



## CENTRAL ARIZONA GROUNDWATER REPLENISHMENT DISTRICT MEMBER LAND REPLENISHMENT ASSESSMENT

Arizona Revised Statutes §48-3778 provides for the assessment and collection of a levy to pay for the replenishment services provided by the Central Arizona Groundwater Replenishment District (CAGRD) to its member lands. **CAGRD's replenishment assessments are collected by the county assessor through the annual property tax process and subsequently transferred to CAGRD.** There is a key difference between CAGRD's assessment and most other property taxes, however, and that is the fact that the CAGRD assessment is not based on an ad valorem tax rate, but rather it is based on the actual volume of groundwater used on the property in the previous year.

If you have any further questions, please contact Monika Tkaczyk at 623-869-2779.