2015 LEGAL CLASS SUMMARY

(02/08/2013)

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.185	A	PRODUCING MINES
1.2	0102	LAP / R&P	.185	P	STANDING TIMBER
1.3	0103	CVP	.185	B	GAS AND ELECTRIC
1.4	0104	CVP	.185	R	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.185	Q	PRODUCING OIL AND GAS
1.6	0106	CVP	.185	T	WATER UTILITY COMPANIES
1.7	0107	CVP	.185	U	PIPELINES
1.8	0108	LAP / R&P	.185	V W Exempt	SHOPPING CENTERS
1.9	0109	LAP / R&P	.185	0 1 Exempt	GOLF COURSES
1.10	0110	LAP / R&P	.185	2 3 Exempt	COMMERCIAL/MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL & PERSONAL PROPERTY
1.11	0111	CVP	.185	4 5 Exempt	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.185	C	COMMERCIAL/INDUSTRIAL REAL PROPERTY AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.185	D X Exempt	COMMERCIAL/INDUSTRIAL PERSONAL PROPERTY NOT IN OTHER CLASSES
2R.D	02RD	LAP / R ONLY	.16	6	GOLF COURSES REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.16	7	GOLF COURSES PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.16	E	AG/VACANT LAND/NON-PROFIT–REAL PROPERTY AND IMPROVEMENTS NOT INCLUDED IN OTHER CLASSES
2.P	02P	CVP/LAP / P ONLY	.16	S Y Exempt	AG/VACANT LAND/NON-PROFIT PERSONAL PROPERTY NOT INCLUDED IN OTHER CLASSES
3	03	LAP / R&P	.10	F	PRIMARY RESIDENCE
4.1	0401	LAP / R&P	.10	,	NON-PRIMARY/BANK OWNED/NOT IN OTHER CLASSES RESIDENTIAL (Please Note: Legal class character is a comma)
4.2	0402	LAP / R&P	.10	G	RENTAL/LEASED RESIDENTIAL
4.3	0403	LAP / R&P	.10	)	CHILD CARE FACILITIES
4.4	0404	LAP / R&P	.10	<	NON-PROFIT RESIDENTIAL HOUSING FACILITIES FOR HANDICAPPED OR SENIORS
4.5	0405	LAP / R&P	.10	/	LICENSED RESIDENTIAL/NURSING CARE INSTITUTIONS FOR HANDICAPPED OR SENIORS
4.6	0406	LAP / R&P	.10	(	BED AND BREAKFAST
4.7	0407	LAP / R&P	.10	>	AGRICULTURAL HOUSING RESIDENCES NOT INCLUDED IN CLASS 3
4.8	0408	LAP / R ONLY	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
4.9	0409	LAP / R&P	.10	|	TIMESHARES
5	05	CVP	.15	H FCV I LPV	RAILROADS/PRIVATE CAR COMPANIES/FLIGHT PROPERTIES
6.1	0601	LAP / R ONLY	.05	J	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES
*6.4	0604	LAP / R&P	FCV .20 LPV .05	& FCV $ LPV	ENTERPRISE ZONES
6.5	0605	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY
6.6	0606	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION
6.7	0607	LAP / R&P	.05	?	HEALTHY FORESTS
6.8	0608	LAP / R&P	.05	%	BIODIESEL FUEL MANUFACTURING
6.9	0609	LAP / R&P	.05	:	RENEWABLE ENERGY EQUIPMENT MANUFACTURING
7.B	07B	LAP / R&P	.185	K	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL/COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

*As of 6/30/11 the Enterprise Zone classification 6.4 is no longer available to properties that are not currently certified. The DOR will reserve legal class 6.4 for qualified Enterprise Zone properties until the program is no longer in existence. All property in current legal classes 6.4-6.8 will be classified as legal classes 6.5-6.9 respectively.

