



ANNUAL REPORT

MARICOPA COUNTY
ASSESSOR'S OFFICE

AN OVERVIEW OF OUR OFFICE'S
ORGANIZATIONAL PERFORMANCE AND
PUBLIC SECTOR PROPERTY VALUATIONS

FISCAL YEAR 2025



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Who We Are

Core Principles

Mission



To serve in the highest regard by providing a fair and equitable valuation of all taxable property in Maricopa County without favor or partiality while efficiently and effectively administering applicable laws and industry standards.

Vision



Be a best-in-class organization that is recognized for its accuracy, transparency, innovative solutions, and high value services.

Values

FAIR & EQUITABLE SERVICE



Always do what is right; be honest, accurate, and transparent with property owners, the public, and our team about our work and how it is performed. Ensure fair and equitable property valuations to support the collection of property taxes that are essential funding for valuable community resources.

ONE TEAM



Work as a collaborative team with civility, respect, and compassion. Be hard-working, dedicated, and best-in-class public servants while conducting all business to the highest quality and providing a superior customer experience.

INNOVATION & EFFICIENCY



Implement practical and effective solutions that improve our workflow, processes, and the lives of our team members and the public we serve.



Message from the County Assessor

I am so honored to have been re-elected in November 2024 to continue serving as your Maricopa County Assessor. Since becoming the County Assessor in 2020, our office has increased our digital solutions, public outreach efforts, and advocacy for common-sense policies, all while remaining fiscally responsible. This is all thanks to the support and dedication of my tremendous team.

Even as Maricopa County continues to be one of the nation's largest population-gaining counties, their commitment to serving this community is unwavering. Fiscal Year 2025 (FY2025) has been a testament to that.

We invested in programs and systems like OnBase that streamlined our operations and improved data accuracy. As a result, we reduced licensing costs, saw **processing times drop by 40%** for valuation relief applications, and enhanced our website's customer-facing functions, which decreased the amount of rework required because of errors or incorrect information submitted.



Eddie Cook
Maricopa County Assessor

This focus on customer service was integral to every project, program, or initiative worked on during FY2025. We launched our first Annual Forms Review, where our newly established Document Management team collected, reviewed, edited, and updated all of our forms and documents to make them easier to understand.

We continued to refine our communication with other County agencies to provide real-time responses to public inquiries and information requests. As a result, our customers report **"high satisfaction with ease of service"** with our staff and leave glowing reviews for the services they provide.

At the same time, we zeroed in on improving our internal customers' experience – the Assessor's Office team. It's a core value I've emphasized since 2020, summed up in our office's unofficial motto – **One Team**.

We accomplished this by enhancing our processes and workflows to be more proactive and efficient, and devoting time, energy, and effort to developing and training our team. As a result, staff members feel valued and appreciated, a sentiment that was recognized when the **Maricopa County Assessor's Office was named a 2025 Top Workplace in Arizona by AZ Central**.

As you can see, this past year has been one of hard work, collaboration, and progress for our office. I invite you to read the full FY2025 Annual Report to learn more about the ways we serve Maricopa County every day.

Sincerely,

Eddie Cook

Maricopa County Assessor



Who We Are

One Team

The Maricopa County Assessor's Office is committed to serving the residents of the nation's fourth-largest county by fairly and accurately identifying, locating, and assessing property.

Our team of **277 employees** works across five divisions and eight workgroups, each playing a critical role in carrying out our mission.

ADMINISTRATION



Oversees Finance, Human Resources, Communications, Innovations, Training and Development, Legal Affairs, and Government Relations.

APPRAISAL



Lists and values all parcels and accounts in Maricopa County and administers Legal Class Verification, Valuation Relief, tax reclassification, and Common Area applications.

CUSTOMER EXPERIENCE & SUPPORT SERVICES



Provides public assistance and document scanning and processing through clerical support and the STAR Contact Center.

INFORMATION & TECHNOLOGY



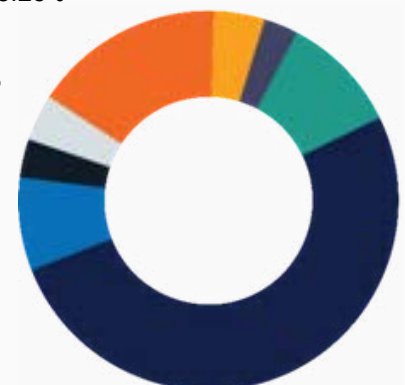
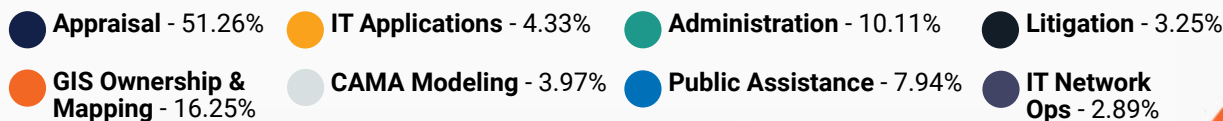
Maintains successful network operations and applications, supports GIS programs, supervises our Assessment Analyst Geographic Assessment Mass Appraisal (AA-GAMA) system, and manages and distributes the tax roll for taxing jurisdictions.

PROPERTY OWNERSHIP & MAPPING



Updates ownership information, processes parcel splits, and produces maps using advanced Geographic Information Systems (GIS) technology.

WORKGROUP BREAKDOWN





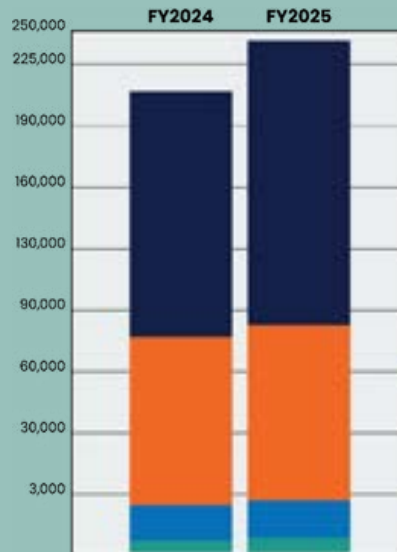
Locate & Identify

The Ownership and Mapping teams play a vital role in maintaining accurate property records for Maricopa County. From reviewing deeds and affidavits to processing parcel splits and subdivisions, their work ensures that changes in property ownership and land development are reflected correctly on the tax roll.

In FY2025, these teams managed a substantial increase in workload.

Overall, the number of recorded documents rose by nearly **18%** compared to last year, reflecting the county's rapid pace of growth.

Parcel activity was especially notable, with the number of splitting documents climbing by about **30%**.



