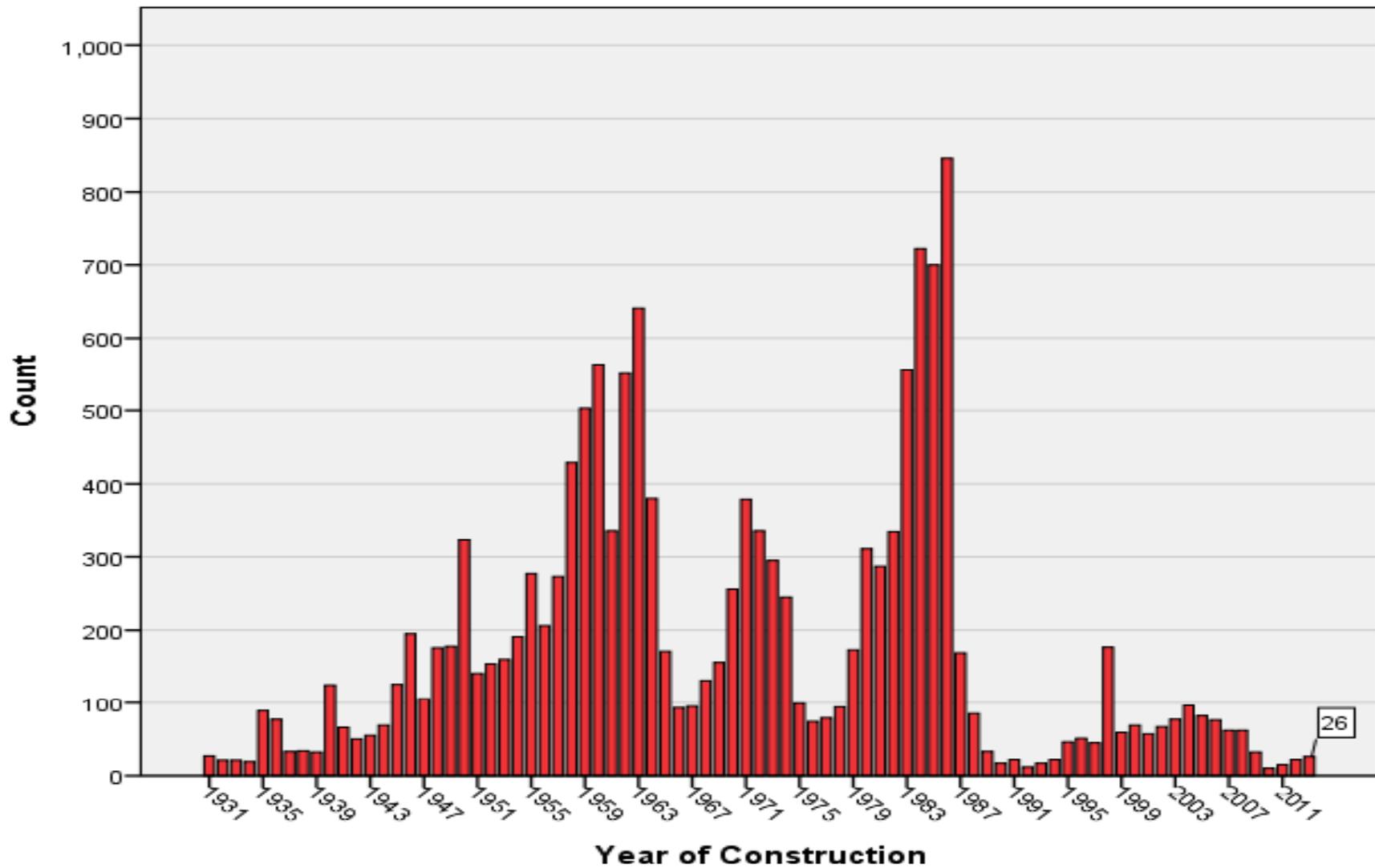


Tax Year 2015 Apartment % Change

	Median Values		FCV %
	FCV 2015	FCV 2014	Change
MULTI-FAMILY 13 AND UP	5,437,800	4,617,800	17.57%
2 TO 12 UNIT APARTEMENTS	118,700	94,600	21.38%
TOTAL	126,600	101,700	24.48%

