

## NOTICES OF EMERGENCY RULEMAKING

Under the Administrative Procedure Act, an agency may determine that adoption, amendment, or repeal of a rule is necessary for immediate preservation of the public health, safety, or welfare and the notice and public participation requirements are impracticable. Under this determination, the agency may adopt the rule as an emergency and submit it to the Attorney General for review. The Attorney General approves the rule and then files it with the Secretary of State. The rule takes effect upon filing with the Secretary of State and remains in effect for 180 days. An emergency rule may be renewed for 1 or 2 180-day periods if the requirements of A.R.S. § 41-1026 are met. If the emergency rule is not renewed or the rule is not permanently adopted by the end of the 180-day period, the emergency rule expires and the text of the rule returns to its former language, if any.

## NOTICE OF EMERGENCY RULEMAKING

### TITLE 16. TAX APPEALS

### CHAPTER 4. BOARD OF EQUALIZATION

#### PREAMBLE

- | <u>Sections Affected</u> | <u>Rulemaking Action</u> |
|--------------------------|--------------------------|
| Article 1                | New Article              |
| R16-4-101                | New Section              |
| R16-4-102                | New Section              |
| R16-4-103                | New Section              |
| R16-4-104                | New Section              |
| R16-4-105                | New Section              |
| R16-4-106                | New Section              |
| R16-4-107                | New Section              |
| R16-4-108                | New Section              |
| R16-4-109                | New Section              |
| R16-4-110                | New Section              |
| R16-4-111                | New Section              |
| R16-4-112                | New Section              |
| R16-4-113                | New Section              |
| Exhibit A                | New Exhibit              |
| Exhibit B                | New Exhibit              |
- The specific authority for the rulemaking, including both the authorizing statute (general) and the statutes the rules are implementing (specific):  
Authorizing statute: A.R.S. § 42-172.01 (H).  
Implementing statute: A.R.S. § 42-172.01 et seq.
- The effective date of the rules:  
February 12, 1996
- Is this rulemaking a renewal of a previous emergency rulemaking?  
No.
- The name and address of agency personnel with whom persons may communicate regarding the rule:  
Name: David Schweikert, Chairman  
Address: Board of Equalization  
1501 West Washington Street, Suite 221  
Phoenix, Arizona 85007  
Telephone: (602) 542-7070  
Fax: (602) 542-7073
- An explanation of the rule, including the agency's reasons for initiating the rule:  
The following is a brief description of each proposed rule and its purpose.  
**R16-4-101:** The rule defines the terms to be used throughout the rest of the Article. Definitions are provided to clarify references in the text of the rules.

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**R16-4-102:**

- A. Written information presented to the Board on petition forms is vital to the decision making process, especially when a petitioner requests an appeal "On the Record." The rule requires petitioners to provide the Board with legible information.
- B. There are 2 different types of property: locally assessed property valued by county assessors and centrally assessed property valued by the Department of Revenue. Locally assessed properties are appealed on a different form than centrally assessed. The rule clarifies which forms and documents are required to appeal locally assessed property, who prescribes the required appeal forms, and who must sign the form.
- C. The rule identifies the form required to file an appeal on centrally assessed property.
- D. The rule identifies the form required for filing an appeal when an Assessor or the Department of Revenue is the petitioner.
- E. The rule specifies what constitutes the date of filing with the Board. Its purpose is to standardize the requirements for filing an appeal.

**R16-4-103:**

- A. Evidence is not required to be submitted at the time of filing. This rule requires complex and voluminous evidence to be submitted at a specified time prior to the hearing date. These rules facilitates review of the evidence submitted.
- B. The rule requires the acceptance of copies as evidence. The rule creates uniformity in the acceptance of evidence and recognizes that original documents may not be readily available or available prior to the scheduled hearing.
- C. The rule provides the Board with wide latitude in accepting, weighing, and interpreting the evidence presented.
- D. The rule provides for the submission of exhibits for centrally valued property.

**R16-4-104:** The rule requires a party who brings a subsequent pleading or motion to the original appeal, to notice all other parties of the pleading or motion.

**R16-4-105:** Governmental agencies can appeal a lower-level decision to the Board. The rule requires the agency to prove delivery of notice of the appeal to the taxpayer or his/her attorney prior to hearing date.

