



Notice of Regulations Governing Property Rental and Rental Tax Due

Dear Property Owner:

The Town of Paradise Valley levies a privilege tax on the gross business receipts derived from the rental of commercial and residential properties. All residential and commercial rental properties are subject to the tax.

The gross receipts from the rental or leasing, property are subject to the 1.65% Town Transaction Privilege (sales) tax. If the property is rented for less than thirty 30 days an additional transient lodging tax of 3.4% is due.

The Arizona Department of Revenue issues tax licenses and collects taxes on behalf of the Town. **You may submit the license application online at: www.aztaxes.gov/JT1introduction .**

Residentially-zoned property rental is permitted by Section 1004 of the Town of Paradise Valley Zoning Ordinance. However, the entire property must be rented as a whole. Accessory buildings may not be leased, subleased, or rented separate and apart from the main building and no main building may be leased, subleased, or rented separate and apart from an accessory building.

In addition to completing a Transaction Privilege (Sales) Tax License, property owners must also obtain a Town Business License and register the rental property with the Maricopa County Assessor's Office.

- Download Transaction Privilege Tax License Application
https://www.azdor.gov/Portals/0/ADOR-forms/11100/11186_f.pdf
- Download Town Business License Application:
<http://www.ParadiseValleyAZ.gov/DocumentCenter/Home/View/30>
- Download County Assessor Rental Property Registration Form:
<http://mcassessor.maricopa.gov/static/docs/Residential-Rental-Property-Registration.pdf>

If you have questions, please feel free to contact me at 480-348-3610. Thank you in advance for your cooperation.

Sincerely,
Duncan Miller
Town Clerk



Customer Care and Outreach
ARIZONA DEPARTMENT OF REVENUE
 PO BOX 29032
 Phoenix, AZ 85038-9032

TRANSACTION PRIVILEGE TAX CITY ONLY APPLICATION

For use only by Arizona businesses with no employees and/or with business activity taxable only to cities (residential rental, advertising, etc.). Businesses with employees **CANNOT** USE THIS APPLICATION. Businesses with employees **MUST** use Arizona Joint Tax Application (JT-1).

IMPORTANT! Incomplete applications will not be processed.

- Required information is designated with an asterisk (*).
- Return completed application AND applicable license fee(s) to address shown at left.
- For licensing questions regarding transaction privilege tax, call Taxpayer Information & Assistance: (602) 255-3381

You can register, file and pay for this application online at www.AZTaxes.gov. It is fast and secure.

SECTION A: Business Information

1* Type of Ownership		<input type="checkbox"/> Individual	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Corporation	State of Inc. _____
		<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust	Date of Inc. <u> </u> / <u> </u> / <u> </u>	
2* Legal Business Name			3* Federal Employer Identification Number or Social Security Number		
4* Business Name, "Doing Business As"				5* Business Phone No. (with area code)	
6* E-mail Address			7* Date Business Started in Arizona		Date Sales Began
			<u> </u> / <u> </u> / <u> </u>		<u> </u> / <u> </u> / <u> </u>
8* Mailing Address – number and street. PO Box			City	State	ZIP Code
County/Region			Country		
9* Location of Tax Records – number and street <i>(Do not use PO Box or route numbers)</i>			City	State	ZIP Code
*Name of Company			*Name of Contact		*Phone No. (with area code)
10* Business Type / NAICS Code: Additional Business Types and NAICS Codes available at www.azdor.gov					
<input type="checkbox"/> Advertising & Related Services / 541800		<input type="checkbox"/> Residential Rental / 531100			
<input type="checkbox"/> Residential Rental / Property Management Co. / 531311		<input type="checkbox"/> Other, specify: _____			
11* Description of Business					

SECTION B: Identification of Owners, Partners, Corporate Officer(s)

If you need more space, attach Additional Owner, Partner, Corporate Officer(s) form available at www.azdor.gov.

Owner 1	<small>*Social Security No.</small>	<small>*Title</small>	<small>*Last Name</small>	<small>First Name</small>	<small>Middle Intl.</small>
	<small>*Street Address</small>			<small>*City</small>	<small>*State</small> <small>* % Owned</small>
	<small>*ZIP Code</small>	<small>*County</small>	<small>*Phone Number (with area code)</small>		<small>*Country</small>
Owner 2	<small>*Social Security No.</small>	<small>*Title</small>	<small>*Last Name</small>	<small>First Name</small>	<small>Middle Intl.</small>
	<small>*Street Address</small>			<small>*City</small>	<small>*State</small> <small>* % Owned</small>
	<small>*ZIP Code</small>	<small>*County</small>	<small>*Phone Number (with area code)</small>		<small>*Country</small>
Owner 3	<small>*Social Security No.</small>	<small>*Title</small>	<small>*Last Name</small>	<small>First Name</small>	<small>Middle Intl.</small>
	<small>*Street Address</small>			<small>*City</small>	<small>*State</small> <small>* % Owned</small>
	<small>*ZIP Code</small>	<small>*County</small>	<small>*Phone Number (with area code)</small>		<small>*Country</small>

FOR AGENCY USE ONLY

<input type="checkbox"/> New	ACCOUNT NUMBER	LIABILITY ESTABLISHED
<input type="checkbox"/> Change	START	DLN
<input type="checkbox"/> Revise	S/E DATE	TRANSACTION PRIVILEGE TAX
<input type="checkbox"/> Reopen	LIABILITY	FEIN

CASHIER'S STAMP ONLY. DO NOT MARK IN THIS AREA.

