GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) – WORKSHEETS and RATE CHARTS for CALENDAR YEAR / TAX YEAR 2015

Pursuant to A.R.S. §§ 42-6201 through 42-6210. These statutes are available at www.azleg.gov or in most public libraries.

Excise Tax Calculation Worksheet A. See DOR 82620 Return Form Instructions and Tax Rate Chart A.

USES: Use these procedures for: 1) a lease for government property improvements that was entered into **before** June 1, 2010, or 2) a lease for government property improvements if the lease had been authorized by a development agreement, ordinance or resolution that had been approved by the governing body of the government lessor **before** June 1, 2010, and which lease was entered into within ten years **after** the date that the development agreement had been entered into or **after** the date that the ordinance or resolution had been approved by the governing body.

SECTION 1. For properties that **have** a predominate use:

1. From Rate Chart A, Column 1, enter the property's **location** category (i.e., Row number) here: _____.
2. From Rate Chart A, Column 3, enter the **age range** (based on the original Certificate of Occupancy) here: _____.
3. From Rate Chart A, select the appropriate property use Column, as indicated in Item 7(a) of the Return form.
4. From the property use Column select the excise tax rate. This number can be found on the selected age range line of the property's location Row. Enter the excise tax rate here: _____.
5. If applicable, also enter the tax rate for the same age range from Column 13 for Parking Structure Spaces here: _____.
6. Multiply the square footage figure (from Item 7(a) of the Return form) by the tax rate from Item 4, above, and enter the product (i.e., result) here: $ _____. This is the excise tax for the improvement.
7. If applicable, multiply the number of parking spaces (from Item 7(a) of the Return form) by the tax rate from Item 5, above, and enter the product here: $ _____. This is the excise tax for parking spaces.
8. Add items 6 and 7, above, and enter the sum here: $ _____. This is the total excise tax.
9. If the government property improvement consists only of a parking garage and/or parking deck, multiply the number of parking spaces located in the parking garage and/or parking deck (from Item 7(b) of the Return form) by the tax rate from Item 5, above, and enter the product here : $ _____. This is the excise tax for a parking garage or deck only.

Proration: If the government property improvement was **not** leased for the **entire** current calendar year / Tax Year, **or**, if abatement of the excise tax was **not** applicable to the improvement for the **entire** current calendar year / Tax Year, then pursuant to § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 8 or 9, above, is to be prorated for the percentage of time of the current calendar year / Tax Year during which the property **was** leased, or for the percentage of time during which abatement **did not** apply. The excise tax for the entire year (from Item 8 or 9, above, as applicable) is $ _____ **÷** 365 **=** $ _____ (the tax amount per day) **x** number of taxable days _____ **=** $ _____ (the prorated excise tax).

SECTION 2. For properties that **do not have** a predominate use:

1. From Rate Chart A, Column 1, enter the property's **location** category (i.e., Row number) here: _____.
2. From Rate Chart A, Column 3, enter the **age range** (based on the original Certificate of Occupancy) here: _____.
3. From Rate Chart A, select the appropriate property use Column, for each use, as indicated in Item 8 of the Return form.
4. From the property use Columns select the excise tax rates for each use. These numbers can be found on the selected age range line(s) of the property's location Row.

   Enter those tax rates here. Use 1: _____. Use 2: _____.

   If additional space is needed, attach to this Worksheet a separate page providing this information.
5. If applicable, also enter the tax rate for the same age range from Column 13 for Parking Structure Spaces here: _____.
6. For each use listed, multiply the square footage figure for each use (from Item 8 of the Return form) by the tax rate for each use from Item 4, above, and enter the products (i.e., results) here:

   Use 1 = $_____. Use 2 = $_____. Each of these is the excise tax for each use of the improvement.

   If additional space is needed, attach to this Worksheet a separate page providing this information.

   Add the product for each use, and enter the sum here: $_____. This is the total excise tax for the improvement.
7. If applicable, multiply the number of parking spaces (from Item 8 of the Return form) by the tax rate from Item 5, above, and enter the product here: $_____. This is the excise tax for the parking spaces.
8. Add items 6 and 7, above, and enter the sum here: $_____. This is the total excise tax.

