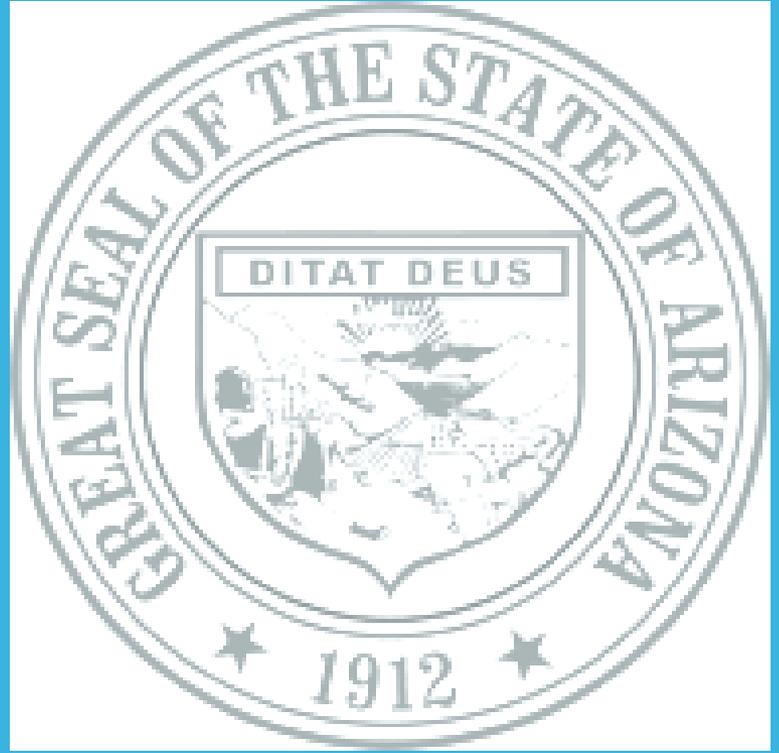


**DEVELOPING & USING A GOOD GIS
TO MORE ACCURATELY DISTRIBUTE
PROPERTY TAX REVENUE**

DEPARTMENT OF REVENUE



GIS WITHIN THE PROPERTY TAX DISTRICT

Tax Area Codes (TACs) – Why are they so important?

- It's a standard by which roughly 610 Centrally Valued Property (CVP) Taxpayers are mandated to self report their property value to AZDOR
- Assist in distributing Property Tax revenue to the appropriate jurisdictions

Development of TAC boundaries

- Counties on various levels
- Goal to have all 15 counties mapped accurately

Annexations – School Districts, Cities & Special Districts (Fire, Water, Sewer, Etc.)

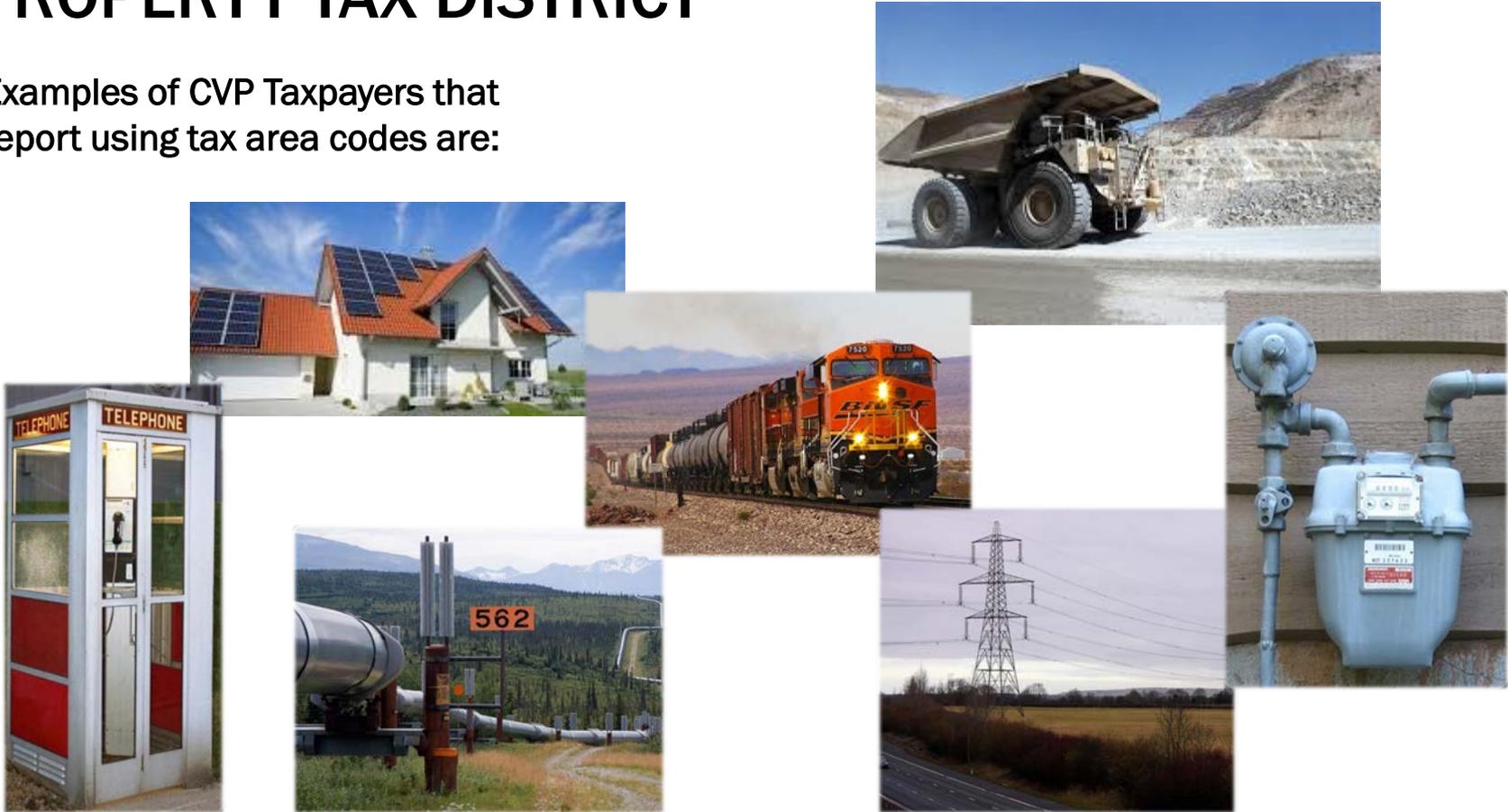
- Cities & Districts required to send annexation documents to AZDOR

Auditing – Are CVP Taxpayers reporting in the appropriate tax area codes?



