

October 2011

**PROPERTY MANAGERS CHECK LIST - For Reference Only**

- + For transferring mgmt accounts
- + Items to reconcile/be aware of in transferring mgmt accounts to new Broker
- + Questions should be directed to new Broker

Tax License  
Tax Rates  
Registration – ck current info/stat agent  
Legal Class

Unincorporated Areas  
Tax Districts – based on utility service

On-line Bill Pay  
Section 8  
Subsidized Rent

**CHANGE OF ADDRESS**

Vendors  
Utilities  
HOA  
Tax returns  
Any mail currently coming to John Hall address

Release of Liability – signed by owner  
Signed by tenant if deposit being transferred to owner

Reconcile accounts w/operations reports

1099 changes – address/names/SSN

Program Cities – paid to AZ Dept of Revenue (state tax Id required)

**Please Note:**

**There will be charges for – copies, agent and owner inquires after severing from John Hall**

**ALL INFORMATION SHOULD BE VERIFIED BY THE RECIPIENT AND NONE IS GUARANTEED BY JOHN HALL OR REALTY ONE GROUP**

OCTOBER 2011

Apache Junction - 2.2%	Queen Creek – 1.0%	Glendale -2.2%
Paradise Valley - 1.65	Chandler – 1.5%	Laveen - *Phx
Buckeye- 3%	Gilbert – 1.5%	Litchfield Park – 2.8%
Tempe – 2%	Casa Grande – 1.8%	Maricopa – 2%
Surprise - 2.2%	Cave Creek 3%	Queen Creek – 2.25% (unincorp)
Fountain Hills - 1.6%	Goodyear – 2.5%	Scottsdale – 1.65% + 5%
Peoria - 1.8%	Tolleson – 2.5% *Phx	Florence – 2%
Carefree - 3%	Mesa – 1.75%	Phoenix – 2%
Youngtown - 2%	Avondale – 2.5%	New River –No TX-unincorp
Sun City - NO TAX	El Mirage – 3% +2%	Gold Canyon – NO TAX
Sun Lakes - NO TAX	Anthem – NO TAX**	Coolidge – 3%
Ahwatukee – 2% *Phx		

**STANDARD TAX OPTION:** upon acquiring the 3<sup>rd</sup> rental in the state there is tax liability for owner managed unless otherwise stated under TAX OPTION

- PHOENIX      STANDARD TAX OPTION - One or two residential units anywhere in Arizona – if owner manages – NO TAX liability. If BROKER manages tax liability PROPERTY MANAGER – ALL TAXED
  
- GILBERT      STANDARD TAX OPTION - One or two residential units anywhere in Arizona – if owner manages – NO TAX liability. If BROKER manages tax liability PROPERTY MANAGER – ALL TAXED
  
- GOODYEAR    STANDARD TAX OPTION One or two residential units anywhere in Arizona owner manages – NO TAX liability. If BROKER manages tax liability PROPERTY MANAGER – ALL TAXED
  
- MESA          STANDARD TAX OPTION – **taxable at 2 properties in the state**– regardless if owner manages – PROPERTY MANAGER – ALL TAXED
  
- SCOTTSDALE    STANDARD TAX OPTION - One or two residential units anywhere in Arizona – if owner manages – NO TAX liability. If BROKER manages tax liability PROPERTY MANAGER – ALL TAXED
  
- SURPRISE      STANDARD TAX OPTION - One or two residential units anywhere in Arizona – if owner manages – NO TAX liability. If BROKER manages tax liability PROPERTY MANAGER – ALL TAXED
  
- YOUNGTOWN    STANDARD TAX OPTION - One or two residential units anywhere in Arizona – if owner manages – NO TAX liability. If BROKER manages tax liability PROPERTY MANAGER – ALL TAXED