Documents Processed
FY2024: 210,400
FY2025: 248,000



Affidavits of Property Value Processed
FY2024: 85,026
FY2025: 86,800

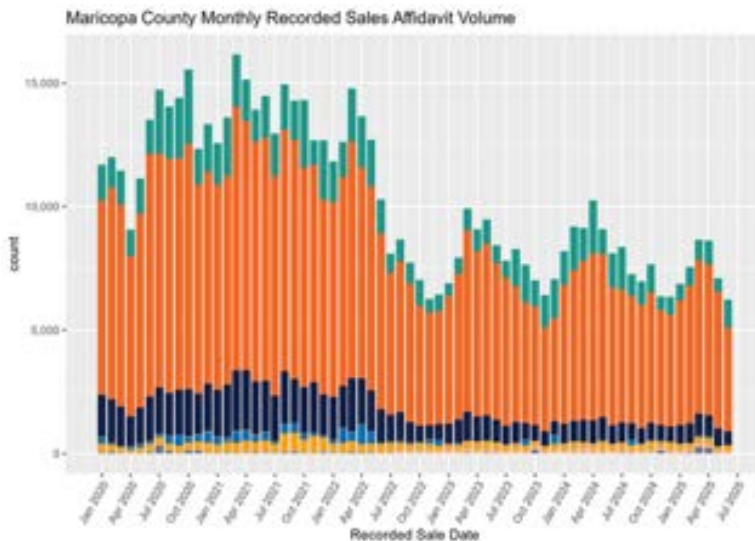


Splitting Documents Processed
FY2024: 2,117
FY2025: 2,760



Subdivision Plats Mapped
FY2024: 636
FY2025: 705

TRACK & ANALYZE



Sales Affidavits and Median Sales Price for Residential Properties are two of the many datasets that they track, organize, and analyze in this endeavor.

Our CAMA division monitors market trends and captures property data using Mass Appraisal to create models that establish fair property values on a large scale.



These charts and graphs illustrate the continued demand for housing and development across Maricopa County and underscore the importance of the CAMA and Ownership and Mapping teams' expertise in keeping property records timely, accurate, and reliable.



Fairly & Equitably Value

In Arizona, property is broadly classified as either **real** or **personal**.

Real property refers to land and anything permanently attached to it, such as houses, commercial buildings, and other improvements. These are identified as parcels.

Personal property refers to movable assets not permanently affixed to land, such as business equipment or unsecured manufactured homes. These are called accounts.

In FY2025, the Assessor's Office issued Notices of Value (NOV) for more than **1.8 million real and personal properties** across Maricopa County.

Real property is valued a year in advance, while personal property is assessed in the same year as the tax year.



Notice of Value Updates

This year, we introduced two significant improvements to the Notice of Value (NOV) template to provide greater clarity and service to property owners.

Property Subclasses

The Property Class section, located in the bottom left corner of the NOV, was updated to display Subclasses in addition to the standard Property Classes. This provides property owners with more detailed information about how their property is categorized.

Senior Valuation Protection Renewal

We created a new NOV template to notify property owners enrolled in our Senior Freeze program that their three-year period is nearly up. This ensures that eligible seniors receive an additional reminder to reapply to continue to freeze their property valuation.

Supplemental Property Notices

In September of 2024, our office mailed around **34,000** Supplemental Property Notices of Value, also known as Notices of Change.

These Notices are issued when there are changes to a property that occur outside the standard valuation cycle, such as new construction, parcel splits, consolidations, additions, deletions, or changes in use.

This often triggers what is known as a "Rule B" valuation, where the Limited Property Value (LPV) is based on the ratio of LPV to the market value of similar properties. This process ensures that new or significantly changed properties are valued fairly and consistently.

A Supplemental Notice establishes the first-time value for these properties.



What We Do

PROPERTY VALUES FOR TAX YEAR 2026

After a decrease last year, the Full Cash Value (FCV) of real property in Maricopa County rose again in tax year 2026. **The total FCV for all real property is now \$1.118 trillion.**

FCV reflects market value and is determined by analyzing factors such as square footage, location, age, and property use.

The median FCV across all real property types increased, with Commercial and Manufactured housing seeing the largest increase at **7.9%** and **7.5%** respectively. Condominiums experienced a slight increase of **0.7%**.

Thanks to Proposition 117, the Limited Property Value (LPV), which is tied to property taxes, cannot increase by more than 5% except for properties that receive a Rule B valuation.

This year, the median LPV for **nearly all property types experienced a 5% increase**, except for Vacant Land and Manufactured Housing, which increased by **4.4%** and **4.9%**.

**\$1.18
TRILLION**

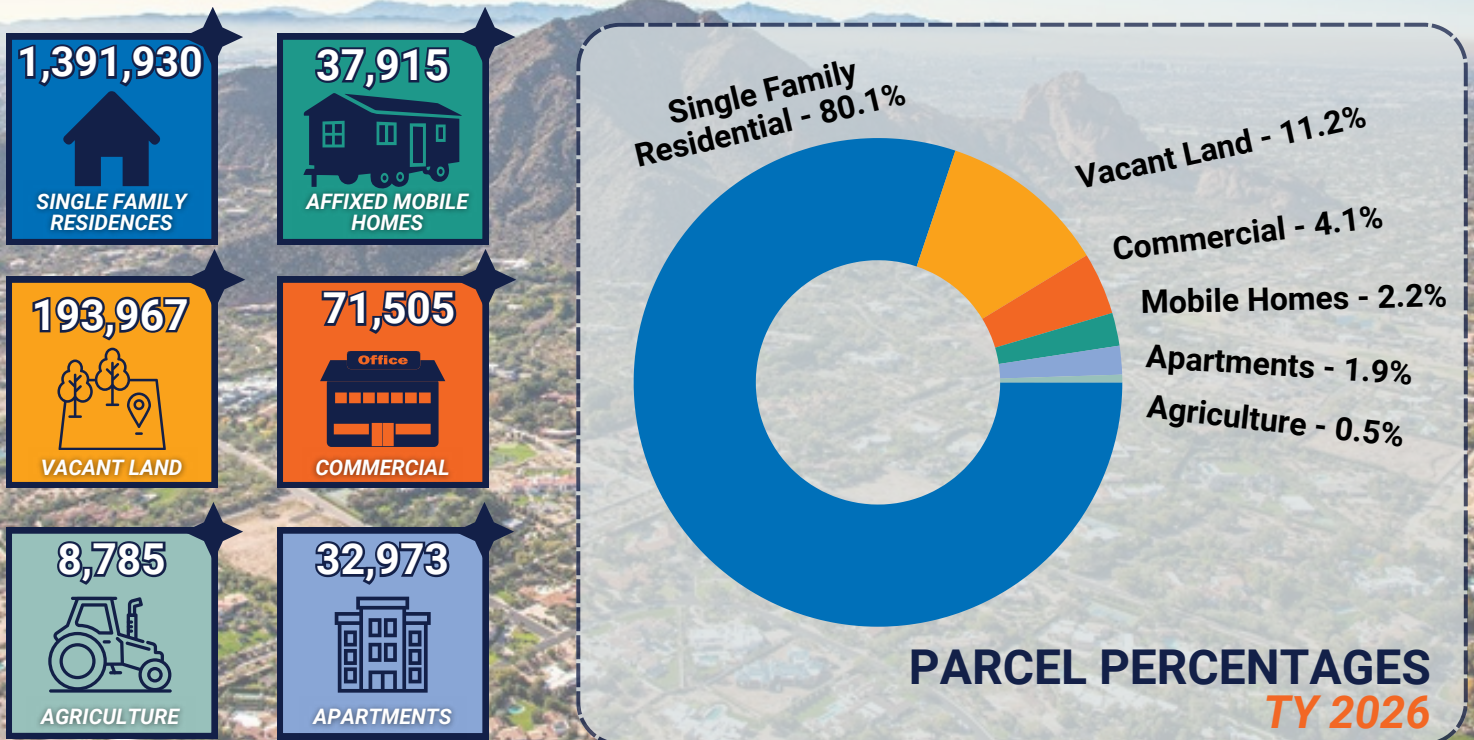
*Total FCV of
Real Property in
Maricopa County*