LEGEND: CVP = Centrally Valued Property; LAP = Locally Assessed Property; R = Real Property; P or PP = Personal Property; FCV = Full Cash Value; LPV = Limited Property Value

2014 LEGAL CLASS SUMMARY

(06/25/2012)

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)	ABSTRACT NUMBER ORDER
1.1	0101	CVP	.19	A	PRODUCING MINES	1
1.2	0102	LAP / R&P	.19	P	STANDING TIMBER	2
1.3	0103	CVP	.19	B	GAS AND ELECTRIC	3
1.4	0104	CVP	.19	R	AIRPORT FUEL DELIVERY	10
1.5	0105	CVP	.19	Q	PRODUCING OIL AND GAS	4
1.6	0106	CVP	.19	T	WATER UTILITY COMPANIES	5
1.7	0107	CVP	.19	U	PIPELINES	6
1.8	0108	LAP / R&P	.19	V W Exempt	SHOPPING CENTERS	11
1.9	0109	LAP / R&P	.19	0 1 Exempt	GOLF COURSES	12
1.10	0110	LAP / R&P	.19	2 3 Exempt	COMMERCIAL/MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL & PERSONAL PROPERTY	13
1.11	0111	CVP	.19	4 5 Exempt	TELECOMMUNICATIONS	7
1.12	0112	LAP / R ONLY	.19	C	COMMERCIAL/INDUSTRIAL REAL PROPERTY AND IMPROVEMENTS NOT IN OTHER CLASSES	14
1.13	0113	LAP / P ONLY	.19	D X Exempt	COMMERCIAL/INDUSTRIAL PERSONAL PROPERTY NOT IN OTHER CLASSES	15
2R.D	02RD	LAP / R ONLY	.16	6	GOLF COURSES REAL PROPERTY NOT IN CLASS 1.9	17
2P.D	02PD	LAP / P ONLY	.16	7	GOLF COURSES PERSONAL PROPERTY NOT IN CLASS 1.9	19
2.R	02R	CVP/LAP / R ONLY	.16	E	AG/VACANT LAND/NON-PROFIT–REAL PROPERTY AND IMPROVEMENTS NOT INCLUDED IN OTHER CLASSES	16
2.P	02P	CVP/LAP / P ONLY	.16	S Y Exempt	AG/VACANT LAND/NON-PROFIT PERSONAL PROPERTY NOT INCLUDED IN OTHER CLASSES	18
3	03	LAP / R&P	.10	F	PRIMARY RESIDENCE	20
4.1	0401	LAP / R&P	.10	,	NON-PRIMARY/BANK OWNED/NOT IN OTHER CLASSES RESIDENTIAL (Please Note: Legal class character is a comma)	21
4.2	0402	LAP / R&P	.10	G	RENTAL/LEASED RESIDENTIAL	22
4.3	0403	LAP / R&P	.10	)	CHILD CARE FACILITIES	23
4.4	0404	LAP / R&P	.10	<	NON-PROFIT RESIDENTIAL HOUSING FACILITIES FOR HANDICAPPED OR SENIORS	24
4.5	0405	LAP / R&P	.10	/	LICENSED RESIDENTIAL/NURSING CARE INSTITUTIONS FOR HANDICAPPED OR SENIORS	25
4.6	0406	LAP / R&P	.10	(	BED AND BREAKFAST	26
4.7	0407	LAP / R&P	.10	>	AGRICULTURAL HOUSING RESIDENCES NOT INCLUDED IN CLASS 3	27
4.8	0408	LAP / R ONLY	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403	28
4.9	0409	LAP / R&P	.10	|	TIMESHARES	29
5	05	CVP	.16	H FCV I LPV	RAILROADS/PRIVATE CAR COMPANIES/FLIGHT PROPERTIES	8 9
6.1	0601	LAP / R ONLY	.05	J	NON-COMMERCIAL HISTORIC	30
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES	31
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES	32
*6.4	0604	LAP / R&P	FCV .20 LPV .05	& FCV $ LPV	ENTERPRISE ZONES	33 34
6.5	0605	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY	35
6.6	0606	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION	36
6.7	0607	LAP / R&P	.05	?	HEALTHY FORESTS	37
6.8	0608	LAP / R&P	.05	%	BIODIESEL FUEL MANUFACTURING	38
6.9	0609	LAP / R&P	.05	:	RENEWABLE ENERGY EQUIPMENT MANUFACTURING	39
7.B	07B	LAP / R&P	.19	K	COMMERCIAL HISTORIC BASE VALUE	40
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE	41
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL/COMMERCIAL HISTORIC BASE VALUE	42
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE	43
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY	44

*As of 6/30/11 the Enterprise Zone classification 6.4 is no longer available to properties that are not currently certified. The DOR will reserve legal class 6.4 for qualified Enterprise Zone properties until the program is no longer in existence. All property in current legal classes 6.4-6.8 will be classified as legal classes 6.5-6.9 respectively.

