

# ARIZONA DEPARTMENT OF REVENUE

## Property Tax Division - Centrally Valued Property Unit

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TAX YEAR 2013

## WATER, SEWER AND WASTEWATER UTILITY COMPANIES

PROPERTY TAX FORM

**FILING DUE DATE: APRIL 1, 2012**

CVP Tax ID: \_\_\_\_\_

Company Name: \_\_\_\_\_

Contact: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

OFFICIAL MAILING ADDRESS  
(Please enter correct name and address)

PROPERTY TAX FORM  
WATER, SEWER AND WASTEWATER UTILITY COMPANIES  
Tax Year 2013

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TAX YEAR 2013  
**WATER, SEWER AND WASTEWATER  
UTILITY COMPANIES**

**PROPERTY TAX FORM INSTRUCTIONS**

This report is required to be filed in order to provide the information necessary for the determination of the full cash value of your water, sewer and/or wastewater utility company property in Arizona valued under provisions of A.R.S. 42-14151 through 42-14153.

Return the complete report. DO NOT DETACH ANY PAGES. The verification page in Section 6 must be signed and notarized for the report to be considered complete.

The CVP Tax ID number is the number assigned to you that begins with "55-". You will find it on the mailing envelope for this tax form, and it also appears on almost all of the official correspondence from this office. If you do not know your CVP Tax ID number, or cannot find it, please contact Gabriel D'Luzansky at (602) 716-6286.

**REFUSAL OR FAILURE TO FILE:** Failure to file a completed report on or before April 1, 2012, or the extended due date if an extension is granted, will result in a valuation of one hundred five percent of the prior year's full cash value or a value based upon other information available to the Department (A.R.S. 42-14152). In addition, a penalty will be assessed in the amount of the lesser of one-half of one percent of the value estimated by the Department, or one hundred dollars per day for each day the company fails to file the report beyond the original due date of April 1, 2012. If a penalty is assessed for late filing, the taxpayer may request an abatement of the penalty. The request must be in writing. Abatements will depend on the taxpayer's filing history and whether or not the taxpayer is current on its property taxes.

If the report is not filed by May 20, 2012, the company forfeits its right to appeal the valuation and classification pursuant to A.R.S. 42-14005 (A.R.S. 42-14152(D)).

One copy of PS1220-01 (Statement of Original Cost) and one copy of PS1220-12 (Operating Land) are included with this report. Please update the information on these forms and return them to the Department. Make a copy of the report with all the attachments for your files, and send the original to the Department. If you have any questions concerning the report, please contact Gabriel D'Luzansky at (602) 716-6286.

A separate Property Tax Form must be prepared and submitted for each company with an individual and separate CC&N, operating in the State of Arizona and regulated by the Arizona Corporation Commission.

Please note that at this time, because of confidentiality concerns, we can not accept completed reports via e-mail. Reports must be signed, notarized and returned via regular or express mail to the Department on or before April 1, 2010.

**PROPERTY TAX FORM**  
**WATER, SEWER AND WASTEWATER UTILITY COMPANIES**  
 Tax Year 2013

**PROPRIETARY DATA**

Company Name: \_\_\_\_\_ CVP Tax ID: \_\_\_\_\_

**Indicate type of organization:**

Corporation                       Partnership                       Sole Proprietorship

If applicable, State of Incorporation \_\_\_\_\_ Organization year: \_\_\_\_\_

President/CEO                       Managing Partner                       Owner

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

**Refer all correspondence to:**

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

[Note: If this report is prepared by a CPA who is not a full-time employee of the company, please provide details including name, firm, address and telephone number on page 5]

Are you regulated by the Arizona Corporation Commission?

Yes                       No

What services do you provide your customers?

Water                       Sewer                       Both

Number of customers: \_\_\_\_\_

Year in which operations commenced in Arizona: \_\_\_\_\_

Location of property:      County(ies) served: \_\_\_\_\_  
 Section(s), Township, Range: \_\_\_\_\_

If this report is prepared by a CPA not associated or affiliated with the company, please provide details here:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

CPA Firm: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Comments:

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

If you have only recently been granted a CC&N from the Corporation Commission and as yet do not provide service to any customers, have no revenues or property, you do not need to complete the remainder of this report. Complete the certification below and return the report to the Department by the filing deadline, April 1, 2012.

CERTIFICATION

I hereby certify that, to the best of my knowledge and belief, water and/or sewer services were not provided to any customers during the year ended December 31, 2011 and the company has no property operating at this time.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2012

\_\_\_\_\_

Signature

\_\_\_\_\_

Title

PROPERTY TAX FORM
WATER, SEWER AND WASTEWATER UTILITY COMPANIES
Tax Year 2013
BALANCE SHEET AND INCOME INFORMATION

Company Name: [Redacted] CVP Tax ID: [Redacted]

FINANCIAL DATA

Year Ended
12/31/2011

1. ORIGINAL COST of PLANT IN SERVICE

Include the original capitalized cost of all property owned or leased by the utility company for use in its operations. Include all structures and improvements, wells and springs, pumping equipment, water/sewer treatment equipment, transmission and distribution mains, services, meters, hydrants and all other miscellaneous equipment and supplies. DO NOT INCLUDE LAND AND LAND RIGHTS.