PROPERTY TYPE	MEDIAN FCV		FCV % CHANGE	MEDIAN LPV		LPV % CHANGE
	TY 2025	TY 2026		TY 2025	TY 2026	
Vacant Land	\$77,800	\$80,600	3.6%	\$18,499	\$19,321	4.4%
Single Family Residential	\$393,300	\$407,800	3.7%	\$214,666	\$225,307	5%
Condominium	\$268,300	\$270,300	0.7%	\$119,687	\$125,672	5%
Apartment	\$587,750	\$612,800	4.3%	\$149,007	\$156,458	5%
Commercial	\$992,500	\$1,070,450	7.9%	\$538,882	\$565,562	5%
Manufactured Housing	\$110,600	\$118,900	7.5%	\$71,600	\$75,118	4.9%



What We Do

REAL PROPERTY BREAKDOWN



Maricopa County continues to attract new residents, and recent real estate trends highlight how the property landscape is shifting to support that growth.

Single family homes remain the dominant property type, with more than **19,500 added** to the 2026 tax roll – the largest increase across all categories.

Other residential property types also saw an uptick in their total numbers. **Mobile homes increased just under 200** and **roughly 450 apartment buildings** were added.

However, the remaining property classes all experienced a decrease in overall numbers. Vacant land lost about **3,600 parcels** from TY 2025, Agriculture properties declined **more than 1,800**, and we removed a **little more than 650** commercial properties from the 2026 tax roll.

Despite these reductions, the county's overall property base continued to expand, with a net gain of **about 14,000 new parcels** added to the 2026 tax roll.

1,737,075

**Total Parcels in
Maricopa County**

To learn more, visit
MCAssessor.Maricopa.Gov



What We Do

Business Personal Property

Business Personal Property (BPP) accounts include assets such as tables, desks, computers, machinery, and equipment used by businesses throughout Maricopa County.

In FY2025, we assessed just **over 75,000 BPP accounts**, up from nearly 68,000 last year.

While the total FCV of all BPP accounts decreased to roughly **\$9.84 billion**, the assessed LPV for property tax purposes remained strong at **\$1.49 billion**.

Year	Total BPP Accounts	FCV	Assessed LPV
2023	67,519	\$12,977,507,641	\$1,682,931,316
2024	67,957	\$13,812,395,609	\$1,604,831,302
2025	75,200	\$9,835,674,026	\$1,492,171,767

Mobile Homes

Our Mobile Home (MH) unit assesses all unsecured or unaffixed manufactured homes in Maricopa County.

Year	Total MH Accounts	FCV	Assessed LPV
2023	75,079	\$1,282,983,399	\$124,283,053
2024	74,977	\$1,340,831,676	\$125,597,244
2025	75,189	\$1,335,667,639	\$138,378,952

In FY2025, we sent Notices of Value for just **over 75,000 accounts**, a slight increase from the previous year.

The FCV for all MH properties totaled **just under \$1.34 billion**, with assessed LPV at **\$138 million**.



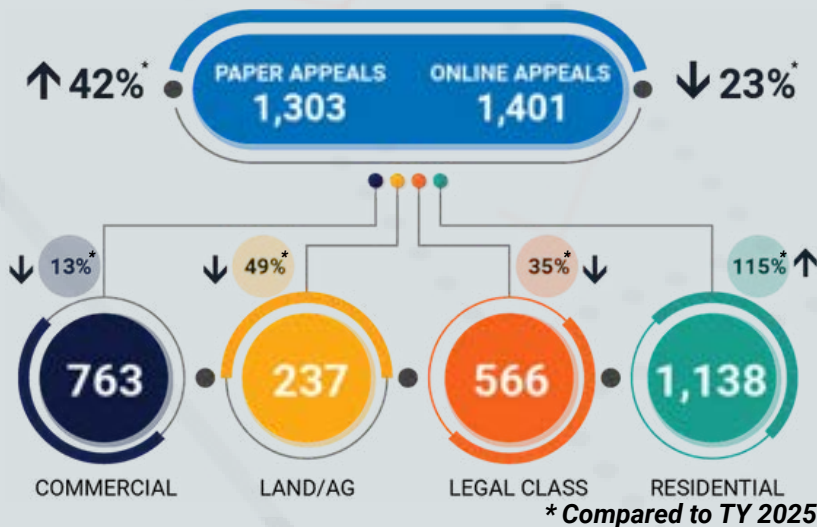


Appeals

If a property owner believes we misclassified their property or made an error with their Full Cash Value, they can submit a Petition for Review of Valuation, also known as an appeal. The deadline for filing an administrative appeal with our office for Real Property is 60 days after the Notices of Value (NOV) are mailed, and 30 days for Personal Property. If necessary, property owners may escalate their appeal to the State Board of Equalization (SBOE).

Property owners also have the ability to file a judicial appeal if they missed the deadline to file an administrative appeal, are appealing our office's or SBOE's decision, or wish to bypass the administrative process altogether. Judicial appeals must be filed by December 15 as either a tax court or small claims case.

TY 2026 APPEALS REAL PROPERTY



In February 2025, we sent out NOVs for real property for Tax Year (TY) 2026. We also sent out personal property NOVs for TY 2025 in June and August.

Our office received a total of 4,036 appeals in FY2025 - a decrease of more than 800 compared to FY2024.

However, even with the total number of appeals going down, we did see an uptick associated with residential properties. One possibility for the increase was the implementation of a court decision that impacted hundreds of thousands of property valuations.

In *Qasimyar et al v. Maricopa County*, the judge ruled that any property switching from a primary to a non-primary residence or vice versa was a change in use and should have its taxable Limited Property Value calculated using a formula known as Rule B.

About 20,000 properties experienced an increased LPV because of this recalculation. The ruling was retroactive, and while there was no additional tax liability for past years, the accumulative effect was visible on their most recent NOV.

After this ruling, we recommended Senate Bill 1267, which clarified that this was not a change in use and would not prompt Rule B moving forward, and we were pleased when it passed.

PROPERTY TYPE	FY 2023	FY 2024	FY 2025
Accounts	870	2,135	1,332
Parcels	2,550	2,725	2,704
TOTAL APPEALS	3,420	4,860	4,036

