

ARIZONA DEPARTMENT OF REVENUE

Property Tax Division - Centrally Valued Property Unit

1600 West Monroe, Division 13, Phoenix, Arizona 85007-2650

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WATER, SEWER AND WASTEWATER UTILITY COMPANIES

PROPERTY TAX FORM 82055

TAX YEAR

2021

FILING DUE DATE: APRIL 1ST, 2020

CVP Tax ID: _____

Company Name: _____

Contact: _____

Address: _____

City, State, Zip Code: _____

Email: _____

OFFICIAL MAILING ADDRESS

(Please enter correct name and address)

Checklist of the required documents to accompany this return when filing:

- This 82055 Form (All 7 tabs)
- Original Cost Excel Report **with Columns H & I Updated** (PS-1220-1)
- Land Report with necessary revisions (If applicable) (PS-1220-12)
- PDF or scanned copy of signed and notarized Verification Page

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IMPORTANT

Policy Update

Licensed Transportation

A reduction in full cash value is allowed for the net value of licensed transportation. The rationale for this is to avoid double taxation on the vehicles as they are already taxed through the yearly Motor Vehicle Department (MVD) licensing fee.

The Arizona Department of Revenue has adopted a depreciation schedule to approximate that of the MVD as it is this depreciated MVD value that is the basis for the licensing fee. All pertinent information can be found on the vehicle registration.

To manually calculate the proper Net Book Value of Licensed Transportation multiply the value new as found on the registration by the following factor:

| Age of Vehicle | Factor |
|----------------|--------|
| New | 0.6 |
| 1 Year Old | 0.5025 |
| 2 Years Old | 0.405 |
| 3 Years Old | 0.3075 |
| 4 Years Old | 0.21 |
| 5 Years Old | 0.1125 |
| 6 Years Old | 0.05 |

If you are using the Excel version of the Property Tax Form 82055 the math will be done for you on the Licensed Transportation Tab 3.

The reduction for licensed transportation applies to BOTH owned and leased vehicles.

Submit a copy of the current registration for all vehicles. The reduction may not be allowed for undocumented vehicles.

For any question or to request an Excel version of the Property Tax Form 82055 please contact David Wikoff directly at 602-716-6838 or dwikoff@azdor.gov.

WATER, SEWER AND WASTEWATER UTILITY COMPANIES

PROPERTY TAX FORM INSTRUCTIONS

Pursuant to A.R.S. §§ 42-14151 thru 42-14153 the Arizona Department of Revenue, hereafter referred to as “The Department” is required to determine the full cash value of water utility system and sewer-wastewater treatment facility property within the State of Arizona. By statute, taxpayers are required to complete the included forms and file this report with The Department on or before April 1st, 2020.

Return the completed report. DO NOT DETACH ANY PAGES. The VERIFICATION must be signed and notarized for the report to be considered complete. Mail the completed report to:

ARIZONA DEPARTMENT OF REVENUE
Local Jurisdictions District – CVP
Attn. David Wikoff
1600 W Monroe, Division 13
Phoenix, AZ 85007

REFUSAL OR FAILURE TO FILE (pursuant to A.R.S. §§ 42-14152): Failure to file a completed report on or before April 1st, 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. 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 1st, 2020. The taxpayer may request, in writing, for an abatement of any penalty assessed for late filing. 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 20th, 2020 the taxpayer forfeits it’s right to appeal the valuation and classification (pursuant to A.R.S. §§ 42-14005).

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. Each water, sewer and/or wastewater utility company is identified with a Centrally Valued Property (CVP) Tax ID number beginning with “55-“. Please include the taxpayer CVP Tax ID number on all correspondence with The Department.

A Statement of Original Cost and an Operating Land Report are included with this report. Please review and update the information on these documents and return them to The Department with the report. Make a copy of all pages for your records and return the originals. Questions and concerns may be directed to:

David Wikoff
Property Appraiser
dwikoff@azdor.gov
(602)716-6838

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PROPRIETARY DATA

Company Name: _____ CVP Tax ID: _____

Organization Type: _____
(eg: corporation, llc, partnership, etc.)