Legal Business Name (as shown on page 1)	FEIN or SSN
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SECTION C: City License Fee Worksheet

ALL FEES ARE SUBJECT TO CHANGE. Check for updates at www.azdor.gov.

To calculate **CITY FEE**: Multiply **No. of Locations** by the **License Fee** and enter sum in **License Subtotal**.

City/Town	Code	No. of Loc's	License Fee	License Subtotal	City/Town	Code	No. of Loc's	License Fee	License Subtotal	City/Town	Code	No. of Loc's	License Fee	License Subtotal
					Goodyear	GY		\$5.00		Sahuarita	SA		\$5.00	
					Guadalupe	GU		\$2.00		San Luis	SU		\$2.00	
Benson	BS		\$5.00		Hayden	HY		\$5.00						
Bisbee	BB		\$1.00		Holbrook	HB		\$1.00		Sedona	SE		\$2.00	
Buckeye	BE		\$2.00		Huachuca City	HC		\$2.00		Show Low	SL		\$2.00	
Bullhead City	BH		\$2.00		Jerome	JO		\$2.00		Sierra Vista	SR		\$1.00	
Camp Verde	CE		\$2.00		Kearny	KN		\$2.00		Snowflake	SN		\$2.00	
Carefree	CA		\$10.00		Kingman	KM		\$2.00		Somerton	SO		\$2.00	
Casa Grande	CG		\$2.00		Lake Havasu	LH		\$5.00		South Tucson	ST		\$2.00	
Cave Creek	CK		\$20.00		Litchfield Park	LP		\$2.00		Springerville	SV		\$5.00	
					Mammoth	MH		\$2.00		St. Johns	SJ		\$2.00	
Chino Valley	CV		\$2.00		Marana	MA		\$5.00		Star Valley	SY		\$2.00	
Clarkdale	CD		\$2.00		Maricopa	MP		\$2.00		Superior	SI		\$2.00	
Clifton	CF		\$2.00							Surprise	SP		\$10.00	
Colorado City	CC		\$2.00		Miami	MM		\$2.00		Taylor	TL		\$2.00	
Coolidge	CL		\$2.00											
Cottonwood	CW		\$2.00		Oro Valley	OR		\$12.00		Thatcher	TC		\$2.00	
Dewey/Humboldt	DH		\$2.00		Page	PG		\$2.00		Tolleson	TN		\$2.00	
					Paradise Valley	PV		\$2.00		Tombstone	TS		\$1.00	
Duncan	DC		\$2.00		Parker	PK		\$2.00						
Eagar	EG		\$10.00		Patagonia	PA		\$0.00		Tusayan	TY		\$2.00	
El Mirage	EM		\$15.00		Payson	PS		\$2.00		Wellton	WT		\$2.00	
Eloy	EL		\$10.00							Wickenburg	WB		\$2.00	
										Willcox	WC		\$1.00	
Florence	FL		\$2.00		Pima	PM		\$2.00		Williams	WL		\$2.00	
Fountain Hills	FH		\$2.00		Pinetop/Lakeside	PP		\$2.00		Winkelman	WM		\$2.00	
Fredonia	FD		\$10.00							Winslow	WS		\$10.00	
Gila Bend	GI		\$2.00		Prescott Valley	PL		\$2.00		Youngtown	YT		\$10.00	
Gilbert	GB		\$2.00		Quartzsite	QZ		\$2.00		Yuma	YM		\$2.00	
					Queen Creek	QC		\$2.00						
Globe	GL		\$2.00		Safford	SF		\$2.00						
Subtotal City License Fees (column 1)		\$		Subtotal City License Fees (column 2)		\$		Subtotal City License Fees (column 3)		\$				
AA TOTAL City License Fee(s) DUE(column 1 + 2 + 3)												\$		

- Make check payable to Arizona Department of Revenue.
- Include FEIN or SSN on payment.
- Do not send cash.
- License will not be issued without full payment of fee.

Legal Business Name (as shown on page 1)	FEIN or SSN
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SECTION D: Rental Properties

List the addresses for ALL rental properties located in the cities listed in Section C. If you need more space, attach Additional Owner, Partner, Corporate Officer(s) form available at www.azdor.gov. Residential rental properties rented for periods of less than 30 days are taxable under the Transient Lodging classification and not taxable under the Residential Rental classification according to the Model City Tax Code and are taxed at a different rate. Do not use this form for properties classified as Transient Lodging.