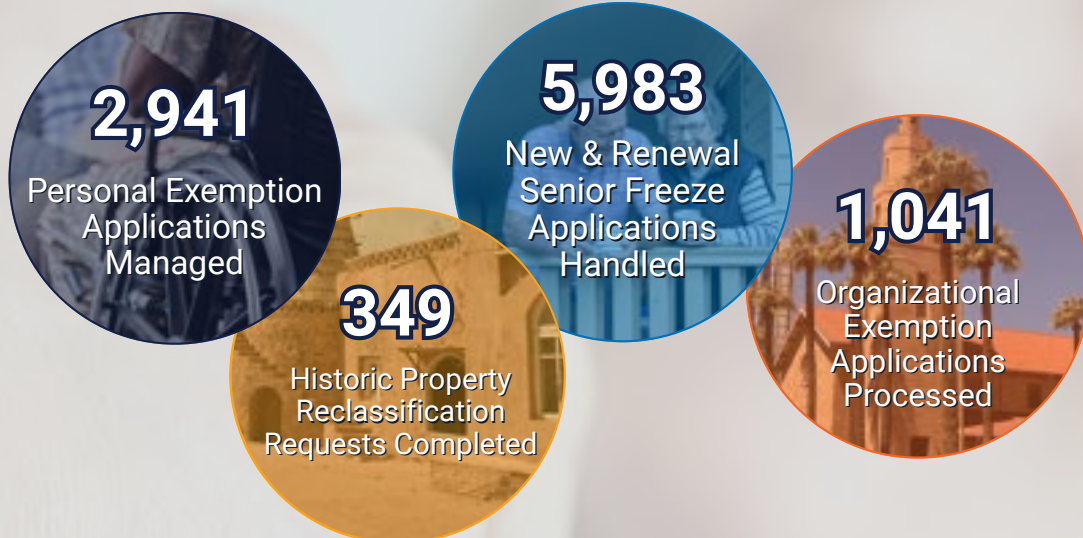
To learn more, visit
MCAssessor.Maricopa.Gov



Administer Exemptions & Relief

Another core responsibility of our office is ensuring that eligible residents and property owners have access to valuation relief programs.

Whether it's a senior citizen renewing their request to freeze their taxable home value, a nonprofit organization signing up to become property tax-free, or a disabled veteran registering for a reduced Limited Property Value, our Valuation Relief Programs (VRP) team works tirelessly to provide financial relief to those who need it most.



PERSONAL EXEMPTIONS

Personal Exemptions (PE) help reduce or eliminate the taxable assessed LPV of a property.

The program is open to widows, widowers, totally disabled persons, and disabled veterans with an honorable discharge who also meet income, property value, residency, and other requirements set each year by the Arizona Department of Revenue.

In FY2025, candidates could **reduce up to \$4,748** off their taxable value.

If there was any amount leftover, or if the applicant didn't own a home, the funds could be applied to a vehicle registration.

During this timeframe, our VRP team received and processed **2,941** PE applications for:

➤ **2,836 parcels** ➤ **94 accounts**

➤ **11 automobile-only**

Altogether, **13,643 properties** received a PE for a sum of **\$55,278,710** reductions.

Exemption Type	Number of Properties	Total Reduction of Assessed LPV
Disabled Persons	5,653	\$22,424,888
Disabled Veteran	1,626	\$6,649,018
Widow/Widower	6,364	\$26,204,804
GRAND TOTAL	13,643	\$55,278,710



ORGANIZATIONAL EXEMPTIONS

Religious non-profits, community service organizations, hospitals, and other entities may be eligible for an Organizational Exemption (OE). They must apply with the Assessor's Office which prompts our designated OE unit to conduct site visits and extensive analyses to verify they meet the statutory guidelines before rendering an exemption decision.

If approved, the institution may pay little to no property taxes.

In FY2025, our OE team was responsible for reviewing and approving or denying **1,041 applications**.

32,665 properties owned by a qualifying organization received an exemption.

Property Type	Exempt Properties	Total FCV of Exempt Properties	Total LPV of Exempt Properties
Parcels	29,974	\$120,431,419,137	\$66,276,188,992
Accounts	2,691	\$402,555,225	\$374,771,378
GRAND TOTAL	32,665	\$120,472,817,089	\$66,650,960,370

SENIOR VALUATION PROTECTION

Commonly referred to as *Senior Freeze*, Senior Valuation Protection (SVP) aids elderly homeowners by freezing the taxable Limited Property Value (LPV) of their home for three consecutive years.

There are age, residency, and property value requirements, and applicants must renew, even if they are enrolled, to verify they still qualify to continue receiving assistance.

In FY2025, **just under 6,000** senior citizens applied for or renewed their SVP application with a total enrollment of **14,281**.

# of Properties	Total FCV of Properties	Total LPV of Properties
14,281	\$3,639,538,355	\$2,275,769,328



HISTORIC PROPERTY TAX RECLASSIFICATION

The Historical Property Tax Exemption program reduces the tax rate for owners of historic residential or commercial properties. In return, they must maintain and preserve the integrity and features of the property, unless specific approval is given by the State Historical Preservation Office (SHPO).

SHPO is responsible for designating whether or not a property should be classified as historical. If historical status is approved, the property owner must apply for the reduced tax rate with our office.

Our VRP team received and reviewed a total of **349 applications** for the Historic Property Tax Reclassification and Exemption program in FY2025.

To learn more about valuation assistance, visit
MCAssessor.Maricopa.Gov



Maintain Financial Responsibility

All 270+ of our team members have the unified goal of providing best-in-class services at the lowest cost to the taxpayer. This is reflected in our ability to meet the community's growing needs and demands while remaining fiscally conservative.

In FY2025, we remained nearly \$500,000 under budget.

Personnel costs accounted for the largest portion of our \$34.3 million budget, as appraisal is primarily a service industry.

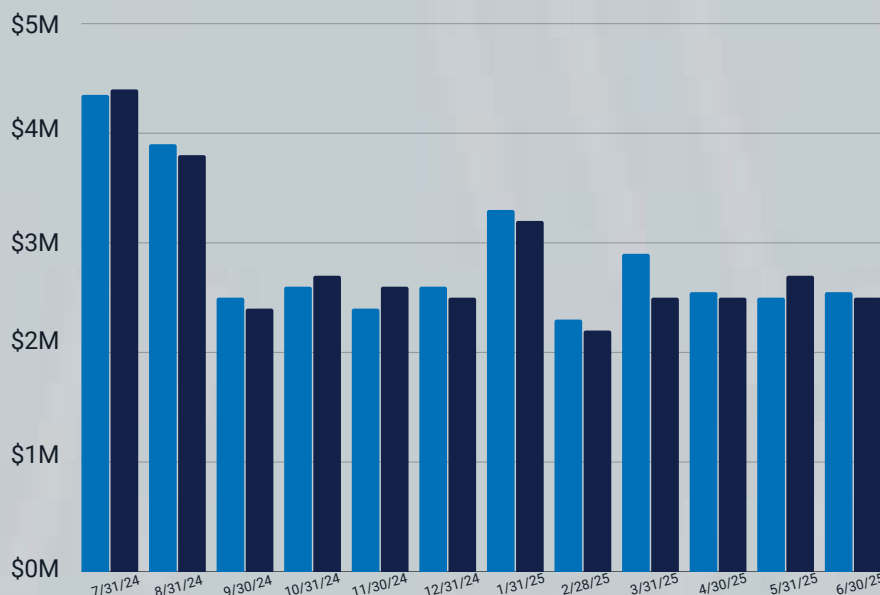
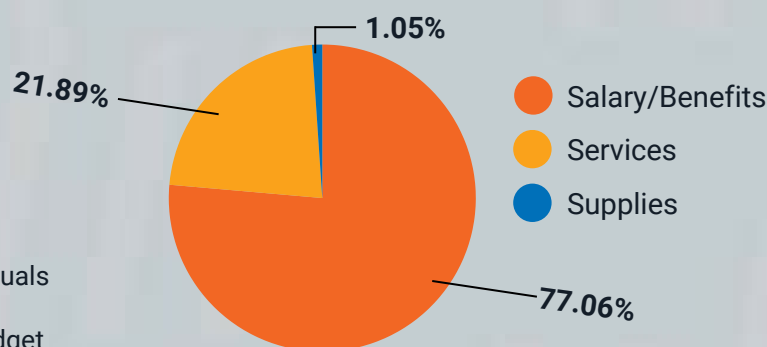
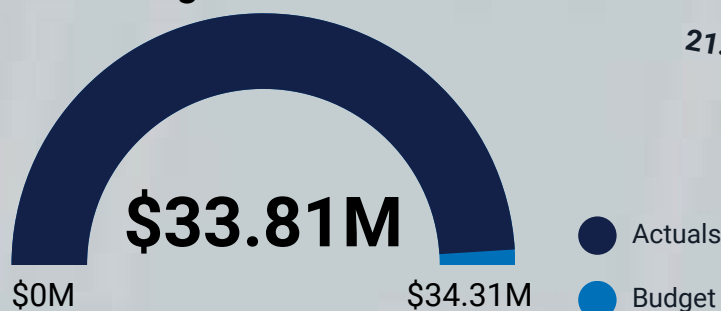
However, our **current staffing level of under 300** is far below the **roughly 1,000 employees recommended**, based on the International Association of Assessing Officers (IAAO) Best Standards General Staffing Ratios and the number of properties we assess each year.

