

ARIZONA TAX COURT RULES OF PRACTICE

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Prefatory Comment

In 2002, a committee composed of tax practitioners from the private and public sectors who practice in the Arizona Tax Court, chaired by the Honorable Paul A. Katz, Presiding Judge of the Arizona Tax Court, undertook a revision of the Arizona Tax Court Rules of Practice. The committee sought to simplify procedures, eliminate redundant and inconsistent rules, and increase the efficiency of case processing. Part of the committee’s recommendation to the Supreme Court, which was adopted in January 2003, was to delete numerous tax court rules that were duplicative of or inconsistent with the Arizona Rules of Civil Procedure and the Local Rules of Practice, Maricopa County Superior Court, as these sets of rules govern proceedings in the Arizona Tax Court.

In 2024, the Arizona Supreme Court established the Task Force on the Arizona Tax Court Rules of Practice. The Court adopted its work in these 2025 amendments, which further restyle the Arizona Tax Court Rules of Practice, in a manner similar to the 2017 restyling of the Arizona Rules of Civil Procedure. Clearer language and improved syntax should make these rules even easier to understand. The 2025 restyling also makes greater use of section titles and uses more consistent formatting conventions and terminology, which should also add clarity and assist readers in locating pertinent provisions.

Part I. General Provisions

Rule 1. Arizona Tax Court

The Arizona Tax Court (“Tax Court”) is the Tax Department of the Superior Court in Maricopa County, which exercises original jurisdiction over cases throughout Arizona involving any tax, impost, or assessment. The Tax Court may hear cases in other counties in the state as provided in Rule 11.

Comment to the 2025 Amendments

See generally Arizona Revised Statutes Title 12, Chapter 1, Article 4, and specifically A.R.S. §§ 12-161 and 12-162(c).

Rule 2. Applicable Court Rules

The following rules govern all Tax Court proceedings:

- (a) these Tax Court rules;
- (b) unless inconsistent with these Tax Court rules, the Arizona Rules of Civil Procedure (referred to as the “Civil Rules”), except Civil Rule 42.1 that

provides for a change of judge as a matter of right, and Civil Rules 72 through 77 that govern compulsory arbitration cases; and

- (c) unless inconsistent with these Tax Court rules, the following Local Rules of Practice for the Superior Court in Maricopa County (“Local Rules”): Rules 1 (“administration”), 2 (“general procedure”), 3 (“civil cases”), and 8 (“tax cases”).

Comment to the 2025 Amendments

Rule 2(b) provides that the Arizona Rules of Civil Procedure (“Civil Rules”) apply to proceedings in the Tax Court. Parties to Tax Court cases should look to the Civil Rules for directions and guidance on many subjects and procedures, including commencing a proceeding, motions, pretrial procedures, parties, disclosure, discovery, trials, judgment, and remedies.

Rule 3. Tax Court clerk

The Clerk of the Superior Court in Maricopa County (“Clerk”) will assign a deputy superior court clerk to serve as the Tax Court clerk (“Tax Court clerk.”).

Part II. Filing Documents in Tax Court

Rule 4. Caption.

- (a) **Title of the Court.** The court title used in the caption of documents filed in the Tax Court is two lines, as follows:

THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT

- (b) **Other Requirements.** The court title must appear centered on or below line 6 of the first page of every filed document, and the first page must also contain:
 - (1) below the court title and to the left of the center of the page, the parties;
 - (2) below the court title, in the space to the right of the parties, the case number; and
 - (3) immediately below the case number, a brief description of the nature of the document.
- (c) **Additional Requirements for Captions in Small Tax Claims Cases**
 - (1) If a party elects to proceed as a Small Tax Claim under Part V of these rules, the words “SMALL TAX CLAIMS PROCEDURE” should be inserted below the description of the nature of the document.

- (2) If a party's representative in a Small Tax Claims case is not an active member of the State Bar of Arizona, the first page of the document must still contain the information required by Local Rule 2.15(a), except for the State Bar attorney identification number. If the representative is certified or registered by any governmental body for a reason relating to taxation, the first page of the document must also contain the representative's certification or registration information, including any identification number. Examples of certification or registration include "CPA" or "IRS Enrolled Agent."

Comment to the 2025 Amendments

Appendix 1 to these Rules contains sample forms of caption. Regarding representatives, *see* A.R.S. § 12-174(B) and Supreme Court Rule 31.3(d)(4).