LEGEND: CVP = Centrally Valued Property; LAP = Locally Assessed Property; R = Real Property; P or PP = Personal Property; FCV = Full Cash Value; LPV = Limited Property Value

2013 LEGAL CLASS SUMMARY

(12-20-11)

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.195	A	PRODUCING MINES
1.2	0102	LAP / R&P	.195	P	STANDING TIMBER
1.3	0103	CVP	.195	B	GAS AND ELECTRIC
1.4	0104	CVP	.195	R	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.195	Q	PRODUCING OIL AND GAS
1.6	0106	CVP	.195	T	WATER UTILITY COMPANIES
1.7	0107	CVP	.195	U	PIPELINES
1.8	0108	LAP / R&P	.195	V W Exempt	SHOPPING CENTERS
1.9	0109	LAP / R&P	.195	0 1 Exempt PP	GOLF COURSES
1.10	0110	LAP / R&P	.195	2 3 Exempt PP	COMMERCIAL/MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL & PERSONAL PROPERTY
1.11	0111	CVP	.195	4 5 Exempt PP	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.195	C	COMMERCIAL/INDUSTRIAL REAL PROPERTY AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.195	D X Exempt	COMMERCIAL/INDUSTRIAL PERSONAL PROPERTY NOT IN OTHER CLASSES
2R.D	02RD	LAP / R ONLY	.16	6	GOLF COURSES REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.16	7	GOLF COURSES PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.16	E	AG/VACANT LAND/NON-PROFIT–REAL PROPERTY AND IMPROVEMENTS NOT INCLUDED IN OTHER CLASSES
2.P	02P	CVP/LAP / P ONLY	.16	S Y Exempt	AG/VACANT LAND/NON-PROFIT PERSONAL PROPERTY NOT INCLUDED IN OTHER CLASSES
3	03	LAP / R&P	.10	F	PRIMARY RESIDENCE
4.1	0401	LAP / R&P	.10	,	NON-PRIMARY/BANK OWNED/NOT IN OTHER CLASSES RESIDENTIAL (Please Note: Legal class character is a comma)
4.2	0402	LAP / R&P	.10	G	RENTAL/LEASED RESIDENTIAL
4.3	0403	LAP / R&P	.10	)	CHILD CARE FACILITIES
4.4	0404	LAP / R&P	.10	<	NON-PROFIT RESIDENTIAL HOUSING FACILITIES FOR HANDICAPPED OR SENIORS
4.5	0405	LAP / R&P	.10	/	LICENSED RESIDENTIAL/NURSING CARE INSTITUTIONS FOR HANDICAPPED OR SENIORS
4.6	0406	LAP / R&P	.10	(	BED AND BREAKFAST
4.7	0407	LAP / R&P	.10	>	AGRICULTURAL HOUSING RESIDENCES NOT INCLUDED IN CLASS 3
4.8	0408	LAP / R ONLY	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
4.9	0409	LAP / R&P	.10	|	TIMESHARES
5	05	CVP	.15	H FCV I LPV	RAILROADS/PRIVATE CAR COMPANIES/FLIGHT PROPERTIES
6.1	0601	LAP / R ONLY	.05	J	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES
*6.4	0604	LAP / R&P	FCV .20 LPV .05	& FCV $ LPV	ENTERPRISE ZONES
6.5	0605	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY
6.6	0606	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION
6.7	0607	LAP / R&P	.05	?	HEALTHY FORESTS
6.8	0608	LAP / R&P	.05	%	BIODIESEL FUEL MANUFACTURING
6.9	0609	LAP / R&P	.05	:	RENEWABLE ENERGY EQUIPMENT MANUFACTURING
7.B	07B	LAP / R&P	.195	K	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL/COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

*As of 6/30/11 the Enterprise Zone classification 6.4 is no longer available to properties that are not currently certified. The DOR will reserve legal class 6.4 for qualified Enterprise Zone properties until the program is no longer in existence. All property in current legal classes 6.4-6.8 will be classified as legal classes 6.5-6.9 respectively.