**R16-4-106:** The rule limits the power to issue subpoenas. It provides only the Chairman of the Board with subpoena power.

**R16-4-107:** Some taxpayers may desire to appeal, but may not wish to appear before the Board and offer oral testimony. The rule allows appeals to be reviewed and decided without oral presentation of evidence. Only physical and written evidence is presented by both sides.

**R16-4-108:** A.R.S. 41-1061(F) requires the Board to have proceedings transcribed or a copy of a recording provided upon request. The rule allows any party to transcribe or record the proceedings at their own expense without a formal request to the Board.

**R16-4-109:** Standardized hearing procedures are provided by this rule. The petitioner is afforded the 1st opportunity to testify which clarifies the issues early in the proceedings. The rule also apprises the taxpayer of what to expect at hearings, since this may be the first experience for him/her to attend proceedings of this type.

**R16-4-110:** A.R.S. 41-1062(A)(4) grants the Board the power to administer oaths. The rule requires all testimony in proceedings to be under oath or affirmation.

**R16-4-111:** To arrive at a decision, it is sometimes necessary for the Board to request additional information of the parties. When the issuance of a subpoena is deemed unnecessary because there is a willingness by the parties to supply the information and the information is readily available, the rule empowers the Board to request the information.

**R16-4-112:**

- A. The rule permits the petitioner to request a withdrawal any time prior to the close of the hearing, if no objection is made.
- B. The rule gives the Board discretion in allowing a withdrawal request even upon objection.

**R16-4-113:** The rule provides that decisions will include the Board's docket number, the assessor identification number, the valuation and classification as found by the Board, and provides a member with a dissenting vote to explain their decision if the member so desires.

The Board of Equalization is a reviewing body empowered by statute to hear property tax appeals and decide questions of valuation and classification.

While the statutes provide the basic outline of the appeals procedure, more specific guidelines are necessary to effectively implement these provisions. The proposed rules primarily enhance and support existing statutory provisions and provide additional guidance to taxpayers and government agencies who file with and appear before the Board. The proposed rules are structured to direct taxpayers through a complex system of procedures.

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Instituting the rulemaking statutes and guidelines resulted in a language which is clear, concise, and understanding. It allows a taxpayer to follow the chronological steps in filing an appeal.

7. **A showing of good cause why the rule is necessary to promote a statewide interest if the rule will diminish a previous grant of authority of a political subdivision of this state:**  
Not applicable.
8. **The summary of the economic, small business, and consumer impact:**  
There will be no significant economic impact on small business beyond what presently exists. The cost of time to fill out a petition and appear before the Board is the only required cost to participate in the appeals process. The following alternatives have been considered for small business.
- A. Establish less-stringent compliance or reporting requirements in the rule for small businesses.
  - B. Establish less-stringent schedules or deadlines in the rule for compliance of reporting requirements for small businesses.
  - C. Consolidate or simplify the rule's compliance or reporting requirements for small businesses.
  - D. Establish performance standards for small businesses to replace design or operational standards in the rule.
  - E. Exempt small businesses from any or all requirements of the rule.
- In drafting the proposed rules, the time and knowledge limitations of the individual taxpayer were taken into consideration. Providing different requirements for small business versus other consumers (taxpayers) was considered but rejected; in fairness, all consumers (taxpayers) should be treated the same.
9. **Any other matters prescribed by statute that are applicable to the specific agency or to any specific rule or class of rules:**  
Not applicable.
10. **Incorporations by reference and their location in the rules:**  
None.
11. **An explanation of the situation justifying the rule's adoption as an emergency rule:**  
In 1994 Ariz. Sess. Laws Ch. 323, effective July 17, 1994, the Board of Equalization was scheduled to begin its duties in January 1995. However, in 1995 Ariz. Sess. Laws Ch. 249, effective July 13, 1995, that timetable was advanced and the Board of Equalization was directed to begin its duties effective August 1, 1995. With some exceptions, appeals began to be filed on October 2, 1995, and the Board's first hearings will commence on October 30, 1995. The hearings cannot properly be conducted without rules, and the permanent rule-adoption process will not allow rules to be in place in time for these hearings.
- A.R.S. § 42-172.01(H) provides that "[t]he state board of equalization may adopt by reference...rules of the Board of Tax Appeals to the extent that they apply to the proceedings of the state board of equalization." This statutory provision negates any possibility that the rules of the predecessor Board of Tax Appeals (Division 1) continue in force as the rules of the Board of Equalization. See *Goodman v. Superior Court*, 136 Ariz. 201, 665 P.2d 83 (1983). To require the Board of Equalization to conduct hearings in a timely fashion without these emergency rules would have a substantial, adverse effect on the public welfare.
- For these reasons it is necessary to adopt these rules on an emergency basis. The agency will seek to promulgate rules in the near future.
12. **The date of the Attorney General's approval of the emergency rule:**  
February 1, 1996.
13. **The full text of the rules follows:**

