

**RESIDENTIAL RENTAL TAX & LICENSING MATRIX**

\* Self-Collecting Cities (2015)

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

NO

Bullhead City	Marana	Safford	*Tucson
*Flagstaff	Oro Valley	Sedona	Tusayan
Globe	Payson	Show Low	Willcox
Lake Havasu City	Quartzsite	Snowflake	Winslow

YES

Exempt:  
No License

(Also includes all properties located outside of an incorporated City or Town, or on a County island)

Owner leases their Residential Rental Property located in ANY of the cities below through a Property Manager?

NO

NOTE: If the property is leased through a Property Manager, every Residential Rental property located 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 of rentals.

YES

Taxable:  
1 License  
per Owner; 1  
Fee per  
Location

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

NO

NOTE: If a person also owns a Commercial Rental anywhere in the State, every Residential Rental property located 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 of rentals.

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

City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	YES
*Apache Junction	\$50	2.20%	Cottonwood	\$2	3.00%	Hayden	\$5	3.00%	San Luis	\$2	4.00%	Taxable: 1 License per Owner; 1 Fee per Location
Avondale*	\$0	2.50%	Eagar	\$10	3.00%	Holbrook	\$1	3.00%	South Tucson	\$2	2.50%	
Benson	\$5	2.50%	El Mirage	\$15	3.00%	Huachuca City	\$2	1.50%	Springerville	\$5	3.00%	
Bisbee	\$1	3.50%	Eloy	\$10	3.00%	Jerome	\$2	3.50%	St. Johns	\$2	2.00%	
Buckeye	\$2	2.00%	Florence	\$2	2.00%	Page	\$2	3.00%	Superior	\$2	2.00%	
Cave Creek	\$20	3.00%	Fountain Hills	\$2	1.60%	Paradise Valley	\$2	1.65%	*Tempe	\$50	2.00%	
*Chandler	\$2**	1.50%	Gila Bend	\$2	3.00%	Patagonia	\$0	3.00%	Wickenburg	\$2	1.70%	
Clarkdale	\$2	3.00%	Gilbert	\$2	1.50%	*Peoria	\$50	1.80%	Winkelman	\$2	3.50%	
Clifton	\$2	3.00%	*Glendale	\$50	2.20%	Pinetop-Lakeside	\$2	2.50%	Youngtown	\$10	2.00%	
Colorado City	\$2	2.00%	Guadalupe	\$2	3.00%	*Prescott	\$25	2.00%				

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

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

NO

City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	YES
Carefree	\$10	3.00%	*Mesa	\$20	1.75%	Prescott Valley	\$2	0.00%	Surprise	\$10	2.20%	Taxable: 1 License per Owner; 1 Fee per Location
Goodyear	\$5	2.50%										

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

NO

City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	City	Fee	Rate	YES
Camp Verde	\$2	2.00%	Kearny	\$2	2.50%	*Phoenix	\$2**	2.30%	Taylor	\$2	2.00%	Taxable: 1 License per Owner; 1 Fee per Location
Casa Grande	\$2	1.80%	Kingman	\$2	2.00%	Pima	\$2	2.00%	Thatcher	\$2	2.00%	
Chino Valley	\$2	3.00%	Litchfield Park	\$2	2.80%	Queen Creek	\$2	2.25%	Tolleson	\$2	2.50%	
Coolidge	\$2	3.00%	Mammoth	\$2	2.00%	Sahuarita	\$5	2.00%	Tombstone	\$1	2.50%	
Dewey-Humboldt	\$2	2.00%	Maricopa	\$2	2.00%	*Scottsdale	\$2**	1.65%	Wellton	\$2	2.50%	
*Douglas	\$5	2.80%	Miami	\$2	2.50%	Sierra Vista	\$1	1.00%	Williams	\$2	3.00%	
Duncan	\$2	2.00%	*Nogales	\$25	2.00%	Somerton	\$2	3.30%	Yuma	\$2	1.70%	
Fredonia	\$10	4.00%	Parker	\$2	2.00%	Star Valley	\$2	2.00%				

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