PROPERTY TAX DISTRICT

Examples of CVP Taxpayers that report using tax area codes are:



WHAT ARE TAX AREA CODES?

Geographic areas whose boundaries are driven by:

- School District Boundaries
- City Boundaries
- Special District Boundaries (Fire, Water, Etc.)

Tax area codes cover the whole state

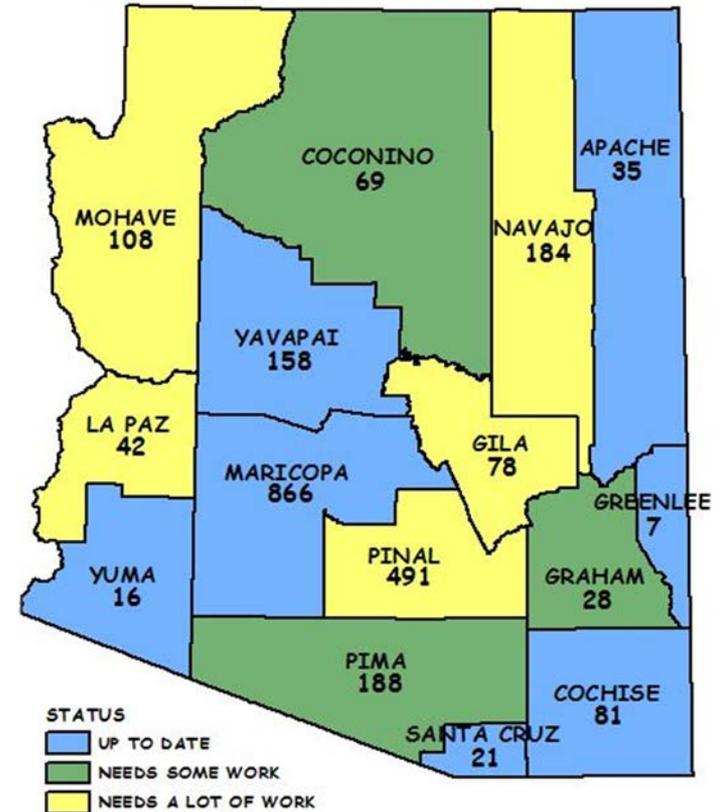
Wide range in size

- Over 1,000 square miles versus one parcel in size

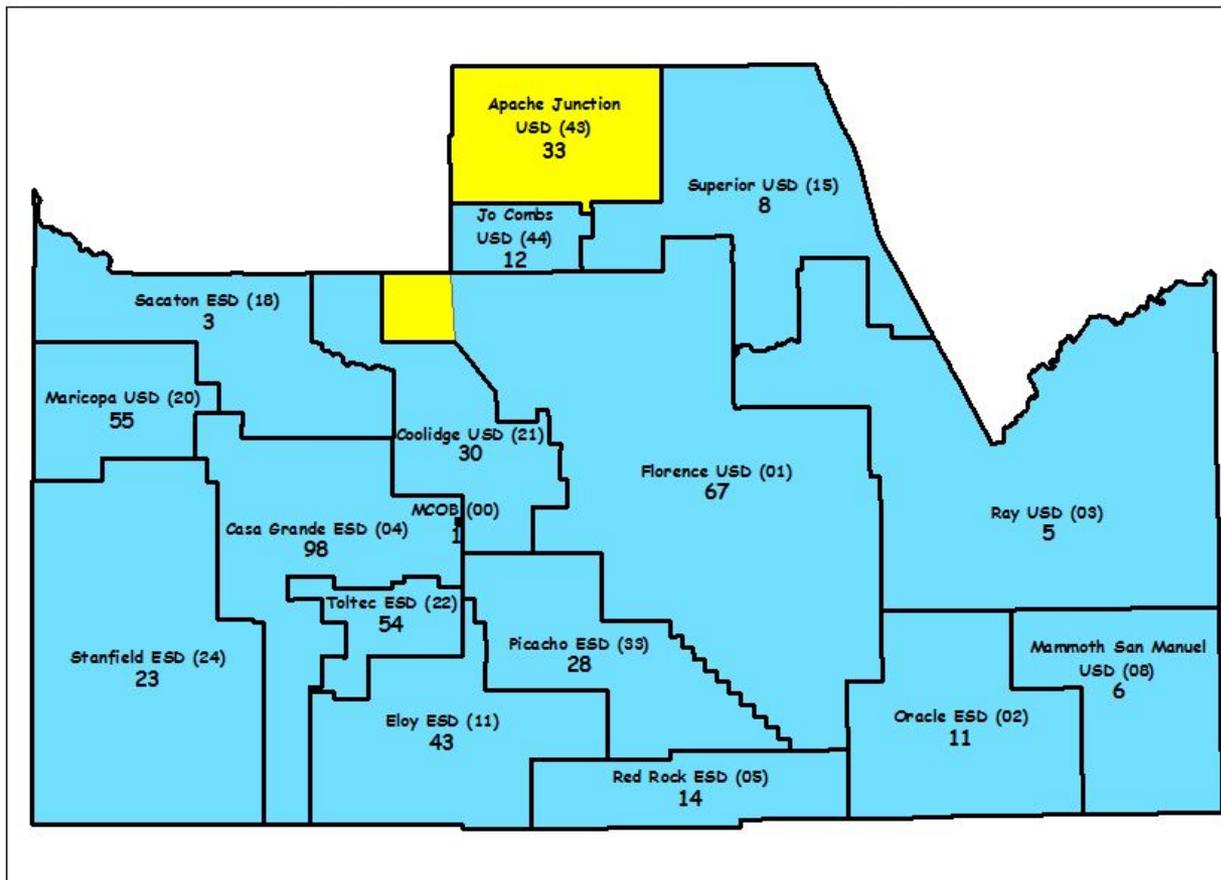
Each tax area code has a 4 digit number & a unique set of districts

- First two digits coincide with school district number
- Only counties have authority to add & remove tax area codes

ARIZONA: Completion of County GIS TAC Layers
Approximately 2,372 Tax Area Codes Statewide