Rule 5. Required Coversheet

When commencing a proceeding, plaintiffs must submit to the Tax Court clerk a completed tax coversheet form designated by the Superior Court in Maricopa County.

Rule 6. Filing Pleadings and Other Documents

Parties must file pleadings and other documents with the Tax Court by mailing them to, or directly filing them with, the Tax Court clerk, but otherwise, these documents must be filed in the same manner as pleadings and other documents are filed under Civil Rule 5.1.

Rule 7. Clerk's Stamp on Filed Documents

The Clerk's Office must stamp on each document filed with the Tax Court the date and time the document is received and the filing date. If a document is filed by mail, the filing date is the postmark date on the envelope received by the Clerk's Office. If a filing arrives by mail with no discernible postmark, the filing date is the date the Clerk's Office receives the document, unless the filing party provides the Tax Court with proof of the date of mailing.

Rule 8. Tax Court Case Numbering

- (a) **Assigned Number.** The Clerk's Office must assign a number to every case filed with or transferred to the Tax Court.
- (b) **Prefix.**

- (1) ***Small Tax Claims (“ST”).*** The Clerk’s Office must number with the alphabetical prefix “ST” cases filed in the Tax Court as Small Claims Procedures under A.R.S. § 12-172 ; these cases are also called Small Tax Claims.
- (2) ***All Other Cases (“TX”).*** The Clerk’s Office must number with the alphabetical prefix “TX” all tax cases other than Small Tax Claims.

Rule 9. No Paper Copies

Unless otherwise ordered, parties are not required to provide paper copies of filings to the assigned judicial officer.

Part III. Case Transfers; Location of Proceedings; Juries

Rule 10. Cases Transferred to the Tax Court

(a) Transferred Cases.

- (1) ***Renumbering.*** If a party files a tax case in the superior court in any county and the case is later transferred to the Tax Court, then the Clerk’s Office must renumber the case as if it were a newly filed tax case under Rule 8.
- (2) ***Coversheet.*** Plaintiffs in transferred cases must comply with Rule 5 by filing a tax coversheet no later than 30 days after entry of the transfer order.

(b) Transferring Files; Fees.

- (1) ***Transfer of the Case File.*** Upon entry of a transfer order, the superior court clerk in the transferring county must promptly transmit the complete case file, including all exhibits and certified transcripts, to the Clerk’s Office.
- (2) ***Remitting Fees.*** If the case is transferred from a county other than Maricopa County, the superior court clerk in the transferring county must remit to the Clerk’s Office any filing and appearance fees the parties paid to the transferring clerk.
- (3) ***Surcharges.*** If the case was filed in a county other than Maricopa County, the appropriate parties must pay to the Clerk’s Office applicable document storage fees, retrieval fees, and other applicable surcharges. Parties must make their respective payments no later than 30 days after entry of the transfer order.

Comment to the 2025 Amendments

See A.R.S. § 12-165 for provisions relating to venue.

Rule 11. Tax Court Hearings and Trials Outside of Maricopa County

- (a) **Location.** The Tax Court may hold hearings and trials that require the taking of evidence in any Arizona county.
- (b) **Forum.** In determining where the Tax Court will sit, the court will consider the most convenient forum for litigants and witnesses and balance these interests against the efficient management of the Tax Court's calendar.
- (c) **Application.** A party may request that the Tax Court hold a hearing or trial outside Maricopa County. The party must file an application no later than 60 days before the hearing or trial. The application must state the reason the party believes a hearing or trial in another county would be more convenient.
- (d) **Response and Reply.** Parties may file responses and replies concerning the application as provided in Civil Rule 7.1(a)(3).

Rule 12. Juries

If a party requests a jury for a trial in the Tax Court, all local rules for the county in which the Tax Court is sitting concerning jurors or juries will apply.

Part IV. Further Proceedings

Rule 13. Uniform Interrogatories

Appendix 2 contains Uniform Interrogatories for use in property tax disputes under these rules.

