

City Profile
Model City Tax Code
 Prescott Valley

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Prescott Valley, AZ 7501 East Civic Circle, 86314

Contact:	Finance Director (928) 759-3015
Collection By:	Department of Revenue
Sales Tax %:	2; 2.33 (effective 12/01/02); 2.83 (effective 01/01/16)
Use Tax %:	2; 2.33 (effective 12/01/02); 2.83 (effective 01/01/16)
ADOR City Tax Rates:	Web Page
Interest Rate %/month:	Same as state
License Fee:	\$2.00
Length of License:	Permanent
Criminal Penalty:	Class 1
Date Code Effective:	11-12-87
Chapter #:	8A



Amendments or Special Provisions:

1. **Impose a 0% rate on real property rentals.**
2. Impose an additional 2% bed tax; increased to 2.33% effective December 1, 2002; increased to 2.83% effective January 1, 2016.
3. Impose a 2% tax on wastewater collection and treatment (effective January 1, 1994); increased to 2.33% effective December 1, 2002; increased to 2.83% effective January 1, 2016.

Sec. 8A-485. Wastewater collection and treatment services

(a) The tax rate shall be at an amount equal to two and thirty-three one-hundredths percent (2.33%) of the gross income from the business activity upon every person engaging or continuing in the business of collecting and treating wastewater from premises, locations, or facilities within the town limits by means of sewer lines or similar pipelines.

(b) The tax imposed by this section shall not apply to collection and treatment of wastewater from any nonprofit primary health care facility.

4. Adopted [Appendix IV](#).

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RESIDENTIAL RENTAL TAX & LICENSING MATRIX

* Self-Collecting Cities (2015)

Owner has a Residential Rental Property located in one of these Cities that Exempt Residential Rental?

NO					YES
	Bullhead City	Oro Valley	Safford	*Tucson	Exempt: No License
	*Flagstaff	Parker	*Sedona	Tusayan	
	Globe	Payson	Show Low	Willcox	
	Lake Havasu City	Quartzsite	Snowflake	Winslow	
	Marana				

(Also includes all properties located outside of an incorporated City or Town, or on a County island)

Owner leases their Residential Rental Property located in ANY of the cities below through a Property Manager?

NO					YES
	NOTE: If the property is leased through a Property Manager, every Residential Rental property located in a City that taxes Residential Rentals is subject to the tax and required to pay a separate license fee for each property, regardless of the City minimum number of rentals.				Taxable: 1 License per Owner; 1 Fee per Location

Owner also owns any Commercial Rental Property located anywhere in the State?

NO					YES
	NOTE: If a person also owns a Commercial Rental anywhere in the State, every Residential Rental property located in a City that taxes Residential Rentals is subject to the tax and required to pay a separate license fee for each property, regardless of the City minimum number of rentals.				Taxable: 1 License per Owner; 1 Fee per Location

Owner has one or more Residential Rental Properties located in one of these 1-rental Cities?

NO													YES
	City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	Taxable: 1 License per Owner; 1 Fee per Location
	*Apache Junction	\$50	2.20%	Cottonwood	\$2	3.00%	Hayden	\$5	3.00%	San Luis	\$2	4.00%	
	Avondale*	\$0	2.50%	Eagar	\$10	3.00%	Holbrook	\$1	3.00%	South Tucson	\$2	2.50%	
	Benson	\$5	2.50%	El Mirage	\$15	3.00%	Huachuca City	\$2	1.50%	Springerville	\$5	3.00%	
	Bisbee	\$1	2.50%	Eloy	\$10	3.00%	Jerome	\$2	3.50%	St. Johns	\$2	2.00%	
	Buckeye	\$2	2.00%	Florence	\$2	2.00%	Page	\$2	3.00%	Superior	\$2	2.00%	
	Cave Creek	\$20	3.00%	Fountain Hills	\$2	1.60%	Paradise Valley	\$2	1.65%	*Tempe	\$50	2.00%	
	*Chandler	\$2**	1.50%	Gila Bend	\$2	3.00%	Patagonia	\$0	3.00%	Wickenburg	\$2	1.70%	
	Clarkdale	\$2	3.00%	Gilbert	\$2	1.50%	*Peoria	\$50	1.80%	Winkelman	\$2	3.50%	
	Clifton	\$2	3.00%	*Glendale	\$50	2.20%	Pinetop-Lakeside	\$2	2.50%	Youngtown	\$10	2.00%	
	Colorado City	\$2	2.00%	Guadalupe	\$2	3.00%	*Prescott	\$25	2.00%				

(** In Chandler, the license fee is \$2 per rental unit at each property, up to \$50 Max per property)

Owner has 2 or more Residential Rental Properties anywhere in the State, with at least one located in these 2-rental Cities?

NO													YES
	City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	Taxable: 1 License per Owner; 1 Fee per Location
	Carefree	\$10	3.00%	*Mesa	\$20	1.75%	Prescott Valley	\$0	0.00%	Surprise	\$10	2.20%	
	Goodyear	\$5	2.50%										

Owner has 3 or more Residential Rental properties anywhere in the State, with at least one located in these 3-rental Cities?

NO													YES
Exempt: No License	City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	Taxable: 1 License per Owner; 1 Fee per Location
	Camp Verde	\$2	2.00%	Kearny	\$2	2.50%	Pima	\$2	2.00%	Thatcher	\$2	2.00%	
	Casa Grande	\$2	1.80%	Kingman	\$2	2.00%	Queen Creek	\$2	2.25%	Tolleson	\$2	2.50%	
	Chino Valley	\$2	3.00%	Litchfield Park	\$2	2.80%	Sahuarita	\$5	2.00%	Tombstone	\$1	2.50%	
	Coolidge	\$2	3.00%	Mammoth	\$2	2.00%	*Scottsdale	\$2**	1.65%	Wellton	\$2	2.50%	
	Dewey-Humboldt	\$2	2.00%	Maricopa	\$0	2.00%	Sierra Vista	\$1	1.00%	Williams	\$2	3.00%	
	*Douglas	\$5	2.80%	Miami	\$2	2.50%	Somerton	\$2	3.30%	Yuma	\$2	1.70%	
	Duncan	\$2	2.00%	*Nogales	\$25	2.00%	Star Valley	\$1	2.00%				
	Fredonia	\$10	4.00%	*Phoenix	\$2**	2.00%	Taylor	\$2	2.00%				

(** In Phoenix and Scottsdale, the license fee is \$2 per rental unit at each property, up to \$50 Max per property)