	STREET ADDRESS	CITY	ZIP CODE	DATE ACQUIRED
1				M, M, Y, Y, Y, Y
2				M, M, Y, Y, Y, Y
3				M, M, Y, Y, Y, Y
4				M, M, Y, Y, Y, Y
5				M, M, Y, Y, Y, Y
6				M, M, Y, Y, Y, Y
7				M, M, Y, Y, Y, Y
8				M, M, Y, Y, Y, Y
9				M, M, Y, Y, Y, Y
10				M, M, Y, Y, Y, Y

SECTION E: AZTaxes.gov Security Administrator (authorized users)

By electing to register for www.AZTaxes.gov, you can have online access to account information, file and pay Arizona transaction privilege, use, and withholding taxes. You may also designate authorized users to access these services. Please provide the name of the authorized user for AZTaxes.gov.

Name of Authorized User _____

Title _____

Email Address _____

Phone Number (with area code) _____

SECTION F: Required Signatures

This application must be signed by either a sole owner, at least two partners, managing member or corporate officer legally responsible for the business, trustee or receiver or representative of an estate that has been listed in Section B.

Under penalty of perjury I (we), the applicant, declare that the information provided on this application is true and correct. I (we) hereby authorize the security administrator, if one is listed in Section E, to access the AZTaxes.gov site for the business identified in Section A. This authority is to remain in full force and effective until the Arizona Department of Revenue has received written termination notification from an authorized officer.

1 Print or Type Name	2 Print or Type Name
Title	Title
Date	Date
Signature	Signature

This application must be completed, signed, and returned as provided by A.R.S. § 23-722.
Equal Opportunity Employer/Program



ARIZONA DEPARTMENT OF REVENUE GENERAL INSTRUCTIONS FOR CITY ONLY APPLICATION

Note: Businesses with employees cannot use this form. Businesses with employees must submit a Joint Tax Application (JT-1).

Mailing Address

Arizona Department of Revenue
PO Box 29032
Phoenix, AZ 85038-9032

Customer Service Center Locations

8:00 a.m. – 5:00 p.m.
Monday through Friday
(Except legal Arizona state holidays)

Phoenix Office

1600 West Monroe
Phoenix, AZ 85007

Mesa Office

1840 South Mesa Drive
Building #1352
Mesa, AZ 85201

(This office does not handle billing or account disputes)

Tucson Office

400 West Congress
Tucson, AZ 85701

Customer Service Telephone Numbers

Licensing questions on Transaction
Privilege, Withholding or Use Tax
(Arizona Department of Revenue)
(602) 255-3381

The City Only Application is used by Arizona businesses with business activity taxable only to cities (residential rental, advertising, etc.) when those businesses have no employees.

USE THIS APPLICATION TO:

- **License New Business:** If you are conducting business activity taxable to a city only.
- **Change Ownership:** If acquiring or succeeding to all or part of an existing business or changing the legal form of your business (sole proprietorship to corporation, etc.).

IMPORTANT: To avoid delays in processing of your application, we recommend you read these instructions and refer to them as needed to ensure you have accurately entered all the required information. **This application must be completed, signed, and returned as provided by A.R.S. § 23-722.**

- Please read the form instructions while completing the application. Additional information and forms are available at www.azdor.gov.
- Required information is designated with an asterisk (*).
- Please complete Section C: City License Fee Worksheet to calculate and remit **Total Amount Due** with this application.

When completing this form, please **print or type in black ink**. Legible applications are required for accurate processing. The following numbered instructions correspond to the numbers on the City Only Application.

If you need to update a license, add a business location, get a copy of your license, or make other changes, complete a Business Account Update form and include a State fee of \$12 per location and any applicable fees related to locations within the City/Town jurisdictions. Additional information and forms are available at www.azdor.gov.

Section A: BUSINESS INFORMATION

1. **Type of Ownership:** Check as applicable. A corporation must provide the state and date of incorporation.
2. Provide the **Legal Business Name** or owner or corporation as listed in its articles of incorporation, or individual and spouse, or partners, or organization owning or controlling the business.
3. Provide your **Federal Employer Identification No.** (FEIN) or Social Security No. (SSN) if you are a sole proprietor without employees. Taxpayers are required to provide their taxpayer identification number (TIN) on all returns and documents. A TIN is defined as the federal employer identification number (EIN) or social security number (SSN), depending upon how income tax is reported.
4. **Business DBA (doing business as) Name:** Provide the name that the business operates under. If it is the same as the Legal Business Name indicate "Same"
5. Provide the **Business Phone Number** including the area code.
6. Provide the **Email Address** for the business or contact person.
7. Provide the **Date Business Started** in Arizona. Provide the **Date Sales Began** in Arizona or estimate when you plan to begin selling in Arizona.
8. Provide the **Mailing Address** (number and street) where all correspondence is to be sent. You may use your home address, corporate headquarter, or accounting firm's address, etc.
9. **Location of Tax Records:** Indicate the physical address where your tax records are located. Include the company name, contact person's name, and phone number with area code.
10. Select the **Business Type/NAICS Code** from the list.
11. Provide a brief **Description of Business** by describing the major taxable business activity, principle product you manufacture, commodity sold, or services performed.