491 Pinal County Tax Area Codes: 7.3% Mapped in Our GIS

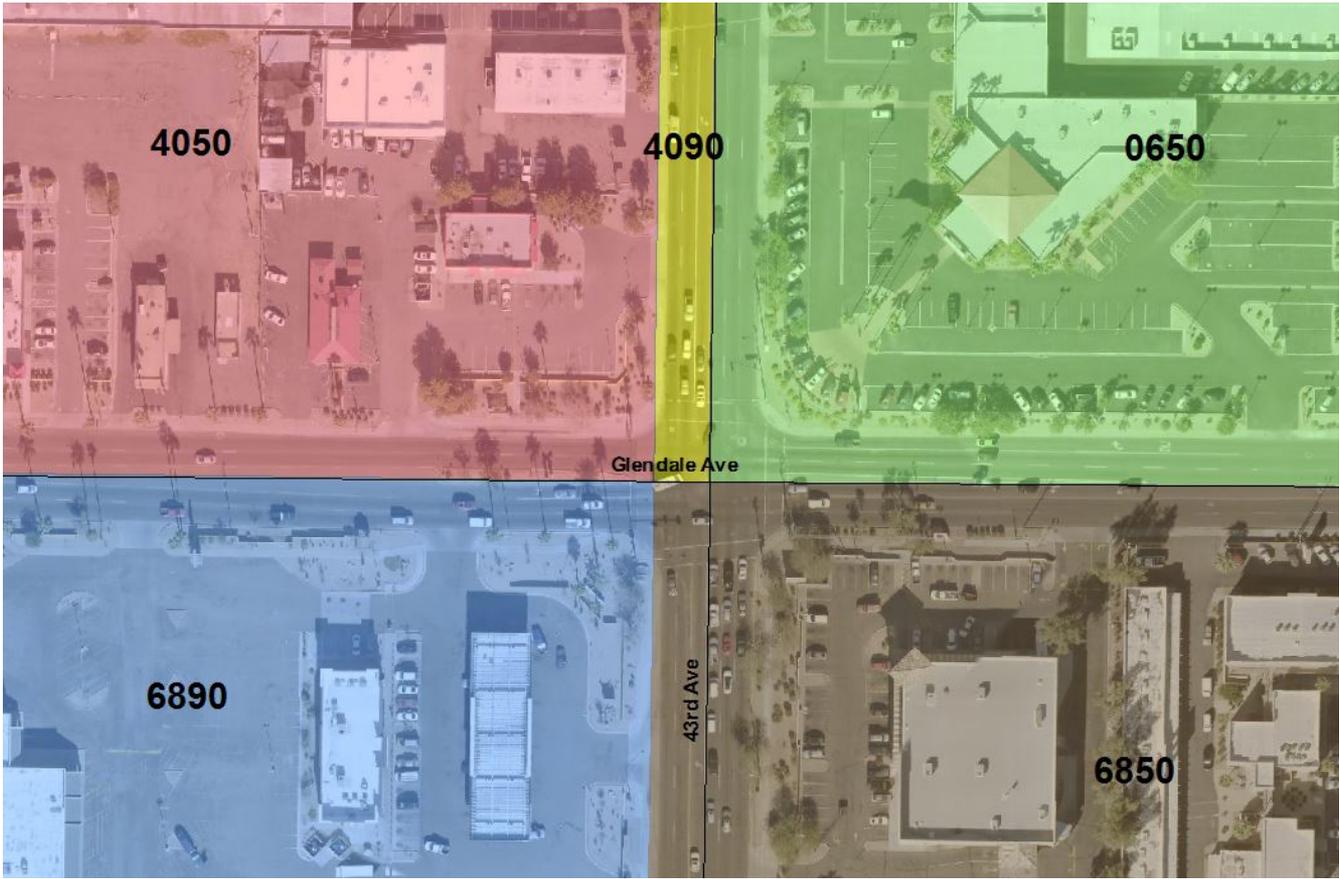


COMPLETED
UNCOMPLETED

0 10 20 Miles

Developed by: AZDOR
Property Tax / GIS
August 25, 2016

TAX AREA CODES AND CVP PROPERTY – BIG PICTURE



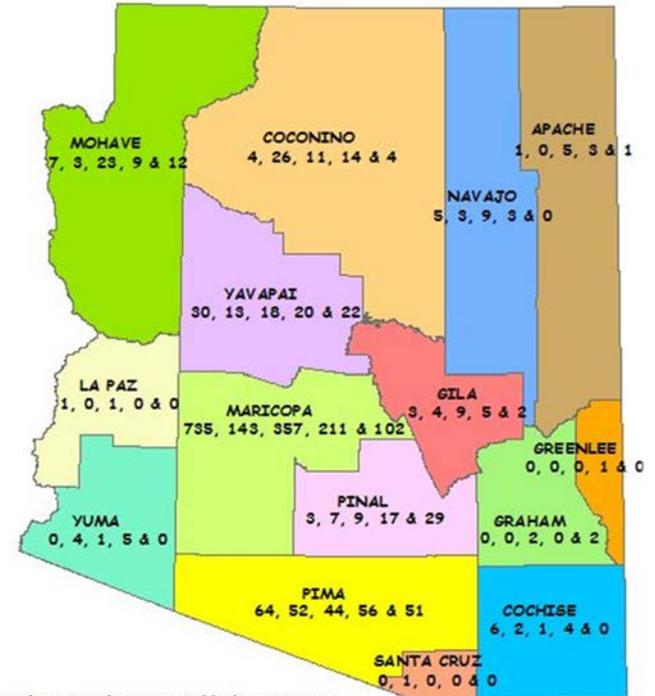
TAX AREA CODES ARE DYNAMIC - ANNEXATIONS

Cities, school districts, fire districts and special districts always annexing

By law districts must notify AZDOR of any boundary changes

AZDOR required to notify CVP taxpayers of tax area code changes

ARIZONA: Distribution of Annexations Statewide
(Does Not Include Proposed Annexations; Numbers are in Sequence Regarding Totals Tax Years 2013 Through 2017)



Total Annexations Statewide by Tax Year

2011 = 165	2015 = 490
2012 = 206	2016 = 348
2013 = 859	2017 = 225 (not finished)
2014 = 258	

