

RESIDENTIAL RENTAL TAX & LICENSING MATRIX

* Self-Collecting Cities (2015)

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

NO

| | | | |
|-------------------|------------------|----------------|----------------|
| Bullhead City | Lake Havasu City | Quartzsite | <u>Tucson*</u> |
| <u>Flagstaff*</u> | Marana | Safford | Tusayan |
| Globe | Oro Valley | <u>Sedona*</u> | Willcox |
| Kearny | Parker | Show Low | Winslow |
| Kingman | Payson | Snowflake | |

(Also includes all properties located outside of an incorporated city or on a county island)

YES

**Exempt:
NO License**

Owner leases their Residential Rental Property through a Property Manager?

NO

NOTE: Every residential rental property that is leased through a Property Manager 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.

YES

**Taxable:
1 License per
Owner; 1 Fee
per Location**

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

NO

NOTE: If a person owns a commercial rental in the State, every residential rental 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.

YES

**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

| | | | | | | | |
|-------------------------|-------|------------------|-------|------------------|-------|---------------|-------|
| <u>Apache Junction*</u> | 2.20% | Cottonwood | 3.00% | Hayden | 3.00% | San Luis | 4.00% |
| <u>Avondale*</u> | 2.50% | Eagar | 3.00% | Holbrook | 3.00% | South Tucson | 2.50% |
| Benson | 2.50% | El Mirage | 3.00% | Haachuca City | 1.50% | Springerville | 3.00% |
| Bisbee | 2.50% | Eloy | 3.00% | Jerome | 3.50% | St. Johns | 2.00% |
| Buckeye | 2.00% | Florence | 2.00% | Page | 3.00% | Superior | 2.00% |
| Cave Creek | 3.00% | Fountain Hills | 1.60% | Paradise Valley | 1.65% | <u>Tempe*</u> | 2.00% |
| <u>Chandler*</u> | 1.50% | Gila Bend | 3.00% | Patagonia | 3.00% | Wickenburg | 1.70% |
| Clarkdale | 3.00% | Gilbert | 1.50% | <u>Peoria*</u> | 1.80% | Winkleman | 3.50% |
| Clifton | 3.00% | <u>Glendale*</u> | 2.20% | Pinetop-Lakeside | 2.50% | Youngtown | 2.00% |
| Colorado City | 2.00% | Guadalupe | 3.00% | <u>Prescott*</u> | 2.00% | | |

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

YES

**Taxable:
1 License per
Owner; 1 Fee
per Location**

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

NO

| | | | | | |
|----------|-------|-----------------|-------|----------|-------|
| Carefree | 3.00% | <u>Mesa*</u> | 1.75% | Surprise | 2.20% |
| Goodyear | 2.50% | Prescott Valley | 0.00% | | |

YES

**Taxable:
1 License per
Owner; 1 Fee
per Location**

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

NO

| | | | | | | | | |
|-------------------------------|-----------------|-------|-----------------|-------|--------------------|-------|-----------|-------|
| Exempt: NO License | Camp Verde | 2.00% | Fredonia | 4.00% | Pima | 2.00% | Taylor | 2.00% |
| | Casa Grande | 1.80% | Litchfield Park | 2.80% | Queen Creek | 2.25% | Thatcher | 2.00% |
| | Chino Valley | 3.00% | Mammoth | 2.00% | Sahuarita | 2.00% | Tolleson | 2.50% |
| | Coolidge | 3.00% | Maricopa | 2.00% | <u>Scottsdale*</u> | 1.65% | Tombstone | 2.50% |
| | Dewey-Humboldt | 2.00% | Miami | 2.50% | Sierra Vista | 1.00% | Wellton | 2.50% |
| | <u>Douglas*</u> | 2.80% | <u>Nogales*</u> | 2.00% | Somerton | 3.30% | Williams | 3.00% |
| | Duncan | 2.00% | <u>Phoenix*</u> | 2.00% | Star Valley | 2.00% | Yuma | 1.70% |

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

YES

**Taxable:
1 License per
Owner; 1 Fee
per Location**