Excluding the ending balance of \$499,530, the remainder of our expenditures went to supplies and services.

The graphs below show a monthly breakdown and general overview of the Assessor's Office's budgeted costs and actual expenses for FY2025.

FY2025 SUMMARY

Budget vs Actuals



➡ **\$142,381**
Supplies

➡ **\$6,560,695**
Services

➡ **\$27,104,486**
Salary/Benefits

\$33,807,562
TOTAL EXPENSE



Advocate for & Implement Legislation

The end of FY2025 also marked the end of Arizona's 2025 Legislative Session. This year, state lawmakers convened for **169 days**, during which:

▶ **1,724 BILLS WERE INTRODUCED**

▶ **439 BILLS WERE PASSED**

▶ **226 BILLS WERE SIGNED INTO LAW BY THE GOVERNOR**

▶ **169 BILLS WERE VETOED BY THE GOVERNOR (A NEW RECORD)**

Four of the bills that passed were endorsed by Assessor Cook and the Arizona Association of Counties (AACo) and advocated for by our legislative team because they improve transparency and consistency in valuation practices.

◆ **SB 1120 - ASSESSOR'S VALUATIONS; SPECIAL DISTRICTS**

This bill clarifies that both real and personal property are included in the total assessed valuation for the purpose of forming special districts, such as fire or hospital districts.

It also defines how valuation is determined – using Full Cash Value for DOR-assessed property and Limited Property Value for assessor-assessed property – ensuring consistency across jurisdictions.

◆ **SB 1122 - PROPERTY TAX EXEMPTIONS; INFLATION ADJUSTMENT**

SB 1122 modifies the method to annually increase the property assessment limit for Personal Exemptions. Prior to this legislation, the property valuation limit was updated by using the average GDP increases from the last two state fiscal years.

This bill changes that calculation methodology to be based on the Federal House Price Index instead of GDP.

◆ **SB 1224 - PROPERTY TAX; LIMITED PROPERTY VALUE**

Spearheaded by Assessor Cook, this legislation ensures that properties previously under Senior Valuation Protection are correctly reassessed when eligibility ends or ownership changes.

Before SB 1224, the new owner of a property that had received SVP protection could benefit from that previously frozen LPV, as it would serve as the starting point for the standard 5% LPV increase.

This new legislation mandates the application of Rule B in such occurrences, which resets the LPV to a level comparable to similar properties in the area.





How We Do It

◆ SB 1549 - CONSERVATION EASEMENTS; VALUATION

SB 1549 states that county assessors or the Department of Revenue must use standard appraisal methods to determine the Full Cash Value of land with conservation easements — unless a statutory formula applies.

This ensures consistent valuation practices across counties and fair taxation of properties preserved for public benefit, including natural habitat, farmland, and recreational areas.



◆ SB 1749 - PERSONAL EXEMPTIONS; BPP EXEMPTIONS

Additionally, SB 1749 was passed at the very end of the Legislative Session as part of the taxation omnibus bill and contains two key changes that apply to our office.



It will amend the Personal Exemption qualifications and amount of property taxes waived for disabled veterans and increase the exemption amount that Business Personal Property accounts can claim from \$269,905 to \$500,000.

Our team is actively working to deepen their understanding of these changes and how to most effectively administer them before they go into effect in FY2026.

◆ HB 2408 & SB 1095 - IMPLEMENTATION

We also implemented two bills that were part of 2024's legislation and went into effect during FY2025. HB 2408 altered the way county assessors can classify properties that suffered destruction or disaster. SB 1095 laid out statutory requirements for golf courses and their property owners to receive associated tax benefits.

We executed these necessary changes by modifying our internal policies and procedures to reflect these revisions and training the necessary teams to be compliant with these statutes.





Partner with STAR Contact Center

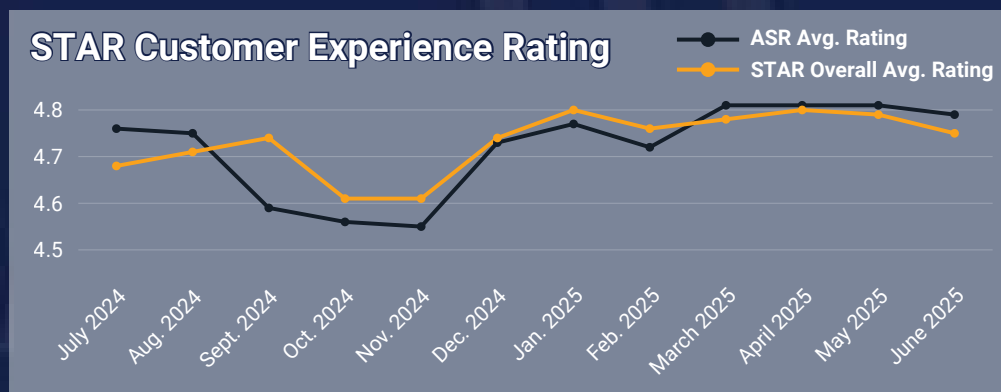
A critical component in our endeavor to provide best-in-class customer service is by joining forces with the STAR Contact Center.

When a property owner calls with a question, a STAR representative is often their first point of contact. So, we work closely with them to ensure they have all the information, data, training, and resources to best answer a customer's inquiry.

During FY2025, the STAR Contact Center handled **a little over 60,000 calls** for our office. This is approximately 3,000 fewer phone interactions, or -4.6%, compared to FY2024, excluding the thousands they received and oversaw for other Maricopa County offices.

12% of all Assessor-related calls received by STAR this year were related to Senior Valuation Protection, a testament to the various efforts by our two offices to promote this benefit to our residents.

Additionally, this was the second year that STAR employed post-call surveys to capture customer satisfaction scores. For calls directed to the Assessor's Office, they **averaged a rating of 4.72 on a 5-point scale**, a slight increase from last year.



The major upgrade this year was the implementation of a new callback feature in September to help reduce long hold times for customers. When wait times exceed 10 minutes, callers now have the option to receive a call back instead of waiting on hold.