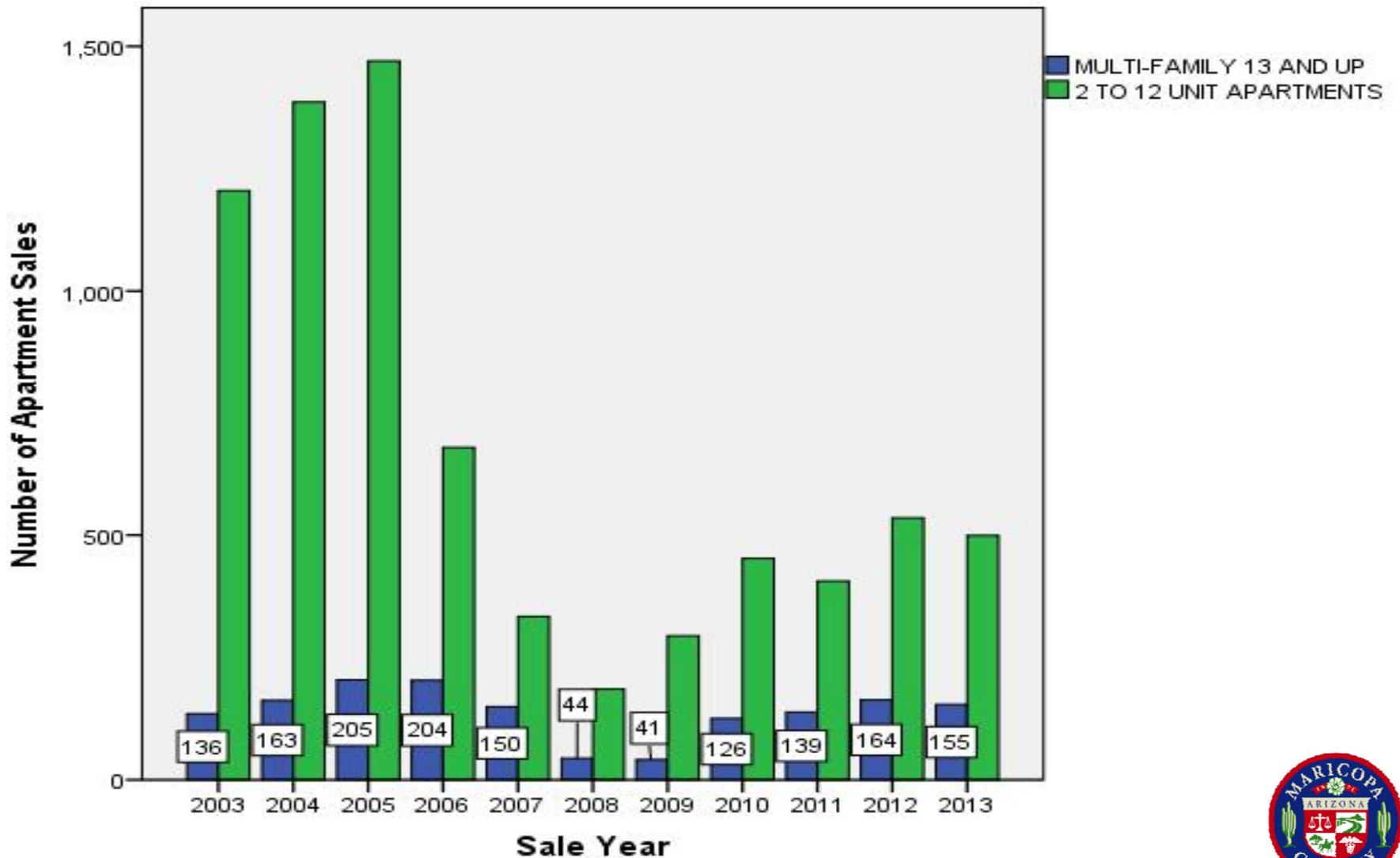


Apartments



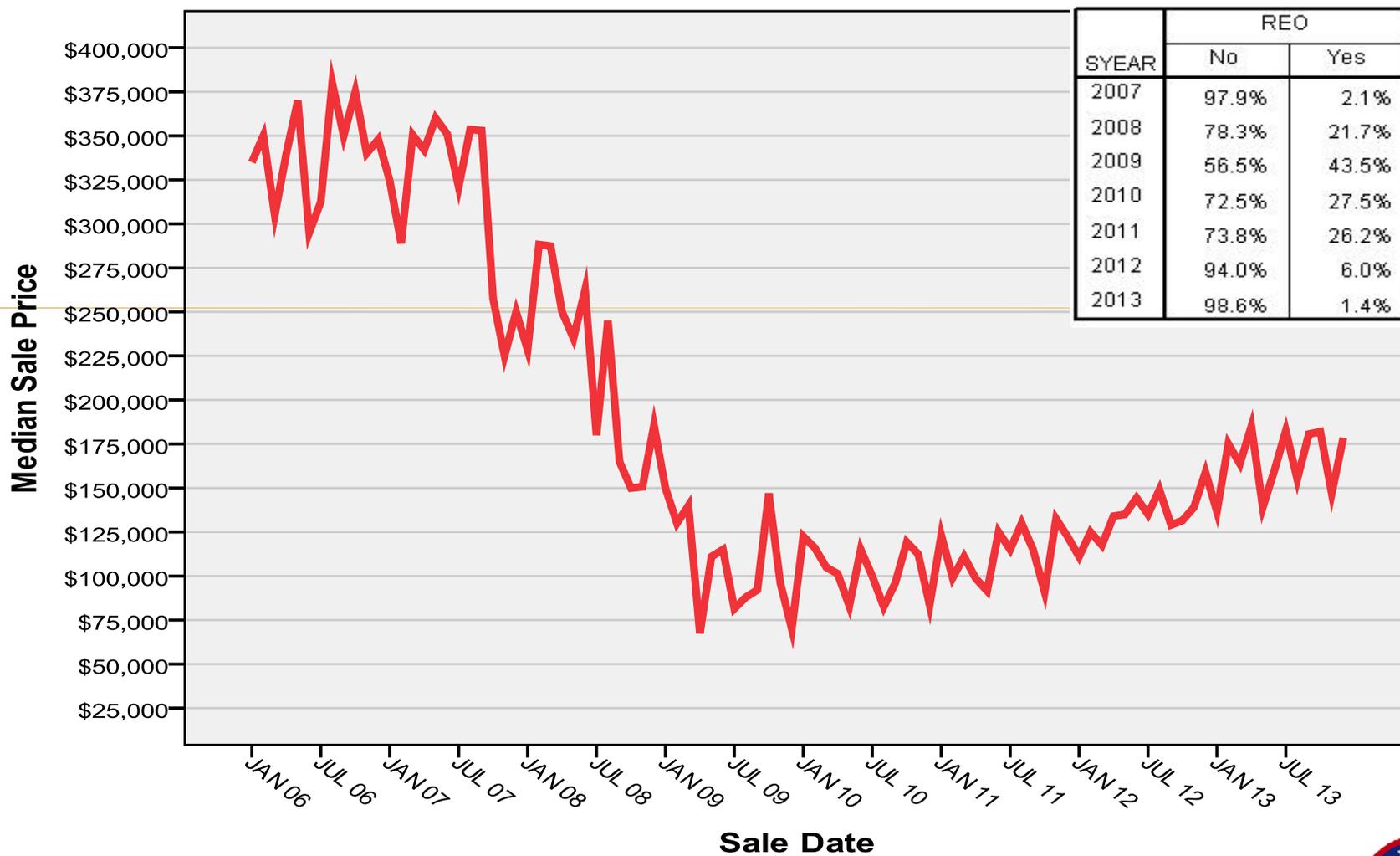
Apartments

Maricopa County Apartment Sale Counts



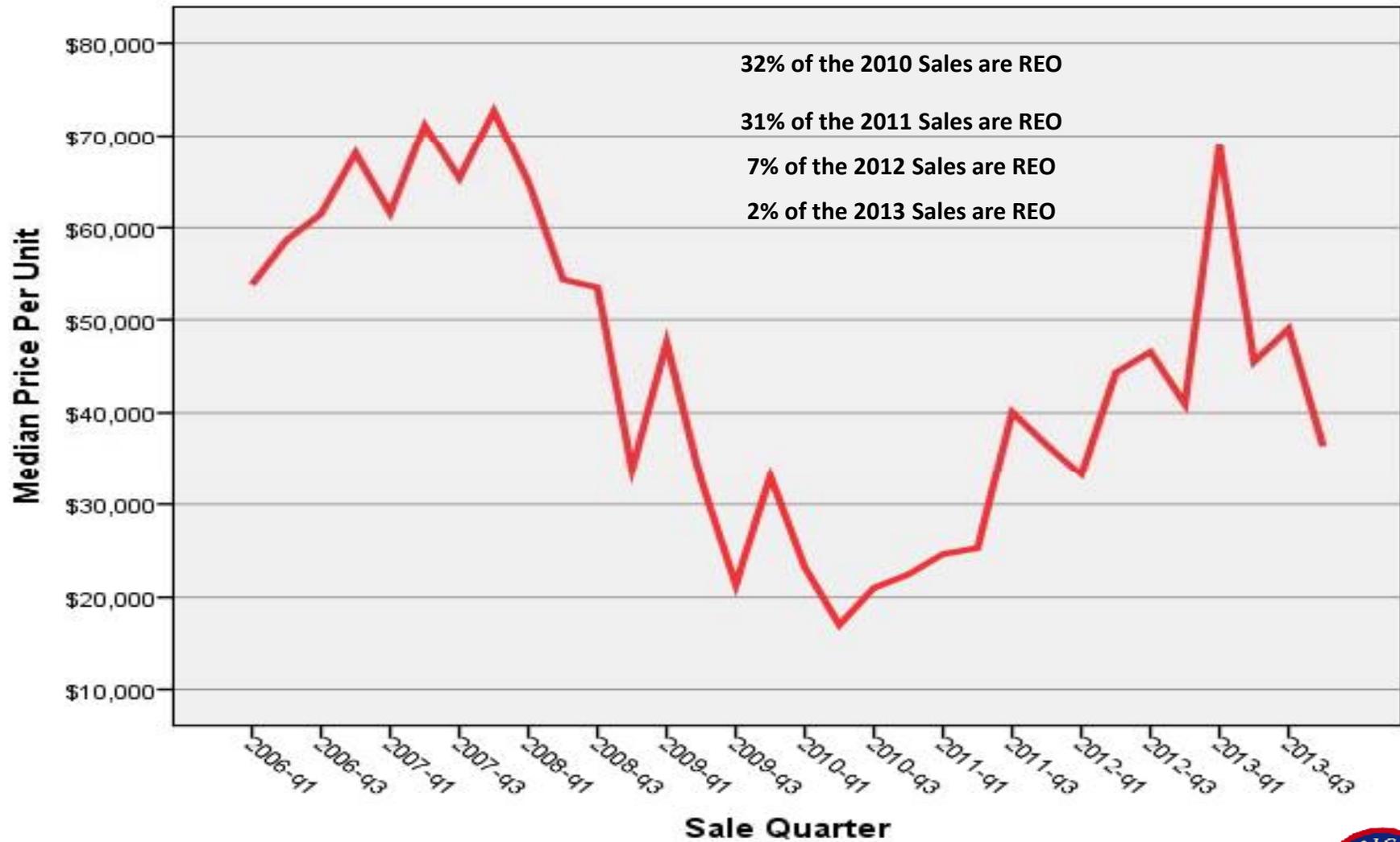
Apartments

2-12 Unit Apartments



Apartments

13+ Unit Apartments



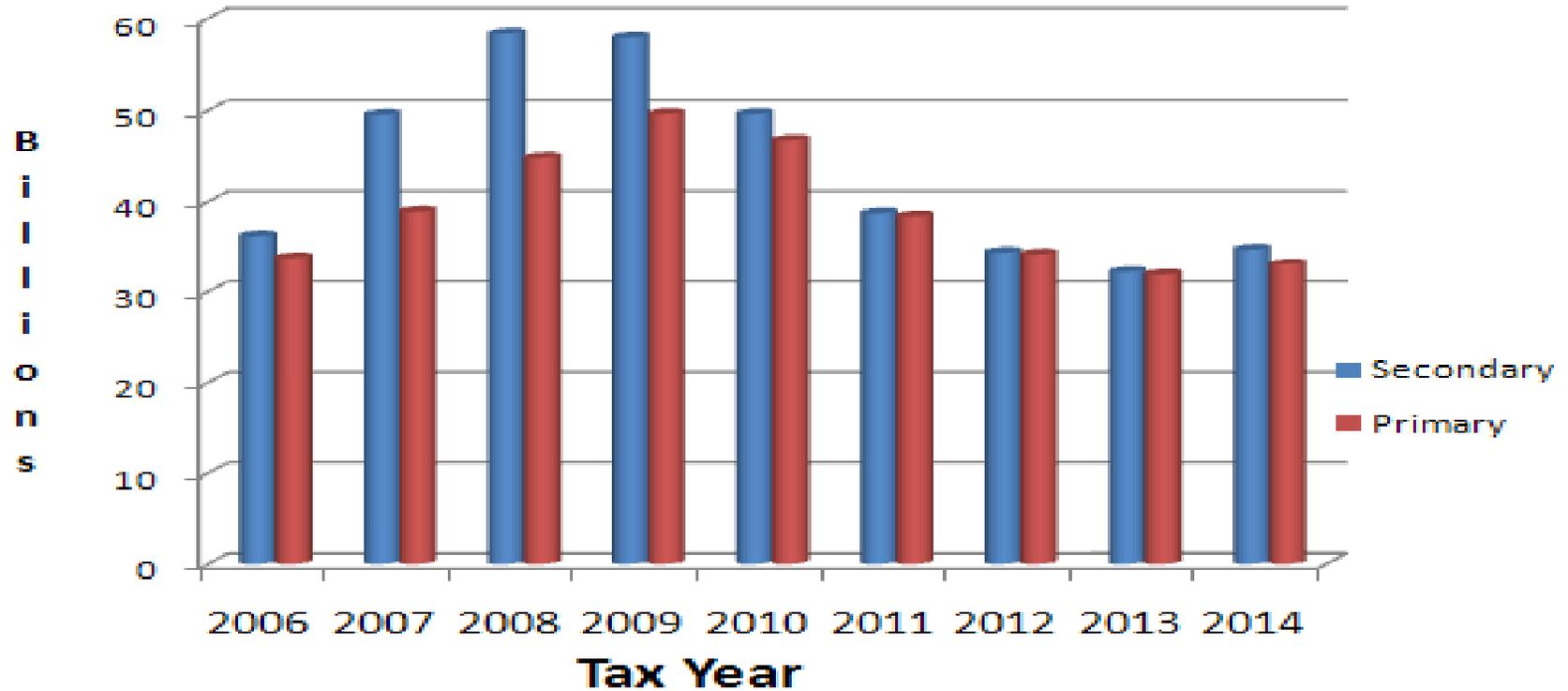
Prop 117 Discussion

- **Limits LPV Increases to 5% per year**
 - **Currently 10% of Prior Year LPV**
- **Assessor Calculates FCV and LPV**
- **Tax Bill Contains Secondary and Primary Tax**
- **Primary Value Used to Calculate Tax**
- **Districts Using a Secondary Value Now Must**
 - **Use Primary Value - variations**



Prop 117 Discussion

Secondary vs. Primary Net Assessed



Tax Year 2014 is estimate based on NOV's and does not include any new construction



New Assessor

- Appointed August 19, 2013
- Started with Office January 2006
- Attorney
- ASU Graduate
- DOR Appraiser



Assessor Staff



- 17 Administration
- 16 Litigation
- 30 Information Technology
- 40 Property Ownership\Mapping
- 222 Appraisal\CAMA\Valuation Relief Programs



Staff Size

Maricopa County:

1 staff member for **5,126** parcels\accounts
.21 staff per 1,000 parcels

According to IAAO 2013 Benchmark Survey:

For Counties in USA > 28,800 parcels :

