FIRE DISTRICT FUNDING

Taxes are the major source of funding for Fire Districts. The Property Tax reform of 1980 created two distinct valuation bases

LIMITED (Primary):

- State
- Counties
- Cities
- Community College District

FULL CASH (Secondary):

- Special Districts
- Sanitary
- Fire
- Road Improvement

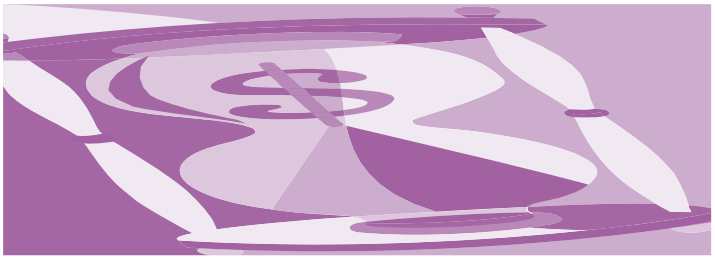
Full cash is synonymous with market value.

DISTRICT NET ASSESSED VALUE =

Locally Assessed-Secured	Locally Assessed-Unsecured	Centrally Assessed Property
Real Property:	Personal Property:	Utilities
Commercial	Mobile Homes	Pipelines
Agricultural	Business Equipment	Railroads
Vacant Land	Construction Equipment	
Residential	Mining Equipment	
Historical		

TAX CALCULATIONS =

YAVAPAI COUNTY – _____ (Full Cash Value) X _____ (Assessment Ratio) = _____ (Assessed Value)

FIRE DISTRICT – _____ (Assessed Value) divided by 100 = _____ (Net Assessed)

_____ (Net Assessed) X _____ (District Tax Rate) = $_____ (CYFD Taxes Due)