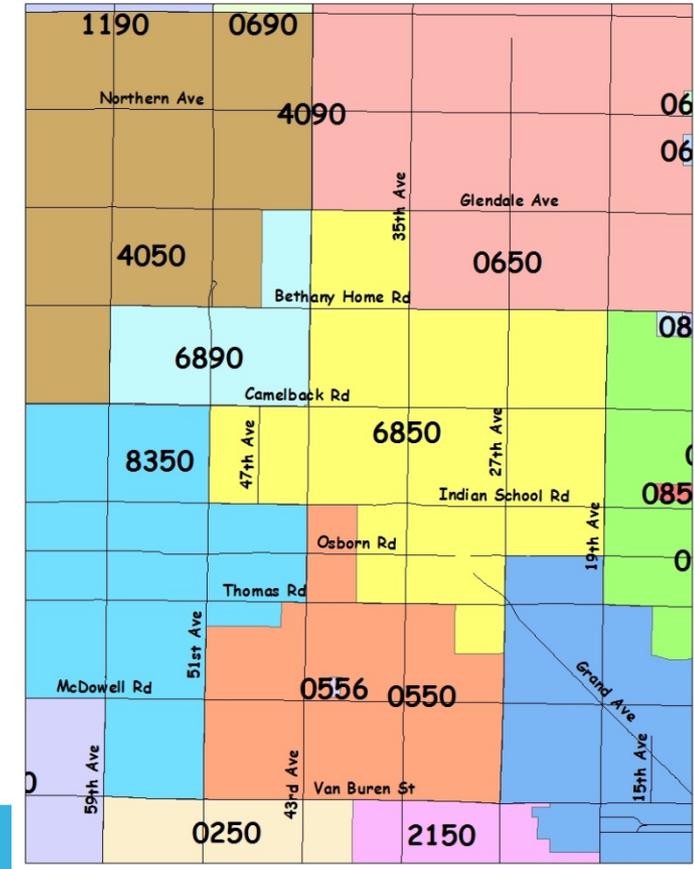
Developed by: AZDOR
Taxpayer Services Division / GIS
August 17, 2016

TAX AREA CODES - DISTRIBUTING THE INFORMATION

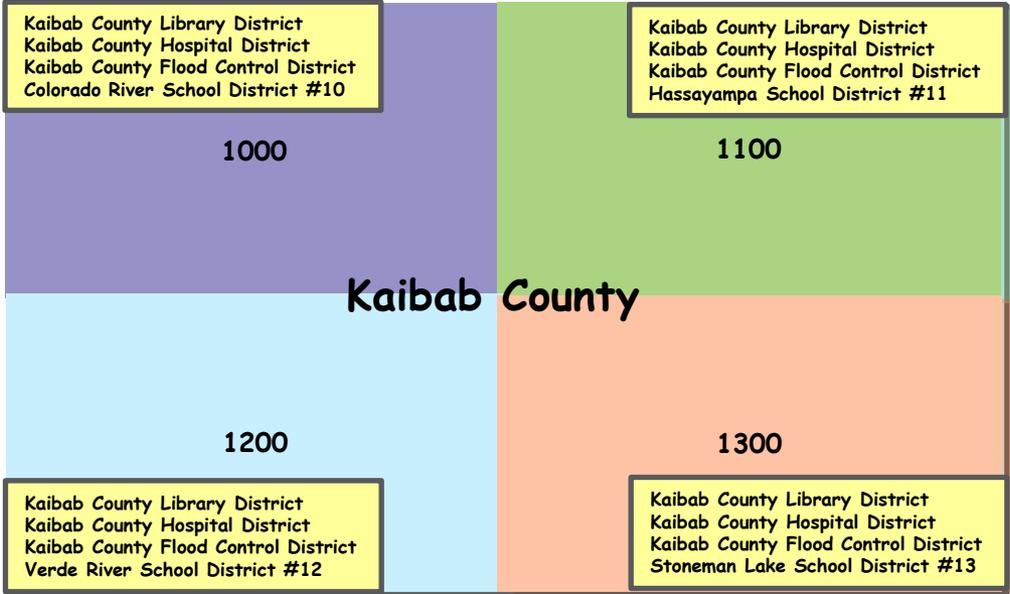
Distribute tax area code data in various ways

- In the past hard copy map books
- Now we send CVP taxpayers GIS files and/or electronic maps
- In the future develop GIS applications to distribute the information