1 staff member for 3,100 parcels
.86 staff per 1,000 parcels



Staff Budget

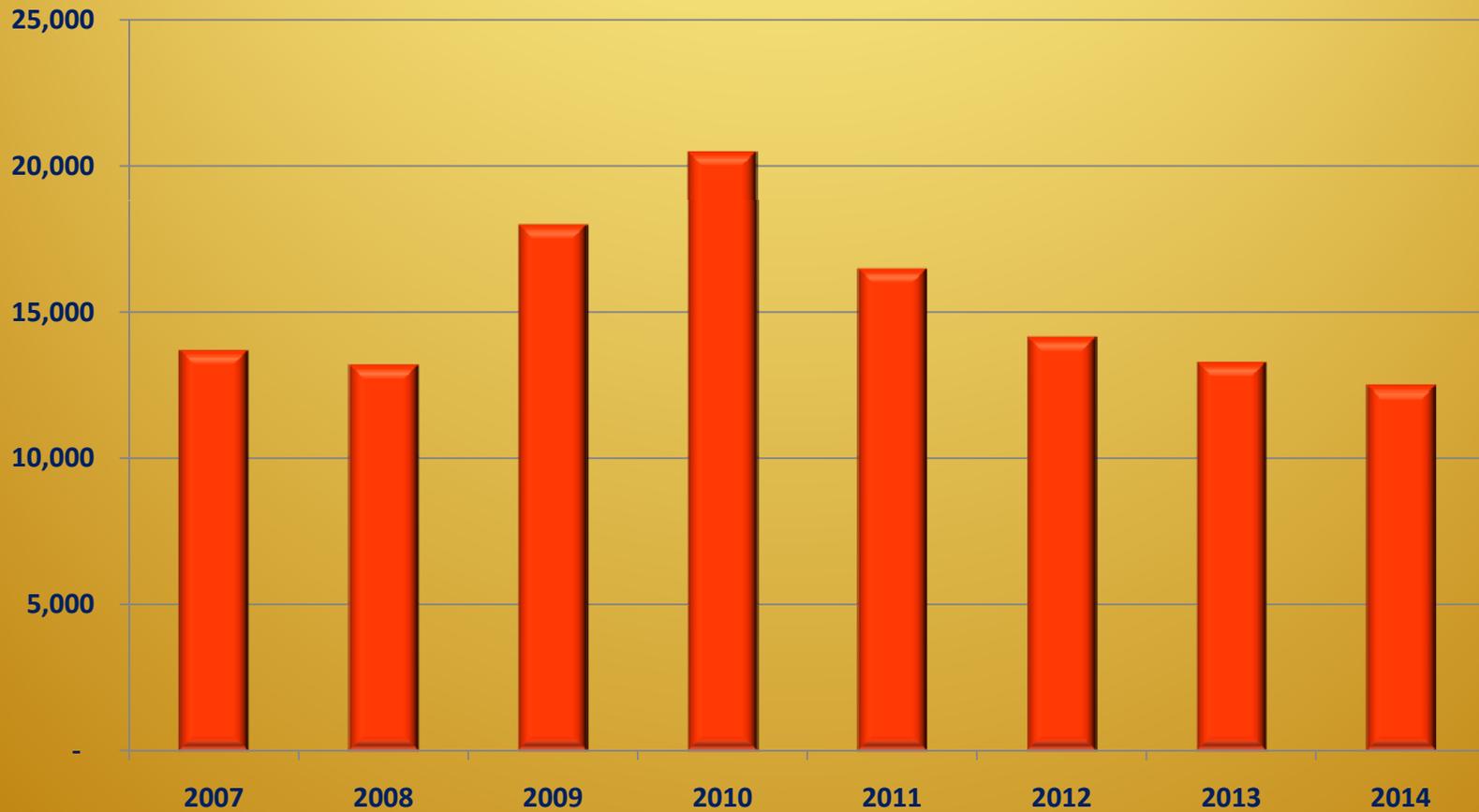
Maricopa County: \$13.83 per parcels\accounts

According to IAAO 2013 Benchmark Survey:

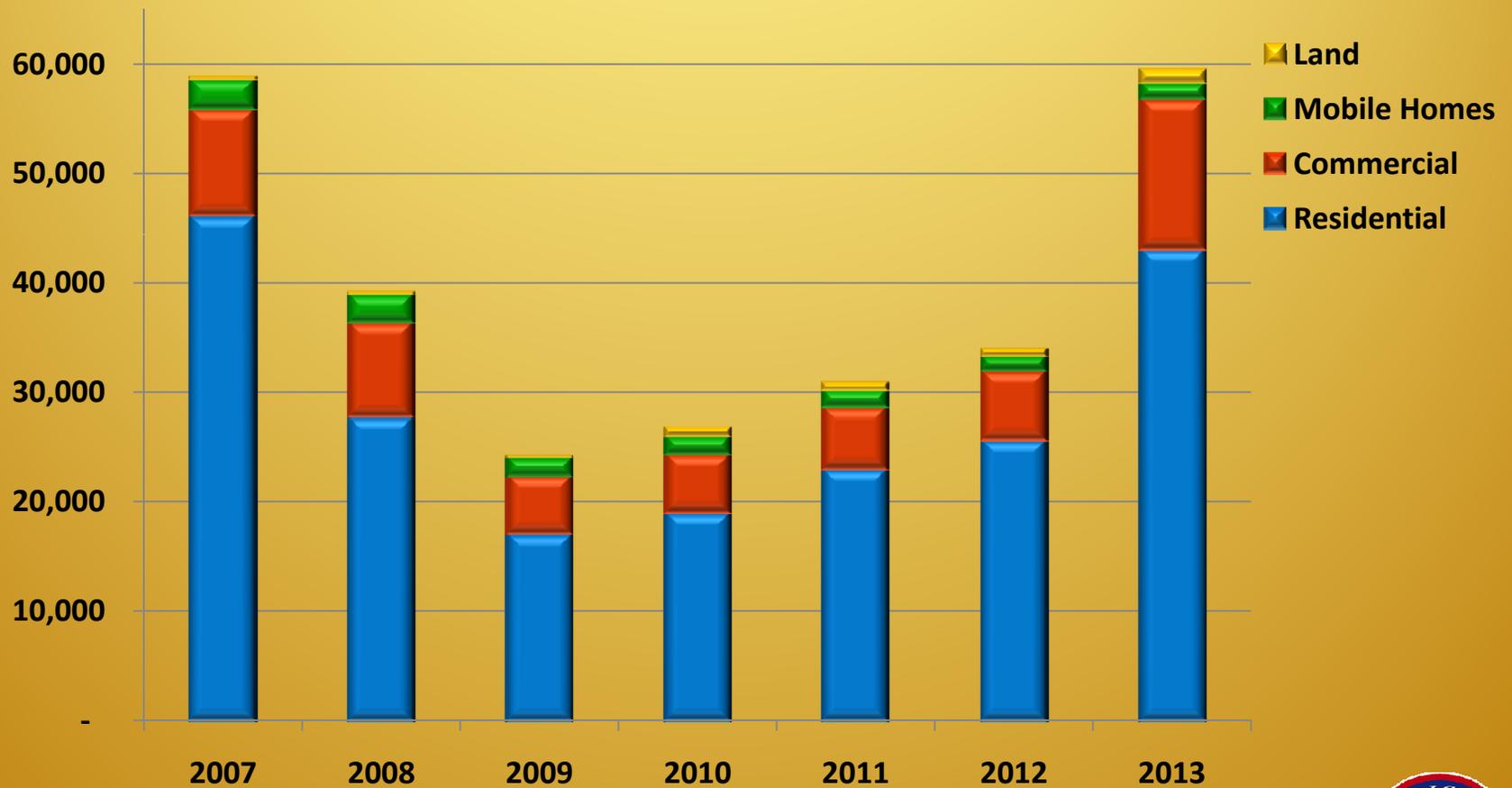
For Counties in USA > 28,800 parcels: \$20.53 per parcels



Appeals (Real & Personal) By Tax Year



Permits Worked



Other Workload Measures

Ownership Changes (sales) 271,260

Parcel Splits (new creates) 2,000

New Subdivision creates 345



Other Workload Measures

Organizational Exemptions	3,901
Senior Freeze Applications	7,244
Personal Exemptions (Widow.,Dis.)	2,386
STAR Center calls	116,000
Direct phone calls	2,618
Counter visits	14,416
Web emails returned	8,431
Skype help	205
Historic Applications	68
Combines Applications	305
Mail address changes	10,994
Research room assists	118
Data Requests processed	440
Property Owner Re-Check	1,070



Other Workload Measures

Properties Canvasses
?

Hmm.....



The Solution?

Series of meetings with appraiser managers and supervisors



Research other jurisdictions



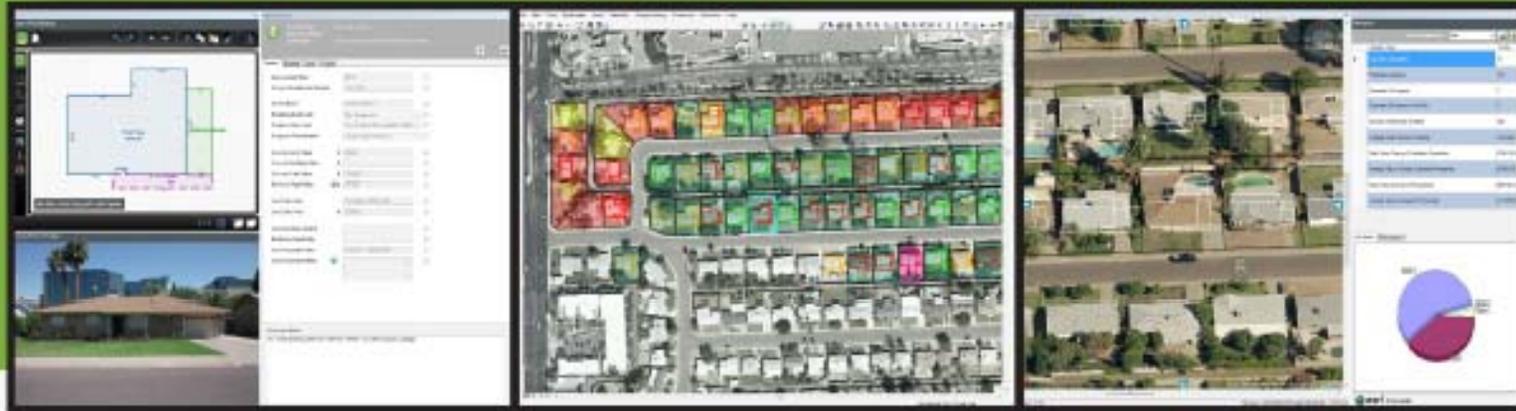
Look for technological advantage (RFP)



