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Maricopa County

NOTICE!!!

If you own Residential Rental Property in the State of Arizona!!!

(Per Arizona Revised Statutes, effective 9/21/06)

If a parcel of property is used as a rental unit and the property is listed on the Assessor records as class three pursuant to section 42-12003, the owner must notify the county assessor of the rental use of the property or be subject to a civil penalty prescribed by section 42-12052.

http://www.maricopa.gov/assessor/pdf/property_reclass_form.pdf

If a parcel of property is used for residential rental purposes, the parcel must be listed on the notice as class four, and the owner must register the residential rental property with the county assessor pursuant to section 33-1902 or the owner may be subject to a penalty.

http://www.maricopa.gov/Assessor/Residential_Property_Form.aspx

If the owner is required to register the rental property with the county assessor and fails to do so, the city or town may impose a civil penalty payable to the city or town in the amount of one hundred fifty dollars per day for each day of violation, and the city or town may impose enhanced inspection and enforcement measures on the property.

<http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/33/01902.htm&Title=33&DocType=ARS>

If the city or town in which the property is located requires the lessor to pay transaction privilege tax on residential rent, failure to pay the applicable sales tax could result in a penalty or fine by the city or town. Check with the taxing jurisdiction where the property is located.

Residential rental properties are required to comply with the landlord tenant law pursuant to title 33, chapters 10 and 11.

<http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=33>