TITLE 16. TAX APPEALS

CHAPTER 4. STATE BOARD OF EQUALIZATION

**ARTICLE 1. GENERAL PROVISIONS**

Section	
<u>R16-4-101.</u>	<u>Definitions</u>
<u>R16-4-102.</u>	<u>Appeal Forms and Filing Procedures</u>
<u>R16-4-103.</u>	<u>Rules of Evidence</u>
<u>R16-4-104.</u>	<u>Motions and Pleadings</u>
<u>R16-4-105.</u>	<u>Proof of Service by the Assessor or the Department</u>
<u>R16-4-106.</u>	<u>Subpoenas</u>
<u>R16-4-107.</u>	<u>On-the-record Hearing</u>
<u>R16-4-108.</u>	<u>Transcripts and Records of Proceedings</u>
<u>R16-4-109.</u>	<u>Order of Hearing Procedure</u>
<u>R16-4-110.</u>	<u>Testimony under Oath</u>
<u>R16-4-111.</u>	<u>Request for Additional Information</u>
<u>R16-4-112.</u>	<u>Withdrawals</u>

<u>R16-4-113.</u>	<u>Decisions of the Board</u>
<u>Exhibit A.</u>	<u>Petition for Review of Property Valued by the Department of Revenue</u>
<u>Exhibit B.</u>	<u>Income and Expense Statement</u>

**ARTICLE 1. GENERAL PROVISIONS**

<u>R16-4-101.</u>	<u>Definitions</u>
<u>In this Article, unless the context otherwise requires:</u>	
1.	<u>"Appeal" means petition.</u>
2.	<u>"Appealed property" means the property which is the subject of the appeal.</u>
3.	<u>"Assessor" means the county assessor of the county where the property is located.</u>

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4. "Board" means the Board of Equalization, or any Board Member, hearing officer or panel thereof authorized to act on behalf of the Board pursuant to A.R.S. §§ 42-172.01 or 42-172.02.
5. "Chairman" means the Chairman of the Board of Equalization.
6. "Department" means the Department of Revenue.
7. "Hearing officer" means a person appointed by the Chairman to hear an appeal.
8. "On-the Record" means a hearing where evidence is reviewed by the Board without oral testimony.
9. Petitioner means the person or entity who qualifies to file the appeal and appear before the Board.
10. "SBOE" means Board of Equalization.

**R16-4-102. Appeal Forms and Filing Procedures**

- A. All appeals and other pleadings filed with the Board shall be typewritten or legibly written.
- B. All appeals filed with the Board shall comply with statutory requirements.
- C. All appeals filed pursuant to A.R.S. § 42-221 shall be commenced by filing a copy of the form prescribed in that section that was filed with the assessor together with a copy of the assessor's decision.
- D. All appeals filed pursuant to A.R.S. § 42-606 shall be commenced by filing a copy of the form prescribed in A.R.S. § 42-604 that was filed with the assessor.
- E. All appeals filed pursuant to A.R.S. § 42-179.03 shall be filed on the form prescribed in that section.
- F. In all appeals of property which is valued by the Department the petitioner shall submit the Board's appeal form TA-200/84 attached as Exhibit A. (TA-200/84 forms may be obtained from the State Board of Equalization.)
- G. An appeal is deemed filed either:
  1. On the date the appeal is received by the Board; (or)
  2. As of the date the appeal is postmarked by the United States Postal Service, whichever is earlier.