Rule 14. Pending Appeals Calendar; Stayed Cases

- (a) **Generally.** The Tax Court must maintain a pending appeals calendar for cases it anticipates will be fully resolved by an appellate decision pending in another case.
- (b) **Placement on the Pending Appeals Calendar.**
 - (1) **Procedure.** The Tax Court may place a case on the pending appeals calendar by granting a joint motion of all parties. The joint motion must contain a statement by all parties that all remaining disputed legal issues may be resolved by the pending appellate decision. After reviewing the joint motion, the Tax Court may convene a conference with all parties to review the issues to be decided in the Tax Court case before ruling.

- (2) **Remaining Issues.** If the Tax Court determines that issues will still need to be resolved after the pending appellate case is decided, the Tax Court may, with all parties' consent, proceed to decide those issues.
- (c) **Dismissal Calendar.** Cases on the pending appeals calendar must remain in an inactive status for an indefinite period pending the appellate decision. Once the appropriate appellate court files its mandate resolving the pending appellate decision, the Tax Court must remove the Tax Court case from the pending appeals calendar. The Tax Court then must place the case on the dismissal calendar for at least 60 days so the appropriate party may prepare a formal written judgment for approval by the Tax Court. If no proposed judgment is presented, the case will be dismissed without further notice.
- (d) **Issues Not Resolved on Appeal.** Once the mandate is filed, if a party believes the appellate decision did not resolve all of the issues in the Tax Court case, that party may file an application in the Tax Court requesting further proceedings believed necessary. When such an application is filed, the Tax Court must review the appellate decision and the Tax Court case, and then determine whether the appellate decision has resolved all the issues in Tax Court case. The Tax Court then must issue further appropriate orders.
- (e) **Notice to the Tax Court.** The Tax Court may request that a party or parties notify the Tax Court in writing within 10 days of the filing of a mandate in an appellate proceeding that resolves all issues that remain in dispute in the Tax Court case.
- (f) **Stayed Cases.** On a party's motion, the Tax Court may stay cases that may be fully or partially resolved by the outcome in another Tax Court case.

Rule 15. Appeals

Any party aggrieved by a judgment of the Tax Court may appeal as provided by law and by the Arizona Rules of Civil Appellate Procedure ("ARCAP").

Rule 16. Publication of Tax Court Decisions

The Tax Court may, on the request of any party, judge, or commissioner, designate its decisions for publication in the manner prescribed by Rule 111, Rules of the Supreme Court of Arizona.

Rule 17. Posting of Tax Decisions

- (a) **Posting.** The Tax Court may, on the request of any party, judge, or commissioner, post on its website unpublished decisions that it determines involve substantive or significant issues of legal interpretation or procedure.
- (b) **Posting on Request.** The Tax Court may, on the request of any party, judge, or commissioner, post on its website an unpublished tax decision from any superior court of this state, including decisions in Small Tax Claims cases. Posting or not posting a decision must not be construed as endorsement or rejection of the decision by the Tax Court.
- (c) **Not Precedent.** Unpublished decisions on the Tax Court website must prominently indicate that they are not binding authority and are not legal precedent.
- (d) **Time Posted.** Unpublished decisions must remain posted on the Tax Court’s website for three years from the filing date, unless the Tax Court determines that a different length of time is appropriate.

Comment to the 2025 Amendments

This rule is intended to comply with A.R.S. § 42-2077(D). The Task Force does not read A.R.S. § 42-2077 to require, and this rule is not intended to require, the Tax Court to provide copies of any unpublished decisions posted pursuant to this rule to the state library or any law libraries.

Part V. Small Tax Claims Procedures

Rule 18. Application of Small Tax Claims Rules

Rules 1 through 17 apply to all Tax Court cases, including Small Tax Claims. Rules 19 through 26 apply only to Small Tax Claims cases.

Rule 19. Election of Small Claims Procedures

- (a) **Election by Plaintiff.** A taxpayer plaintiff elects to use Small Tax Claims procedures by placing the legend, “SMALL TAX CLAIMS PROCEDURE,” in the caption, as directed in Rule 4.
- (b) **Election by Taxpayer Defendant.** A taxpayer defendant elects to use Small Tax Claims procedures by filing a separate document titled “Defendant’s Election of Small Tax Claims Procedure” with their answer. Appendix 1 of these Rules includes a sample form for the election.
- (c) **Controverting a Defendant’s Election.** If the taxpayer defendant files a “Defendant’s Election of Small Tax Claims Procedure”, and the plaintiff asserts that the case does not meet the requirements for a Small Tax Claim, as

set out in A.R.S. § 12-172, the plaintiff may, within 10 days of the filing of the answer, controvert the defendant's election. A Tax Court judge or commissioner will rule on the issue.