Proration: If the government property improvement was **not** leased for the **entire** current calendar year / Tax Year, **or**, if abatement of the excise tax was **not** applicable to the improvement for the **entire** current calendar year / Tax Year, then pursuant to § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 8, above, is to be prorated for the percentage of time of the current calendar year / Tax Year during which the property **was** leased, or for the percentage of time during which abatement **did not** apply. The excise tax for the entire year (from Item 8) is $ _____ **÷** 365 **=** $ _____ (the tax amount per day) **x** number of taxable days _____ **=** $ _____ (the prorated excise tax).

GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) – WORKSHEETS and RATE CHARTS for CALENDAR YEAR / TAX YEAR 2015

Pursuant to A.R.S. §§ 42-6201 through 42-6210. These statutes are available at www.azleg.gov or in most public libraries.

Excise Tax Calculation Worksheet B. See **DOR 82620** Return form Instructions. See **Tax Rate Chart B**.

USES: Use these procedures for all government property improvement leases that do not satisfy either scenario described under **USES** in **Excise Tax Calculation Worksheet A.**

Note: Paragraphs A and B, following, apply **only** to those Prime Lessees submitting an **initial-year** lease Return form. **If** the Prime Lessee submitted a Return form in the prior calendar year, disregard Paragraphs A and B.

A. **Only** for properties that are subject to the "base" excise tax rates in Tax Rate Chart **B**, and **only in the initial** (first) **year** of a lease, the Prime Lessee must obtain the primary and secondary property tax rates that are applicable to the area in which the leased government property improvement is located and add them together. The Prime Lessee must also obtain the county-wide (or overall) average property tax rate. The primary and secondary property tax rates may be obtained from the County Treasurer. The county-wide average property tax rates for the current Tax Year, for each Arizona county, are available at the bottom of page 7 of the set of GPLET Worksheets and Rate Charts. These rates are needed in order to enter (below) and calculate the percentage (i.e., ratio) of the combined primary and secondary property tax rates to the countywide average property tax rate.

The percentage calculation formula is: The combined primary and secondary property tax rate **÷** the county-wide average property tax rate **=** the subject improvement's property tax percentage (i.e., ratio) figure.

The subject property's combined rate: _____ **÷** the county-wide average rate: _____ **=** _____ percent.

B. **Only** for the **initial** (first) **year** of a lease, and then **only if** the property tax percentage figure derived above is **less than** ninety percent of the county-wide average property tax rate, is an excise tax "base" rate to be reduced by ten percent. If the property tax percentage figure is **not less than** ninety percent of the county-wide average property tax rate, the 'unadjusted' excise tax "base" rate, or an age range adjusted "base" rate, if applicable, is to be utilized. In all years following the initial year of a lease, **only** the unadjusted "base" rate, or an age range adjusted "base" rate, if applicable, is to be utilized.

SECTION 1 - For properties that **have** a predominate use:

1. From Rate Chart B, Column 1, enter the property's **location** category (i.e., Row number) here: _____.
2. From Rate Chart B, Column 3, **only** if applicable, enter the **age range** (based on the original Certificate of Occupancy) here: _____.
3. On Rate Chart B, from the appropriate category of property use (as indicated in Item 7(a) of the Return form), determine the age range in the appropriate location Row in the appropriate property use Column. The figure at the intersecting point is the excise tax rate. **Only** if this is an initial-year lease, and then **only if** the property tax percentage is **less than** ninety percent of the county-wide average property tax rate (as calculated under Paragraph A, above), enter the reduced excise tax "base" rate as indicated on Tax Rate Chart B. If the property tax percentage is **not less than** ninety percent of the county-wide average property tax rate, utilize the unadjusted "base" rate, or an age range adjusted "base" rate, if applicable, as indicated. Enter the tax rate here: _____.
4. If applicable, also determine the appropriate "base" rate for the same age range and property tax percentage adjustment (used in Items 2 and 3, above) in Column 13 for Parking Structure Spaces. Enter that tax rate here: _____.
5. Multiply the square footage figure (from Item 7(a) of the Return form) by the tax rate from Item 3 above, and enter the product (i.e., result) here: $_____. This is the excise tax for the improvement.
6. If applicable, multiply the number of parking spaces (also from Item 7(a) of the Return form) by the tax rate from Item 4 above, and enter the product here: $_____. This is the excise tax for the parking spaces.
7. Add items 5 and 6, above, and enter the sum here: $_____. This is the total excise tax.
8. If the government property improvement consists only of a parking garage and/or parking deck, multiply the number of parking spaces located in the parking garage and/or parking deck (from Item 7(b) of the Return form) by the tax rate from Item 4, above, and enter the product here : $ _____. This is the excise tax for a parking garage or deck only.

