

ARIZONA DEPARTMENT OF REVENUE

Property Tax Division - Centrally Valued Property Unit

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WATER, SEWER AND WASTEWATER UTILITY COMPANIES

PROPERTY TAX FORM 82055

TAX YEAR

2025

FILING DUE DATE: APRIL 1ST, 2024

CVP Tax ID:

Company Name:

Contact:

Address:

City, State, Zip Code:

Email:

OFFICIAL MAILING ADDRESS

1600 West Monroe

Division 13

Phoenix, Arizona 85007-2650

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 Hugh Woodard directly at 602-716-6123 or HWoodard@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, 2023.

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. Hugh D Woodard III
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, 2023., 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, 2023.

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, 2023 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:

Hugh Woodard
Centrally Valued Property Tax Appraiser
HWoodard@azdor.gov
(602) 716-6123

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PROPRIETARY DATA

Company Name: _____ CVP Tax ID: _____

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

State of Formation: _____ Organization Year: _____

Principal 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; ADOR 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 2023

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, 2023

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).

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BALANCE SHEET AND INCOME INFORMATION

Company Name: CVP Tax ID:

INCOME DATA

1. GROSS OPERATING REVENUES

Year Ended 2023

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:

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.

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LICENSED TRANSPORTATION

Company Name:

[Redacted area for Company Name]

CVP Tax ID:

[Redacted area for CVP Tax ID]

NET VALUE OF LICENSED TRANSPORTATION USED FOR COMPANY BUSINESS

List licensed vehicles used for water utility business for year end December 31st, 2023

<u>VIN</u>	<u>Plate Number</u>	<u>Year</u>	<u>Make</u>	<u>List Price</u>	<u>Assessed Value</u>	<u>% Company Use</u>	<u>Net Value Company Use</u>	
TOTAL								

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WATER, SEWER AND WASTEWATER UTILITY COMPANIES
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2025
NON-CAPITALIZED LEASED OR RENTED OPERATING PROPERTY

Company Name:

CVP Tax ID:

List non-capitalized leased or rented operating property used for water utility business for year end December 31st, 2023

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

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OPERATING LAND ADDITIONS

Company Name:

CVP Tax ID:

List operating land parcels that are not currently listed in the attached Operating Land Report PS1220-12 for year end December 31st, 2023

<u>County #</u>	<u>Tax Area Code</u>	<u>Assessor's Parcel Number</u>	<u>Legal Description</u>	<u>Parcel Use</u>	<u>Acres</u>

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.

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NON-OPERATING PROPERTY INCLUDING LAND AND IMPROVEMENTS

Company Name: _____

CVP Tax ID: _____

List non-operating property for year end December 31st, 2023

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

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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