**R16-4-103. Rules of Evidence**

- A. To present evidence of the income approach to value for property valued by the Assessor, the petitioner shall complete and file the appropriate Income and Expense Statement on a the form DOR 82300 (Revised 7/95) attached as Exhibit C. The statement shall be filed with the SBOE and the County Assessor no later than 5 working days prior to the hearing. (DOR 82300 forms may be obtained from the Department or your local Assessor's office.)
- B. Reproductions shall be admitted in evidence or substituted in place of the original documents upon a proper showing of foundation.
- C. The rules of evidence shall not be strictly enforced and any evidence that is relevant may be allowed.
- D. To present exhibits at hearing of property valued by the Department, all parties shall first submit those exhibits to the SBOE and to the opposing party or their counsel no later than 3 working days prior to the hearing.

**R16-4-104. Motions and Pleadings**

- A. All motions or pleadings shall be served on all other parties with a proof of service.
- B. The Chairman shall determine if a motion should be heard prior to a hearing, the Chairman may designate a Board Member or hearing officer or assign a panel to hear such a motion. The panel hearing the motion need not be the same panel hearing the appeal.

**R16-4-105. Proof of Service by the Assessor or the Department**

When the Department or the Assessor is the petitioner, Proof of Service of the appeal on the respondent or his/her attorney shall be filed with the Board prior to the hearing.

**R16-4-106. Subpoenas**

- A. Upon request by any party to a proceeding before the Board, or by request of the Board, the Chairman of the Board may issue subpoenas for the attendance of witnesses, for the production of books, records, documents and other evidence as may be required. Except where the subpoena is issued at the Board's request, a subpoena shall be served on behalf of and at the expense of the person requesting it.
- B. Such subpoenas shall command the designated witness to appear and testify or to produce records at a specified time and place.
- C. Subpoenas shall be served by the requesting party no later than 5 working days prior to the time specified for the production of records or witnesses.

**R16-4-107. On-the-record Hearing**

The parties may stipulate an appeal be heard On-the-record.

**R16-4-108. Transcripts and Records of Proceedings**

Any party may employ, at his/her own expense, a court reporter or may utilize a recording device to record the proceedings.

**R16-4-109. Order of Hearing Procedure**

The order of hearing procedure before the Board shall be as follows:

1. Opening statements, if requested by the Board;
2. Presentation of testimony and evidence by the petitioner;
3. Presentation of testimony and evidence by the respondent;
4. Presentation of testimony and evidence by other parties to the proceeding;
5. Final arguments, if requested by the Board.

**R16-4-110. Testimony Under Oath**

All testimony in proceedings before the Board shall be given under oath or by affirmation.

**R16-4-111. Request for Additional Information**

The Board, or a hearing officer, may request any party to a proceeding to furnish information in their possession or control as the Board or hearing officer deems necessary.

**R16-4-112. Withdrawal**

The Board shall allow the withdrawal of an appeal at any time prior to the conclusion of the hearing if there is no objection by a party or by the Board to the request for withdrawal. If there is an objection, the Board may in its discretion allow the withdrawal.

**R16-4-113. Decision of the Board**

All decisions of the Board shall include:

1. The Board's docket number.
2. The Assessor's parcel identification number or roll number.
3. The Board's decisions with respect to property valuation and classification.
4. Other matters properly before the Board.

# EXHIBIT A

**Arizona Administrative Register**  
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**PETITION FOR REVIEW OF PROPERTY VALUED BY THE ARIZONA DEPARTMENT OF REVENUE**

Petitions must be filed on or before the fourth Monday in June or within fifteen (15) days of the date the Department mails the valuation of the property to the Petitioner, whichever date is later. A petition is deemed filed either (1) when actually received by the Board or (2) as of the date of the United States Postal Service postmark. All exhibits to be entered into the record at the time of the hearing must be exchanged between the parties and four (4) copies provided to the Board three (3) work days prior to the hearing.

Statutory time constraints require that hearings be scheduled on short notice. Therefore Petitioner should call the Board as soon as they decide to appeal so that a hearing date may be scheduled to best accomodate witness and travel requirements. Appeals by Private Car Companies are governed by A.R.S. § 42-745.01.