Section B: IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICER(S)

Provide the full name, social security number and title of all Owners, Partners, Corporate Officers, Members/Managing Members or Officials of the Employing Unit. If you need additional space, attach Additional Owners, Partners, Corporate Officer(s) Addendum available at www.azdor.gov. If the owner, partners, corporate officers or combination of partners or corporate officers, members and/or managing members own more than 50% of, or control another business in Arizona, attach a list of the businesses, percentages owned and unemployment insurance account numbers or provide a General Disclosure/ Power of Attorney (Form 285) which must be filled out and signed by an authorized corporate officer.

NOTE: Businesses with more than one physical location are required to file electronically.

Section C: CITY LICENSE FEE WORKSHEET

To calculate the city license fees, use the listing of cities on page 2 of this application. City fees are subject to change. Check for updates at www.azdor.gov.

- AA: TOTAL City Fees DUE– To calculate the city fee, multiply No. of Locations by the license fee and enter sum in Subtotal City License Fees. Then calculate and enter the sum of columns 1 + 2 + 3.

Please send your payment for this amount. Failure to include your payment with this application will result in a delay in processing your license. Licenses are not issued until all fees have been paid.

Make checks payable to the Arizona Department of Revenue. Be sure to return all pages of the application with your payment. Retain a copy of the application for your records.

- DO NOT SEND CASH
- Include your EIN or SSN on payment

Section D: RENTAL PROPERTIES

For businesses licensing as a Residential Rental or Residential Rental/Property Management Co. provide a complete physical address for each rental property.

NOTE: Residential rental properties rented for periods of less than 30 days are taxable under the Transient Lodging classification (Code 025) and are not taxable under the Residential Rental classification according to the Model City Tax Code. Transient Lodging type rentals are taxed at a different rate and require a State TPT license. Do not use this form for properties classified as Transient Lodging.

Section E: AZTAXES.GOV SECURITY ADMINISTRATOR

Complete this section to register for online services at www.AZTaxes.gov (the Arizona Department of Revenue's online customer service center). The authorized users will have full online access to transaction privilege tax account information and services. The authorized individual will be able to add or delete users and grant user privileges. Online services include viewing tax account information, filing tax returns, signing returns electronically with a Self-Select Personal Identification Number (PIN) and remitting tax payments on behalf of the business identified in Section A. The name and email address of the authorized user are required for registration.

Section F: REQUIRED SIGNATURES

This application must be only signed by either a sole owner, at least two partners, managing member or corporate officer legally responsible for the business. This application CANNOT be signed by agents or representatives.



OFFICE OF THE TOWN CLERK
6401 East Lincoln Drive
Town of Paradise Valley, Arizona 85253-4399
(480) 348-3610

APPLICATION FOR BUSINESS LICENSE

Business License Application Fee \$25.00 - Make checks payable to Town of Paradise Valley

SECTION I. BUSINESS INFORMATION – MAILING ADDRESS

Business Name (Individual, Company or “DBA”, first name first)

Street # Street Name Suite/Unit #

City State ZIP Business Telephone Number

State Tax License # / Contractors License # (if applicable) E-mail Address (if available)

SECTION II. BUSINESS OWNERSHIP INFORMATION

Type of Ownership: Individual LLC Partnership Corporation Other State of Incorporation _____

1) _____
 Name of Owners, Partners, LLC Members, or Officers Date of Birth Drivers License #

Home Address Street # Street Name Suite / Apt #

_____ _____
 City State ZIP Home Telephone Number

2) _____
 Name of Owners, Partners, LLC Members, or Officers Date of Birth Drivers License #

Home Address Street # Street Name Suite / Apt #

_____ _____
 City State ZIP Home Telephone Number

SECTION III. BUSINESS IDENTIFICATION

1) Is this a home occupation? Yes No If yes, please complete “Home Based Business Questionnaire”.

2) Describe the nature of the business _____

I certify that the above information is true and correct. I understand that any license or permit issued or approved pursuant to this application does not authorize any business or activity within the town limits of the Town of Paradise Valley which violate the Town Code or Ordinances of the Town of Paradise Valley. Any violation of the Town Code or Ordinances of any license or permit issued hereunder is subject to penalties prescribed by the Town Code.

Print Name: owner, partner, officer

Signature

Date

Police Department	Building & Zoning	Town Clerk	Date Approved	License #
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[**Note:** Business license is not required unless the primary business location is physically located within the Town of Paradise Valley.]



Home Based Business Questionnaire

The purpose of the home occupation provision of the Town's zoning ordinance is to restrict business activity to home occupations which are compatible with the residential character of the neighborhood.

Please answer all of the following questions in regard to your home based business by marking the appropriate box.

