

Town of Dewey-Humboldt

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Dewey-Humboldt, AZ 86329
928-632-7362

Privilege Tax on Real Property Rental Receipts

The Town of Dewey-Humboldt levies a 2.0% privilege tax on the gross business receipts derived from the rental of commercial real property, and on qualified residential real properties. The residential rental property is subject to the Town tax if the property owners have three or more residential rental units within the state of Arizona. An example of what constitutes a unit of property: a single-family house is considered to be one unit, a duplex is two units, and a tri-plex is three units.

However, should the residential rental property owner own any commercial property within the state of Arizona, then all of the residential rental property within Dewey-Humboldt would be subject to the Town tax. Finally, should a property manager handle the residential rental transactions for the property owner, the rent receipts from that property would become subject to the tax, even if the property owner should own less than three units within Arizona.

Gross rent receipts include rent, late fees, sewer-trash charges, and non-refundable deposits. Further, the income received as a commission from telephone, coke, or laundry machine operators is taxable as licensing for use of real property.

The Dewey-Humboldt privilege tax program is administrated by the Arizona Department of Revenue (ADOR), whom will process your tax license application, privilege tax returns, and collect any taxes due. You may access their website at www.azdor.gov.

For further information regarding the Town of Dewey-Humboldt transaction privilege tax and its application to this business category, please contact Deni Thompson, Town Accountant, at 928-632-7362 or by email DeniThompson@dhaz.gov.