

ARIZONA DEPARTMENT OF REVENUE  
Local Jurisdictions District - Centrally Valued Property Unit

1600 West Monroe, Division Code 13, Phoenix, Arizona 85007

Phone (602) 716-6843

Email address: CVP@azdor.gov



TAX YEAR

2025

**ELECTRIC TRANSMISSION & DISTRIBUTION COMPANIES  
AND GAS DISTRIBUTION COMPANIES**

PROPERTY TAX FORM 82054

FILING DUE DATE: APRIL 1, 2024

CVP Tax ID:

Company Name:

Contact:

Address:

City, State, Zip Code:

Email Address:

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

- This 82054 Form (All 13 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 Verification Page
- Financial documents available at time of filing (If necessary, send financials at a later date)

ARIZONA PROPERTY TAX FORM  
ELECTRIC TRANSMISSION & DISTRIBUTION COMPANIES  
AND GAS DISTRIBUTION COMPANIES  
TAX YEAR 2025

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PROPRIETARY INFORMATION

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

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

**Refer all correspondence to:**

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

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

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

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

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

Name of Arizona Manager: \_\_\_\_\_

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

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

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

Type of Company: \_\_\_\_\_

Type of Ownership:

Corporation:  Organization Year: \_\_\_\_\_

Partnership:  Organization State: \_\_\_\_\_

Individual:  Year Arizona Operations Commenced: \_\_\_\_\_

Other Specify: \_\_\_\_\_

Are you regulated by a regulatory agency?

Yes      No  By which agency? \_\_\_\_\_

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PROPRIETARY INFORMATION

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

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

Corporate Officers:      (At Least One Name and Email Is Required)      Mailing Address (If Different Than Above)

President:		
Email Address:		

Vice President:		
Email Address:		

Secretary:		
Email Address:		

Treasurer:		
Email Address:		

Chief Executive Officer:		
Email Address:		

Managing Member:		
Email Address:		

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**BALANCE SHEET DATA**

**(Exclude all Generation and Renewable Energy Equipment Assets)**

Line	FERC Account	Account Name	Year Ending 12-31-2023	
			System (a)	Arizona (b)
1.	101-103,106,114	Total Plant in Service (PIS) Do not include Contribution in Aid of Construction (CIAC)		
2.	108,111,115	PIS: Accumulated Provision for Depreciation & Amortization		
3.	<b>See related instructions</b>	<b>Cost of Removal (COR) - COR amount that is included in the reported Accumulated Provision for Depreciation &amp; Amortization (Line 2.)</b>		
4.	101-103,106,114	Environmental Protection Facilities (EPF) - included in line 1		
5.	108,111,115	EPF: Accumulated Provision for Depreciation & Amortization included in line 2		
6.	101-103,106,114	PIS: Fee Land included in line 1		
7.	101-103,106,114	PIS: Land Rights included in line 1		
8.	108,111,115	PIS: Land Rights Accumulated Provision for Amortization included in line 2		
9.	101-103,106,114	PIS: Licensed Transportation Equipment included in line 1		
10.	108,111,115	PIS: Licensed Transportation Equipment Accumulated Provision for Depreciation & Amortization included in line 2		
11.	154, 155, 163	Materials and Supplies		
12.	107	Construction Work in Progress (CWIP)		
13.		CWIP: Fee Land included in line 11		
14.		CWIP: Land Rights included in line 11		
15.		CWIP: Licensed Transportation Equipment included in line 11		
16		Non-Capitalized Leased Operating Property	////////////////////	

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Company Name

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ARIZONA PROPERTY COST DETAIL

Year Ending December 31, 2023

Account Name	Beginning Balance (a)	Additions (+) (b)	Retirements (-) (c)	Ending Balance (d)	Balance Sheet vs. Detail Reconciliation (e)
<u>Total from Balance Sheet brought forward*</u>					
<b><u>Original Cost</u></b>					
Transmission Plant					
Distribution Plant					
General Plant					
<u>Electric Plant-Purchased (Sold)</u>					
<u>Completed Construction Not Classified</u>					
<u>Electric Plant Acquisition Adjustment</u>					
<b>Total Plant in Service</b>					

\*Note: Balance sheet plant in service brought forward in column "e" and plant in service total in column "d" must agree.

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ARIZONA PROPERTY ACCUMULATED DEPRECIATION DETAIL

Year Ending December 31, 2023

Account Name	Beginning Balance (a)	Additions (+) (b)	Retirements (-) (c)	Ending Balance (d)	Balance Sheet vs. Detail Reconciliation (e)
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Total from Balance Sheet brought forward\*

**Accumulated Depreciation  
(without Cost of Removal)**

Transmission Plant					
Distribution Plant					
General Plant					
<u>Electric Plant-Purchased (Sold)</u>					
<u>Completed Construction Not Classified</u>					
<u>Electric Plant Acquisition Adjustment</u>					
<u>Other Items</u>					
<b>Total Accumulated Depreciation</b>					

\*Note: Balance sheet accumulated depreciation total brought forward in column "e" and total accumulated depreciation in column "d" must agree.