- (d) **No Right to Appeal.** Pursuant to A.R.S. § 12-174, there is no right to appeal judgments in Small Tax Claims cases.

Rule 20. Reclassification of a Small Tax Claims Case After a Defendant's Election

If a defendant taxpayer's election to proceed under the Small Tax Claims procedures in A.R.S. § 12-172 is not controverted, or if it is controverted but overruled, the case must be reclassified as a Small Tax Claim, and the Clerk's Office must assign the case a new number as provided in Rule 8.

Rule 21. Reclassification When Small Tax Claim Requirements Not Met

- (a) **Reclassification Generally.** If the Tax Court determines that a case designated as a Small Tax Claim does not meet the requirements of A.R.S. § 12-172, the Tax Court must reclassify the case as a "TX" tax case. The Clerk's Office must then assign the case a new number as provided in Rule 8.
- (b) **Fees.** After assigning a new case number under section (a), the Clerk's Office must assess the taxpayer and all other parties who are not exempt from the payment of filing and appearance fees, with the difference between what the party previously paid to file or appear, and the statutory fees required for a "TX" case. Parties must pay the assessment no later than 10 days after the Clerk's Office transmits the assessment notice.

Rule 22. Clerk's Office Service of Small Tax Claim Complaint

When a Small Tax Claims case is filed, the Clerk's Office must serve a copy of the complaint on the applicable state or local taxing authority by mail. Service is effective when the taxing authority receives the complaint.

Rule 23. Representation in Small Tax Claims Cases

In Small Tax Claims cases, the Tax Court may allow a person who is not an active member of the State Bar of Arizona to represent a party. The Tax Court must provide and post on its website a written application for this purpose.

Rule 24. Dismissal of Small Tax Claims Cases

A taxpayer may dismiss a Small Tax Claims case by filing a Notice of Dismissal with the Clerk's Office before an opposing party serves either an answer or a motion for summary judgment. A Small Tax Claims case also may be dismissed by order of the Tax Court based on a stipulation of dismissal signed by all parties who have appeared. The dismissal order may be signed by a judge, an authorized court commissioner, Tax Court clerk, or deputy clerk. A dismissal by the taxpayer is with prejudice, meaning a taxpayer is barred from bringing a later case on the same claim for the same tax period.

Rule 25. Hearings and Trials in Small Tax Claims Cases

All testimony in a Small Tax Claims hearing or trial must be given under oath. The court is not required to make an audio or video recording of the hearing or trial.

Rule 26. Introduction of Evidence in Small Tax Claims Trials

Small Tax Claims trials must be conducted as informally as the requirements of due process and fairness allow. Any non-privileged evidence tending to make a fact at issue more or less probable is admissible, unless the court determines the evidence lacks reliability or will cause unfair prejudice or confusion, or waste time.

Appendix 1: Forms

Form 1: Caption in a Tax Court Case (Not Small Claims)

Form 2: Caption in a Small Tax Claims Case

Form 3: Defendant's Election of Small Tax Claims Procedure

Form 2. Caption in a Small Tax Claims Case

Person Filing

Address

City, State, Zip Code

Telephone Number

Email Address

Attorney's Bar Number or Representative's TXR Number (if applicable)

Representing:

Self OR Attorney/Representative for Plaintiff OR Defendant

THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT

_____,)
)
) Plaintiff,) Case No. ST _____
)
) v.) COMPLAINT (SMALL TAX
) CLAIMS PROCEDURE)
)
) _____,)
)
) Defendant.)
)
) _____)

Form 3. Defendant's Election of Small Tax Claims Procedure

Person Filing

Address

City, State, Zip Code

Telephone Number

Email Address

Attorney's Bar Number or Representative's TXR Number (if applicable)

Representing:

Self OR Attorney/Representative for Plaintiff OR Defendant

THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT

_____ ,)	
)	
)	Plaintiff,
)	Case No.
)	TX _____
v.)	
)	DEFENDANT'S ELECTION OF
_____ ,)	SMALL TAX CLAIMS
)	PROCEDURE
)	Defendant.
_____)	

Defendant taxpayer certifies that this case meets the requirements of A.R.S.

§ 12-172 and elects to use the Small Tax Claims procedure.