Proration: If the government property improvement was **not** leased for the **entire** current calendar year / Tax Year, **or**, if abatement of the excise tax was **not** applicable to the improvement for the **entire** current calendar year / Tax Year, then pursuant to § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 7 or 8, above, is to be prorated for the percentage of time of the current calendar year / Tax Year during which the property **was** leased, or for the percentage of time during which abatement **did not** apply. The excise tax amount for the entire year (from Item 7 or 8, above, as applicable) is $ _____ **÷** 365 **=** $ _____ (the tax amount per day) **x** number of taxable days ____ **=** $ _____ (the prorated excise tax).

GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) – WORKSHEETS and RATE CHARTS for CALENDAR YEAR / TAX YEAR 2015

Pursuant to A.R.S. §§ 42-6201 through 42-6210. These statutes are available at www.azleg.gov or in most public libraries.

SECTION 2 - For properties that **do not have** a predominate use:

1. From Rate Chart B, Column 1, enter the property's **location** category (i.e., Row Number) here: _____.
2. From Rate Chart B, Column 3, **only** if applicable, enter the **age range** (based on the original Certificate of Occupancy) here: _____.
3. On Rate Chart B, from the appropriate categories of property uses (as indicated in Item 8 of the Return form), determine the age range in the appropriate location Row in each of the appropriate property use Columns. The figure at each intersecting point is the excise tax rate for each use. **Only** if this is an initial-year lease, and then **only if** the property tax percentage is **less than** ninety percent of the county-wide average property tax rate (as calculated under Paragraph A, on Page 2, above), enter the reduced excise tax "base" rate as indicated on Tax Rate Chart B for each use. If the property tax percentage is **not less than** ninety percent of the county-wide average property tax rate, utilize the unadjusted "base" rate, or an age range adjusted "base" rate, if applicable, indicated for each use.

   Enter those rates here. Use 1: _____. Use 2: _____.

   If additional space is needed, attach to this Worksheet a separate page identifying this information.
4. If applicable, also determine the adjusted "base" rate for the same age range and property tax percentage adjustment (used in Items 2 and 3, above) in Column 13 for Parking Structure Spaces. Enter that tax rate here: _____.
5. For each use listed, multiply the square footage figure for each use (from Item 8 of the Return form) by the tax rate for each use from Item 3 above.

   Enter the products here: Use 1 = $_____. Use 2 = $_____.

   These are the excise tax amounts for each use of the improvement.

   If additional space is needed, attach to this Worksheet a separate page identifying this information.

   Add the products for each use and enter the sum here: $_____. This is the total excise tax for the improvements.
6. If applicable, multiply the number of parking spaces (from Item 8 of the Return form) by the tax rate from Item 4 above, and enter the product here: $_____. This is the excise tax for the parking spaces.
7. Add items 5 and 6 above and enter the sum here: $_____. This is the total excise tax.

Proration: If the government property improvement was **not** leased for the **entire** current calendar year / Tax Year, **or**, if abatement of the excise tax was **not** applicable to the improvement for the **entire** current calendar year / Tax Year, then pursuant to § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 7, above, is to be prorated for the percentage of time of the current calendar year / Tax Year during which the property **was** leased, or for the percentage of time during which abatement **did not** apply. The excise tax amount for the entire year (from Item 7) is $ _____ **÷** 365 **=** $ _____ (the tax amount per day) **x** number of taxable days _____ **=** $ _____ (the prorated excise tax).

GOVERNMENT PROPERTY LEASE EXCISE TAX - RATE CHART A - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(A).