State of Formation: _____ Organization Year: _____

Principle Corporate Officers, Managing Partners, Members, Owners

| | | | |
|-----------------|-------|--------|-------|
| Name and Title: | _____ | Email: | _____ |
| Name and Title: | _____ | Email: | _____ |
| Name and Title: | _____ | Email: | _____ |
| Name and Title: | _____ | Email: | _____ |
| Name and Title: | _____ | Email: | _____ |

Company Address of Record:
Address: _____

City, State, Zip Code: _____

Telephone No.: _____ Fax No.: _____

Refer all correspondence to:

NOTE: If correspondence is to be referred to someone other than a Principal Corporate Officer, Managing Partner, Member or Company Owner; DOR form 285P must accompany this form.

Name: _____ Title: _____

Address: _____

City, State, Zip Code: _____

Telephone No.: _____ Fax No.: _____

E-mail Address: _____

Comments:

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BALANCE SHEET AND INCOME INFORMATION

Company Name: _____ CVP Tax ID: _____

FINANCIAL DATA

1. ORIGINAL COST of PLANT IN SERVICE

Year Ended **2019**

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.**

2. LICENSED TRANSPORTATION*

3. TOTAL PLANT IN SERVICE

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.

5. LAND AND LAND RIGHTS

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, 2019

Comments:

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 Statement of Original Cost, the totals reported under Current Year Buildings and Structures plus Current Year Personal Property should equal Item 1 (Original Cost of Plant in Service).

WATER, SEWER AND WASTEWATER UTILITY COMPANIES
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BALANCE SHEET AND INCOME INFORMATION

Company Name: _____ CVP Tax ID: _____

INCOME DATA

1. GROSS OPERATING REVENUES

Year Ended 2019

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:

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VERIFICATION

State of _____

County of _____

I, _____, being duly sworn, upon my oath say that I am
Name of principal officer or duly authorized party

the _____ of _____ and that
title company

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

General Disclosure/Representation Authorization Form

You must sign this form on page 2

| | | | | |
|---|-------|---------------------|---|--|
| 1. TAXPAYER INFORMATION: Please print or type. | | | | <i>Enter only those that apply:</i> |
| Taxpayer Name | | | Social Security Number or ITIN | |
| Spouse's Name (if applicable) | | | Spouse's Social Security Number or ITIN | |
| Current Address - number and street, rural route | | Apartment/Suite No. | Employer Identification Number | |
| City, Town or Post Office | State | ZIP Code | Daytime Phone (with area code) | AZ Transaction Privilege Tax License No. |

| | | | | |
|---|-------|---------------------|--|---|
| 2. APPOINTEE INFORMATION (Must sign if any checkboxes in Sections 4 or 5 below are selected) | | | | <i>Enter one of the following identification numbers:</i> |
| Name (must be an individual) | | | State and State Bar Number | |
| Current Address - number and street, rural route | | Apartment/Suite No. | State and Certified Public Accountant Number | |
| City, Town or Post Office | State | ZIP Code | Internal Revenue Service Enrolled Agent Number | |
| Daytime Phone (with area code) | | | Social Security, ITIN, or Other ID No. Type | |

3. TAX MATTERS: The appointee is authorized to receive confidential information for the tax matters listed below. By signing this form, I authorize the Department to release confidential information of the taxpayer(s) named above to the appointee named above for the tax type and tax year(s)/period(s) specified below. To grant additional powers, please see Section 4. **To grant a Power of Attorney, please skip Section 4 and go to Section 5.**

| TAX TYPE | YEAR(S) OR PERIOD(S) | TYPE OF RETURN/OWNERSHIP | | | |
|--|----------------------|---|--|--------------------------------------|--------------------------------|
| <input type="checkbox"/> Income Tax | | <input type="checkbox"/> Individual | <input type="checkbox"/> Corporation | | |
| | | <input type="checkbox"/> Partnership | <input type="checkbox"/> Fiduciary-Estate/Trust | | |
| <input type="checkbox"/> Transaction Privilege and Use Tax | | <input type="checkbox"/> Individual/Sole Proprietorship | <input type="checkbox"/> Partnership | <input type="checkbox"/> Corporation | <input type="checkbox"/> Trust |
| | | <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Limited Liability Partnership | <input type="checkbox"/> Estate | |
| <input type="checkbox"/> Withholding Tax | | | | | |
| <input type="checkbox"/> Other (e.g., Luxury Tax): | | Specify type of return(s)/ownership: | | | |