Dated this __ day of _____, 20__.

Defendant(s)/Defendant's Representative

Appendix 2: Uniform Interrogatories

Uniform Interrogatories for Use in Property Tax Disputes

For definitions of the terms “tax year” and “valuation year” as used in these interrogatories, see A.R.S. § 42-11001.

1. Provide the following information about the subject property:

- (a) Tax identification parcel number(s).
- (b) Street address.
- (c) Describe each use which has been made of the subject property on January 1 of the ~~tax~~ valuation year in question and during each of the preceding three years.
- (d) Do the parcels identified above comprise an entire, single economic unit?

Yes _____ No _____

If not, list all parcels that comprise each economic unit of which any parcel identified above is a part.

2. State the following with respect to your interest in the subject property:

- (a) The specific nature of your interest in the subject property (e.g., fee title, leasehold, corporation/partnership, etc.).
- (b) How ownership is held (e.g., corporation/partnership, etc.).
- (c) The date you acquired your interest in the subject property.
- (d) The purchase price you paid for your interest.
- (e) If you acquired the subject property for consideration other than money, set forth in detail the nature of the transaction, the value of the consideration, and how the value of the consideration was determined.
- (f) If you acquired the subject property together with other properties for which you paid a single price, give the legal description and the tax parcel number(s) of each property, the value attributable to each property and how such value was allocated.
- (g) If you acquired the property by means other than a purchase, state in detail how the property was acquired and whether a valuation or appraisal of the property was made in connection with such acquisition, identifying any such valuation or appraisal with sufficient particularity that it may be made the subject matter of a Request to Produce.
- (h) Describe any change made to the subject property since your acquisition. Include the date and cost of the change.

3. Between January 1 and December 31 of the tax year in question, did any other person or entity have a legal or equitable interest in the subject property?

Yes _____ No _____

If yes, for each such person or entity, state:

- (a) The name, address, occupation and relationship to you.
- (b) The nature and extent of the interest.
- (c) The dates the interest was held.

4.

(a) Describe the subject property and the structures or improvements on the subject property on January 1 of the ~~tax~~ valuation year in question, including, but not limited to, size by square footage of each improvement or structure, the improvement classification, and the number of square feet or acres contained in each parcel.

(b) Were the structures or improvements on the subject property when it was acquired by the taxpayer?

Yes _____ No _____

If not, when were the structures or improvements completed?

(c) If the structures or improvements were not completed on January 1 of the ~~tax~~ valuation year in question, state the percentage complete as of January 1 of such ~~tax~~ valuation year.

(d) For each structure or improvement on the subject property on January 1 of the ~~tax~~ valuation year in question, state the type of construction, the cost of each structure or improvement, its original useful life and its remaining useful life.

(e) Do you claim that any of the structures or improvements on the subject property have any structural deficiencies, physical deterioration, deferred maintenance, or any other circumstances which would give rise to a claim for obsolescence over and above the property's accrued depreciation?

Yes _____ No _____

If yes, please describe such circumstance(s) in detail, including the dollar amount by which the value should be reduced, the method used to compute the decline in value, and whether the claimed obsolescence is curable or noncurable.

5.

(a) What do you contend is the full cash value of the subject property for the tax year in question? (If you are appealing more than one parcel, list each parcel and state the value you contend is correct.)

(b) Which appraisal technique(s) did you use to determine the full cash value of each parcel as reported above?

(c) Do you intend to use additional appraisal techniques to prove your case at trial?

Yes _____ No _____

If yes, state each appraisal technique you intend to use.

- (d) For each appraisal technique you refer to in (b) and (c) above, set forth in detail the facts, figures and calculations upon which you base your conclusion(s) of value.
- (e) If you have made an allocation of the full cash value, state the dollar value allocated to the property's improvements (e.g., land, improvements, personal property, intangibles, etc.).
- (f) State in detail every other fact upon which you base your conclusions of value set forth above.

6.

- (a) What do you contend is the correct limited property value of the subject property for the tax year in question?
- (b) State in detail every fact upon which you base the contention that the limited value set forth in your answer above is correct and state the legal basis of this contention.
- (c) Provide the calculations of how you determined that the limited value set forth in your answer to 6(a) is correct.

7. In computing the full cash value of the property were any sales of the subject property or of comparable properties taken into consideration?