[Redacted]

2. LICENSED TRANSPORTATION\*

[Redacted]

3. TOTAL PLANT IN SERVICE

[Yellow]

4. REPORT NET BOOK VALUE OF LICENSED TRANSPORTATION

Report only the vehicles that are licensed and used strictly for the utility company's purposes from Item 2 above. "Net book value" is defined as the original cost minus accumulated depreciation.

[Redacted]

5. LAND AND LAND RIGHTS

[Redacted]

6. CONSTRUCTION WORK IN PROGRESS

Report any cost of the plant in the process of construction, but not ready for service as of December 31, 2011.

[Redacted]

Comments:

[Redacted]

NOTE: \*To be separately extracted from utility plant accounts. Explain any significant increase or decrease from the previous year in the comment section. The information contained herein is subject to verification with information reported to the Arizona Corporation Commission. On the accompanying copy of PS1220-01 (Statement of Original Cost per Balance Sheet) the totals reported under Current Year Buildings and Structures plus Current Year Personal Property should equal Item 1 (Original Cost of Plant in Service).

PROPERTY TAX FORM  
WATER, SEWER AND WASTEWATER UTILITY COMPANIES  
Tax Year 2013  
BALANCE SHEET AND INCOME INFORMATION

Company Name: \_\_\_\_\_ CVP Tax ID: \_\_\_\_\_

INCOME DATA

**Year Ended**  
**12/31/2011**

1. GROSS OPERATING REVENUES

Report all monies collected from the sales to all customer classes (residential and commercial), including monies collected for connect/disconnect fees, testing, maintenance and repair charges paid by customer. Also include monies collected for city and/or state transaction privilege (sales) or use tax.

\_\_\_\_\_

2. SALES TAX

Report all monies collected for city and/or state transaction privilege (sales) or use tax.

\_\_\_\_\_

3. ADJUSTED GROSS REVENUES

Subtract SALES TAX (2) from GROSS OPERATING REVENUES (1)

\_\_\_\_\_

Note:  
Explain any significant increase or decrease in revenues from previous year in the comment section.

Comments:

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

PROPERTY TAX FORM  
WATER, SEWER AND WASTEWATER UTILITY COMPANIES  
Tax Year 2013

NON-CAPITALIZED LEASED OR RENTED OPERATING PROPERTY

For year ended December 31, 2011

Company Name

CVP Tax ID

<u>Lessor (Name &amp; Address)</u>	<u>Description</u>	<u>Original Cost</u> (if available)	<u>Lease payment</u> (if available)



BY SIGNING THE VERIFICATION PAGE, THE TAXPAYER WAIVES ALL CONFIDENTIALITY REQUIREMENTS OF A.R.S. 42-2001 THROUGH 42-2004 WITH RESPECT TO THIS PAGE AND CONSENTS TO THE DISCLOSURE OF THE CONTENTS OF THIS PAGE TO COUNTY ASSESSOR PERSONNEL BY THE ARIZONA DEPARTMENT OF REVENUE.

**PROPERTY TAX FORM**  
**WATER, SEWER AND WASTEWATER UTILITY COMPANIES**  
 Tax Year 2013

**OPERATING LAND ADDITIONS**

**(Not reported** in Attached Operating Land Report PS 1220-12)

For year ended December 31, 2011

\_\_\_\_\_

\_\_\_\_\_

Company Name

CVP Tax ID

County #	Tax Area Code	Assessor's Parcel Number (Book, Map, Parcel)	Description	Acres

BY SIGNING THE VERIFICATION PAGE, THE TAXPAYER WAIVES ALL CONFIDENTIALITY REQUIREMENTS OF A.R.S. 42-2001 THROUGH 42-2004 WITH RESPECT TO THIS PAGE AND CONSENTS TO THE DISCLOSURE OF THE CONTENTS OF THIS PAGE TO COUNTY ASSESSOR PERSONNEL BY THE ARIZONA DEPARTMENT OF REVENUE.

**PROPERTY TAX FORM**  
**WATER, SEWER AND WASTEWATER UTILITY COMPANIES**  
 Tax Year 2013  
NON-OPERATING PROPERTY INCLUDING LAND AND IMPROVEMENTS

For year ended December 31, 2011

Company Name	CVP Tax ID

County #	Tax Area Code	Assessor's Parcel Number (Book, Map, Parcel)	Property Description	Acres

PROPERTY TAX FORM  
WATER, SEWER AND WASTEWATER UTILITY COMPANIES  
Tax Year 2013

VERIFICATION

State of \_\_\_\_\_

County of \_\_\_\_\_

I, \_\_\_\_\_, being duly sworn, upon my oath say that I am  
the \_\_\_\_\_ of \_\_\_\_\_ and that  
the information contained in this report is complete, true and correct, according to the best of  
my knowledge, information and belief.

Further, the Taxpayer waives its rights to confidentiality under A.R.S. §§ 42-2001 through  
42-2004 with respect to tabs 3, 4, and 5 (sections 3, 4, and 5) of this report, and  
consents to the disclosure of such information to County Assessors and their personnel by  
the Arizona Department of Revenue in order to assure that all property is properly assessed  
and to help protect against double assessments.

\_\_\_\_\_  
Signature

Subscribed in my presence and sworn to before me, a Notary Public, in and for said County and  
State, by \_\_\_\_\_ on this the \_\_\_\_\_ day of  
\_\_\_\_\_, a.d. 20\_\_\_\_\_.

My commission expires \_\_\_\_\_, 20\_\_\_\_\_

In Witness Whereof, I have hereunto set my seal of office.

\_\_\_\_\_  
Signature