MONTH	ASR CALLS
July 2024	4,554
Aug. 2024	3,895
Sept. 2024	6,213
Oct. 2024	5,900
Nov. 2024	2,732
Dec. 2024	3,100
Jan. 2025	4,111
Feb. 2025	8,927
March 2025	7,610
April 2025	5,177
May 2025	3,559
June 2025	4,297
TOTAL	60,075



During FY2025, **approximately 4,000 customers** chose this option, helping to smooth call volumes, enhance the customer experience, and optimize representatives' time. This improvement highlights the team's innovation and commitment to providing efficient, effective service to the public.

Looking ahead to FY2026, the STAR Contact Center will continue to leverage its customer management system to data mine customer feedback, evolving and developing actionable solutions to address customer pain points.



Accomplish Strategic Goals

Many of the projects, process changes, and innovations our organization is undertaking align with one of six initiatives from our Strategic Plan.

FY2025 marked the completion of year 4 of the five-year plan, and we are well on our way to meeting all of the goals and objectives it sets out. At the end of FY2025, we were **82% finished** overall, with **11 goals** and **109 objectives** accomplished.

We also officially closed out two of our Strategic Initiatives after completing all of their goals & objectives - the **Team Development** and **Customer Experience** initiatives. They join our Culture Development initiative, which was sunset last year, and will remain key focus areas.

79%

Objectives fulfilled

50%

Initiatives achieved

55%

Goals accomplished

82%

Strategic Plan completed





Customer Experience

When the Strategic Plan was established, its core was to ensure that our organization is forward-thinking and customer service-oriented. Born from this vision was the Customer Experience (CX) initiative. It encompassed **five goals** and **dozens of related objectives** centered on our constituents and their interactions with our office.



We have been working towards those since the spring of 2022 and were able to cross off the final tasks and action items over the past year. Below are just a few of the highlights from FY2025.



We broadened our efforts to publicize eNotices, where property owners can receive a digital copy of their Notice of Value in their email inbox rather than a paper Notice in their mail. As a result, we saw **thousands of new users** register and **nearly 100,000 new documents** added.

Debuted a new Customer Satisfaction (CSAT) Survey in August, which allowed us to collect and analyze **more than 800 comments from residents** we worked with.



The average CSAT score was **4.14 out of 5**, and a high volume of praise and positive sentiment was recorded.

"Everyone who helped me was SO HELPFUL and PATIENT. I could not have asked for a better experience!"

CSAT Review

"Great experience and a very convenient face-to-face virtual appointment where (the clerk) showed me how to fill out the forms I needed which I would not have done correctly otherwise!!!"

Customer Testimony



The window to book a virtual appointment with our Public Assistance team **expanded to 7 days**, and we saw an **estimated 11% increase in volume**.

This program continues to deliver high-quality service with **over 80%** of customers rating their experience as 5 stars, and **2/3** saying they resolved their issues without follow-up.

Support Services developed several Standard Operating Procedures (SOP) to provide better guidance and training for their core operations.



These were added to the entire list of Public Assistance SOPs, which was made available on a centralized SharePoint hub for real-time access in FY2025.



Introduced CSAT dashboards and Customer Experience Center Brain tools to empower our frontline staff & improve the database and the customer information that is readily available to them.



While the CX Initiative is officially achieved, we will continue to make improvements in digital usability and inter-department coordination to further elevate the customer experience.



How We Do It

Digital First

Our Digital First initiative continues to focus on creating efficient, accessible, and cost-effective ways for the public to interact with our office while strengthening the systems that support our core business operations.

This year, progress centered on two major goals - **expanding digital access for the public and supporting the continued development of AA-GAMA.**



INCREASE IN ONLINE TOOLS



We partnered with Maricopa County's Enterprise Technology & Innovation department to **develop and launch OnBase Unity forms** for SVP, PE, and OE submissions, moving a costly process off Salesforce to the more efficient OnBase platform.

Our office was an active participant in the County's pilot and launch of their new customer service chatbot, **MarCo**, on Maricopa.gov. We ensured that the information it collected that pertained to the Assessor's Office was accurate and reliable for both residents and County employees.



Robotic process automation (RPA) solutions were implemented for Economic Unit Valuation and Rental Registration. This addition streamlined the way we assess multiple parcels as a single, combined entity and created shortcuts to better manage property information, benefitting both our internal and external users.

AA-GAMA ENHANCEMENTS

October 2024 was the two-year anniversary of going live with our new appraisal system, AA-GAMA. During FY2025, we deployed **111 story points** of development to ensure the platform continues to meet our organization's business needs.



Additionally, our team continued to monitor and report necessary maintenance and improvements to keep the system reliable and responsive to staff and customer needs.





Proactive Workload

Much of our office's duties and responsibilities follow strict annual timelines and statutory requirements. Through the Proactive Workload Management initiative, we aim to utilize staff input and modern technology more effectively to craft a comprehensive Business Calendar and shift to a more forward-looking model.

Over the past year, we advanced this initiative considerably by accomplishing the following tasks.

◆ ASSESSED NEEDS FOR A BUSINESS CALENDAR

Conducted an office-wide survey to gather the team's feedback on essential features and functionality.

◆ DEVELOPED A SHAREPOINT MOCK-UP

Partnered with Innovations and IT to design a preliminary version of the business calendar that is easily accessible to in-office and remote workers.

◆ ENGAGED STAFF IN TESTING

Collaborated with employees to pilot and refine the mock-up calendar. Our goal is to make it simple to identify current workflows and future deadlines, automate repetitive functions, and share critical announcements internally.

◆ STREAMLINED CALENDAR TOOLS

Began transitioning the Trello calendar into Excel to reduce redundancy, clarify task descriptions, and update deadlines. At the end of FY2025, progress was approximately **50% complete**.

◆ INITIATED COMMUNICATION PLANNING

Partnered with our Communications team to create a strategy for effectively rolling out the business calendar office-wide.



Establishing these frameworks will not only improve our current operations but also provide a foundation for long-term efficiency and adaptability and we are well-positioned to carry that progress into FY2026.



Process Development & Improvement

DOCUMENT MANAGEMENT

Improving how we operate is central to our mission. By managing our records and reviewing forms and letters, the Process Development & Improvement initiative ensures our office has the tools and procedures in place to maintain high standards of quality while streamlining day-to-day tasks.

Our Document & Records Management program continues to provide structure for consistent documentation practices. In FY2025, **141 forms, letters, policies, and procedures were approved** using our standardized internal process.

In collaboration with Customer Experience, the office also held its first Annual Review of Forms and Letters in October 2024. During this review, outward-facing forms and letters were evaluated and updated for improved content, clarity, and consistency.

39

FORMS & LETTERS
CREATED/UPDATED

By the end of December 2024, a total of **39 forms and letters had been created or updated, including Spanish translations** of some of our most requested documents.

These efforts ensure that staff and customers have access to clear, accurate, and consistent materials, reinforcing the quality and reliability of our services.

141

DOCUMENTS
APPROVED

INNOVATIONS

Our Innovations team is integral to the Process Development & Improvement initiative, working across the office to identify opportunities for operational improvement and applying Lean Tools and the Plan-Do-Study-Adjust (PDSA) methodology to continuously enhance processes.

In FY2025, an improvement project focused on Notices of Claim **reduced processing times by an average of 32.5 minutes**. The team also provided coaching and education to leadership on Leader Standard Work (LSW) and process walks, helping identify incremental improvements using ideas from front-line staff.