LEGEND: CVP = Centrally Valued Property; LAP = Locally Assessed Property; R = Real Property; P or PP = Personal Property; FCV = Full Cash Value; LPV = Limited Property Value

2012 LEGAL CLASS SUMMARY

(Revised 06-01-11)

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.20	A	PRODUCING MINES
1.2	0102	LAP / R&P	.20	P	STANDING TIMBER
1.3	0103	CVP	.20	B	GAS AND ELECTRIC
1.4	0104	CVP	.20	R	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.20	Q	PRODUCING OIL AND GAS
1.6	0106	CVP	.20	T	WATER UTILITY COMPANIES
1.7	0107	CVP	.20	U	PIPELINES
1.8	0108	LAP / R&P	.20	V W Exempt	SHOPPING CENTERS
1.9	0109	LAP / R&P	.20	0 1 Exempt PP	GOLF COURSES
1.10	0110	LAP / R&P	.20	2 3 Exempt PP	COMMERCIAL/MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL & PERSONAL PROPERTY
1.11	0111	CVP	.20	4 5 Exempt PP	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.20	C	COMMERCIAL/INDUSTRIAL REAL PROPERTY AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.20	D X Exempt	COMMERCIAL/INDUSTRIAL PERSONAL PROPERTY NOT IN OTHER CLASSES
2R.D	02RD	LAP / R ONLY	.16	6	GOLF COURSES REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.16	7	GOLF COURSES PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.16	E	AG/VACANT LAND/NON-PROFIT--REAL PROPERTY AND IMPROVEMENTS NOT INCLUDED IN OTHER CLASSES
2.P	02P	CVP/LAP / P ONLY	.16	S Y Exempt	AG/VACANT LAND/NON-PROFIT PERSONAL PROPERTY NOT INCLUDED IN OTHER CLASSES
3	03	LAP / R&P	.10	F	PRIMARY RESIDENCE
4.1	0401	LAP / R&P	.10	,	NON-PRIMARY/BANK OWNED/NOT IN OTHER CLASSES RESIDENTIAL
4.2	0402	LAP / R&P	.10	G	RENTAL/LEASED RESIDENTIAL
4.3	0403	LAP / R ONLY	.10	)	CHILD CARE FACILITIES
4.4	0404	LAP / R&P	.10	<	NON-PROFIT RESIDENTIAL HOUSING FACILITIES FOR HANDICAPPED OR SENIORS
4.5	0405	LAP / R&P	.10	/	LICENSED RESIDENTIAL/NURSING CARE INSTITUTIONS FOR HANDICAPPED OR SENIORS
4.6	0406	LAP / R&P	.10	(	BED AND BREAKFAST
4.7	0407	LAP / R&P	.10	>	AGRICULTURAL HOUSING RESIDENCES NOT INCLUDED IN CLASS 3
4.8	0408	LAP / R ONLY	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
4.9	0409	LAP / R&P	.10	|	TIMESHARES
5	05	CVP	.15	H FCV I LPV	RAILROADS/PRIVATE CAR COMPANIES/FLIGHT PROPERTIES
6.1	0601	LAP / R ONLY	.05	J	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES
6.4	0604	LAP / R&P	FCV .20 LPV .05	& FCV $ LPV	ENTERPRISE ZONES
6.5	0605	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY
6.6	0606	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION
6.7	0607	LAP / R&P	.05	?	HEALTHY FORESTS
6.8	0608	LAP / R&P	.05	%	BIODIESEL FUEL MANUFACTURING
6.9	0609	LAP / R&P	.05	:	RENEWABLE ENERGY EQUIPMENT MANUFACTURING
7.B	07B	LAP / R&P	.20	K	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL/COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

NOTE: Per ARS 42-15007 assessed valuation of class 7B property is the percentage of value prescribed for class 1 property.

