PIMA COUNTY
ASSESSOR'S OFFICE

GREEN VALLEY COUNCIL PRESENTATION

A GENERAL OVERVIEW OF THE PIMA COUNTY ASSESSOR'S OFFICE

PRESENTED BY:

SUZANNE DROUBIE
PIMA COUNTY ASSESSOR

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MEET THE ASSESSOR

SUZANNE DROUBIE

Suzanne Droubie was elected as the first female Assessor of Pima County in 2020. With over 27 years of combined experience as a taxpayer consultant, mass appraiser, fee appraiser, and real estate specialist, Assessor Droubie brings a wealth of expertise and leadership skills.

Suzanne is particularly passionate about customer service, believing that open communication and accessibility are key to building trust within the community. Her commitment to providing exceptional service makes the Assessor's Office a valuable resource for the constituents of Pima County.

Outside of the public sector, Suzanne served as the Vice President of Property Tax Services for a national Fortune 100 company, advising colleagues, associates, and clients on all aspects of commercial property tax. Her extensive experience in both the Assessor's Office and the private sector provides Assessor Droubie with a unique perspective, allowing her to ensure fairness to all County taxpayers.

APPROACHES TO VALUE

The Pima County Assessor's Office is responsible for locating, listing, and valuing **440,000 properties** in Pima County including residential and commercial property, business equipment, as well as vacant and agricultural land.

01

SALES COMPARISION

The value indicated by recent sales of comparable properties in the market, with adjustments for age, condition, and other characteristics.

02

INCOME APPROACH

The investment value represented by the net earning power of a property based on the capitalization of the income stream.

03

COST APPROACH

The cost of reproducing/replacing a property plus land value minus accrued depreciation.

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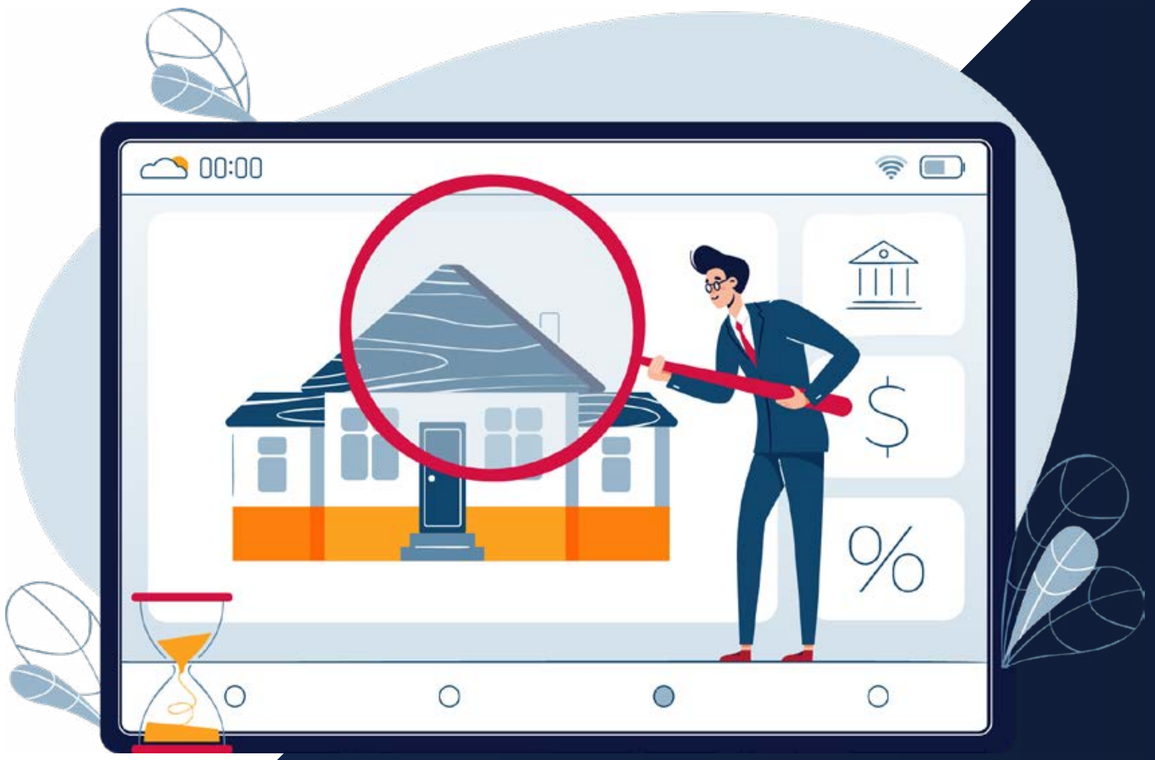

ASSESSOR PROCEEDURES

WHAT IS MASS APPRAISAL?

The IAAO defines mass appraisal as “the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing.” This is the method our office, and Assessors across the country, uses to value Real Property in Pima County for ad valorem purposes. Differing from fee appraisal, which seeks to find the value of one property, Mass Appraisal allows the office to value large quantities of a property type and place them in a value range. The Assessors Office must follow guidelines from the Arizona Department of Revenue.

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KEY TERMS

FULL CASH VALUE (FCV)

The Full Cash Value (FCV) represents the market value of a property, or the amount it would likely sell for under normal market conditions. This value is determined by the County Assessor and takes into account factors such as the property's **location, size, condition, and recent sales of similar properties in the area**.

The FCV can change significantly from year to year, especially in rapidly increasing real estate markets. When the real estate demand is high, FCVs may rise sharply. On the other hand, in a market downturn, the FCV could decrease as property values drop.