**ALL PROPERTY RENTALS TAXABLE:**

PARADISE VALLEY	ALL PROPERTY RENTALS are subject to tax regardless of the number of rental units owned
PEORIA	ALL PROPERTY RENTALS are subject to tax regardless of the number of rental units owned Requires business license
TEMPE	ALL PROPERTY RENTALS are subject to tax regardless of the number of rental units owned – Requires tax license
GOLD CANYON	NO TAX
APACHE JUNCTION	ALL PROPERTY RENTALS are subject to tax regardless of the number of rental units owned
AVONDALE	ALL PROPERTY RENTALS are subject to tax regardless of the number of rental units owned
BUCKEYE	ALL PROPERTY RENTALS are subject to tax regardless of the number of rental units owned
CAREFREE	1 property – no tax/owner managed – PROPERTY MANAGER – ALL TAXED
CAVE CREEK	ALL PROPERTY RENTALS are subject to tax regardless of the number of rental units owned (per city 6/2002)
CHANDLER	ALL PROPERTY RENTALS are subject to tax regardless of the number of rental units owned. A separate license is required for each location.
EL MIRAGE	ALL PROPERTY RENTALS are subject to tax regardless of the number of rental units owned
FOUNTAIN HILLS	ALL PROPERTY RENTALS are subject to tax regardless of the number of rental units owned
GLENDALE	ALL PROPERTY RENTALS are subject to tax regardless of the number of units owned
FLORENCE	ALL PROPERTY RENTALS are taxed
LITCHFIELD PARK	ALL PROPERTY RENTALS are taxed

\*QUEEN CREEK            Check w/ Pinal County assessor – many unincorporated subdivisions –  
only Queen Creek proper is taxable

\*\*ANTHEM                E of I 17 = not taxable  
W of I 17 = incorporated with Phoenix 2%  
Ck with Maricopa assessor for tax district

LAVEEN                   UNINCORPORATED - \*PHX UTILITIES = PHX TAX

INDIVIDUAL AGENTS CAN OBTAIN A MASTER LICENSE FROM CITY OF PHOENIX  
Apply for Single Family rental license-must declare how many units  
Apply for Multi-Family license (ck for existing license)  
Apply for Master License  
Consolidate the above licenses under the Master  
To add properties – call City and pay fee to add to Single Family license

When in question always check with the county assessor for the Tax District

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APACHE JUNCTION – (480) 474-5051 [www.ajcity.net](http://www.ajcity.net)  
AVONDALE – (623) 333-2001 [www.avondale.org](http://www.avondale.org)  
CHANDLER – (480) 782-2280 [www.chandleraz.gov](http://www.chandleraz.gov) \*no exclusions  
GLENDALE – (623) 930-3190 [www.glendaleaz.com/tax](http://www.glendaleaz.com/tax) *and license*  
MESA - (480) 644-2316 [www.mesaaz.gov/salestax](http://www.mesaaz.gov/salestax) \*2 rentals in the state  
PEORIA – (623) 773-7160 [www.peoriaaz.gov/salestax](http://www.peoriaaz.gov/salestax)  
PHOENIX – (602) 262-6785 [www.phoenix.gov/PLT](http://www.phoenix.gov/PLT)  
DEPT OF REVENUE – [www.azdor.gov](http://www.azdor.gov) \*program cities  
SCOTTSDALE – (480) 312-2400 [www.scottsdaleaz.gov/taxes](http://www.scottsdaleaz.gov/taxes)  
TEMPE – (480) 350-2955 [www.tempe.gov/salestax](http://www.tempe.gov/salestax)  
YOUNGTOWN – (623) 933-8286 [www.youngtownaaz.org](http://www.youngtownaaz.org)  
TOLLESON – (623) 036-7111

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MARICOPA CTY ASSESSOR – (602) 506-3406 [www.maricopa.gov/assessor](http://www.maricopa.gov/assessor)  
PINAL CTY ASSESSOR – (520) 866-6933 [www.co.pinal.az.us/assessor](http://www.co.pinal.az.us/assessor)