1. Yes No Will the business be conducted only in fully enclosed structures?
2. Yes No Will goods be sold and delivered to the customer on the premises?
Yes No If so, are the goods prepared on the premises?
3. Yes No If visitor parking will be associated with the home business will it be limited to on the property?
4. Yes No Will all materials associated with the home business be stored in such a way that they are not visible from off the property?
5. Yes No Will there be operation of any mechanical equipment not normally used for domestic, hobby, standard office or household purposes that might create odor, dust, vibration, smoke, heat, or pollutants beyond any boundary of the lot on which the home business is conducted, or at a level exceeding that of ambient conditions?
6. Yes No Will the residential site be used as a dispatch area to centrally manage a business which entails employees reporting to the site to receive work assignments, equipment, or materials?

I certify that the statements made on this questionnaire are true and complete to the best of my knowledge.

Owner / Applicant

Date



LEGAL ARIZONA WORKERS ACT A.R.S. §41-1080

LICENSING ELIGIBILITY FOR SOLE PROPRIETORS / INDIVIDUALS

Before issuing a license to an individual, the individual must present one of the following documents to the Town indicating that the individual's presence in the United States is authorized under federal law: (This requirement does **not** apply to LLCs, Partnerships, or Corporations)

Check the box next to the document indicating lawful presence and provide a copy.

	An Arizona driver license issued after 1996 or an Arizona non-operating identification license.
	A driver license issued by a state that verifies lawful presence in the United States.
	A birth certificate or delayed birth certificate issued in any state, territory or possession of the United States.
	A United States certificate of birth abroad.
	A United States passport.
	A foreign passport with a United States visa.
	An I-94 form with a photograph.
	A United States citizenship and immigration services employment authorization document or refugee travel document.
	A United States certificate of naturalization.
	A United States certificate of citizenship.
	A tribal certificate of Indian blood.
	A tribal or bureau of Indian affairs affidavit of birth.

This provision does not apply to an individual, if **all** of the following apply:

1. The individual is a citizen of a foreign country or, if at the time of application, the individual resides in a foreign country.
2. The benefits that are related to the license do not require the individual to be present in the United States in order to receive those benefits.

Signature of applicant

Date

Overview of States' Driver's License Requirements

January 10, 2008

States that require a Social Security number (SSN) for a driver's license with no exceptions (1).	SD.
States that require an SSN for a driver's license, but have exceptions to that rule (50).	AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IA, IN, KS, KY, LA, MD, ME, MA, MN, MI, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, TX, UT, VA, VT, WA, WV, WI, and WY.
States that have lawful presence requirements in the law (29).	AL, AZ, AR, CA, CO, CT, FL, GA, ID, IN, KS, KY, LA (grants temporary licenses to those in the agricultural industry, regardless of immigration status), MN, MS, MO, MT, NH, NJ, OH, OK, PA, SC, SD, TN, VA, VT, WI, and WY.
States that have lawful presence requirements that are created by agency policy or the combination of documents required of driver's license applicants (15).	AK, DE, DC, IL, IA, MA, NE, NV, NY, NC, ND, OR, RI, TX, and WV.
States that don't have lawful presence requirements (7).	HI, ME, MD, MI, NM, UT, ¹ and WA.
States that accept the ITIN as an alternative to the SSN (5).	IL (in the case of religious objections) KY, NM, UT, and WV.
States that accept the <i>matrícula consular</i> or other foreign ID card as a form of ID (7).	IN, MI (accepted on case-by-case basis), NE, NM, TX, UT, and WA.
States that require that the driver's license expire with an immigrant's visa (31).	AL, AZ, CA, CO, DC, GA, FL, IA, IN, KY, LA, MN, MO, MT, NJ, NV, NY, NC, ND, OH, OK, PA, SC, SD, TN, UT, VT, VA, WV, WI, and WY.

FOR MORE INFORMATION, CONTACT:

Tyler Moran, employment policy director | moran@nilc.org | 208.333.1424

¹ As of March 8, 2005, applicants without a Social Security number will receive a "driving privilege card."



NATIONAL
IMMIGRATION
LAW CENTER
www.nilc.org

LOS ANGELES (Headquarters)

3435 Wilshire Boulevard
Suite 2850
Los Angeles, CA 90010
213 639-3900
213 639-3911 fax

WASHINGTON, DC

1101 14th Street, NW
Suite 410
Washington, DC 20005
202 216-0261
202 216-0266 fax



RESIDENTIAL RENTAL PROPERTY REGISTRATION

Pursuant to A.R.S. § 33-1902 (See Reverse Side) This form must be completed by an owner of Residential Rental Property. "Residential rental property" means property that is used solely as leased or rented property for residential purposes.

PROPERTY INFORMATION

ASSESSOR PARCEL NUMBER: _____ or Mobile Home ACCOUNT NUMBER _____

Check Type: Single Family Residence Multiple Family Residence Mobile Home MH/RV Space

PROPERTY STREET ADDRESS _____

CITY _____ State AZ ZIP CODE _____ YEAR BUILT _____

OWNERSHIP INFORMATION

Check here to update your mailing address

OWNERSHIP NAME _____ PHONE _____

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP/POSTAL CODE _____ COUNTRY _____

Corporation Limited Liability Company Partnership Trust Real Estate Investment Trust

Required: Corporate Officer, Managing/Administrative Member, General Partner Trustee information below:

CONTACT NAME _____ PHONE _____

ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

OUT-OF-STATE OWNER'S DESIGNATION OF STATUTORY AGENT

A.R.S. § 33-1902(b) Requires a property owner who does not reside in Arizona to designate a statutory agent who does live in the state of Arizona to accept legal service on his/her behalf.

