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Arizona
Legal Classes

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LGL CLS	DATA ENTRY LEGAL CLASS	LGL CLS CHAR	VALID PROPERTY TYPE	DESCRIPTION	2016 ASSM RATIO	2015 ASSM RATIO	2014 ASSM RATIO	2013 ASSM RATIO	2012 ASSM RATIO	2011 ASSM RATIO	2010 ASSM RATIO	2009 ASSM RATIO	2008 ASSM RATIO	2007 ASSM RATIO	2006 ASSM RATIO	2005 ASSM RATIO	2004 ASSM RATIO	2003 ASSM RATIO	2002 ASSM RATIO	2001 ASSM RATIO
1.1	0101	A	CV	PRODUCING MINES	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.2	0102	P	LA/RP&PP	STANDING TIMBER	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.3	0103	B	CV	GAS AND ELECTRIC	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.4	0104	R	CV	AIRPORT FUEL DELIVERY	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.5	0105	Q	CV	PRODUCING OIL AND GAS	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.6	0106	T	CV	WATER UTILITY COMPANIES	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.7	0107	U	CV	PIPELINES	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.8	0108	V, W EPP	LA/RP&PP	SHOPPING CENTERS	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.9	0109	0, 1 EPP	LA/RP&PP	GOLF COURSES	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.10	0110	2, 3 EPP	LA/RP&PP	COML/MFG/ASM/FAB, R & P	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.11	0111	4, 5 EPP	CV	TELECOMMUNICATIONS	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.12	0112	C	LA/RP ONLY	COML/RP & IMPR NOT IN OTH CLS	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.13	0113	D, X EPP	LA/PP ONLY	COML/PP NOT IN OTH CLS	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
1.14	0114	!	CV	ELECTRIC COOPERATIVES	.18	.185														
2R.D	02RD	6	LA/RP ONLY	GOLF CRS/RP NOT IN CLS 1.9	.15	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16
2P.D	02PD	7	LA/PP ONLY	GOLF CRS/PP NOT IN CLS 1.9	.15	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16
2.R	02R	E	CV/LA/RP ONLY	AG/VAC/NONPROF - RP & IMPR	.15	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16
2.P	02P	S, Y EPP	CV/LA/PP ONLY	AG/VAC/NONPROF - PP	.15	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16	.16
3	03	F	LA/RP&PP	PRIMARY RESIDENCE	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10
4	04	G	LA/RP&PP	RENTAL RESIDENTIAL																
4.1	0401	.or'	LA/RP&PP	NON-PRIMARY/BANK OWNED	.10	.10	.10	.10	.10											
4.2	0402	G	LA/RP&PP	RENTAL RESIDENTIAL	.10	.10	.10	.10	.10											
4.3	0403)	LA/RP ONLY	CHILD CARE FACILITIES	.10	.10	.10	.10	.10											
4.4	0404	<	LA/RP&PP	NON-PROF FOR HANDICAPPED/SR'S	.10	.10	.10	.10	.10											
4.5	0405	/	LA/RP&PP	RES NURSING CARE	.10	.10	.10	.10	.10											
4.6	0406	(LA/RP&PP	BED AND BREAKFAST	.10	.10	.10	.10	.10											
4.7	0407	>	LA/RP&PP	AG HOUSING NOT IN CLASS 3	.10	.10	.10	.10	.10											
4.7	0407	8	LA/RP&PP	RES COMM AREA PER ARS42-13403						.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10
4.8	0408	8	LA/RP ONLY	RES COMM AREA PER ARS42-13403	.10	.10	.10	.10	.10											
4.9	0409		LA/RP&PP	TIMESHARES	.10	.10	.10	.10	.10											
5	05	H FV, 1 LV	CV	RAILROADS/PRIV CAR/FLIGHT	.16	.15	.15	.15	.15	.15	.17	.18	.2	.21	.22	.21	.21	.20	.20	.21
6.1	0601	J	LA/RP&PP	NON-COMMERCIAL HISTORIC	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05
6.2	0602	9	LA/RP&PP	FOREIGN TRADE ZONES	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05
6.3	0603	+	LA/RP&PP	MILITARY REUSE ZONES	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05
6.4	0604	*	CV/LA/RP&PP	ENVIRONMENTAL TECHNOLOGY	.05															
6.4	0604	& FV	LA/RP&PP	ENTERPRISE ZONES		.20	.20	.20	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
6.4	0604	\$ LV	LA/RP&PP	ENTERPRISE ZONES		.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05
6.5	0605	#	LA/RP&PP	ENVIRONMENTAL REMEDIATION	.05															
6.5	0605	*	CV/LA/RP&PP	ENVIRONMENTAL TECHNOLOGY		.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05
6.6	0606	?	LA/RP&PP	HEALTHY FORESTS	.05															
6.6	0606	#	LA/RP&PP	ENVIRONMENTAL REMEDIATION		.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05
6.7	0607	%	LA/RP&PP	BIODIESEL FUEL PRODUCTION	.05															
6.7	0607	?	LA/RP&PP	HEALTHY FORESTS		.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05	.05
6.8	0608	:	LA/RP&PP	RENEWAL ENERGY EQ MFG	.05															
6.8	0608	%	LA/RP&PP	BIODIESEL FUEL PRODUCTION		.05	.05	.05	.05	.05	.05									
6.9	0609	:	LA/RP&PP	RENEWAL ENERGY EQ MFG		.05	.05	.05	.05											
7.B	07B	K	LA/RP&PP	COML HIST BASE VAL	.18	.185	.19	.195	.20	.20	.21	.22	.23	.24	.245	.25	.25	.25	.25	.25
7.H	07H	L	LA/RP&PP	COML HIST RENOV VAL	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
8.B	08B	M	LA/RP&PP	RES/COML HIST BASE VAL	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10	.10
8.H	08H	N	LA/RP&PP	RESL/COML HIST RENOV VAL	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
9	09	O	LA/RP&PP	CERTAIN IMPR ON GOVT PROP	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01

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

CV = Centrally Valued Property
LA = Locally Assessed Property
RP = Real Property

PP = Personal Property
FV = Full Cash Value
LV = Limited Property Value

EPP = Exempt Pers Prop