Sometimes CVP taxpayers share data with us

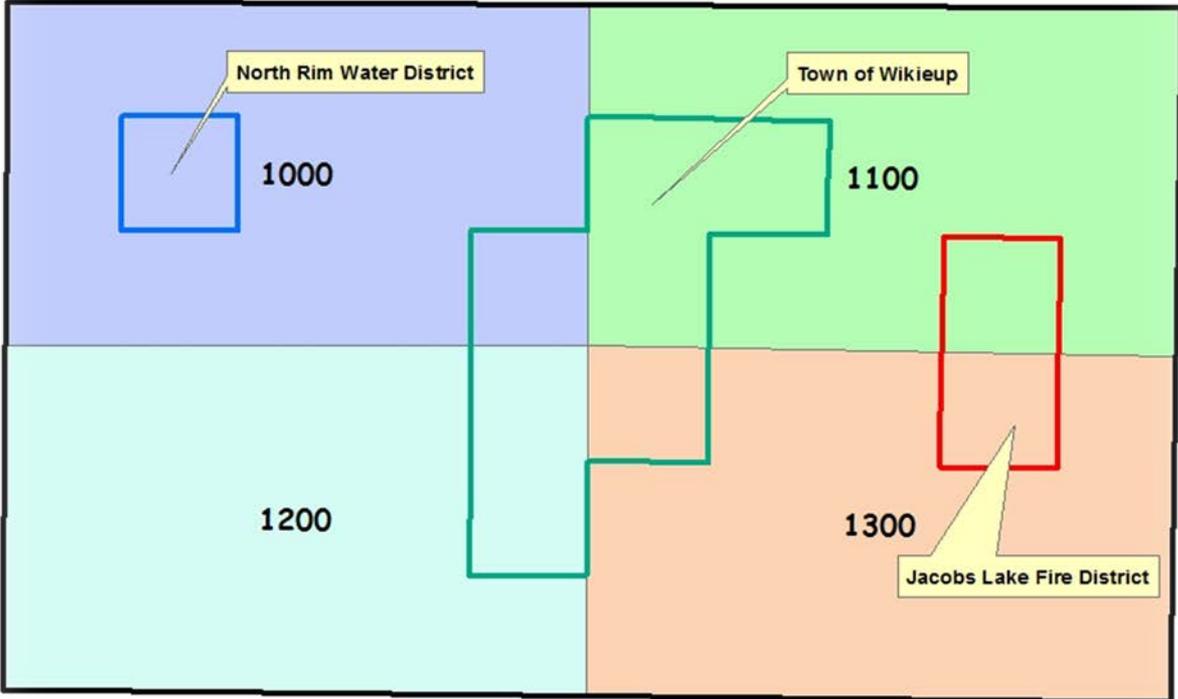


TAX AREA CODES – HOW THEY WORK

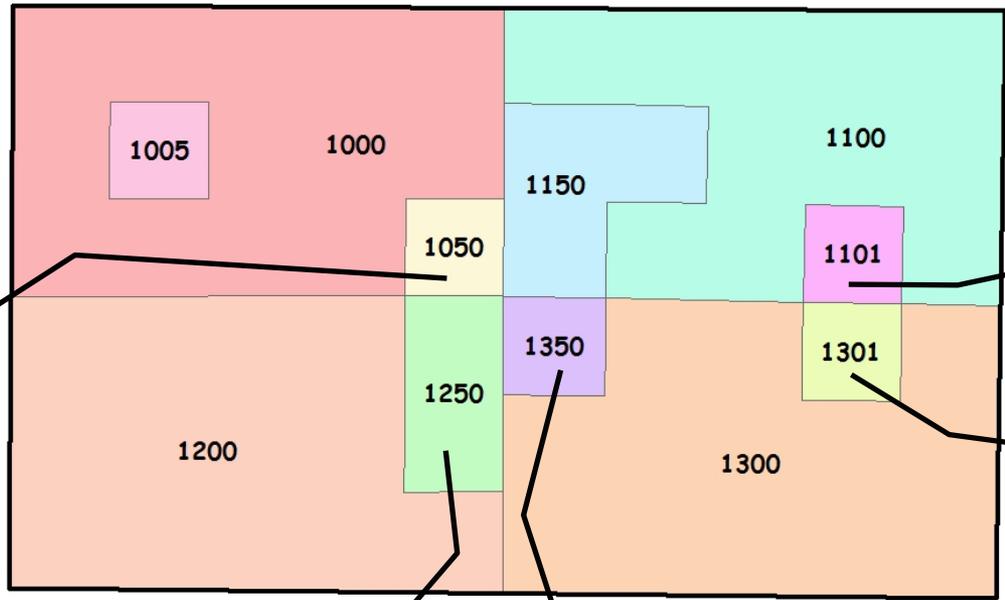


**Kaibab County Library District
Kaibab County Hospital District
Kaibab County Flood Control District**

TAX AREA CODES – HOW THEY WORK (CONTINUED)



TAX AREA CODES – HOW THEY WORK (CONTINUED)



Kaibab County Library District
 Kaibab County Hospital District
 Kaibab County Flood Control District
 Colorado River School District #10
 Town of Wikieup

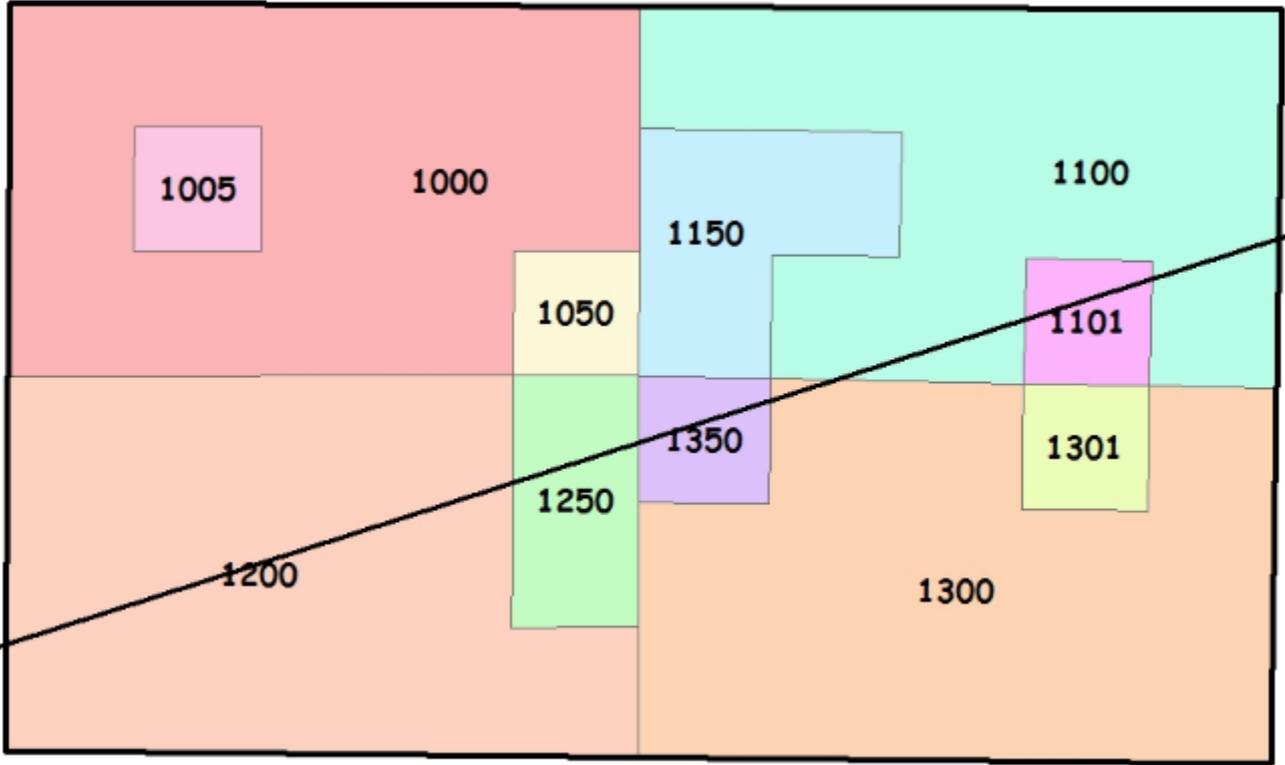
Kaibab County Library District
 Kaibab County Hospital District
 Kaibab County Flood Control District
 Hassayampa School District #11
 Jacobs Lake Fire District

Kaibab County Library District
 Kaibab County Hospital District
 Kaibab County Flood Control District
 Stoneman Lake School District #13
 Jacobs Lake Fire District

Kaibab County Library District
 Kaibab County Hospital District
 Kaibab County Flood Control District
 Verde River School District #12
 Town of Wikieup

Kaibab County Library District
 Kaibab County Hospital District
 Kaibab County Flood Control District
 Stoneman Lake School District #13
 Town of Wikieup