1) _____ PROPERTY TAX NUMBER _____ DATE _____ NAME (AS LISTED ON TAX ROLL) _____ PLEASE PRINT OR TYPE _____ ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____	2) USE OF THE PROPERTY (mine, railroad, pipeline, etc.) _____ TELEPHONE: PRIMARY _____ TELEPHONE: ALTERNATE _____
--	---

3) DATE OF DECISION BY THE DEPARTMENT OF REVENUE \_\_\_\_\_

4)	Full Cash Value	Limited Property Value	Personal Property Value	Legislative Class	Assessment Ratio
Petitioners Value	\$ _____	\$ _____	\$ _____	_____	_____
Department of Revenues Value	\$ _____	\$ _____	\$ _____	_____	_____

5) Basis for this Petition: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**FILING AUTHORITY AND GENERAL INFORMATION:**

- ARS § 42-145: Annual June property valuation notification pursuant to ARS § 42-145 (B) or (C).
- ARS § 42-149: Property revalued after the third Monday in June on the basis of an error, omission or defect in form.
- ARS § 42-745.01: Private car companies. Petition must be RECEIVED by the State Board by December 1. Hearings will be held Monday through Wednesday prior to December 10. Exhibits Must be exchanged between parties and copies provided to the Board before noon on the Friday preceeding the hearing.

6) I HEREBY AFFIRM UNDER OATH THAT THE FOREGOING INFORMATION IS TRUE AND CORRECT.

SIGNATURE OF OWNER OR AUTHORIZED ATTORNEY _____	PRINT NAME IF DIFFERENT FROM ITEM 1 ABOVE _____
ADDRESS IF DIFFERENT FROM ITEM 1 ABOVE _____	TELEPHONE _____
CITY _____ STATE _____	CODE _____

Send Top Three  
Copies To:

**STATE BOARD OF EQUALIZATION**  
**1501 W. Washington Suite #221**  
**Phoenix, Arizona 85007**

TA 000 84

# EXHIBIT B

**Arizona Administrative Register**  
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**INCOME AND EXPENSE STATEMENT**

Pursuant to A.R.S. § 42-108, 42-221, 42-235 & 42-241.01

**CONFIDENTIAL**

- The information submitted herein is confidential may be utilized only by the valuation authorities involved in the administrative appeals process and by the Department of Revenue for statistical purposes.
  - Complete the income and expense information where applicable. Please type or print.
- See reverse side for complete instructions.

DATE \_\_\_\_\_ COUNTY \_\_\_\_\_ BOOK \_\_\_\_\_ MAP \_\_\_\_\_ PARCEL \_\_\_\_\_

IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE  AND ATTACH A LIST OF OTHER PARCELS.

CHECK PROPERTY TYPE

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> APARTMENT                      | <input type="checkbox"/> OFFICE/SHOPPING CENTER/RETAIL | <input type="checkbox"/> MINI-STORAGE WAREHOUSE |
| <input type="checkbox"/> INDUST PARK/MFG/DIST WAREHOUSE | <input type="checkbox"/> MOBILE HOME/RV PARK           | <input type="checkbox"/> HOTEL/MOTEL/RESORT     |
| <input type="checkbox"/> OTHER (MULTI-PURPOSE FORM)     |  |   |

OWNER'S NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

TELEPHONE ( ) \_\_\_\_\_

PROPERTY ADDRESS \_\_\_\_\_

PRIOR YEAR PROPERTY TAXES \$ \_\_\_\_\_

PROVIDE THE FOLLOWING DATA IF THE PROPERTY HAS BEEN PURCHASED OR CONSTRUCTED WITHIN THE LAST 3 YEARS.

<u>MARKET DATA</u>	DATE	<u>COST DATA</u>	DATE
PURCHASE AMOUNT \$ _____	_____	LAND COST \$ _____	_____
LESS PERSONAL PROPERTY _____	_____	BLDG COST _____	_____
REAL PROPERTY AMOUNT \$ _____	_____	TOTAL COST \$ _____	_____

**MORTGAGE TERMS:**

AMOUNT \$ \_\_\_\_\_ INTEREST RATE \_\_\_\_\_ LENGTH OF MORTGAGE \_\_\_\_\_ YEARS

Explain any unusual circumstances or conditions regarding the acquisition of the property in the following space.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**AFFIDAVIT (Pursuant to A.R.S. § 42-221)**

I, \_\_\_\_\_, hereby affirm under penalty of perjury that I have reviewed the information contained in this document and any supplemental documents attached and that it is true and correct to the best of my knowledge. The source documents used to compile the information are located at \_\_\_\_\_

The documents may be inspected by the County Assessor or the Arizona Department of Revenue in order to verify data submitted herein.