LEGEND:
CVP = Centrally Valued Property
LAP = Locally Assessed Property
R = Real Property
P = Personal Property
PP = Personal Property
FCV = Full Cash Value
LPV = Limited Property Value

2011 LEGAL CLASS SUMMARY

(Revised 07-23-08)

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.20	A	PRODUCING MINES
1.2	0102	LAP / R&P	.20	P	STANDING TIMBER
1.3	0103	CVP	.20	B	GAS AND ELECTRIC
1.4	0104	CVP	.20	R	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.20	Q	PRODUCING OIL AND GAS
1.6	0106	CVP	.20	T	WATER UTILITY COMPANIES
1.7	0107	CVP	.20	U	PIPELINES
1.8	0108	LAP / R&P	.20	V W Exempt PP	SHOPPING CENTERS
1.9	0109	LAP / R&P	.20	0 1 Exempt PP	GOLF COURSES
1.10	0110	LAP / R&P	.20	2 3 Exempt PP	COMMERCIAL / MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL AND PERSONAL PROPERTY
1.11	0111	CVP	.20	4 5 Exempt PP	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.20	C	COMMERCIAL / REAL AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.20	D X Exempt PP	COMMERCIAL / PERSONAL PROPERTY NOT IN OTHER CLASSES
2R.D	02RD	LAP / R ONLY	.16	6	GOLF COURSES / REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.16	7	GOLF COURSES / PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.16	E	AG/VACANT LAND/NON-PROFIT – REAL PROPERTY AND IMPROVEMENTS
2.P	02P	CVP/LAP / P ONLY	.16	S Y Exempt PP	AG/VACANT LAND/NON-PROFIT – PERSONAL PROPERTY
3	03	LAP / R&P	.10	F	OWNER OCCUPIED RESIDENTIAL
4	04	LAP / R&P	.10	G	RENTAL RESIDENTIAL
4.7	0407	LAP / R&P	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
5	05	CVP	FCV & LPV .20	H FCV I LPV	RAILROADS
6.1	0601	LAP / R&P	.05	J	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES
6.4	0604	LAP / R&P	FCV .20 LPV .05	& FCV $ LPV	ENTERPRISE ZONES
6.5	0605	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY
6.6	0606	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION
6.7	0607	LAP / R&P	.05	?	HEALTHY FORESTS
6.8	0608	LAP / R&P	.05	%	BIODIESEL FUEL PRODUCTION
7.B	07B	LAP / R&P	.20	K	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL /COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

NOTE: Per ARS 42-15007 assessed valuation of class 7B property is the percentage of value prescribed for class 1 property.

LEGEND: CVP = Centrally Valued Property
LAP = Locally Assessed Property
R = Real Property
P = Personal Property
PP = Personal Property
FCV = Full Cash Value
LPV = Limited Property Value

2010 LEGAL CLASS SUMMARY

(Revised 11-25-09)

