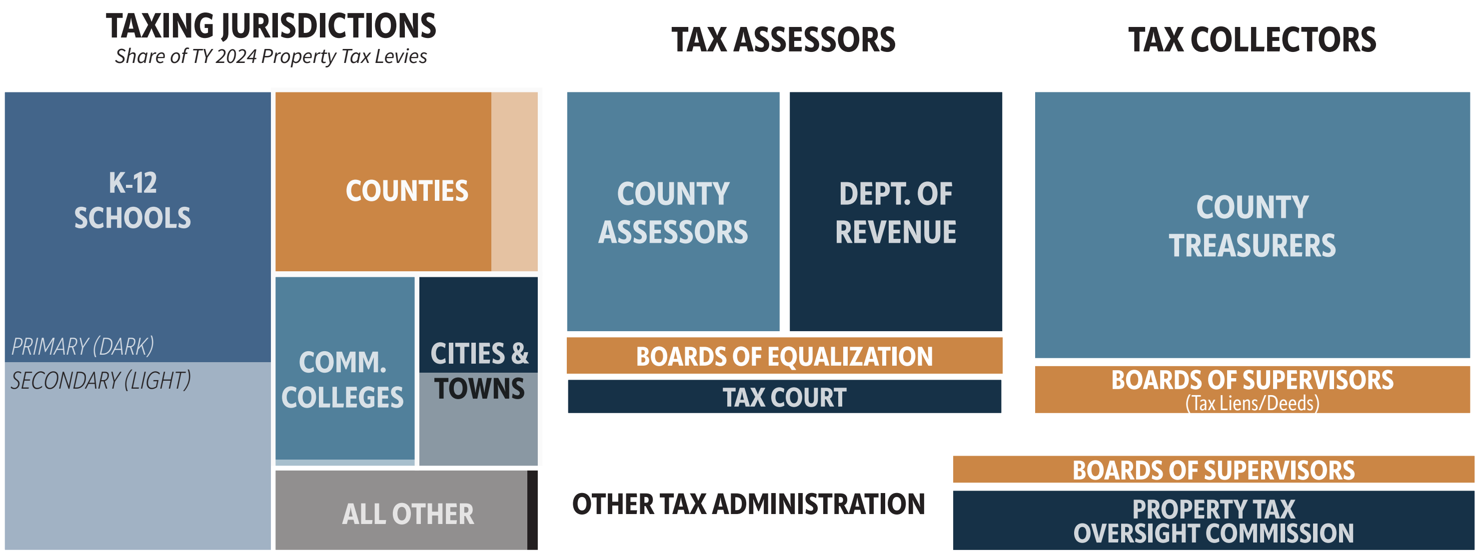
# ARIZONA PROPERTY TAX SYSTEM
## COUNTY BOARD OF SUPERVISORS' ROLES & RESPONSIBILITIES

## KEY GOVERNMENT FUNCTIONS IN PROPERTY TAX SYSTEM




## BOARDS OF SUPERVISORS' RESPONSIBILITIES

### SET COUNTY PROPERTY TAX RATES & LEVIES

The primary role of the Board of Supervisors (BOS) in the property tax system is to set the county-controlled primary and secondary tax rates and levies.

- County-controlled primary and secondary taxes account for **20%** of all property taxes levied statewide.[1]
- The property tax is the only rate that the Board can adjust to deal with new annual costs.
- On average, primary levies make up **40%** of county general fund resources.[2]

The **county primary property tax levy** is used to fund general government services, like document recording and elections, along with critical public safety services, the criminal justice system, and the state courts.

**County-controlled special districts,** like jail districts, library districts, and flood-control districts, may also have a property tax rate and levy set by the county Board of Supervisors, who serve as the Board of Directors for those districts.

- Property taxes are typically the primary source of local tax revenue for the district, unless the district levies a sales tax instead.

State law and the constitution **limit the amount of money that can be collected by the county** for primary and secondary property tax levies. These limits include levy limits, tax rate caps for special districts, and requirements for unanimous approval for levy increases above 15%. In addition, these levies are subject to transparency requirements, called Truth in Taxation, that require public hearings and various notices be provided if the proposed tax levy is higher than the previous year.

### MINISTERIAL RESPONSIBILITY TO PRODUCE & ADOPT TAX ROLL

State law requires the BOS to facilitate the collection of property taxes for all taxing jurisdictions within the county.

By the 3rd Monday in August, BOS required to adopt the tax rates and levies for all taxing jurisdictions, including municipalities, school districts, and fire districts.

BOS must authorize the County Treasurer to collect property taxes via resolution. Transmit the tax roll, by parcel, to the Treasurer by October 1st of each year.

### SIT AS THE BOARD OF EQUALIZATION

Outside of Maricopa and Pima Counties, the county BOS sits as the county board of equalization, which is responsible for hearing property assessment appeals.

In Maricopa and Pima Counties, statute establishes the State Board of Equalization (SBOE), which is made up of 41 members, 20 of which are appointed by the Maricopa or Pima County BOS.

State law allows counties outside of Maricopa and Pima Counties to contract with the SBOE to hear appeals. As of May 2025, 5 counties have an IGA with the SBOE to perform this function.[3]

### PARTICIPATE IN THE TAX LIEN & TAX DEED PROCESSES

**TAX LIEN**

In certain circumstances, adjust the amount owed or decide not to pursue action.

Grant approval of county treasurer actions to abate or remove tax liens.

May apply for and receive a treasurer's deed on behalf of the state if a tax lien has not been redeemed within five years after assignment to the state.

**TAX DEED**

Annually prepare a list of the real property held by the state by tax deed.

Advertise and sell real property acquired by the state through tax deed.

## ENDNOTES

1 In Tax Year 2024.

2 In Fiscal Year 2024.

3 Provided by the State Board of Equalization on May 19, 2025.