\_\_\_\_\_  
SIGNATURE OF OWNER OR REPRESENTATIVE

SUBSCRIBED AND SWORN BEFORE ME  
 THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 199\_\_\_\_  
 MY COMMISSION EXPIRES  
 ON \_\_\_\_\_ DAY OF \_\_\_\_\_ 199\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC

DEF 22302 (7-91)

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APARTMENTS

TOTAL NUMBER OF UNITS	=	_____	UTILITIES PAID BY:
NUMBER OF STUDIO UNITS	=	_____	<input type="checkbox"/> OWNER
NUMBER OF 1 BEDROOM UNITS	=	_____	
NUMBER OF 2BR/1BA UNITS	=	_____	<input type="checkbox"/> TENANT
NUMBER OF 2BR/2BA UNITS	=	_____	
NUMBER OF 3 BEDROOM UNITS	=	_____	

CURRENT RENT SCHEDULE

UNIT TYPE	NUMBER FURN.	RENT PER MONTH	NUMBER UNFURN.	RENT PER MONTH
STUDIO	_____	_____	_____	_____
1 BEDROOM	_____	_____	_____	_____
2 BR/1BA	_____	_____	_____	_____
2 BR/2BA	_____	_____	_____	_____
3 BEDROOM	_____	_____	_____	_____
TOTAL	_____	_____	_____	_____

ADDITIONAL INFORMATION/REMARKS:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

INCOME DATA SUMMARY: Provide latest three (3) year history.

	Last Year	2 Years Ago	3 Years Ago
	199__	199__	199__
POTENTIAL GROSS INCOME (100% OCCUPANCY)	= \$ _____	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS	= _____	_____	_____
ADJUSTED GROSS INCOME	= _____	_____	_____
MISCELLANEOUS/OTHER INCOME	= _____	_____	_____
EFFECTIVE GROSS INCOME	= _____	_____	_____
TOTAL OF ALL EXPENSES	= _____	_____	_____
NET OPERATING INCOME	= \$ _____	\$ _____	\$ _____

NOTE: You may submit any additional documents to support the income and expense information  
 82200-1 (7/84)

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**EXPENSE DATA**  
**PROVIDE 3-YEAR HISTORY**

	<u>Last Year</u> 199__	<u>2 Years Ago</u> 199__	<u>3 Years Ago</u> 199__
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$ _____	_____	_____
ANNUAL INSURANCE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
TOTAL =	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL =	_____	_____	_____



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OFFICE BUILDING/SHOPPING CENTER/RETAIL STORE

LEASABLE AREA: GROSS SQUARE FEET = \_\_\_\_\_ NET SQUARE FEET = \_\_\_\_\_

TYPE OF LEASE: NET \_\_\_\_\_ GROSS \_\_\_\_\_ MODIFIED GROSS \_\_\_\_\_

NOTE: PROVIDE ADDITIONAL LEASE INFORMATION ON THE ATTACHED TENANT LIST.

<u>POTENTIAL CHARGES TO TENANTS:</u>	<u>TENANT PAYS</u>	<u>OWNER PAYS</u>
COMMON AREA MAINTENANCE	_____	_____
TAXES	_____	_____
INSURANCE	_____	_____
MANAGEMENT	_____	_____
UTILITIES	_____	_____

IF THERE ARE ANY ESCALATION CHARGES, SPECIFY ACCORDINGLY ON TENANT LIST PAGE.

IS SUBJECT PROPERTY OWNER OCCUPIED  YES  NO  PARTIAL

IF PARTIAL OWNER OCCUPIED, ENTER THE SQUARE FOOTAGE OF THE AREA OCCUPIED BY THE OWNER ON THE TENANT LIST. \_\_\_\_\_

ADDITIONAL INFORMATION/REMARKS

INCOME DATA SUMMARY: Provide latest three (3) year history.