NAME _____ PHONE _____

ADDRESS _____ CITY _____ ZIP CODE _____

Qualified Family Member (if applicable)

Qualified Family Member: A qualified family member includes only: (1) a natural or adopted child or descendant of the owner's child; (2) a stepchild of the owner; (3) the owner's parent or an ancestor of the owner's parent; (4) a stepparent of the owner; (5) a child-in-law or parent-in-law of the owner or; (6) a natural or adopted sibling of the owner.

Additional Residential-Rental Property Information: A residential use property that is leased or rented to a "qualified family member" for use as their primary residence must be registered with the County Assessor as being a residential-rental property pursuant to A.R.S. § 33-1902. However, that residence will be classified as Legal Class 3.

_____ I certify this parcel qualifies under A.R.S. § 42-12053 as a primary residence to a qualified family member

(Initial) **Renter(s)/Occupant(s) Name:** _____ **Relationship to Owner:** _____

I HEREBY ATTEST TO AND AFFIRM THAT THIS INFORMATION IS ACCURATE TO THE BEST OF MY KNOWLEDGE. FUTHERMORE, I UNDERSTAND THIS REQUEST MAY RESULT IN A TAX INCREASE.

Printed Name of Owner or Statutory Agent

Date _____

Owner's/Owner's Statutory Agent Signature

A registration fee of \$10.00 must accompany this registration.

33-1902. Residential rental property; recording with the assessor; agent designation; civil penalty; fee

A. An owner of residential rental property shall maintain with the assessor in the county where the property is located information required by this section in a manner to be determined by the assessor. The owner shall update any information required by this section within ten days after a change in the information occurs. The following information shall be maintained:

1. The name, address and telephone number of the property owner.
2. If the property is owned by a corporation, limited liability company, partnership, limited partnership, trust or real estate investment trust, the name, address and telephone number of any of the following:
 - (a) For a corporation, a corporate officer.
 - (b) For a partnership, a general partner.
 - (c) For a limited liability company, the managing or administrative member.
 - (d) For a limited partnership, a general partner.
 - (e) For a trust, a trustee.
 - (f) For a real estate investment trust, a general partner or an officer.
3. The street address and parcel number of the property.
4. The year the building was built.

B. An owner of residential rental property who lives outside this state shall designate and record with the assessor a statutory agent who lives in this state and who will accept legal service on behalf of the owner. The owner shall designate the agent in a manner to be determined by the assessor. The information shall include the name, address and telephone number of the agent.

C. Residential rental property shall not be occupied if the information required by this section is not on file with the county assessor. If the owner has not filed the information required by this section with the county assessor and the residential rental property is occupied by a tenant and the tenant chooses to terminate the tenancy, the tenant shall deliver to the landlord, owner or managing agent of the property a written ten day notice to comply with this section. The notice shall be delivered by certified mail, return receipt requested, or by hand delivery. If the owner does not comply with this section within ten days after receipt of the notice, the tenant may terminate the rental agreement and the landlord shall return all prepaid rent to the tenant.

Security deposits shall be returned in accordance with section 33-1321, subsection D. The landlord shall return those monies by certified mail, return receipt requested, or by hand delivery to the tenant within ten days after the termination of the rental agreement. This subsection applies to any existing lease and to any new lease after August 25, 2004. Notwithstanding this subsection, an owner is in compliance with this subsection only if the owner had filed the information required by subsection A of this section with the county assessor.

D. All records, files and documents that are required by this section are public records.

E. For residential rental property that is acquired by an owner after the date of the notice of assessed valuation and the notice prescribed by section 42-15103 and until the issuance of the next notice of assessed valuation, a city or town shall assess a civil penalty of one thousand dollars against a person who fails to comply with this section, plus an additional one hundred dollars for each month after the date of the original violation until compliance occurs. The court shall not suspend any portion of the civil penalty provided by this subsection.

F. Notwithstanding subsection E of this section, if a person complies within ten days after receiving the complaint that notices the violation, the court shall dismiss the complaint and shall not impose a civil penalty.

G. Except for newly acquired residential rental property as prescribed by subsection E of this section, if a residential rental property owner fails to register with the county assessor as prescribed by this section, the city or town may impose a civil penalty in the amount of one hundred fifty dollars per day for each day of violation after the date of the most recent notice of assessed valuation and the notice prescribed by section 42-15103. If a person complies within ten days after receiving the notice from the county assessor, the court shall dismiss the complaint and shall not impose a civil penalty.

H. In carrying out this section, the county assessor shall have immunity as provided in section 12-820.01.

I. The county assessor may assess a fee of not more than ten dollars for each initial registration and each change of information in the registry.

