

GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) RETURN FORM

FOR CALENDAR YEAR / TAX YEAR 2017 Amended

Pursuant to A.R.S. §§ 42-6201 through 42-6210

For County Treasurer's Use Only.

Date Received: _____

Penalty Due: Yes No

Government Lessor (the property owner) must complete Items 1 – 11:

1. Government Lessor:

Name: City of San Luis E-Mail: kmacuil@cityofsanluis.org

Address: 1090 E Union Street P.O. Box 1170 San Luis, AZ 85349

Phone: (928) 341-8526 Contact Person: Kay Macuil

2. Subject Government Property Improvement:

Property's Name (if applicable): 40,000 sqft Call Center Assessor's Parcel Number: 775-45-194

Street Address: 580 N. San Luis Plaza Drive San Luis, AZ 85349

Multiple parcels check here: and attach list.

3. Prime Lessee:

Name: Advanced Call Center Technologies, LLC E-Mail: N/A Phone: (610) 640-4900

Address: 1235 Westlakes Drive, Suite 160 Berwyn, Pennsylvania 19312

4. The date of issuance of the original Certificate of Occupancy for the leased improvement is: 02/12/2007

5. Lease Origination Date: 05/01/2007 Lease Termination Date: 05/01/2022

6. Has the lease been amended since the last return was filed? Yes No

If yes, attach a separate statement detailing the amendment(s) or attach a copy of the amended lease to this return form.

7. Is there a predominate use of the government property improvement subject to your lease? Yes No

If yes, select the appropriate use below and enter the gross building space or total square footage subject to the lease and the number of parking spaces included in the lease that are located within a parking garage or deck (if applicable).

If a predominant use cannot be identified, select all of the uses subject to the lease and enter the square footage devoted to each use.

(If additional space is needed, attach a separate page.)

Table with 3 columns: Use description, Gross Building Space, and Number of Parking Spaces. Includes options for office structures, retail, hotel, warehouse, residential, and parking garage.

8. Is this an initial return? (i.e., is this the first time that a return has been filed) Yes No

If yes, and if a "certified statement" of gross building space or total square footage and/or the total number of parking places, as applicable has been obtained, submit a copy of that certified statement with the return form.

9. Is the Prime Lessee claiming that the use of the leased property is exempt from the excise tax pursuant to A.R.S. § 42-6208, as indicated by one of the paragraphs numbered 1 through 15 on Page 2 of the return form? Yes No

If yes, indicate the applicable paragraph number here: _____

10. Is the Prime Lessee currently subject to an abatement of the Excise Tax? Yes No

If yes, the abatement was approved on: _____ and the abatement terminates on: _____

By signing this form below, the Prime Lessee certifies, under penalty of perjury, that (a) the "gross building space", or the total square footage, and/or the total number of parking spaces, as applicable, has not changed from the previous year's reported figures, and (b) that if the lease is subject to abatement, all elements necessary to qualify for the excise tax abatement are satisfied for the current calendar year/tax year.

Signature

Date

11. Total excise tax amount = \$ 32,000 (calculated amount from worksheet)

The tax is due and payable to the County Treasurer on or before December 1 of each calendar year.

Tax amount was calculated using which Rate Chart? A or B

Attach a copy of the completed Worksheet to this Return and submit copies to both the County Treasurer and the Prime Lessee.

The Prime Lessee should retain a copy of the Return form and the Worksheet utilized (and any other attachments) for their records.

Exempt GPLET Improvements

A.R.S. § 42-6208

The GPLET does not apply to:

1. Property used for a governmental activity.
2. Property used for public housing.
3. Easements and rights-of-way of railroads, gas, electric, water, pipeline and telephone utilities.
4. Interests in all or any part of a facility that is owned of record by a government lessor and used primarily for athletic, recreational, entertainment, artistic, cultural or convention activities if the interest is used for those activities or activities directly related and incidental to these uses including concession stands.
5. Property that is used for or in connection with aviation, including hangars, tie-downs, aircraft maintenance, sale of aviation related items, charter and rental activities, commercial aircraft terminal franchises, rental car operations, parking facilities and restaurants, stores and other services that are located in a terminal.
6. The use by a commercial airline of the runways and terminal facilities of state, city, town or county airports and public airports operating pursuant to A.R.S. §§ 28-8423, 28-8424 and 28-8425.
7. Leases of property or interests in a transportation facility that is constructed or operated pursuant to A.R.S. Title 28, Chapter 22.
8. Interests in lands held in trust by this state pursuant to A.R.S. Title 37, Chapter 2, Article 1.
9. Interests in property held in trust for an Indian or an Indian tribe by the U. S. government.
10. Interests in property that is defined as "contractor-acquired property" or "government furnished property" in federal acquisition regulations, 48 Code of Federal Regulations section 45.101, and that is owned by the government and used to perform a government contract.
11. Property of a corporation that is organized by or at the direction of a county, city or town to develop, construct, improve, repair, replace or own any property, improvement, building or other facility to be used for public purposes that the county, city, or town pledges to lease or lease-purchase with county or municipal special or general revenues.
12. Interests in property used by a chamber of commerce recognized under section 501(c)(6) of the United States Internal Revenue Code if the property is used predominately for those federal tax exempt purposes.
13. Interests in property used by organizations that are exempt from taxation under section 501(c)(3) of the United States Internal Revenue Code.
14. Interests in parking garages or decks if they are owned and operated by a Government Lessor, or are operated on behalf of a Government Lessor or by an entity other than the Prime Lessee, pursuant to a management agreement with the Government Lessor.
15. Residential-rentals if the Prime Lessee is the occupant.

Government Property Lease Excise Tax (GPLET) – Worksheet

Pursuant to A.R.S. §§ 42-6201 through 42-6210. These statutes are available at www.azleg.gov or in most public libraries.

THE PROPERTY TAX PERCENTAGE CALCULATION ONLY APPLIES TO TAX RATE CHART B PROPERTIES.

Property Tax Percentage Calculation:

(Use to determine if the reduction rate applies according to the Excise Tax Rate Reduction Criteria listed on page 6 of the Overview and Instructions).

The percentage calculation formula is: The combined primary and secondary property tax rate ÷ the county-wide average property tax rate = the subject improvement's property tax percentage (i.e., ratio) figure.

The subject property's combined rate: _____ ÷ the county-wide average rate: _____ = _____ percent.

For properties that **have a predominate use**, complete section 1.

For properties that **do not have a predominate use**, complete section 2.

SECTION 1 - For properties that have a predominate use:

1. To determine which rate chart applies, please read the Excise Tax Rate Chart Criteria listed on page 6 of the Overview and Instructions. Please mark the rate chart selected: CHART A CHART B
2. From the applicable Rate Chart, in Column 1, enter the property's location category (Row Number) here: Base Row
If the property does not correspond with any of the property location categories, enter "Base Row".
3. From the applicable Rate Chart, in Column 3, if applicable, enter the age range (based on the original Certificate of Occupancy) here: N/A.
4. From the applicable Rate Chart, select the property use Column, as indicated in Item 7 of the Return form and the appropriate property location category and age range listed in Items 2 and 3 above to determine the corresponding Excise Tax Rate. Enter the excise tax rate here: \$0.80.
If the property does not correspond with any of the property location categories, enter the "Base" tax rate from the appropriate Rate Chart for the applicable property use as indicated in Item 7 of the Return form.
5. If applicable, from Column 13 of the appropriate Rate Chart, also enter the tax rate for the same location category and applicable age range listed in Items 2 and 3 above for Parking Structure Spaces here: N/A.
6. Multiply the square footage figure (from Item 7 of the Return form) by the tax rate from Item 4 above, and enter the product (i.e., result) here: \$ 32,000. This is the excise tax for the improvement.
7. If applicable, multiply the number of parking spaces (from Item 7 of the Return form) by the tax rate from Item 5 above, and enter the product here: \$ N/A. This is the excise tax for parking spaces.
8. Add Items 6 and 7 above, and enter the sum here: \$ 32,000. This is the total excise tax.
9. If the government property improvement consists only of a parking garage and/or parking deck, multiply the number of parking spaces located in the parking garage and/or parking deck (from Item 7 of the Return form) by the tax rate from Item 5 above, and enter the product here: \$ N/A. This is the total excise tax for a parking garage or deck only.

NOTE: The total excise tax from Items 8 or 9 above or the total prorated excise tax from the calculation below must be entered in line 11 on the Government Property Lease Excise Tax Return Form.

Proration: If the government property improvement was not leased for the entire current calendar year/tax year, or, if abatement of the excise tax was not applicable to the improvement for the entire current calendar year/tax year, then pursuant to A.R.S. § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 8 or 9, above, is to be prorated for the percentage of time of the current calendar year/tax year during which the property was leased, or for the percentage of time during which abatement did not apply.

The excise tax for the entire year (from Item 8 or 9 above) is \$ _____ ÷ 365 = \$ _____ (the tax amount per day)
x number of taxable days _____ = \$ _____ (the prorated excise tax).