



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 26-007

TO: County Assessor's Office and County School Superintendent

FROM: Xin Liu, Senior Director of School Finance

DATE: July 1, 2025

SUBJECT: Tax Year 2025 (FY2026) Government Property Lease Excise Tax

Pursuant to A.R.S. § 15-971, (B) (2) (C), "At the same time the county assessor is required to transmit values to the county school superintendent as provided in section 42-13051, the assessor of each county shall provide in electronic format to the superintendent of public instruction the assessed valuation used for determining voluntary contributions collected pursuant to title 9, chapter 4, article 3 and title 48, chapter 1, article 8 **and the assessed value of all property subject to the government property lease excise tax pursuant to title 42, chapter #6, article #5.** The Tax Year 2025 Assessed Valuation values reported shall be representative of the official rate and levy sheets used to set the tax rate of each school district for FY2026.

To facilitate this request, formatted Excel files that include all districts within each county have been created and are available at <http://www.azed.gov/finance/countyforms> Save this file to a local drive prior to completing the form.

Please complete your county's FY2026 (TY2025) Government Property Lease Excise Tax Excel file including **county tax rate** and send it to School Finance at SFPaymentTeam@azed.gov. Please enter "**Government Property Lease Excise Tax**" in the subject line of the email.

Please note, if there is no GPLET value within the county, please report it as "zero" and send to the School Finance Payment Team inbox.

If you have questions or concerns regarding this matter, please contact the SF Payment Team at (602) 542-5695 or by email at SFPaymentTeam@azed.gov.