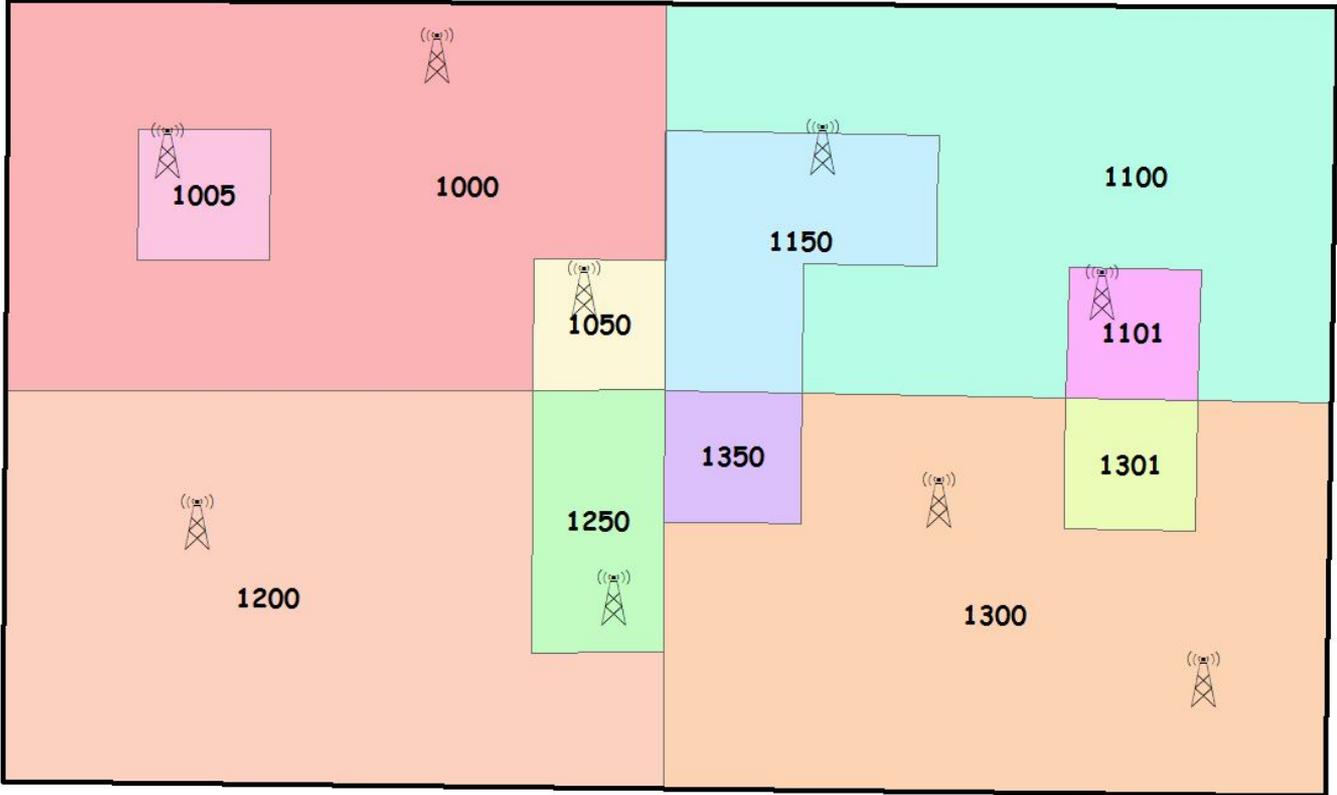
ASSISTING CVP TAX PAYERS



ASSISTING CVP TAX PAYERS – TELECOM COMPANIES

ID	NAME	LATITUDE	LONGITUDE
1	Hualapai Peak	33.3513	-112.0927
2	Table Top Mountain	33.4389	-111.4423
3	Second Mesa	33.8911	-111.9325
4	Mingus Mountain	33.5106	-112.1118
5	Saguaro Hill	33.1188	-111.0682
6	Escudilla Mountain	33.0064	-111.3338
7	Mount Graham	33.7703	-112.8882
8	Chiricahua Peak	33.0712	-111.7722
9	Black Mountain	33.3819	-112.4869

ASSISTING CVP TAX PAYERS – TELECOM COMPANIES



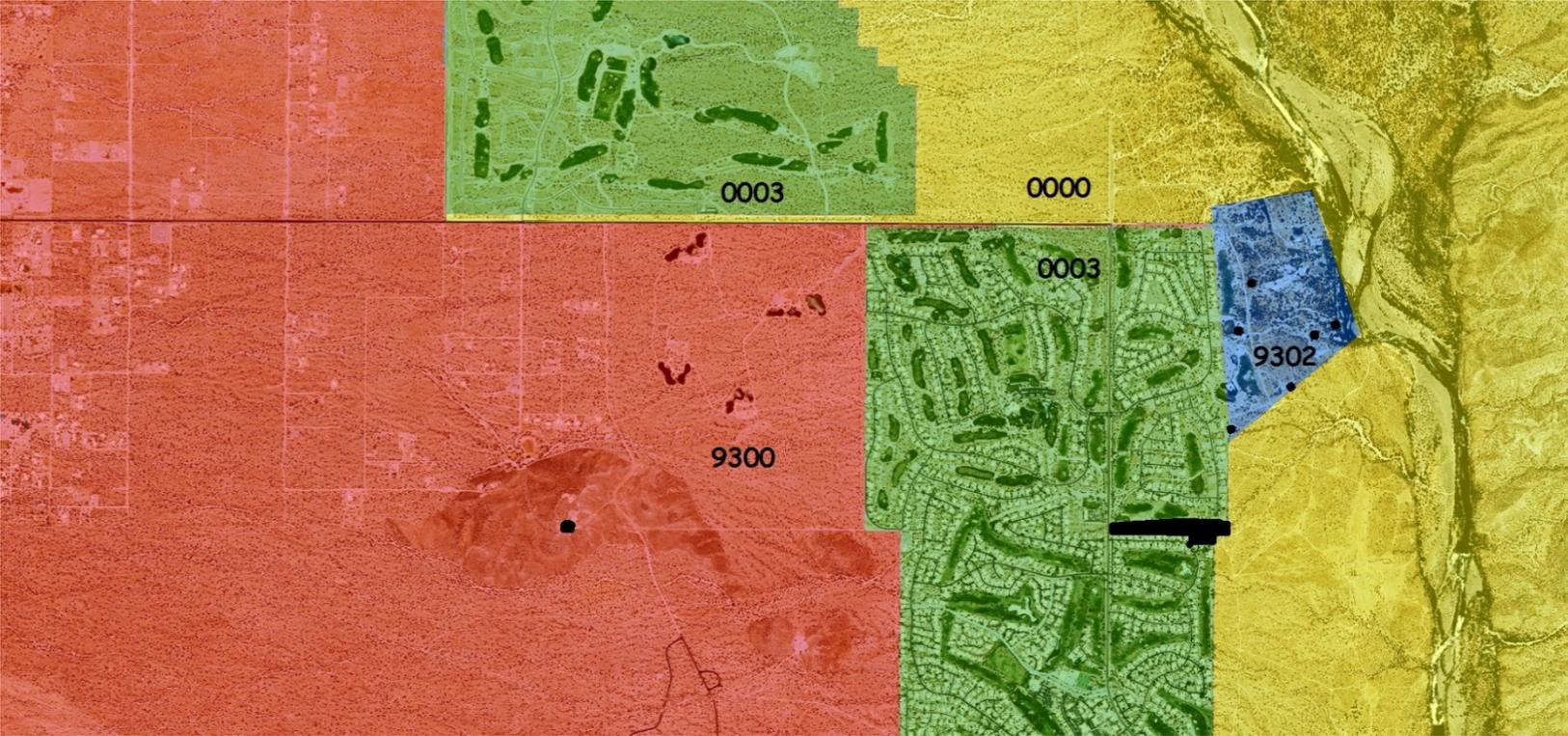
ASSISTING CVP TAX PAYERS – TELECOM COMPANIES