For 2015	Col. 1 Location of Property	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original C of O (years ago)	Col. 4 Percentage of excise tax rate (by age of C of O)	Col. 5 One-story office * structure (* g.b.s)	Col. 6 Two- to seven-stories office * structure (* g.b.s)	Col. 7 Eight or more stories office * structure (* g.b.s)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Structure Spaces (per space)
	Tax rate	------	------	------	$ 1.00	$ 1.25	$ 1.75	$ 1.50	$ 1.50	$ 0.75	$ 0.50	$ 1.00	$ 100.00
Row 1	Inside of a Redevelopment Area (**without** a min. 100 % value increase). §42-6209(A)(1)&(2)	On or After 04-01-1985.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	100.0 % 80.0 % 60.0 % 40.0 % 20.0 % 0.0	1.00 0.80 0.60 0.40 0.20 0.00	1.25 1.00 0.75 0.50 0.25 0.00	1.75 1.40 1.05 0.70 0.35 0.00	1.50 1.20 0.90 0.60 0.30 0.00	1.50 1.20 0.90 0.60 0.30 0.00	0.75 0.60 0.45 0.30 0.15 0.00	0.50 0.40 0.30 0.20 0.10 0.00	1.00 0.80 0.60 0.40 0.20 0.00	100.00 80.00 60.00 40.00 20.00 0.00
Row 2	Outside of a Redevelopment Area. § 42-6203(C) & (D)	On or After 04-01-1985 but before 06-30-1996.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	100.0 % 80.0 % 60.0 % 40.0 % 20.0 % 0.0	1.00 0.80 0.60 0.40 0.20 0.00	1.25 1.00 0.75 0.50 0.25 0.00	1.75 1.40 1.05 0.70 0.35 0.00	1.50 1.20 0.90 0.60 0.30 0.00	1.50 1.20 0.90 0.60 0.30 0.00	0.75 0.60 0.45 0.30 0.15 0.00	0.50 0.40 0.30 0.20 0.10 0.00	1.00 0.80 0.60 0.40 0.20 0.00	100.00 80.00 60.00 40.00 20.00 0.00
Row 3	Inside of a "slum" or "blighted" area (**with** a min. 100 % value increase) and **not** eligible for tax abatement. § 42-6203(E)	Before 06-01-2010.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	80.0 % 80.0 % 60.0 % 40.0 % 20.0 % 0.0	0.80 0.80 0.60 0.40 0.20 0.00	1.00 1.00 0.75 0.50 0.25 0.00	1.40 1.40 1.05 0.70 0.35 0.00	1.20 1.20 0.90 0.60 0.30 0.00	1.20 1.20 0.90 0.60 0.30 0.00	0.60 0.60 0.45 0.30 0.15 0.00	0.40 0.40 0.30 0.20 0.10 0.00	0.80 0.80 0.60 0.40 0.20 0.00	80.00 80.00 60.00 40.00 20.00 0.00
Row 4	Outside of a "slum" or "blighted" area. Imps constructed per a development agreement dated from and after 06-30-1996. § 42-6203(C)	On or After 06-30-1996.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	150.0 % 120.0 % 90.0 % 60.0 % 30.0 % 0.0	1.50 1.20 0.90 0.60 0.30 0.00	1.875 1.500 1.125 0.750 0.375 0.000	2.625 2.100 1.575 1.050 0.525 0.000	2.25 1.80 1.35 0.90 0.45 0.00	2.25 1.80 1.35 0.90 0.45 0.00	1.125 0.900 0.675 0.450 0.225 0.000	0.75 0.60 0.45 0.30 0.15 0.00	1.50 1.20 0.90 0.60 0.30 0.00	150.00 120.00 90.00 60.00 30.00 0.00
Row 5	Inside a "Central Business District" **with** a min. 100 % value increase and is eligible for abatement. §42-6209(A)(1) & (2)	On or After 04-01-1985.	0 - 7.99 8 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	0.0 % 80.0 % 80.0 % 60.0 % 40.0 % 20.0 % 0.0	0.00 0.80 0.80 0.60 0.40 0.20 0.00	0.00 1.00 1.00 0.75 0.50 0.25 0.00	0.00 1.40 1.40 1.05 0.70 0.35 0.00	0.00 1.20 1.20 0.90 0.60 0.30 0.00	0.00 1.20 1.20 0.90 0.60 0.30 0.00	0.00 0.60 0.60 0.45 0.30 0.15 0.00	0.00 0.40 0.40 0.30 0.20 0.10 0.00	0.00 0.80 0.80 0.60 0.40 0.20 0.00	0.00 80.00 80.00 60.00 40.00 20.00 0.00

GOVERNMENT PROPERTY LEASE EXCISE TAX - RATE CHART A - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(A).