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LIMITED PROPERTY VALUE

In Arizona, ***Limited Property Value (LPV)*** is the basis for calculating property taxes. The LPV plays a crucial role in stabilizing property taxes, particularly in periods of rapid market growth, by preventing sudden spikes in a homeowner's tax bill.

Growth Limitations: The LPV cannot increase by more than **5% annually**, regardless of how much the property's **Full Cash Value (FCV)** increases due to increasing market conditions. This cap ensures that property taxes rise gradually, even in areas where real estate prices surge, protecting property owners from sudden tax increases.

Tax Basis: Arizona property taxes are based on the LPV, not the FCV, which ensures stability in property taxes. However, major changes like new construction or the addition of square footage can increase the LPV beyond the 5% cap.

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CURRENT MARKET VALUE

The price your property could sell for in an open and competitive market.

CURRENT ASSESSED VALUE

The Assessor determines your property value by analyzing the previous 36 months of sales for properties that are similar in size, age, quality, location, and other characteristics.

PROPERTY VALUES VS. MARKET VALUES IN PIMA COUNTY

PROPERTY EXEMPTIONS

Qualifying individuals and non-profit organizations may apply for a reduced tax through the following valuation relief programs.

- **Senior Valuation Protection**
- **Widow/Widower**
- **Disabled Individuals**
- **Disabled Veterans**
- **Non-Profits/Religious Organizations**

1,447
NON-PROFIT NEW & RENEWAL APPLICATIONS

1,325
NEW EXEMPTION APPLICATIONS RECEIVED & PROCESSED

1,447
SENIOR FREEZE NEW & RENEWAL APPLICATIONS REVIEWED & PROCESSED

25
IN-HOME VISITS FOR APPLICANTS UNABLE TO TRAVEL

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Senior Property Valuation Protection

This program freezes your limited property value for three consecutive years. Your taxes may continue to fluctuate based on the tax rates set by the Board of Supervisors.

- Applicant's name must be on the title of the property
- Applicant must be a minimum of age 65 to apply for the program
- The property must have been owned and used as the applicant's primary residence for a minimum of two years. An applicant can only have one primary residence.
- The household income from all sources including non-taxable income, cannot exceed the income limits determined annually by the Arizona Department of Revenue.

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Widow/Widower's Exemption

This exemption can result in a lower Limited Property Value which may have the effect of reducing your property tax amount.

- Spouse's death certificate
- Arizona Driver's License or Identification
- Your most recent State Income Tax Return. If not filing State income tax returns, submit a statement of all income for the previous year.
- Description of all properties owned in Arizona
- Power of Attorney and/or trust agreement (if applicable)
- Redemption of Waiver Request (if applying after March 1st)

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Disabled Persons Exemption

This exemption can result in a lower Limited Property Value which may have the effect of reducing your property tax amount.

- Arizona Department of Revenue Medical form. DOR Form 82514.
- Arizona Driver's License or Identification
- Your most recent State Income Tax Return. If not filing State income tax returns, submit a statement of all income for the previous year.
- Description of all properties owned in Arizona
- Power of Attorney and/or trust agreement (if applicable)
- Redemption of Waiver Request (if applying after March 1st)

Partially Disabled Veterans Exemption

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This program provides property tax relief through a reduction to the property's Limited Assessed Value (LAV), which is the value used to calculate property taxes.

This is an income-based program, and the reduction is subject to a statutory maximum cap. Any assessed value remaining after the reduction is applied will be subject to taxation.

- Veteran Benefits Summary letter that determines the percent of disability, effective date of disability and it must be dated within 12 months of filing the application.
- Arizona Driver's License or Identification
- Your most recent State Income Tax Return. If not filing State income tax returns, submit a statement of all income for the previous year.
- Description of all properties owned in Arizona
- Power of Attorney and/or trust agreement (if applicable)
- Redemption of Waiver Request (if applying after March 1st)

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100% Service-Connected Disabled Veterans Exemption

Effective January 1, 2026, this program is available to Disabled Veterans with a 100% service-connected disability rating who own property in Pima County and meet all statutory eligibility requirements.

Upon approval, this income-based program provides property tax relief on the applicant's primary residence through a property tax exemption.

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RAPID RESPONSE

WHAT WE DO:

Launched in January 2021, the Pima County Assessor's Rapid Response Program provides timely valuation relief to homeowners and businesses impacted by disasters such as fires, floods, or other unforeseen accidents. By adjusting the value of affected properties, the program offers property tax reductions, easing financial burdens for property owners across Pima County. It educates taxpayers on the Notice of Claim process, offers on-site support, and works with the appraisal team to remove damaged property portions from the tax roll.

Since its launch, the program has assisted roughly 1,000 properties, resulting in substantial savings for taxpayers. This initiative fosters community engagement and improves resource allocation within the Assessor's Office, ensuring property owners receive necessary support during difficult times.

Home Title Fraud

Deed Fraud, or home title theft is a scam where criminals forge documents to illegally transfer property ownership, then sell the home, take out a mortgage, or rent it, stealing equity and leaving the true owner with foreclosure risks, often targeting vacant land, and distressed property.

Pima County Recorder’s Office – Fraud Notify Program

Fraud Notify is a simple way to help you prevent from being the victim of property fraud. Register your individual or business name, and when a document is recorded with your name on it you will be notified via email. This provides you early warning of potential property fraud being committed in your name.

Pima County Recorder’s Office - Fraud Notify Information

Thank You
Questions?

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