J. On request from a city or town the county assessor shall provide the most current list of all registered rental property owners within the city's or town's boundaries.

**Retain a copy of this completed form for your records.
A registration fee of \$10 must accompany this registration.
Make checks payable to: Maricopa County Assessor
Please call 602-506-3406 for any questions
Mail completed registration to: Maricopa County Assessor**

Sec. 4A-440. Rental occupancy.

- (a) For the purposes of this Section only, the following definitions shall apply:
- (1) "Landlord" means any lessor of real property under a pre-existing lease.
 - (2) "Pre-existing Lease" means any written lease, license for use, or rental agreement entered into prior to December 1, 1967; except for the following:
 - (A) any bilateral amendment to such written agreement which was entered into subsequent to December 1, 1967, wherein the length of the term or the size of the premises affected is changed or both.
 - (B) any such agreement for lodging or lodging space.
 - (3) "Rent" means all consideration paid by the tenant to his landlord or to another in payment of or diminution of his own or his landlord's obligation in connection with the real property occupied by the tenant, whether or not such occupancy is designated as a rent, lease or license for use of real property.
 - (4) "Tenant" means any lessee of real property under a pre-existing lease.
- (b) The tax rate shall be at an amount of one and sixty-five hundredths percent (1.65%) of the gross rent paid by a tenant, to the extent of his occupancy of real property in this Town under a pre-existing lease, upon such tenant, for the privilege of such occupancy, subject to the provisions of this Section.
- (c) Exclusions. The tax imposed by this Section shall not apply to:
- (1) occupancy by a tenant which the Constitution or laws of the United States or of the State of Arizona prohibit the Town from taxing.
 - (2) occupancy by a tenant of a landlord which the Constitution or laws of the United States or of the State of Arizona prohibit the Town from taxing.
 - (3) occupancy of lodging or lodging space.
 - (4) occupancy of real property under other than a pre-existing lease.
- (d) Duty of landlords. Every landlord of a tenant subject to the tax:
- (1) shall collect the tax imposed by this Section from the tenant liable for the tax at the same time as and together with the tenant's periodic or other payment of rent. The tax required to be collected shall constitute a debt owed by the landlord to the Town.
 - (2) shall be considered a taxpayer subject to all licensing, recordkeeping, and reporting requirements of this Chapter.
- (e) Duty of tenants. Every tenant liable for the tax:
- (1) shall, in any instance in which the tax has not been collected by his landlord, remit such tax to the Tax Collector, and in such case, be subject to all licensing and reporting requirements of this Chapter.
 - (2) shall maintain, and provide upon request, books and records sufficient for the Tax Collector to determine the tax liability of such tenant.
- (f) Interest and civil penalties shall be the liability of the landlord collecting and remitting the tax; provided, however, that if the landlord can present clear and convincing evidence that the delinquency was caused by the tenant, then said interest and penalties shall be the liability of the tenant.
- (g) Extension of rights of appeal to include tenants and landlords.
- (1) Any landlord or tenant may avail himself of the provisions of Sections 4A-570 through 4A-575, relating to appeals, and, except as modified hereunder, all provisions of said Sections shall apply.
 - (2) For the purposes of preserving appeal rights, an assessment against a landlord may be protested and appealed by any tenant paying or liable to pay the tax for the occupancy included in such assessment.

- (3) Payment of the tax herein imposed to a landlord by a tenant shall be deemed payment of the tax for the tenant for the purposes of allowing a protest to be initiated under Sections 4A-570 through 4A-575.
 - (4) The filing of a protest petition by a tenant shall not relieve the landlord of his obligation to report and remit the protested tax, or any subsequent periodic payments of tax governed by the initial protest.
- (h) Refunds. Any refunds of taxes authorized by this Chapter shall be made to the tenant. Any refunds of interest and civil penalties authorized by this Chapter shall be made to the person liable for such, as provided in subsection (f) above.

Sec. 4A-445. Rental, leasing, and licensing for use of real property.

- (a) The tax rate shall be at an amount equal to one and sixty-five hundredths percent (1.65%) of the gross income from the business activity upon every person engaging or continuing in the business of leasing or renting real property located within the Town for a consideration, to the tenant in actual possession, or the licensing for use of real property to the final licensee located within the Town for a consideration including any improvements, rights, or interest in such property; provided further that:
 - (1) Payments made by the lessee to, or on behalf of, the lessor for property taxes, repairs, or improvements are considered to be part of the taxable gross income.
 - (2) Charges for such items as telecommunications, utilities, pet fees, or maintenance are considered to be part of the taxable gross income.
 - (3) However, if the lessor engages in telecommunication activity, as evidenced by installing individual metering equipment and by billing each tenant based upon actual usage, such activity is taxable under Section 4A-470.
- (b) If individual utility meters have been installed for each tenant and the lessor separately charges each single tenant for the exact billing from the utility company, such charges are exempt.
- (c) Charges by a qualifying hospital, qualifying community health center or a qualifying health care organization to patients of such facilities for use of rooms or other real property during the course of their treatment by such facilities are exempt.
- (d) Charges for joint pole usage by a person engaged in the business of providing or furnishing utility or telecommunication services to another person engaged in the business of providing or furnishing utility or telecommunication services are exempt from the tax imposed by this Section.
- (e) Exempt from the tax imposed by this Section is gross income derived from the rental, leasing, or licensing for use of real property to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property so rented, leased, or licensed is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512.
- (f) (Reserved)
- (g) (Reserved)
- (h) (Reserved)
- (i) (Reserved)
- (j) Exempt from the tax imposed by this Section is gross income derived from the activities taxable under Section 4A-444 of this code.