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.21	**A**	PRODUCING MINES
1.2	0102	LAP / R&P	.21	**P**	STANDING TIMBER
1.3	0103	CVP	.21	**B**	GAS AND ELECTRIC
1.4	0104	CVP	.21	**R**	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.21	**Q**	PRODUCING OIL AND GAS
1.6	0106	CVP	.21	**T**	WATER UTILITY COMPANIES
1.7	0107	CVP	.21	**U**	PIPELINES
1.8	0108	LAP / R&P	.21	**V** **W Exempt PP**	SHOPPING CENTERS
1.9	0109	LAP / R&P	.21	**0** **1 Exempt PP**	GOLF COURSES
1.10	0110	LAP / R&P	.21	**2** **3 Exempt PP**	COMMERCIAL / MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL AND PERSONAL PROPERTY
1.11	0111	CVP	.21	**4** **5 Exempt PP**	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.21	**C**	COMMERCIAL / REAL AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.21	**D** **X Exempt PP**	COMMERCIAL / PERSONAL PROPERTY NOT IN OTHER CLASSES
2R.D	02RD	LAP / R ONLY	.16	**6**	GOLF COURSES / REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.16	**7**	GOLF COURSES / PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.16	**E**	AG/VACANT LAND/NON-PROFIT – REAL PROPERTY AND IMPROVEMENTS
2.P	02P	CVP/LAP / P ONLY	.16	**S** **Y Exempt PP**	AG/VACANT LAND/NON-PROFIT – PERSONAL PROPERTY
3	03	LAP / R&P	.10	**F**	OWNER OCCUPIED RESIDENTIAL
4	04	LAP / R&P	.10	**G**	RENTAL RESIDENTIAL
4.7	0407	LAP / R&P	.10	**8**	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
5	05	CVP	FCV & LPV .17	**H FCV** **I LPV**	RAILROADS
6.1	0601	LAP / R&P	.05	**J**	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	**9**	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	**+**	MILITARY REUSE ZONES
6.4	0604	LAP / R&P	FCV .21 LPV .05	**& FCV** **$ LPV**	ENTERPRISE ZONES
6.5	0605	CVP / LAP / R&P	.05	*****	ENVIRONMENTAL TECHNOLOGY
6.6	0606	LAP / R&P	.05	**#**	ENVIRONMENTAL REMEDIATION
6.7	0607	LAP / R& P	.05	**?**	HEALTHY FORESTS
6.8	0608	LAP / R& P	.05	**%**	BIODIESEL FUEL PRODUCTION
6.9	0609	LAP / R& P	.05	**:**	RENEWABLE ENERGY EQUIPMENT MANUFACTURING
7.B	07B	LAP / R&P	.21	**K**	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	**L**	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	**M**	RESIDENTIAL /COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	**N**	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	**O**	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

NOTE: Per ARS 42-15007 assessed valuation of class 7B property is the percentage of value prescribed for class 1 property.

LEGEND:

CVP = Centrally Valued Property
LAP = Locally Assessed Property
R = Real Property
P = Personal Property
PP = Personal Property
FCV = Full Cash Value
LPV = Limited Property Value

2009 LEGAL CLASS SUMMARY

(Revised 07-17-07)

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.22	A	PRODUCING MINES
1.2	0102	LAP / R&P	.22	P	STANDING TIMBER
1.3	0103	CVP	.22	B	GAS AND ELECTRIC
1.4	0104	CVP	.22	R	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.22	Q	PRODUCING OIL AND GAS
1.6	0106	CVP	.22	T	WATER UTILITY COMPANIES
1.7	0107	CVP	.22	U	PIPELINES
1.8	0108	LAP / R&P	.22	V W Exempt PP	SHOPPING CENTERS
1.9	0109	LAP / R&P	.22	0 1 Exempt PP	GOLF COURSES
1.10	0110	LAP / R&P	.22	2 3 Exempt PP	COMMERCIAL / MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL AND PERSONAL PROPERTY
1.11	0111	CVP	.22	4 5 Exempt PP	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.22	C	COMMERCIAL / REAL AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.22	D X Exempt PP	COMMERCIAL / PERSONAL PROPERTY NOT IN OTHER CLASSES
2R.D	02RD	LAP / R ONLY	.16	6	GOLF COURSES / REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.16	7	GOLF COURSES / PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.16	E	AG/VACANT LAND/NON-PROFIT – REAL PROPERTY AND IMPROVEMENTS
2.P	02P	CVP/LAP / P ONLY	.16	S Y Exempt PP	AG/VACANT LAND/NON-PROFIT – PERSONAL PROPERTY
3	03	LAP / R&P	.10	F	OWNER OCCUPIED RESIDENTIAL
4	04	LAP / R&P	.10	G	RENTAL RESIDENTIAL
4.7	0407	LAP / R&P	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
5	05	CVP	FCV & LPV .22	H FCV I LPV	RAILROADS
6.1	0601	LAP / R&P	.05	J	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES/BIODIESEL FUEL PRODUCTION
6.4	0604	LAP / R&P	FCV .22 LPV .05	& FCV $ LPV	ENTERPRISE ZONES
6.5	0605	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY
6.6	0606	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION
6.7	0607	LAP / R& P	.05	?	HEALTHY FORESTS
7.B	07B	LAP / R&P	.22	K	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL /COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

NOTE: Per ARS 42-15007 assessed valuation of class 7B property is the percentage of value prescribed for class 1 property.