ID	NAME	LATITUDE	LONGITUDE	COUNTY	TAC
1	Hualapai Peak	33.3513	-112.0927	Kaibab	1300
2	Table Top Mountain	33.4389	-111.4423	Kaibab	1300
3	Second Mesa	33.8911	-111.9325	Kaibab	1150
4	Mingus Mountain	33.5106	-112.1118	Kaibab	1101
5	Saguaro Hill	33.1188	-111.0682	Kaibab	1200
6	Escudilla Mountain	33.0064	-111.3338	Kaibab	1250
7	Mount Graham	33.7703	-112.8882	Kaibab	1050
8	Chiricahua Peak	33.0712	-111.7722	Kaibab	1000
9	Black Mountain	33.3819	-112.4869	Kaibab	1005

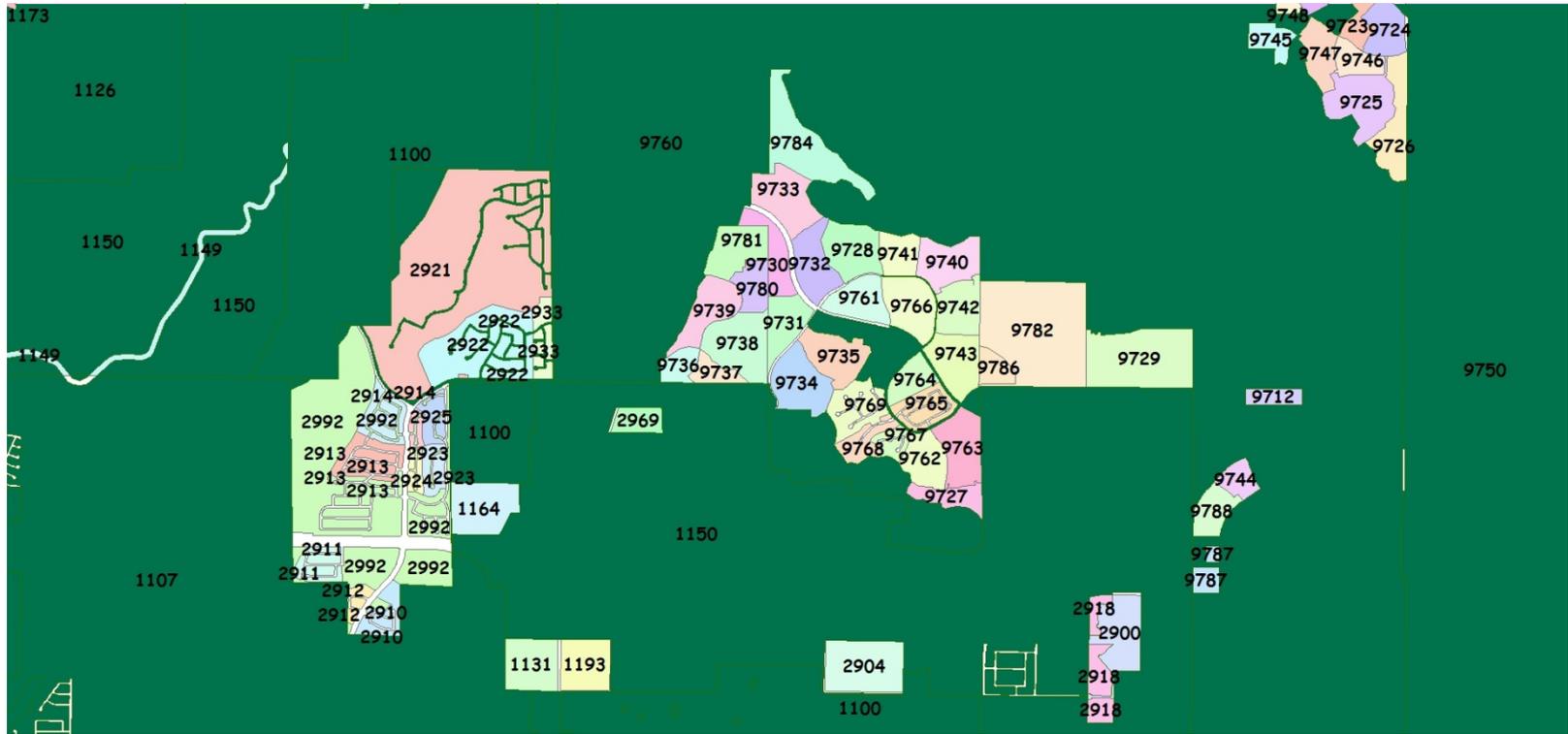
AUDITING – CVP TAX PAYERS

Tax Year	Tax Area Code	Total FCV PY	Total FCV CY
2012	0000	2,416,000	2,295,000
2012	0003	237,000	237,000
2012	9302	220,000	220,000