For 2015	Col. 1 Location of Property	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original C of O (years ago)	Col. 4 Percentage of excise tax rate (by age of C of O)	Col. 5 One-story office * structure (* g.b.s)	Col. 6 Two- to seven-stories office * structure (* g.b.s)	Col. 7 Eight or more stories office * structure (* g.b.s)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Structure Spaces (per space)
	Tax rate	------	------	------	$ 1.00	$ 1.25	$ 1.75	$ 1.50	$ 1.50	$ 0.75	$ 0.50	$ 1.00	$ 100.00
Row 6	At an airport owned on or before 01-01-1988 by a Co. (or a city or town in a Co.) with a current pop. of 400,000 or less, and **IF** imps have one of the specified uses. § 42-6203(D)(4).	Before 06-01-2010.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	20.0 % 16.0 % 60.0 % 40.0 % 20.0 % 0.0	0.20 0.16 0.60 0.40 0.20 0.00	0.25 0.20 0.75 0.50 0.25 0.00	0.35 0.28 1.05 0.70 0.35 0.00	0.30 0.24 0.90 0.60 0.30 0.00	0.30 0.24 0.90 0.60 0.30 0.00	0.15 0.12 0.45 0.30 0.15 0.00	0.10 0.08 0.30 0.20 0.10 0.00	0.20 0.16 0.60 0.40 0.20 0.00	20.00 16.00 60.00 40.00 20.00 0.00
Row 7	Location is not specified. **Ppg. 1** = Lease predates 04-01-1985. **Ppg. 2** = Pre 04-01-1985 lease based on a "redevelopment contract." **Ppg. 3** = Pre 04-01-1985 lease based on a "redevelopment project with federal money received." § 42-6203(D)(1 - 3)	Before 04-01-1985.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	20.0 % 16.0 % 60.0 % 40.0 % 20.0 % 0.0	0.20 0.16 0.60 0.40 0.20 0.00	0.25 0.20 0.75 0.50 0.25 0.00	0.35 0.28 1.05 0.70 0.35 0.00	0.30 0.24 0.90 0.60 0.30 0.00	0.30 0.24 0.90 0.60 0.30 0.00	0.15 0.12 0.45 0.30 0.15 0.00	0.10 0.08 0.30 0.20 0.10 0.00	0.20 0.16 0.60 0.40 0.20 0.00	20.00 16.00 60.00 40.00 20.00 0.00
Row 8	Inside National Park Service property boundary. § 42-6210	Before 06-01-2010.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 or more	100.0 % 80.0 % 60.0 % 40.0 % 20.0 %	1.00 0.80 0.60 0.40 0.20	1.25 1.00 0.75 0.50 0.25	1.75 1.40 1.05 0.70 0.35	1.50 1.20 0.90 0.60 0.30	1.50 1.20 0.90 0.60 0.30	0.75 0.60 0.45 0.30 0.20	0.50 0.40 0.30 0.20 0.20	1.00 0.80 0.60 0.40 0.20	100.00 80.00 60.00 40.00 20.00

GOVERNMENT PROPERTY LEASE EXCISE TAX - RATE CHART B - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(B).