LEGEND: CVP = Centrally Valued Property
LAP = Locally Assessed Property
R = Real Property
P = Personal Property
PP = Personal Property
FCV = Full Cash Value
LPV = Limited Property Value

2008 LEGAL CLASS SUMMARY

(Revised 06-27-07)

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.23	**A**	PRODUCING MINES
1.2	0102	LAP / R&P	.23	**P**	STANDING TIMBER
1.3	0103	CVP	.23	**B**	GAS AND ELECTRIC
1.4	0104	CVP	.23	**R**	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.23	**Q**	PRODUCING OIL AND GAS
1.6	0106	CVP	.23	**T**	WATER UTILITY COMPANIES
1.7	0107	CVP	.23	**U**	PIPELINES
1.8	0108	LAP / R&P	.23	**V** **W Exempt PP**	SHOPPING CENTERS
1.9	0109	LAP / R&P	.23	**0** **1 Exempt PP**	GOLF COURSES
1.10	0110	LAP / R&P	.23	**2** **3 Exempt PP**	COMMERCIAL / MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL AND PERSONAL PROPERTY
1.11	0111	CVP	.23	**4** **5 Exempt PP**	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.23	**C**	COMMERCIAL / REAL AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.23	**D** **X Exempt PP**	COMMERCIAL / PERSONAL PROPERTY NOT IN OTHER CLASSES
2R.D	02RD	LAP / R ONLY	.16	**6**	GOLF COURSES / REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.16	**7**	GOLF COURSES / PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.16	**E**	AG/VACANT LAND/NON-PROFIT – REAL PROPERTY AND IMPROVEMENTS
2.P	02P	CVP/LAP / P ONLY	.16	**S** **Y Exempt PP**	AG/VACANT LAND/NON-PROFIT – PERSONAL PROPERTY
3	03	LAP / R&P	.10	**F**	OWNER OCCUPIED RESIDENTIAL
4	04	LAP / R&P	.10	**G**	RENTAL RESIDENTIAL
4.7	0407	LAP / R&P	.10	**8**	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
5	05	CVP	FCV & LPV .21	**H FCV** **I LPV**	RAILROADS
6.1	0601	LAP / R&P	.05	**J**	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	**9**	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	**+**	MILITARY REUSE ZONES/BIODIESEL FUEL PRODUCTION
6.4	0604	LAP / R&P	FCV .23 LPV .05	**& FCV** **$ LPV**	ENTERPRISE ZONES
6.5	0605	CVP / LAP / R&P	.05	*****	ENVIRONMENTAL TECHNOLOGY
6.6	0606	LAP / R&P	.05	**#**	ENVIRONMENTAL REMEDIATION
6.7	0607	LAP / R& P	.05	**?**	HEALTHY FORESTS
7.B	07B	LAP / R&P	.23	**K**	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	**L**	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	**M**	RESIDENTIAL /COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	**N**	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	**O**	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

NOTE: Per ARS 42-15007 assessed valuation of class 7B property is the percentage of value prescribed for class 1 property.

LEGEND: CVP = Centrally Valued Property
LAP = Locally Assessed Property
R = Real Property
P = Personal Property
PP = Personal Property
FCV = Full Cash Value
LPV = Limited Property Value

Class 1 ratio changes resulting from passage of HB 2784

2007 LEGAL CLASS SUMMARY

(Revised 11-29-06)