The Solution



The Solution



assessment
analyst



The Solution

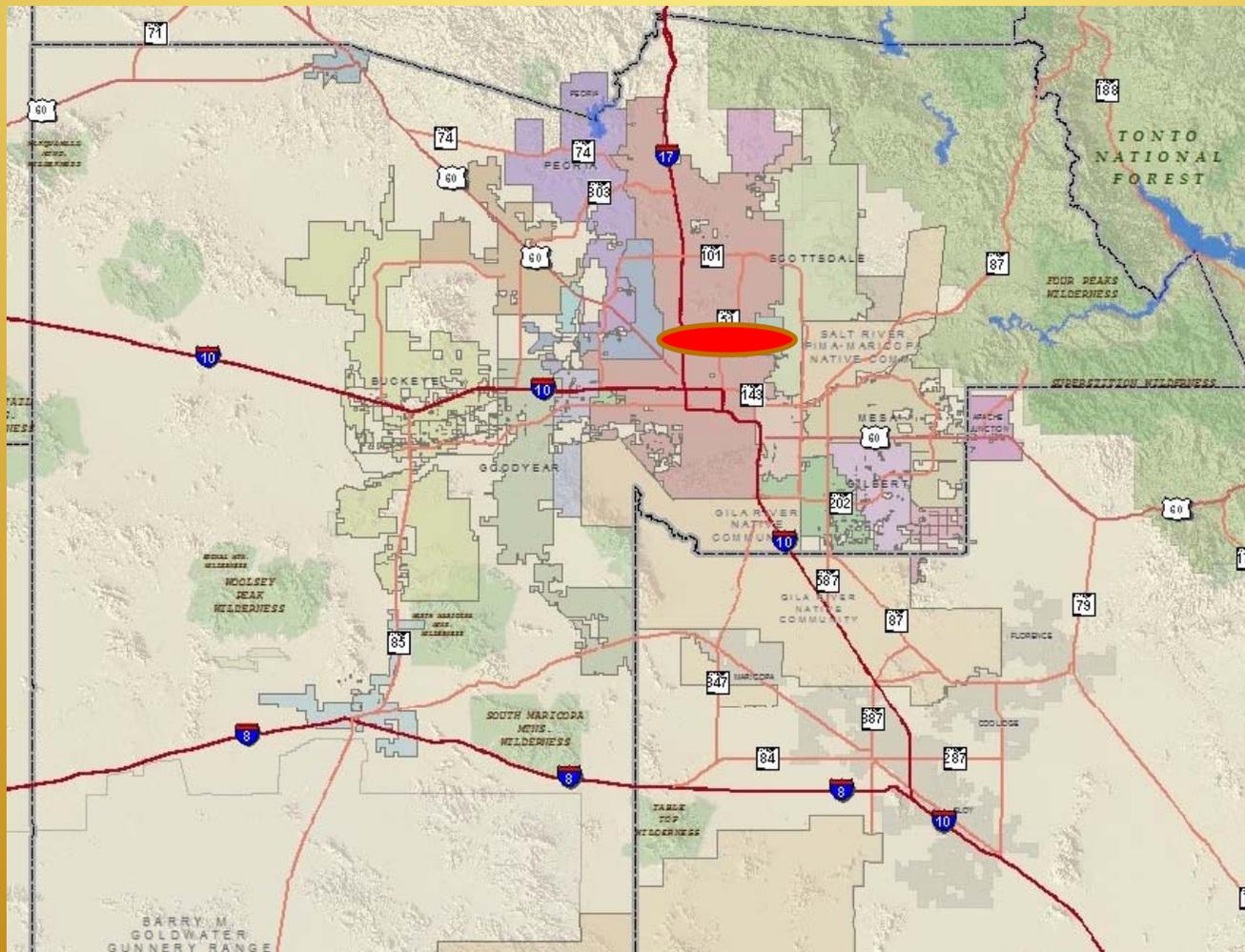
Realign Appraisal Division to create a dedicated team of seven (7) staff members to use Assessment Analyst tool and standard appraisal techniques to capture data in CAMA system for 2016 roll (Az. can not go to back years for tax collections)



The Solution (Training)