For 2015	Col. 1 Location of Property	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original C of O (years ago)	Col. 4 Percentage of "base" excise tax rate (by age of C of O)	Col. 5 One-story office * structure (* g.b.s)	Col. 6 Two- to seven-stories office * structure (* g.b.s)	Col. 7 Eight or more stories office * structure (* g.b.s)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential-Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Structure Spaces (per space)
	"Base" tax rate	------	------	------	$ 2.25	$ 2.59	$ 3.49	$ 2.82	$ 2.25	$ 1.52	$ 0.85	$ 2.25	$ 224.99
Row 1	Inside of a Redevelopment Area (**without** a minimum 100 % value increase). § 42-6209(A)(**1**)	On or After 04-01-1985.	N / A	N / A	2.25 **IF** the property tax ratio reduction applies, use **2.03**	2.59 **IF** the property tax ratio reduction applies, use **2.33**	3.49 **IF** the property tax ratio reduction applies, use **3.14**	2.82 **IF** the property tax ratio reduction applies, use **2.54**	2.25 **IF** the property tax ratio reduction applies, use **2.03**	1.52 **IF** the property tax ratio reduction applies, use **1.37**	0.85 **IF** the property tax ratio reduction applies, use **0.77**	2.25 **IF** the property tax ratio reduction applies, use **2.03**	224.99 **IF** the property tax ratio reduction applies, use **202.49**
Row 2	Outside of a Redevelopment Area. § 42-6203(C) & (D)	On or After 04-01-1985 but before 06-30-1996.	N / A	N / A	2.25 **IF** the property tax ratio reduction applies, use **2.03**	2.59 **IF** the property tax ratio reduction applies, use **2.33**	3.49 **IF** the property tax ratio reduction applies, use **3.14**	2.82 **IF** the property tax ratio reduction applies, use **2.54**	2.25 **IF** the property tax ratio reduction applies, use **2.03**	1.52 **IF** the property tax ratio reduction applies, use **1.37**	0.85 **IF** the property tax ratio reduction applies, use **0.77**	2.25 **IF** the property tax ratio reduction applies, use **2.03**	224.99 **IF** the property tax ratio reduction applies, use **202.49**
Row 3	Inside of a "slum" or "blighted" area (**with** a minimum 100 % value increase) and **not** eligible for tax abatement. § 42-6203(E)	On or after 06-01-2010.	0 thru 10 11 or more	80.0 % 100.0 %	1.80 **IF** the property tax ratio reduction applies, use **1.62** 2.25	2.07 **IF** the property tax ratio reduction applies, use **1.86** 2.59	2.79 **IF** the property tax ratio reduction applies, use **2.51** 3.49	2.26 **IF** the property tax ratio reduction applies, use **2.03** 2.82	1.80 **IF** the property tax ratio reduction applies, use **1.62** 2.25	1.22 **IF** the property tax ratio reduction applies, use **1.10** 1.52	0.68 **IF** the property tax ratio reduction applies, use **0.61** 0.85	1.80 **IF** the property tax ratio reduction applies, use **1.62** 2.25	179.99 **IF** the property tax ratio reduction applies, use **161.99** 224.99
Row 4	Outside of a "slum" or "blighted" area. Imps constructed per a development agreement dated from and after 06-30-1996. § 42-6203(C)	On or after 06-01-2010.	N / A	150.0 %	3.38 **IF** the property tax ratio reduction applies, use **3.04**	3.89 **IF** the property tax ratio reduction applies, use **3.50**	5.24 **IF** the property tax ratio reduction applies, use **4.72**	4.23 **IF** the property tax ratio reduction applies, use **3.81**	3.38 **IF** the property tax ratio reduction applies, use **3.04**	2.28 **IF** the property tax ratio reduction applies, use **2.05**	1.28 **IF** the property tax ratio reduction applies, use **1.15**	3.38 **IF** the property tax ratio reduction applies, use **3.04**	337.49 **IF** the property tax ratio reduction applies, use **303.74**
Row 5	Inside a "Central Business District" **with** a min. 100 % value increase and **is** eligible for tax abatement. §42-6209(A)(**1**& **2**)	On or After 04-01-1985.	N / A	N / A	2.25 **IF** the property tax ratio reduction applies, use **2.03**	2.59 **IF** the property tax ratio reduction applies, use **2.33**	3.49 **IF** the property tax ratio reduction applies, use **3.14**	2.82 **IF** the property tax ratio reduction applies, use **2.54**	2.25 **IF** the property tax ratio reduction applies, use **2.03**	1.52 **IF** the property tax ratio reduction applies, use **1.37**	0.85 **IF** the property tax ratio reduction applies, use **0.77**	2.25 **IF** the property tax ratio reduction applies, use **2.03**	224.99 **IF** the property tax ratio reduction applies, use **202.49**

GOVERNMENT PROPERTY LEASE EXCISE TAX - RATE CHART B - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(B).