Yes _____ No _____

If yes, for each sale considered, state:

- (a) The tax parcel number or the location and description of the comparable property.
- (b) The date of the sale.
- (c) The name, address, occupation and relationship, if any, to you of the seller.
- (d) The name, address, occupation and relationship, if any, to you of the purchaser.
- (e) The terms of the sale, including the selling price.
- (f) The characteristics which make the sale(s) comparable to the subject property.
- (g) The characteristics which distinguish the sale(s) from the subject property.

8. Has the subject property been the subject of an offer for sale, a real estate listing, or an advertisement for sale since the owner acquired it?

Yes _____ No _____

If yes, and it occurred within the last five (~~5~~) years, provide the following information:

- (a) If the owner has made an offer to sell, provide the date of the offer, identify the offeree and state the amount of the offer.

(b) If an offer was made to purchase the subject property, identify the offeror, provide the date of the offer and state the amount of the offer.

(c) If the subject property was the subject of a real estate listing, identify with whom it was listed, the date of the listing and the amount the subject property was listed for.

(d) Has any offer been accepted?

Yes _____ No _____

If so, state which offer and identify the offeror and offeree.

9. Other than in connection with this lawsuit, has the subject property been appraised within the three (3) years of January 1 of the ~~tax~~ valuation year in question for any reason?

Yes _____ No _____

If yes, and you have not provided copies of such appraisals in response to a Request for Production of Documents and/or in accordance with the duty to disclose, identify each appraisal in sufficient detail so that it may be made the subject matter of a Request to Produce.

10. Was the subject property or any part thereof an income producing property as of January 1 of the ~~tax~~ valuation year in question?

Yes _____ No _____

If yes, provide the following information:

(a) Complete Exhibit A attached hereto for the category that most appropriately describes the subject property.

NOTE: If you have financial statements for the subject property you may substitute them in lieu of completing those portions of Exhibit A which request such information. If you choose this alternative, please furnish all other information requested in Exhibit A which is applicable to the subject property.

(b) If you intend to use an income valuation technique that does not rely on the actual income and expenses for the subject property, please provide (1) a detailed explanation of how you arrived at the income and expense figures which you intend to rely upon; (2) a copy of any market surveys you made or relied upon in developing that information; and (3) a copy of your calculations.

(c) If you use an income approach technique, what do you believe is an appropriate capitalization rate for the subject property as of January 1 of the ~~tax~~ valuation year in question?

(d) State in detail the factual basis for your answer to interrogatory 10(c) above.

(e) Have federal or state income tax returns been filed for three (3) years prior to January 1 of the ~~tax~~ valuation year in question in which the taxpayer reported income, expenses,

profit, loss or depreciation relating to the subject property, either alone or as part of a group of properties?

Yes _____ No _____

If yes, and you have not provided copies of such income tax returns in response to a Request for Production, identify each return, and/or the schedules in each return which contain the information about the subject property, the date it was filed and the governmental agency with which the report was filed in sufficient detail so that it can be made the subject matter of a Request for Production.

(f) Have there been any financial statements prepared in connection with the operation of the subject property in the ~~last~~ three (3) years prior to January 1 of the valuation year?

Yes _____ No _____

If yes, and you have not provided copies of the financial statements in response to previous interrogatories or in response to a Request for Production of Documents, identify each statement in sufficient detail so that it may be made the subject matter of a Request for Production.

11. Has the subject property been the subject of an administrative or judicial tax appeal for the two years preceding the tax year in question, the tax year in question, or any succeeding tax year(s)?

Yes _____ No _____

If yes, give the administrative or judicial tax appeal number(s).

12. Identify all mortgages, deeds of trust or other financial encumbrances of record on the subject property as of January 1 of the ~~tax~~ valuation year in question, and for each such encumbrance state the original principal amount, the term and the interest rate.

13.

(a) List any and all factors in detail **not stated** in response to prior interrogatories which you believe adversely or favorably affect the market value of the subject property for the tax year in question.

(b) Specify any governmental written or oral communication, directives and/or equalization orders that relate to the determination of the subject property's full cash value.

14. Did you exclude from your computation of the fair market value of the subject property as of January 1 of the ~~tax~~ valuation year in question any improvement or fixtures on the subject property?

Yes _____ No _____

If yes, state:

(a) The description of the improvement or fixture which was excluded.