Additionally, Innovations **designed and implemented two quality control programs**, incorporating analytics and data monitoring for Customer Experience and Support Services.

This was in addition to the Innovations team assisting in the creation of interactive operational performance dashboards for several Appraisal and office support teams, providing quicker access to key operational metrics, AA-GAMA workflow reporting, and data-driven insights to support better decision-making and improved service for our constituents.

↓ 32.5
minutes



Team Development & Collaboration

The Maricopa County Assessor's Office places a strong emphasis on the professional growth of each of our employees; it is the backbone of our Team Development & Collaboration initiative. FY2025 brought notable recognition for these efforts.



We were grateful when the Arizona Association of Counties (AACo) honored our office with the **2024 Summit Award in Employment & Training** for this initiative in December.

The award highlighted our thorough AA-GAMA training before and during go-live, as well as our focus on employee development. When presenting the award, AACo underscored our creation of diverse committees to strengthen office-wide decision-making and our commitment to preparing qualified internal candidates by building a comprehensive training program.

But establishing this curriculum to enhance our team's skills would not have been successful without the dedication of our entire workforce. Our team adopted this growth mindset and elevated the overall culture of learning and collaboration to an unprecedented level.

Over the course of FY2025, **22** team members passed the Arizona Department of Revenue's Valuation Concepts to become provisional appraisers, **20** were named Level 1 appraisers, and **14** graduated to Level 2 appraisers.



Additionally, we had **two employees** receive International Association of Assessing Officers (IAAO) Professional Designations and **one IAAO Instructor Certification**.

And we continued to see significant progress in the number of trainings completed by our staff.



Our Employee Development team offered **74** instructor-led classes that **1,011** employees attended.

Between these Assessor-specific classes, seminars provided by Maricopa County, and various other workshops, we clocked in a total of **13,430** training hours office-wide - or an average of **48.49** hours per person.

FY2025 also marked the official sunset of the Team Development & Collaboration strategic initiative. Each objective has been successfully transitioned into the whirlwind of ongoing operations, ensuring the practices we built remain part of daily office life.

Moving forward, our Employee Development and HR teams will continue to provide the same high level of service by supporting mentorship and leadership development, refining training plans, and encouraging diverse participation in office initiatives. They will aim to sustain the long-term growth of our team and ensure they remain engaged, prepared, and equipped to serve the community.

22

Provisional Appraisers
(11 in Appraisal division, 11 non-appraisers)

3

**IAAO Certifications
& Designations**

1,011

Class Attendees

34

Level 1 & 2 Appraisers
(33 in Appraisal division, 1 non-appraiser)

74

**Professional Development
classes**

13,430

Training Hours



Foundation for Property Taxes

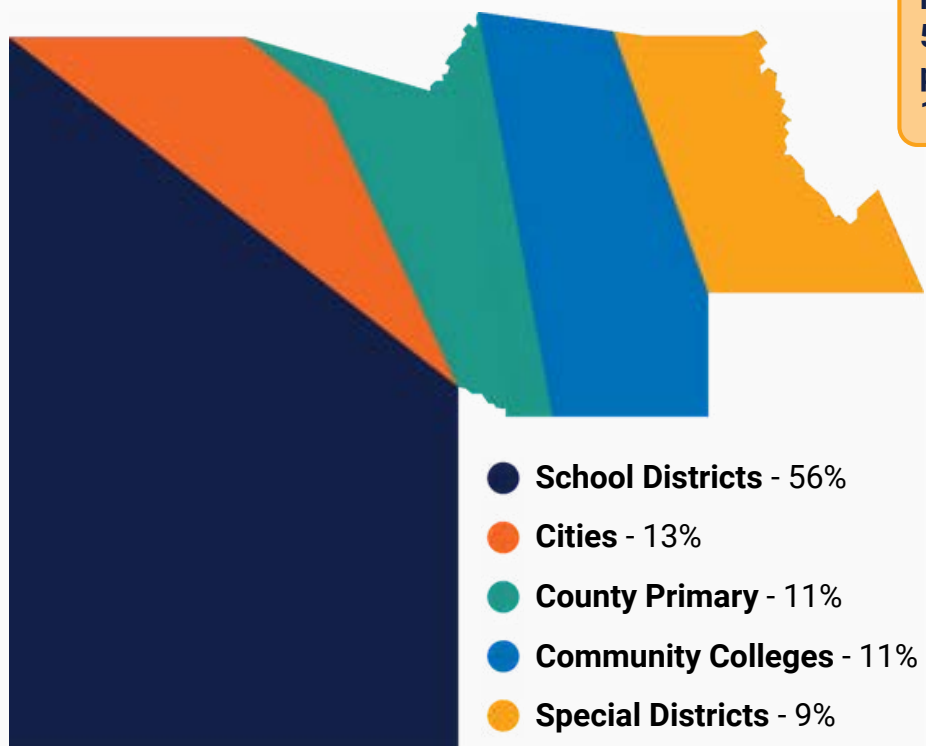
While our office does not bill nor collect property taxes, the Maricopa County Treasurer uses our assessed values to apply the appropriate tax rates and generate property tax bills.

FY2025 marked the **fourth straight year that the Maricopa County Board of Supervisors voted to lower the county property tax rate(s)**. It decreased by 4.5 cents, or 3.76%, lowering the rate to 1.16 per \$100 of assessed value.

Real property types, or parcels, receive Notices of Value a year ahead of the tax year. Meanwhile, accounts, or personal property, are valued the same year as the tax year.

All property taxes in Maricopa County are due in two installments: October 1 for the first half and March 1 of the following year for the second half. These tax dollars go on to fund our schools, libraries, fire districts, and other essential services throughout Maricopa County.

FY2025 PROPERTY TAX ALLOCATION



School district taxes made up the largest portion of property taxes at 56%, followed by cities at 13%, county primary at 11%, community colleges at 11%, and special districts at 9%.





Award-Winning Office & Internationally Recognized Staff

The Assessor's Office is proud to be recognized for excellence not only in the work we do here in Maricopa County but also for the influence our talented team members have across the property assessment industry and in communities worldwide.

These awards reflect the dedication, expertise, and innovative spirit of our staff, whose contributions continue to set a high standard and make a lasting positive impact.



AACO SUMMIT AWARD

In December 2024, we were recognized by the Arizona Association of Counties (AACo) with a **2024 Summit Award** for our dynamic training program and Team Development & Collaboration initiative.

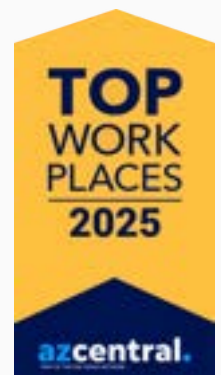
The prestigious Summit Award in Employment & Training highlights exceptional efforts in workforce development and innovation, and the Assessor's Office stood out for its commitment to empowering its team.

TOP WORKPLACE

At the end of June, the Maricopa County Assessor's Office was one of only 158 organizations named an **Arizona Top Workplaces for 2025** by AZ Central.

On top of this high honor, we won two **Top Workplace Culture Excellence Awards** for **Work-Life Flexibility** and **Purpose & Values**. These awards were based solely on employee feedback gathered through a confidential third-party survey administered by Energage.

