

## Property Taxes

The Coconino County Treasurer, by statute, is responsible to bill, collect and disburse property taxes to each of the taxing jurisdictions within the County.

The Coconino County Treasurer's Office mails all real and personal property tax notices in September of each year. All property owners will receive a tax notice and it is their legal responsibility to ensure all property taxes are paid.

Taxpayers have the option to pay their annual taxes in two equal installments. The first installment is due by Nov. 1 of the year being collected and the second installment is due by May 1 of the following year. They can also pay in one full payment by Dec. 31 of the year being collected. Mobile home tax bills of \$100 or less have to pay in full by December 31. If a property owner finds it easier, the Treasurer's Office will also accept partial payments to apply towards the amount due by each payment date of current taxes.

It is important to note that personal property taxes for mobile homes follow the mobile home itself, not the home owner. Prior to purchasing a new or used mobile home you may contact the Treasurer's Office with the Property Account or Parcel Number to verify any delinquent or current taxes associated with the mobile home. Unpaid taxes on a mobile home may result in seizure and sale of the mobile home.

## Who We Are

### About Us

The Coconino County Assessor's Office values all property within the county for tax purposes, notifies all property owners of their property valuation annually and administers the Property Exemption and Senior Valuation Protection programs.

The Coconino County Treasurer's Office mails all real and personal property tax notices and collects all property taxes for the state, county, incorporated cities and towns, school districts, and special districts, and distributes the collected revenues to the taxing entities.

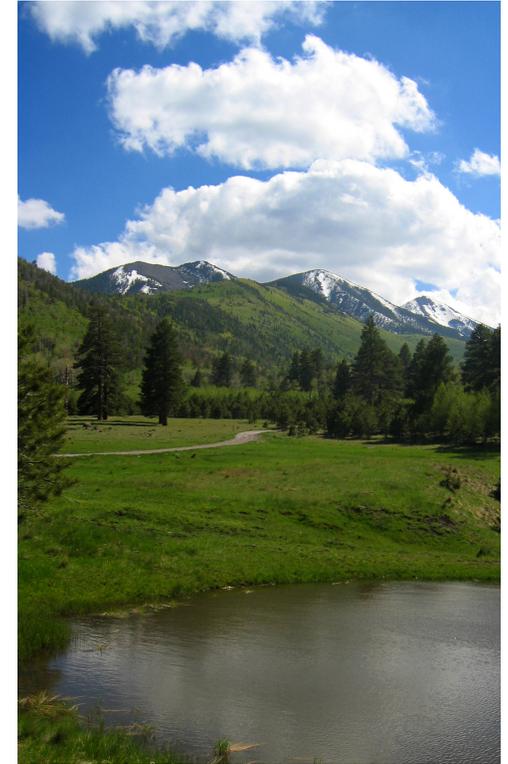
### Contact Us

#### **Coconino County Assessor Armando Ruiz, Chief Deputy Assessor**

Phone: (877) 679-7120  
Phone: (928) 679-7962  
Web: [www.coconino.az.gov/assessor](http://www.coconino.az.gov/assessor)

#### **Coconino County Treasurer Sarah Benatar, Treasurer**

Phone: (877) 500-1818  
Phone: (928) 679-8188  
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**MANUFACTURED  
HOUSING AND  
MOBILE HOMES**



## About

All mobile homes in Arizona are subject to property taxes from January 1 following the day they enter the state. Per statute, all mobile homes kept in Arizona must be titled with the Arizona State Motor Vehicle Department (MVD).

## Moving a Manufactured Home

A 504 Tax Clearance is required by law and must be obtained from the Assessor's office before a manufactured home can be moved. The tax clearance can be obtained at the Assessor's office or the request can be made from the Coconino County Assessor's website. Required information needed to obtain this permit:

- Year, make, size and vehicle identification number of manufactured home being moved
- Titled Owner or Dealer's name
- Mailing address of current owner
- Current physical location of the unit
- Name of mover or moving company
- New owner or Dealer's name (if sold or traded in)
- New physical location
- New mailing address
- Taxes paid in full

## Affidavit of Affixture

The Affidavit of Affixture attaches a manufactured home to an owner's real property parcel for property valuation and tax purposes. The affixture process requires all mobile home taxes to be current, the mobile home documents to be surrendered to the MVD and the affidavit to be recorded in the county where the real property is located. Once the Affixture is complete, owners will continue to receive two property notices the first year and a combined notice for all future years.

## Affidavit of Removal or Un-affixture

The Affidavit of Removal reverses the process of a manufactured home that has been affixed to real property. The removal process requires all taxes to be current before processing the removal. Once the removal process is complete, the manufactured home can be re-titled through the MVD.

***Please visit the Assessor's website or call the Assessor's office before beginning the Affixture or Removal process. Forms and instructions for each process can be found on the Assessor's website or received in person at the Assessor's Office.***

## Ownership/Change of Ownership

The ownership of a manufactured home for which an Affidavit of Affixture has been recorded is the same as the land ownership. Once an Affidavit of Affixture has been recorded, the ownership of the manufactured home changes whenever deeded action changes the ownership of the land.

A manufactured home for which an Affidavit of Affixture has not been filed is issued a title through the MVD. A multi section unit will have a title for each section.

When a titled manufactured home, park model or travel trailer changes ownership, the title(s) to the home must be transferred through MVD. When a manufactured home is sold, it is the responsibility of the new owner to transfer the title to the new owner's name. All manufactured homes must be titled with MVD within 15 days of purchase per ARS 28-2051

Assessor Valuation Notices and Treasurer Tax Notices will be sent to the owner of record. Please contact the Assessor's office if you have sold a manufactured home but you are still receiving property notices.

## Exemption

Manufactured homes that are located on reservation land and are Native American owned are exempt from taxation. Please contact the Assessor's office regarding the Manufactured Home Exemption