

Arizona Municipal Residential Privilege License (Sales) Tax Rates		RENT TAX
Tax Amount		Conditions / Exceptions
Apache Junction	2.20%	All property rentals are subject to tax regardless of the number of rental units.
Avondale	2.50%	All property rentals are subject to tax regardless of the number of rental units. Each owner must have a tax license.
Buckeye	3.00%	All property rentals are subject to tax regardless of the number of rental units.
Carefree	3.00%	If you have 1 or 2 residential rental properties and no commercial properties, then no tax liability. 3 or more rental properties in Arizona are taxed. If the property owner uses a property manager then all properties are taxed.
Casa Grande	1.80%	1-3 residential rental properties and no commercial properties then no tax. 4+ properties - all taxed.
Cave Creek	3.00%	All property rentals are subject to tax regardless of the number of rental units.
Chandler	1.50%	All property rentals are subject to tax regardless of the number of rental units. Each owner must have a tax license.
El Mirage	3.00%	All property rentals are subject to tax regardless of the number of rental units.
Fountain Hills	1.60%	All property rentals are subject to tax regardless of the number of rental units.
Flagstaff	No Tax	No Tax
Gilbert	1.50%	All property rentals are subject to tax regardless of the number of rental units.
Glendale	2.20%	All property rentals are subject to tax regardless of the number of rental units.
Goodyear	2.50%	If you have 1 residential rental property, then no tax. 2 or more rental properties in Arizona are taxed. If the property owner uses a property manager then all properties are taxed.
Litchfield Park	2.80%	All property rentals are subject to tax regardless of the number of rental units.
Maricopa	2.00%	If you have 1 or 2 residential rental properties, then no tax. 3 or more rental properties in Arizona are taxed.
Mesa	1.75%	If you have 1 residential rental property, then no tax. 2 or more rental properties in Arizona are taxed.
Paradise Valley	1.65%	All rental properties are subject to tax.
Peoria	1.80%	All property rentals are subject to tax regardless of the number of rental units. Each owner must have a tax license.
Phoenix	2.00%	If you have 1 or 2 residential rental properties, then no tax. 3 or more rental properties in Arizona are taxed.
Prescott	2.00%	All property rentals are subject to tax regardless of the number of rental units owned. Each separate rental location must be licensed separately, although you may file a "consolidated" return.
Queen Creek	2.25%	If you have 1 or 2 residential rental properties and no commercial properties, then no tax. 3 or more rental properties in Arizona are taxed. If the property owner uses a property manager then all properties are taxed.
Scottsdale	1.65%	If you have 1 or 2 residential rental properties and no commercial properties, then no tax. 3 or more rental properties in Arizona are taxed. If the property owner uses a property manager then all properties are taxed.
Surprise	2.20%	If you have 1 residential rental property and no commercial properties, then no tax. 2 or more rental properties in Arizona are taxed. If the property owner uses a property manager then all properties are taxed.
Tempe	2.00%	All property rentals are subject to tax regardless of the number of rental units
Tolleson	2.50%	If you have 1 or 2 residential rental properties and no commercial properties, then no tax. 3 or more rental properties in Arizona are taxed. If the property owner uses a property manager then all properties are taxed.
Tucson	2.00%	If you have 1 or 2 residential rental properties and no commercial properties, then no tax. 3 or more rental properties in Arizona are taxed. If the property owner uses a property manager then all properties are taxed.
Youngtown	3.00%	If you have 1 or 2 residential rental properties and no commercial properties, then no tax. 3 or more rental properties in Arizona are taxed. If the property owner uses a property manager then all properties are taxed.
Yuma	1.70%	If you have 1 or 2 residential rental properties and no commercial properties, then no tax. 3 or more rental properties in Arizona are taxed. If the property owner uses a property manager then all properties are taxed.