For 2015	Col. 1 Location of Property	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original C of O (years ago)	Col. 4 Percentage of "base" excise tax rate (by age of C of O)	Col. 5 One-story office * structure (* g.b.s)	Col. 6 Two- to seven-stories office * structure (* g.b.s)	Col. 7 Eight or more stories office * structure (* g.b.s)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Structure Spaces (per space)
	"Base" tax rate	------	------	------	$ 2.25	$ 2.59	$ 3.49	$ 2.82	$ 2.25	$ 1.52	$ 0.85	$ 2.25	$ 224.99
Row 6	At an airport owned on or before 01-01-1988 by a Co. (or a city or town in a Co.) with a current pop. of 400,000 or less, and **IF** imps have one of the specified uses. § 42-6203(D)(**4**).	On or after 06-01-2010.	0 thru 20	20.0 %	0.45 **IF** the property tax ratio reduction applies, use **0.41**	0.52 **IF** the property tax ratio reduction applies, use **0.47**	0.70 **IF** the property tax ratio reduction applies, use **0.63**	0.56 **IF** the property tax ratio reduction applies, use **0.50**	0.45 **IF** the property tax ratio reduction applies, use **0.41**	0.30 **IF** the property tax ratio reduction applies, use **0.27**	0.17 **IF** the property tax ratio reduction applies, use **0.15**	0.45 **IF** the property tax ratio reduction applies, use **0.41**	45.00 **IF** the property tax ratio reduction applies, use **40.50**
			21 or more	100.0 %	2.25	2.59	3.49	2.82	2.25	1.52	0.85	2.25	224.99
Row 7	Location irrelevant. **Ppg. 1** = Lease predates 04-01-1985. **Ppg. 2** = Pre 04-01-1985 lease based on a "redevelopment contract." **Ppg. 3** = Pre 04-01-1985 lease based on a "redevelopment project with federal money received." § 42-6203(D)(**1 - 3**)	Before 04-01-1985.	0 thru 20	20.0 %	0.45 **IF** the property tax ratio reduction applies, use **0.41**	0.52 **IF** the property tax ratio reduction applies, use **0.47**	0.70 **IF** the property tax ratio reduction applies, use **0.63**	0.56 **IF** the property tax ratio reduction applies, use **0.50**	0.45 **IF** the property tax ratio reduction applies, use **0.41**	0.30 **IF** the property tax ratio reduction applies, use **0.27**	0.17 **IF** the property tax ratio reduction applies, use **0.15**	0.45 **IF** the property tax ratio reduction applies, use **0.41**	45.00 **IF** the property tax ratio reduction applies, use **40.50**
			21 or more	100.0 %	2.25	2.59	3.49	2.82	2.25	1.52	0.85	2.25	224.99
Row 8	Inside National Park Service property boundary. § 42-6210	On or after 06-01-2010.	N / A	N / A	2.25 **IF** the property tax ratio reduction applies, use **2.03**	2.59 **IF** the property tax ratio reduction applies, use **2.33**	3.49 **IF** the property tax ratio reduction applies, use **3.14**	2.82 **IF** the property tax ratio reduction applies, use **2.54**	2.25 **IF** the property tax ratio reduction applies, use **2.03**	1.52 **IF** the property tax ratio reduction applies, use **1.37**	0.85 **IF** the property tax ratio reduction applies, use **0.77**	2.25 **IF** the property tax ratio reduction applies, use **2.03**	224.99 **IF** the property tax ratio reduction applies, use **202.49**

2015 Average Property Tax Rates: Apache Co. = 6.03 Cochise Co. = 13.11 Coconino Co. = 9.51 Gila Co. = 13.10 Graham Co. = 11.46 Greenlee Co. = 3.94 La Paz Co. = 11.03 Maricopa Co. = 12.48 Mohave Co. = 11.03 Navajo Co. = 10.31 Pima Co. = 15.91 Pinal Co. = 16.05 Santa Cruz Co. = 12.99 Yavapai Co. = 11.21 Yuma Co. = 13.19.