4. ADDITIONAL AUTHORIZATION: Items 4a through 4h allow the Taxpayer(s) to grant additional authorization to the Appointee named above. Please check the boxes accordingly. An additional authorization must be in accordance with Arizona Supreme Court Rule 31. See instructions. If any checkboxes in Sections 4 or 5 are selected, the Appointee MUST sign on Page 2, Section 9.

- 4a Appointee shall have the power to sign a statute of limitations waiver on Taxpayer's behalf.
- 4b Appointee shall have the power to execute a protest of a deficiency assessment or a denied refund claim or to execute an agreement on Taxpayer's behalf.
- 4c Appointee shall have the power to request a formal hearing on Taxpayer's behalf.
- 4d Appointee shall have the power to represent the taxpayer in any administrative tax proceeding.
- 4e Appointee shall have the power to execute a closing agreement on Taxpayer's behalf.
- 4f Appointee shall have the power to represent the taxpayer in any collection matter including an Offer-In-Compromise.
- 4g Appointee shall have the authority to delegate to others any or all authority granted to appointee by this document.
- 4h Other (please specify):

5. **POWER OF ATTORNEY:** By checking the box on Section 5, the taxpayer grants the above-named appointee a Power of Attorney to perform any and all acts that the taxpayer can perform with regard to the above-mentioned tax matters and tax year(s) or period(s). This Power of Attorney includes, but is not limited to, the powers listed in items 4a through 4h. The use of a Power of Attorney must be in accordance with Arizona Supreme Court Rule 31. Please specify any limitation to the Power of Attorney:

6. **REVOCAION OF EARLIER AUTHORIZATION(S):** By checking the box in Section 6, I revoke all prior authorizations filed with the Arizona Department of Revenue. The revocation will be effective as to all earlier authorizations and Powers of Attorney on file with the Arizona Department of Revenue except those specified (please specify):

A valid **Form 285** must be on file with the Department which authorizes the Department to release, disclose or discuss confidential information to the taxpayer’s contact person. If the contact person or employee is not a corporate officer or manager member of the company, the Department may be prohibited from discussing confidential information with the contact person or employee. Therefore, a valid **Form 285** must be on file for every person who will have interactions involving confidential information with the Department. **The Form 285 may be used to appoint such Appointee for multiple years.** Additionally, the **Form 285** may be used to grant an Appointee a Power of Attorney, if the appointed individual intends to represent the taxpayer before the Department in administrative matters.

The following are considered designated signatories for the Form 285: (1) Corporate President; 2) Corporate Vice President; 3) Corporate Chief Executive Officer 4) Corporate Chief Financial Officer; 5) Corporate Principal Secretary; 6) Corporate Principal Treasurer; 7) Other Authorized Corporate Officer; 8) or LLC Manager Member.

If an employee, or anyone to whom all future correspondence is referred to, is completing the Property Tax Form on behalf of the company and is not one of Corporate Officers or LLC Manager Members noted above, please have one of the Corporate Officers or LLC Manager Members complete and sign a Arizona Form 285 (General Disclosure/ Representation Authorization Form) on behalf of the employee(s) if it is expected that the employee(s) may have to receive any future confidential information from the Department or field any future questions or clarify any information reported on the Property Tax Form submitted to the Department.

Finally, a **Form 285P** enables the taxpayer to designate a person or agent (“Appointee”) to whom the Arizona Department of Revenue can release confidential information concerning the taxpayer’s Centrally Valued Property, if the release of such information is not otherwise authorized by A.R.S. § 42-2003. **A separate Form 285P must be completed for each appointed agent requesting Authorization and must be filled out on a yearly basis.**

For a link to the website containing these forms and instructions, go to:

<https://azdor.gov/forms/power-attorney-poa-disclosure-forms/general-disclosurerepresentation-authorization-form>

Please Note: If you have previously filed a Form 285 General Disclosure/Representation