	Last Year	2 Years Ago	3 Years Ago
	199__	199__	199__
POTENTIAL GROSS INCOME (100% OCCUPANCY)	= \$ _____	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS (ACTUAL)	= _____	_____	_____
ADJUSTED GROSS INCOME	= _____	_____	_____
CHARGES TO TENANTS	+ _____	_____	_____
OVERAGE RENTS	+ _____	_____	_____
OTHER INCOME (SERVICE, MISC.. ETC.)	+ _____	_____	_____
EFFECTIVE GROSS INCOME	= _____	_____	_____
TOTAL OF ALL EXPENSES	= _____	_____	_____
NET OPERATING INCOME	= \$ _____	\$ _____	\$ _____

NOTE: You may submit any additional documents to support the income and expense information

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**EXPENSE DATA  
 PROVIDE 3-YEAR HISTORY**

	<u>Last Year</u> 199__	<u>2 Years Ago</u> 199__	<u>3 Years Ago</u> 199__
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$ _____	_____	_____
ANNUAL INSURANCE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
TOTAL =	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL =	_____	_____	_____







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**Notices of Emergency Rulemaking**

**EXPENSE DATA**  
**PROVIDE 3-YEAR HISTORY**

	<u>Last Year</u> 199__	<u>2 Years Ago</u> 199__	<u>3 Years Ago</u> 199__
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$ _____	_____	_____
ANNUAL INSURANCE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
TOTAL =	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL =	_____	_____	_____





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**EXPENSE DATA**  
**PROVIDE 3-YEAR HISTORY**

	<u>Last Year</u>	<u>2 Years Ago</u>	<u>3 Years Ago</u>
	199__	199__	199__
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$ _____	_____	_____
ANNUAL INSURANCE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
TOTAL =	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL =	_____	_____	_____



**Arizona Administrative Register**  
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**MINI-STORAGE WAREHOUSE**

Property Name: \_\_\_\_\_

Total Number of Units: \_\_\_\_\_

<u>UNIT SIZES</u>	<u>RENT PER MONTH</u>	<u>NUMBER OF UNITS</u>
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____
_____ ft x _____ ft	\$ _____	_____

Does manager live on site? Y/N \_\_\_\_\_

ADDITIONAL INFORMATION/REMARKS:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**INCOME DATA SUMMARY:** Provide latest three (3) year history.

	Last Year	2 Years Ago	3 Years Ago
	199__	199__	199__
POTENTIAL GROSS INCOME (100% OCCUPANCY)	= \$ _____	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS	= _____	_____	_____
ADJUSTED GROSS INCOME	= _____	_____	_____
MISCELLANEOUS/OTHER INCOME	= _____	_____	_____
EFFECTIVE GROSS INCOME	= _____	_____	_____
TOTAL OF ALL EXPENSES	= _____	_____	_____
NET OPERATING INCOME	= \$ _____	\$ _____	\$ _____

NOTE: You may submit any additional documents to support the income and expense information

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**EXPENSE DATA**  
**PROVIDE 3-YEAR HISTORY**

	<u>Last Year</u> 199__	<u>2 Years Ago</u> 199__	<u>3 Years Ago</u> 199__
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$ _____	_____	_____
ANNUAL INSURANCE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
TOTAL =	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL =	_____	_____	_____



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**Notices of Emergency Rulemaking**

INCOME DATA FOR:

INDUSTRIAL PARK     MANUFACTURING     DISTRIBUTION WAREHOUSE

PROPERTY NAME: \_\_\_\_\_

FILL IN THE APPLICABLE INFORMATION FOR THE PROPERTY NAMED ABOVE:

LEASABLE AREA: GROSS SQUARE FEET = \_\_\_\_\_ NET SQUARE FEET = \_\_\_\_\_

TYPE OF LEASE: NET \_\_\_\_\_ GROSS \_\_\_\_\_ MODIFIED GROSS \_\_\_\_\_ Other \_\_\_\_\_ (Explain Below)

PERCENTAGE OF OFFICE SPACE = \_\_\_\_\_ % OR \_\_\_\_\_ SQUARE FEET.

LAND TO BUILDING RATIO = \_\_\_\_\_ PARKING RATIO = \_\_\_\_\_

<u>POTENTIAL CHARGES TO TENANTS:</u>	<u>TENANT PAYS</u>	<u>OWNER PAYS</u>
COMMON AREA MAINTENANCE	_____	_____
TAXES	_____	_____
INSURANCE	_____	_____
MANAGEMENT	_____	_____
UTILITIES	_____	_____

IF THERE ARE ANY ESCALATION CHARGES, SPECIFY ACCORDINGLY ON TENANT LIST PAGE.