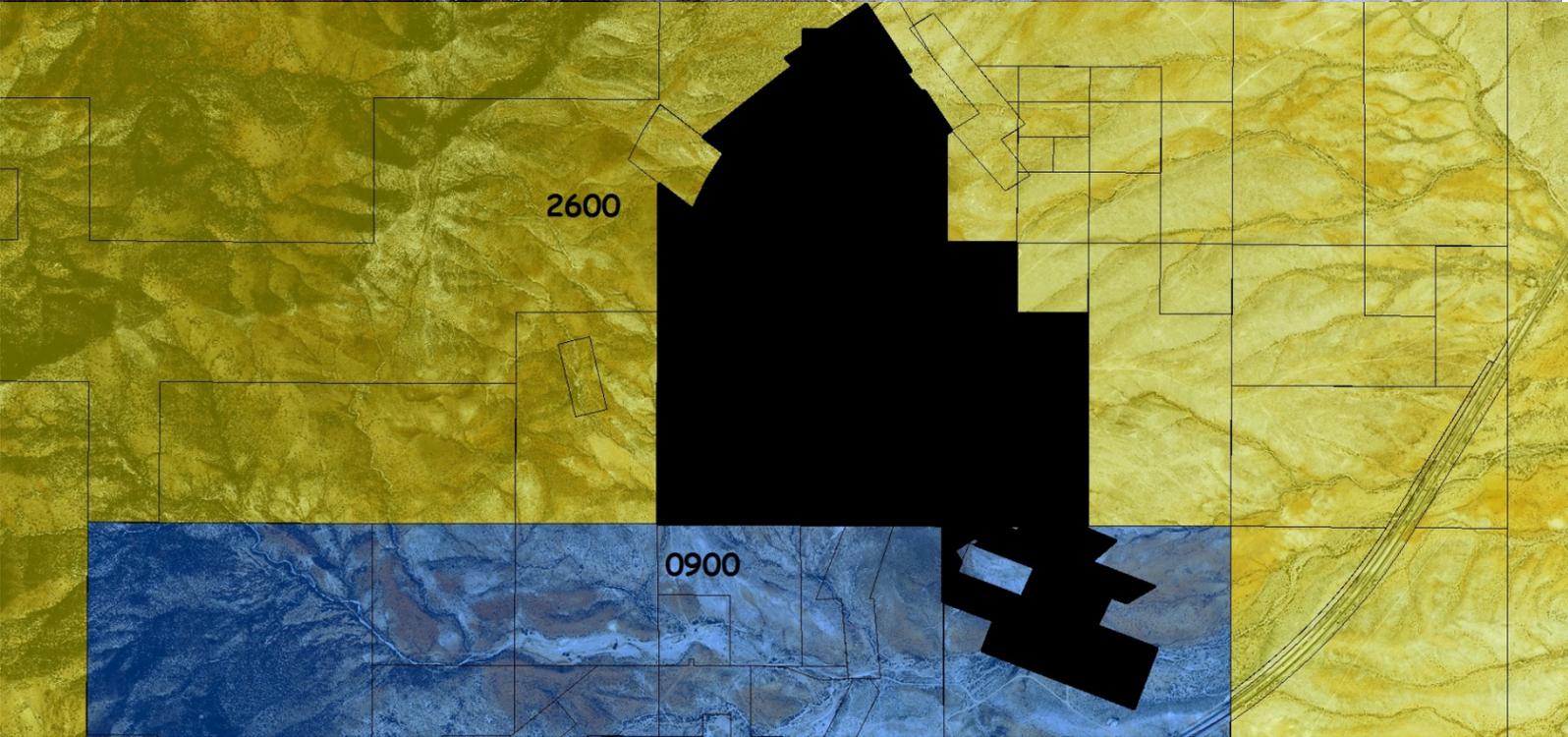
AUDITING – CVP TAX PAYERS



AUDITING – CVP TAX PAYERS



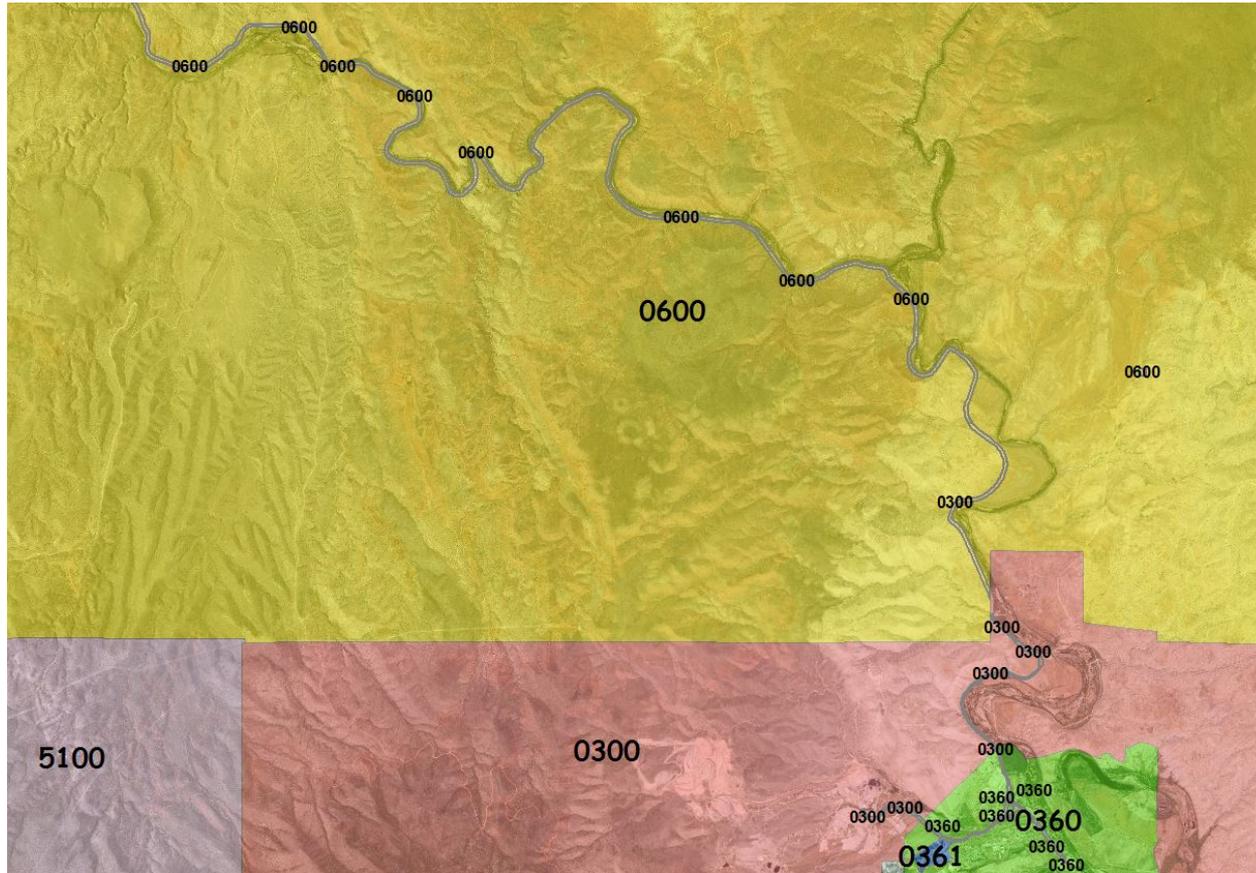
AUDITING – CVP TAX PAYERS



AUDITING – 511 YAVAPAI COUNTY CVP LAND PARCELS

CVP Land Parcel	Tax Area Code	Taxpayer ID	Taxpayer Name
100-01-112	0140	55-456	Acme Water Co
102-03-010E	0120	54-843	Reading Railroad
306-57-109A	0197	58-477	Sonoran Electric

AUDITING – 511 YAVAPAI COUNTY CVP LAND PARCELS



Questions