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.24	A	PRODUCING MINES
1.2	0102	LAP / R&P	.24	P	STANDING TIMBER
1.3	0103	CVP	.24	B	GAS AND ELECTRIC
1.4	0104	CVP	.24	R	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.24	Q	PRODUCING OIL AND GAS
1.6	0106	CVP	.24	T	WATER UTILITY COMPANIES
1.7	0107	CVP	.24	U	PIPELINES
1.8	0108	LAP / R&P	.24	V W Exempt PP	SHOPPING CENTERS
1.9	0109	LAP / R&P	.24	0 1 Exempt PP	GOLF COURSES
1.10	0110	LAP / R&P	.24	2 3 Exempt PP	COMMERCIAL / MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL AND PERSONAL PROPERTY
1.11	0111	CVP	.24	4 5 Exempt PP	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.24	C	COMMERCIAL / REAL AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.24	D X Exempt PP	COMMERCIAL / PERSONAL PROPERTY NOT IN OTHER CLASSES
2R.D	02RD	LAP / R ONLY	.16	6	GOLF COURSES / REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.16	7	GOLF COURSES / PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.16	E	AG/VACANT LAND/NON-PROFIT – REAL PROPERTY AND IMPROVEMENTS
2.P	02P	CVP/LAP / P ONLY	.16	S Y Exempt PP	AG/VACANT LAND/NON-PROFIT – PERSONAL PROPERTY
3	03	LAP / R&P	.10	F	OWNER OCCUPIED RESIDENTIAL
4	04	LAP / R&P	.10	G	RENTAL RESIDENTIAL
4.7	0407	LAP / R&P	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
5	05	CVP	FCV & LPV .21	H FCV I LPV	RAILROADS
6.1	0601	LAP / R&P	.05	J	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES/BIODIESEL FUEL PRODUCTION
6.4	0604	LAP / R&P	FCV .24 LPV .05	& FCV $ LPV	ENTERPRISE ZONES
6.5	0605	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY
6.6	0606	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION
6.7	0607	LAP / R& P	.05	?	HEALTHY FORESTS
7.B	07B	LAP / R&P	.24	K	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL /COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

NOTE: Per ARS 42-15007 assessed valuation of class 7B property is the percentage of value prescribed for class 1 property.

LEGEND: CVP = Centrally Valued Property
LAP = Locally Assessed Property
R = Real Property
P = Personal Property
PP = Personal Property
FCV = Full Cash Value
LPV = Limited Property Value

2006 LEGAL CLASS SUMMARY

(Revised 12-15-05)

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.245	A	PRODUCING MINES
1.2	0102	LAP / R&P	.245	P	STANDING TIMBER
1.3	0103	CVP	.245	B	GAS AND ELECTRIC
1.4	0104	CVP	.245	R	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.245	Q	PRODUCING OIL AND GAS
1.6	0106	CVP	.245	T	WATER UTILITY COMPANIES
1.7	0107	CVP	.245	U	PIPELINES
1.8	0108	LAP / R&P	.245	V W Exempt PP	SHOPPING CENTERS
1.9	0109	LAP / R&P	.245	0 1 Exempt PP	GOLF COURSES
1.10	0110	LAP / R&P	.245	2 3 Exempt PP	COMMERCIAL / MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL AND PERSONAL PROPERTY
1.11	0111	CVP	.245	4 5 Exempt PP	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.245	C	COMMERCIAL / REAL AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.245	D X Exempt PP	COMMERCIAL / PERSONAL PROPERTY NOT IN OTHER CLASSES
2R.D	02RD	LAP / R ONLY	.16	6	GOLF COURSES / REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.16	7	GOLF COURSES / PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.16	E	AG/VACANT LAND/NON-PROFIT – REAL PROPERTY AND IMPROVEMENTS
2.P	02P	CVP/LAP / P ONLY	.16	S Y Exempt PP	AG/VACANT LAND/NON-PROFIT – PERSONAL PROPERTY
3	03	LAP / R&P	.10	F	OWNER OCCUPIED RESIDENTIAL
4	04	LAP / R&P	.10	G	RENTAL RESIDENTIAL
4.7	0407	LAP / R&P	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
5	05	CVP	FCV & LPV .22	H FCV I LPV	RAILROADS
6.1	0601	LAP / R&P	.05	J	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES
6.4	0604	LAP / R&P	FCV .25 LPV .05	& FCV $ LPV	ENTERPRISE ZONES
6.5	0605	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY
6.6	0606	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION
6.7	0607	LAP / R& P	.05	?	HEALTHY FORESTS
7.B	07B	LAP / R&P	.245	K	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL /COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

NOTE: Per ARS 42-15007 assessed valuation of class 7B property is the percentage of value prescribed for class 1 property.

LEGEND: CVP = Centrally Valued Property
LAP = Locally Assessed Property
R = Real Property
P = Personal Property
PP = Personal Property
FCV = Full Cash Value
LPV = Limited Property Value