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**NON-CAPITALIZED LEASED OR RENTED OPERATING PROPERTY DETAIL**

As of December 31, 2023

PIS, EPF, or CWIP	Lessor Name & Address (Exclude Licensed Transportation Equipment)	(Property Location) County	Ending 12-31- 2023	Description	Original Cost	Lease Start Date	Lease Ending Date	Annual Lease Payments
<b>Totals</b>					-			-

Note: PIS=Plant in Service, EPF= Environmental, CWIP=Construction Work in Progress, L=Land



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

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

**NON-CAPITALIZED LEASED OR RENTED OPERATING PROPERTY SUMMARY**

(Report all Non-Capitalized Leased or Rented Operating Property within the State of Arizona)

(Exclude Licensed Transportation Equipment)

As of December 31, 2023

	Original Cost	Accumulated Depreciation	Cost Less Depreciation	Annual Lease Payment
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**Plant in Service (PIS)**

Land:		N/A		
Buildings & Structures:				
Personal Property:				
<b>Total PIS</b>				

**Environmental Protection Facilities (EPF)**

Land:		N/A		
Buildings & Structures:				
Personal Property:				
<b>Total EPF</b>				

**Construction Work in Progress (CWIP)**

Land:		N/A		
Buildings & Structures:		N/A		
Personal Property:		N/A		
<b>Total CWIP</b>		N/A		

**Grand Total**

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**RECONCILIATION FOR ALLOCATING VALUE TO TAXING JURISDICTIONS (INCL. COMBINED GROUPS)**

**PER A.R.S. § 42-14157**

(Department of Revenue Costs on Original Cost Report vs. DOR Form 82054 and if applicable DOR Form 82050 )

(For combined groups insert combined original costs of all related entities)

Line #	Description	Year Ending December 31, 2023
1.	<b><u>Total as per PS 1220-01 report - Arizona T&amp;D PIS and/or Generation Plant(s) Original Cost, excluding EPF and CWIP</u></b>	<b>(a)</b>
2.	Total T&D PIS (Tab 2, Line 1)	
3.	Add: Non-Capitalized PIS Leased Property Cost (Tab 5)	
4.	Deduct: Environmental Protection Facilities (Tab 2, Line 3)	
5.	Deduct: Fee Land (Tab 2, Line 5)	
6.	Deduct: Land Rights (Tab 2, Line 6)	
7.	Deduct: Licensed Transportation Equipment (Tab 2, Line 8)	
8.	Add: Materials and Supplies (Tab 2, Line 10)	
9.	Total Arizona T&D PIS cost for FCV allocation	
10.	Add: Total Electric Generation Plant(s) Cost DOR Form 82050, Tab 11, line 7, as applicable.	
11.	<b>Total Arizona T&amp;D PIS plus Generation Plant(s) Cost (for FCV allocation)</b>	<b>(b)</b>
	<b><i>T&amp;D plus Generation Plant(s) Cost Reconciliation - Note: (a) and (b) must agree.</i></b>	
12.	<b><u>Arizona T&amp;D Environmental Protection Facilities (EPF) from PS 1220-01</u></b>	<b>(c)</b>
13.	EPF Cost (Tab 2, Line 3)	
14.	Add: EPF Non-Capitalized Leased Property Cost (Tab 5)	
15.	<b>Total Cost of Arizona EPF (for FCV allocation)</b>	<b>(d)</b>
	<b><i>EPF Cost Reconciliation - Note: (c) and (d) must agree.</i></b>	
16.	<b><u>Arizona T&amp;D Construction Work in Progress (CWIP) from PS 1220-01</u></b>	<b>(e)</b>
17.	CWIP Cost (Tab 2, Line 11)	
18.	Add: CWIP Non-Capitalized Leased Property (Tab 5)	
19.	Deduct: CWIP Fee Land (Tab 2, Line 12)	
20.	Deduct: CWIP Land Rights (Tab 2, Line 13)	
21.	Deduct: CWIP Licensed Transportation Equipment (Tab 2, Line 14)	
22.	Add: Other adjustments (comment and provide detail)	
23.	Deduct: Other adjustments (comment and provide detail)	
24.	<b>Total Arizona T&amp;D CWIP Cost (for FCV allocation)</b>	<b>(f)</b>
	<b><i>CWIP Cost Reconciliation - Note: (e) and (f) must agree.</i></b>	

Comments:

\_\_\_\_\_

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**OPERATING LAND ADDITIONS**

(Report parcels not already included in the attached Operating Land Report, PS1220-12)

Acquired January 1 through December 31, 2023

County (a)	Tax Area Code (b)	Assessor's Parcel Number (Book, Map, Parcel) (c)	Legal Description & Current Use (d)	Acres (e)

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[Yellow box]

[Yellow box]

Company Name

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**NON-OPERATING PROPERTY**

(Land parcels located in Arizona not used in transmission or distribution operations)  
Year Ending December 31, 2023

County (a)	Tax Area Code (b)	Assessor's Parcel Number (Book, Map, Parcel) (c)	Property Description (d)	Acres (e)

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Verification

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

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

I, \_\_\_\_\_, being duly sworn, upon my oath say that I am  
the \_\_\_\_\_ of the \_\_\_\_\_ and that  
(Title) (Company Name)

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 pages 4, 7, and 8 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. 2024.

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

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

\_\_\_\_\_  
Signature