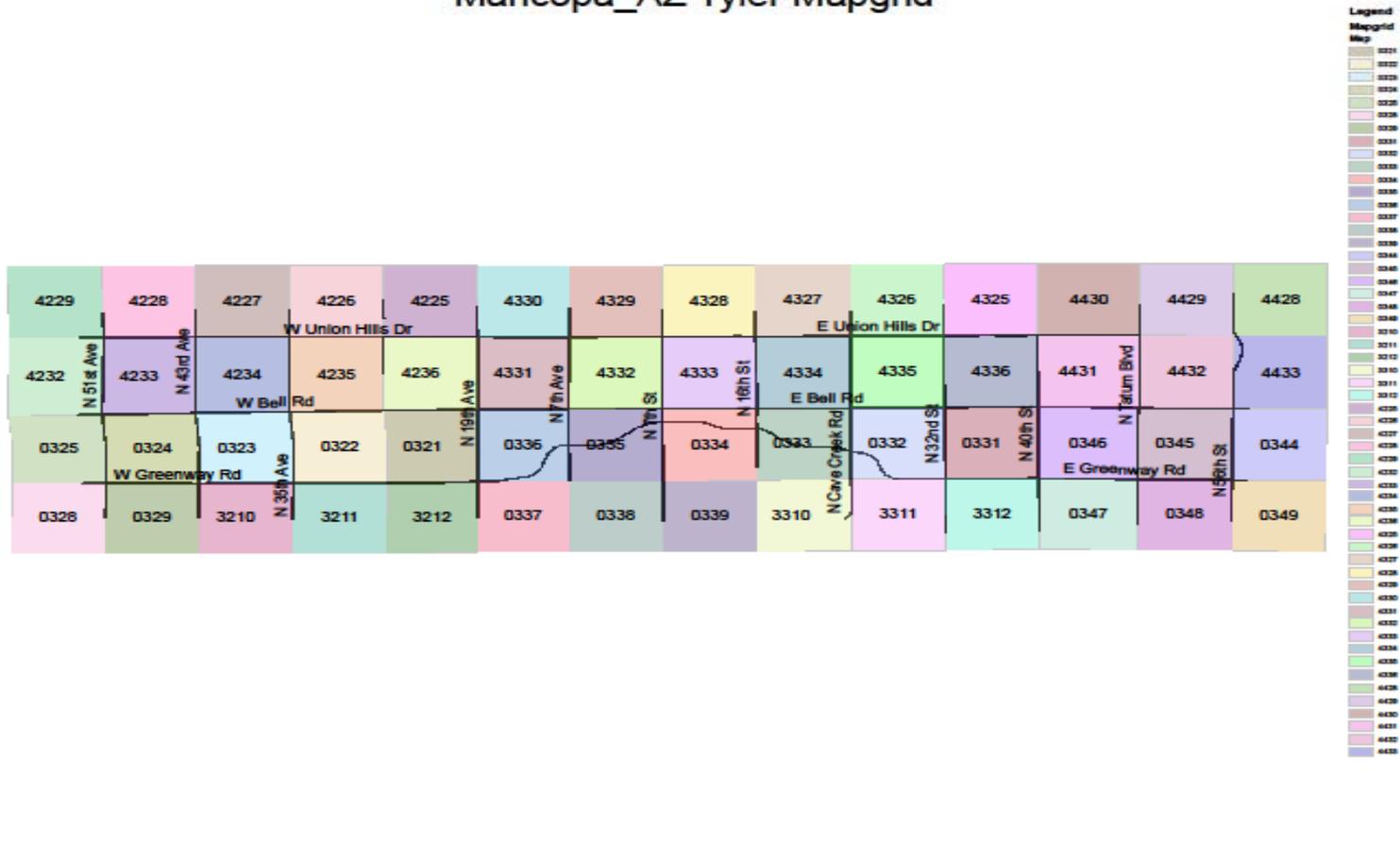


The Pilot Project



The Pilot Project

Maricopa_AZ Tyler Mapgrid



Methodology

27	Central Phoenix Mtn. Corridor	.804	.136
5	Central Scottsdale\PV	.814	.109
6	N. Central Phoenix	.806	.128
7	N. Scottsdale\Fountain Hills	.805	.109

Also we needed to find an area with enough density to support the project (50,000 parcels) and wanted to find a good mix of properties; old, new, subdivided, acreage, etc...



Implementation

Project Started: January 13, 2014

Residential Properties: 47,237

Commercial Properties: 2,806

Total Parcel Count: 50,043



Start Commercial Properties: March 17, 2014

Completion Date: December 19, 2014 per contract



Implementation

Completed as of February 21, 2014

2,996 residential properties

Averaging 11 minutes per review by the appraisers

43 properties reviewed by each appraiser per day

480 minutes/11 = 43 reviews

1,290 properties per day

43 x 6 appraisers x 5 days = 1,290 reviews

Projected working days to complete 194 days

50,043/1,290 = 194 days, (6 months, due to DOR Training and late start on commercial)



Estimated Tax Recovery

Estimated Tax Recovery

6% to 9% SF increases

$$50,000 \times .06 = 3,000 \times \$136.00 = \$ 408,000$$

10% or greater SF increases

$$50,000 \times .03 = 1,500 \times \$221.00 = \$ 331,500$$

Quality Adjustment

$$50,000 \times .08 = 4,000 \times \$111.00 = \$ 444,000$$

Pools

$$50,000 \times .10 = 5,000 \times \$75.00 = \$ \underline{375,000}$$

$$\text{Total Estimated Taxes in 2016} = \$ 1,558,500$$



Future Tax Recovery



This new process will allow for estimated tax recovery to come your jurisdictions way!

- 2 Percent Growth
- New Construction
- Canvassing (capturing escaped or enhanced property off the tax roll)



THANK YOU!

Tim Boncoskey

CHIEF DEPUTY ASSESSOR

boncoskeyt@mail.maricopa.gov

Lesley Kratz

SENIOR ADVISOR

Kratzl@mail.maricopa.gov

Maricopa County Assessor

301 W. Jefferson Street, Suite 330

Phoenix, Arizona 85003-2196

(602) 506-7154



Paul D. Petersen
ASSESSOR