IS SUBJECT PROPERTY OWNER OCCUPIED     YES     NO     PARTIAL

IF PARTIAL OWNER OCCUPIED, ENTER THE SQUARE FOOTAGE OF THE AREA OCCUPIED BY THE OWNER ON THE TENANT LIST. \_\_\_\_\_

ADDITIONAL INFORMATION/REMARKS

\_\_\_\_\_

\_\_\_\_\_

**INCOME DATA SUMMARY:** Provide latest three (3) year history.

	Last Year 199__	2 Years Ago 199__	3 Years Ago 199__
POTENTIAL GROSS INCOME (100% OCCUPANCY)	= \$ _____	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS (ACTUAL)	= _____	_____	_____
ADJUSTED GROSS INCOME	= _____	_____	_____
CHARGES TO TENANTS	+ _____	_____	_____
OTHER INCOME (SERVICE, MISC., ETC.)	+ _____	_____	_____
EFFECTIVE GROSS INCOME	= _____	_____	_____
TOTAL OF ALL EXPENSES	= _____	_____	_____
NET OPERATING INCOME	= \$ _____	\$ _____	\$ _____

NOTE: You may submit any additional documents to support the income and expense information

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**EXPENSE DATA**  
**PROVIDE 3-YEAR HISTORY**

	<u>Last Year</u> 199__	<u>2 Years Ago</u> 199__	<u>3 Years Ago</u> 199__
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$ _____	_____	_____
ANNUAL INSURANCE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
TOTAL =	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL =	_____	_____	_____





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**MULTI-PURPOSE FORM**

PROPERTY NAME: \_\_\_\_\_

FILL IN THE APPLICABLE INFORMATION FOR THE PROPERTY NAMED ABOVE:

LEASABLE AREA: GROSS SQUARE FEET = \_\_\_\_\_ NET SQUARE FEET = \_\_\_\_\_

TYPE OF LEASE: NET \_\_\_\_\_ GROSS \_\_\_\_\_ MODIFIED GROSS \_\_\_\_\_ Other \_\_\_\_\_ (Explain Below)

PERCENTAGE OF OFFICE SPACE = \_\_\_\_\_ % OR \_\_\_\_\_ SQUARE FEET

LAND TO BUILDING RATIO = \_\_\_\_\_ PARKING RATIO = \_\_\_\_\_

<b><u>POTENTIAL CHARGES TO TENANTS:</u></b>	<b><u>TENANT PAYS</u></b>	<b><u>OWNER PAYS</u></b>
---	---------------------------	--------------------------

COMMON AREA MAINTENANCE	_____	_____
TAXES	_____	_____
INSURANCE	_____	_____
MANAGEMENT	_____	_____
UTILITIES	_____	_____

IF THERE ARE ANY ESCALATION CHARGES, SPECIFY ACCORDINGLY ON TENANT LIST PAGE.

IS SUBJECT PROPERTY OWNER OCCUPIED  YES  NO  PARTIAL

IF PARTIAL OWNER OCCUPIED, ENTER THE SQUARE FOOTAGE OF THE AREA OCCUPIED BY THE OWNER ON THE TENANT LIST. \_\_\_\_\_

**ADDITIONAL INFORMATION/REMARKS**

**INCOME DATA SUMMARY:** Provide latest three (3) year history.

	Last Year 199__	2 Years Ago 199__	3 Years Ago 199__
POTENTIAL GROSS INCOME (100% OCCUPANCY)	= \$ _____	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS (ACTUAL)	= _____	_____	_____
ADJUSTED GROSS INCOME	= _____	_____	_____
CHARGES TO TENANTS	+ _____	_____	_____
OTHER INCOME (SERVICE, MISC., ETC.)	+ _____	_____	_____
EFFECTIVE GROSS INCOME	= _____	_____	_____
TOTAL OF ALL EXPENSES	= _____	_____	_____
NET OPERATING INCOME	= \$ _____	\$ _____	\$ _____

NOTE: You may submit any additional documents to support the income and expense information  
 2230C-7 (7/94)

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**EXPENSE DATA**  
**PROVIDE 3-YEAR HISTORY**

	<u>Last Year</u> 199__	<u>2 Years Ago</u> 199__	<u>3 Years Ago</u> 199__
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$ _____	_____	_____
ANNUAL INSURANCE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
TOTAL =	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
TOTAL =	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL =	_____	_____	_____