According to Energage, our office was recognized for not only being a people-first organization but for excelling in these specific areas of workplace culture by:



- ◆ Providing options to employees in how and where they work
- ◆ Having managers who care about their staff's concerns



- ◆ Embedding our mission and values into our culture
- ◆ Being efficient in our work to bring it into reality



Our Impact

NATIONAL ACHIEVEMENT AWARD

We received a **National Achievement Award** from the National Association of Counties (NACo) for modernizing our exemption and property-management services.



During FY2025, we migrated these and many other operations to the content management platform OnBase. As a result, we saw **instant savings of \$38,500** in annual licensing fees, a **40% decrease in processing times for our Valuation Relief programs**, and an enhanced user experience.

This was just one of the **record-breaking 84 NACo awards Maricopa County received** for the innovative, impactful programs we administer for our residents.

RESOLUTION ACCEPTED BY NACO

Assessor Eddie Cook co-sponsored a resolution that was accepted by the NACo Board of Directors, requesting that large counties gain access to federal housing data.

This policy, co-sponsored by Cook County Assessor Fritz Kaegi, calls for the release of property characteristics data from the Federal Housing Finance Agency, which would improve assessment accuracy and create a fairer and more equitable property tax system.

NACo will advocate for this policy at the federal level in FY2026.



MOST ADMIRLED LEADER



We were delighted, but not surprised, when our **Executive Director Dawn Marie Buckland** was named one of **Phoenix Business Journal's 2025 Most Admired Leaders**.

She was acknowledged for her forward-thinking governance and deep dedication to public service.

AUTHORITY IN PROPERTY ASSESSMENT



During FY2025, **Assessor Eddie Cook, Brian Zarra, Jim Fisher, Nate Langdon, Phil Leveille, and Ned Chappell**, all from the Maricopa County Assessor's Office, were selected to present at the International Association of Assessing Officers (IAAO) Annual Conference.

We were also represented by **Jennifer Rearich**, who chaired the IAAO Research and Standards Committee, and **Autumn Mitemiller** and **Leroy Johnson**, who served on an IAAO taskforce.

These are just a few of the many ways the subject matter experts from our team shared their knowledge and expertise with others in the industry and communities around the world.



Increased Transparency & Trust

Public engagement and education are core tenets of the Maricopa County Assessor's Office, and we are always looking for opportunities to expand these efforts.

Below are just a handful of the ways we prioritized communication and collaboration with our community in FY2025.



We partnered with the Maricopa County Recorder's Office for our final tele-town hall at the beginning of the Fiscal Year. This concluded the campaign that our offices kicked off in FY2024 to inform property owners of the services we provide.

In total, **over 16,000 residents participated** and were able to ask questions and learn more about our Valuation Relief and the Recorder's Office's free Title Alert Program.

Our office was highlighted in the Fall 2024 publication of Government Finance Review for our assessment process and practices.

The article focused on how providing fair, accurate, and predictable property tax assessments benefits both the taxpayer and local governments.

The authors referenced several effective strategies and processes we employ, such as annual appraisals, worthwhile investments in technology, and utilization of data science and modeling capabilities.

They credited these and many more tactics that contribute to our low appeal rate and ability to provide jurisdictions with valuation trends and forecasts as they set their budgets and subsequent property tax rates.



Additionally, we answered media and public information requests and provided content, clarification, and interviews on numerous occasions at the local, state, and national levels.

The topics covered ranged from breaking down current valuation data to impactful legislation passed to the benefits and potential risks of AI in property assessments.



Our Impact

Throughout the year, Assessor Cook and other leaders from our office delivered talks and presentations to dozens of community groups, elected officials, professional societies, and civic organizations.

In May 2025, Assessor Cook was a guest on the **Veteran Realtor's** video series where he discussed our office's operations and explained the Personal Exemptions program that is available to qualifying disabled veterans.



At the end of FY2025, Assessor Cook and our office hosted a **Title Deed Fraud Summit**.

Local and state legislators, county assessors and their staff, and community representatives were in attendance. They learned from lawyers, victims, and other experts on this growing national issue and what is being done locally to combat it.

Our Communications team produced a short video that recapped and explained what was covered during the Summit for the public. It was very successful and has **nearly 50,000 views** on social media and YouTube.

In an effort to provide more synergistic customer service, we welcomed the **Recorder's Office to our Public Assistance counter**.

Now, property owners have a one-stop-shop in the County Administration Building in downtown Phoenix to get their property-related questions answered and our inter-department teams have a more convenient way to communicate and brainstorm solutions that simplify our operations.





More Engaged & Connected Team

We have spent the last several years creating and fostering a positive work environment, and FY2025 was no different. It was full of opportunities, celebrations, and gatherings where our team members interacted with our residents, mingled with other County employees, and deepened their connection with each other.

So, while accolades like the Top Workplace and NACo Awards are meaningful, the ability to come together as ONE TEAM and serve our community with integrity is the most valuable.

NATIONAL ASSESSOR'S DAY

The Maricopa County Assessor's Office celebrated National Assessor's Day on the last Tuesday of September with a breakfast burrito gathering.

The event provided an opportunity for the team to come together, reflect on our work, and celebrate the impact our office has on the community.

While National Assessor's Day is a single day on the calendar, our commitment to providing fair, equitable valuations and implementing solutions that improve processes and serve the public continues year-round.



#COLORTHECOUNTY

In October, our office participated in #ColorTheCounty to recognize National Domestic Violence Awareness Month.

Team members wore purple on Domestic Violence Awareness Day to show support for survivors and raise awareness about this critical issue.





Our Impact

EMPLOYEE APPRECIATION & HOLIDAY EVENT

We celebrated the season with our winter Employee Recognition & Appreciation Event, welcoming nearly **200 in-person** attendees and **40 virtual participants**. Team members enjoyed a catered lunch, therapy dogs, activities, and took time to recognize the accomplishments of our colleagues over the past year.

This event helps reinforce our One Team culture and highlights the professionalism and dedication that make our office a national example of equity and service.



The annual Cubicle Decorating Contest brought creativity and friendly competition to the office.

This year's grand prize went to **Cindy Lane** for her North Pole-themed space, while **Julie Margason** and **Kendra Airey** earned second and third place honors, marking their second consecutive year among the top three. The event added a festive touch and showcased the team's spirit and camaraderie.

CELEBRATING A SUCCESSFUL NOV MAILING



After Notices of Value were mailed and the February Abstract was completed, we came together for the Assessor Achievement Afterparty.

This virtual celebration, hosted by Assessor Cook, Chief Deputy Assessor Dawn Marie Buckland, and the leadership team, recognized the hard work and dedication that made these milestones possible.

The event provided an opportunity for the team to reflect on accomplishments, celebrate successes, and take a moment to relax after a busy period—reinforcing the collaborative spirit that drives our office forward.

HIKES & HEALTHY COMPETITION

Our year was also marked by team building opportunities and events that allowed our staff to come together in meaningful ways. Some of the highlights include:

Celebrating **March Madness** with an office-wide bracket challenge. Congratulations to **Devero Bogart** for putting together the best bracket.



Getting our morning moving with other County agencies with the **Walk to Chase Field**.

Lacing up our hiking boots for our 2nd annual **Assessor's Office wellness hike**.



MARICOPA
COUNTY
ASSESSOR'S OFFICE

Maricopa County Assessor's Office

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