- (k) (Reserved)
- (l) (Reserved)
- (m) (Reserved)
- (n) Notwithstanding the provisions of Section 4A-200(b), the fair market value of one (1) apartment, in an apartment complex provided rent free to an employee of the apartment complex is not subject to the tax imposed by this Section. For an apartment complex with more than fifty (50) units, an additional apartment provided rent free to an employee for every additional fifty (50) units is not subject to the tax imposed by this Section.
- (o) Income derived from incarcerating or detaining prisoners who are under the jurisdiction of the United States, this State or any other state or a political subdivision of this State or of any other state in a privately operated prison, jail or detention facility is exempt from the tax imposed by this Section.
- (p) Charges by any hospital, any licensed nursing care institution, or any kidney dialysis facility to patients of such facilities for the use of rooms or other real property during the course of their treatment by such facilities are exempt.
- (q) Charges to patients receiving "personal care" or "directed care", by any licensed assisted living facility, licensed assisted living center or licensed assisted living home as defined and licensed pursuant to Chapter 4 Title 36 Arizona Revised Statutes and Title 9 of the Arizona Administrative Code are exempt.

Sec. 4A-450. Rental, leasing, and licensing for use of tangible personal property.

- (a) The tax rate shall be at an amount equal to one and sixty-five hundredths percent (1.65%) of the gross income from the business activity upon every person engaging or continuing in the business of leasing, licensing for use, or renting tangible personal property for a consideration, including that which is semi-permanently or permanently installed within the Town as provided by Regulation.
- (b) Special provisions relating to long-term motor vehicle leases. A lease transaction involving a motor vehicle for a minimum period of twenty-four (24) months shall be considered to have occurred at the location of the motor vehicle dealership, rather than the location of the place of business of the lessor, even if the lessor's interest in the lease and its proceeds are sold, transferred, or otherwise assigned to a lease financing institution; provided further that the city or town where such motor vehicle dealership is located levies a Privilege Tax or an equivalent excise tax upon the transaction.
- (c) Gross income derived from the following transactions shall be exempt from Privilege Taxes imposed by this Section:
 - (1) rental, leasing, or licensing for use of tangible personal property to persons engaged or continuing in the business of leasing, licensing for use, or rental of such property.
 - (2) rental, leasing, or licensing for use of tangible personal property that is semi-permanently or permanently installed within another city or town that levies an equivalent excise tax on the transaction.
 - (3) rental, leasing, or licensing for use of film, tape, or slides to a theater or other person taxed under Section 4A-410, or to a radio station, television station, or subscription television system.
 - (4) rental, leasing, or licensing for use of the following:
 - (A) prosthetics.

(B) income-producing capital equipment.

(C) mining and metallurgical supplies.

These exemptions include the rental, leasing, or licensing for use of tangible personal property which, if it had been purchased instead of leased, rented, or licensed by the lessee or licensee, would qualify as income-producing capital equipment or mining and metallurgical supplies.

- (5) rental, leasing, or licensing for use of tangible personal property to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property so rented, leased, or licensed is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512 or rental, leasing, or licensing for use of tangible personal property in this State by a nonprofit charitable organization that has qualified under Section 501(c)(3) of the United States Internal Revenue Code and that engages in and uses such property exclusively for training, job placement or rehabilitation programs or testing for mentally or physically handicapped persons.
- (6) separately billed charges for delivery, installation, repair, and/or maintenance as provided by Regulation.
- (7) charges for joint pole usage by a person engaged in the business of providing or furnishing utility or telecommunication services to another person engaged in the business of providing or furnishing utility or telecommunication services.
- (8) the gross income from coin-operated washing, drying, and dry cleaning machines, or from coin-operated car washing machines. This exemption shall not apply to suppliers or distributors renting, leasing, or licensing for use of such equipment to persons engaged in the operation of coin-operated washing, drying, dry cleaning, or car washing establishments.
- (9) rental, leasing, or licensing of aircraft that would qualify as aircraft acquired for use outside the State, as prescribed by Regulation, if such rental, leasing, or licensing had been a sale.
- (10) rental, leasing and licensing for use of an alternative fuel vehicle as defined in A.R.S. Section 43-1086 if such vehicle was manufactured as a diesel fuel vehicle and converted to operate on alternative fuel and equipment that is installed in a conventional diesel fuel motor vehicle to convert the vehicle to operate on an alternative fuel, as defined in A.R.S. Section 1-215.