(b) The reason for excluding it.

15. List the names, addresses and job title or position of all persons consulted in obtaining information to answer these interrogatories, and as to each, indicate each answer to which they contributed information.

**Exhibit A
Income and Expense Statement**

Please fill in appropriate spaces for property type:

APARTMENTS: Total Units: _____

UNIT TYPE	NO. FURN.	RENT PER MO.	NO. UNFURN.	RENT PER MO.
Studio		\$.....		\$.....
1 Bedroom		\$.....		\$.....
2 BR/1 BA		\$.....		\$.....
2 BR/2 BA		\$.....		\$.....
3 Bedroom		\$.....		\$.....

Owner pays: _____ water _____ electric _____ gas

Pool: Y N How many? _____ Spa: Y N Exercise Rm.: Y N Tennis: Y N

Racquetball: Y N Volleyball: Y N Basketball: Y N Other: _____

Laundry Bldg.: Y N How many? _____ Washer/Dryer Hook-ups: Y N

MOBILE HOME/RV PARKS: Total # of Units: _____

TYPE	# OF UNITS	UTIL. INCLUDED?	MONTHLY RENT	ANNUAL RENT
Single Wide		Y N	\$.....	\$.....
Double Wide		Y N	\$.....	\$.....
		Y N	\$.....	\$.....

Travel
Trailer/RV

HOTELS/MOTELS/RESORTS: Total # of Rooms: _____

Restaurant: __ Yes __ No Lounge: __ Yes __ No Meeting Rooms: __ Yes __ No

Annual Occupancy Rate for the past 3 years ~~2019~~ _____ % ~~2019~~ _____ % ~~2019~~ _____ %

Average Daily Rate for the past 3 years ~~2019~~ \$ _____ ~~2019~~ \$ _____ ~~2019~~ \$ _____

MINI-WAREHOUSE: Total # of Units: _____ Manager On-site: __ Yes __ No

UNIT SIZES	RENT/MONTH	# UNITS	UNIT SIZES	RENT/MONTH	# UNITS
__ 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	\$.....	

RETAIL/OFFICE/WAREHOUSE/INDUSTRIAL:

Leasable Area of Building: Gross Square Feet = _____ Net Square Feet = _____

Lease Type: Net _____ Gross _____ Modified Gross _____ Other _____

Percentage of Office Space _____ % or _____ sq. ft.

CHARGES/COST PAID BY: TENANT OWNER

Common Area Maintenance

Property Taxes

Insurance

Management

Utilities

Are there any escalation clauses? _____

INCOME SUMMARY: Provide latest three- (~~3~~) year history prior to the valuation year.

	<u>2019</u> __	<u>2019</u> __	<u>2019</u> __
VACANACY AND COLLECTION LOSS	\$.....	\$.....	\$.....

OTHER INCOME:

OTHER (misc., service, vending, etc.)	\$.....	\$.....	\$.....
OVERAGE/PERCENTAGE RENTS	\$.....	\$.....	\$.....

CHARGES/COST TO TENANTS	\$.....	\$.....	\$.....
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FOOD & BEVERAGE	\$.....	\$.....	\$.....
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TELEPHONE	\$.....	\$.....	\$.....
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EXPENSE SUMMARY:

	<u>2019</u> __	<u>2019</u> __	<u>2019</u> __
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FIXED EXPENSES:

Property Taxes	\$.....	\$.....	\$.....
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Annual Insurance	\$.....	\$.....	\$.....
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VARIABLE EXPENSES:

Management/Agent Fees	\$.....	\$.....	\$.....
Leasing Agent Fees	\$.....	\$.....	\$.....
Advertising/Promotion	\$.....	\$.....	\$.....
Administrative	\$.....	\$.....	\$.....
Other _____	\$.....	\$.....	\$.....

UTILITIES:

Gas/Electric	\$.....	\$.....	\$.....
Water/Sewer	\$.....	\$.....	\$.....
Telephone	\$.....	\$.....	\$.....

NORMAL REPAIRS AND MAINTENANCE:

Bldg. Repairs & Maintenance	\$.....	\$.....	\$.....
Parking Lot & Common Area	\$.....	\$.....	\$.....

OTHER:

Service Contracts	\$.....	\$.....	\$.....
Janitorial	\$.....	\$.....	\$.....
Supplies	\$.....	\$.....	\$.....

