

TOWN OF WICKENBURG
Owner-Builder Declaration (Form - OB2)

Building Permit # _____

Date: _____

Owner's Name _____

Owner's Mailing Address _____

Owner's Phone _____

Job Location Address _____

Subdivision Name _____

Book/Map/Parcel _____ -- _____ -- _____ Lot Number _____

Commercial _____ or Residential _____

Arizona Privilege Tax Number _____

The following is provided (initial in the appropriate box below) so that I, acting in the capacity of an Owner-Builder may attest my having made an application to construct a structure at the above named address. I also make the following declaration at this time regarding my intention as an Owner-Builder as it relates to the Town of Wickenburg privilege tax.

☐ I am an Owner-Builder who declares the following: I am improving the above named property for sale; and I will assume liability for tax on such construction activity. Listed above is my valid Arizona Privilege Tax License Number. I will provide each contractor with a copy of this declaration.

OR

☐ I am an Owner-Builder who declares the following: At this time, I do not intend on selling the improved real property described above. I understand that each Construction Contractor who works on the improvements related to the property above will be liable for privilege tax. I will provide the "Contractors List (Form - OB3)" to the Town showing all Construction Contractors. I understand that such a listing is required prior to the completion of the project and that final inspections WILL be delayed if the requested information is not provided. I understand that the sale of the improved property may result in additional tax that will become my responsibility. Any taxes assessed against me may be offset with a credit for any tax amounts previously reported to the Town by the listed construction contractors.

Applicant Signature _____ Date: _____

Print Name _____

TOWN OF WICKENBURG
PRIVILEGE TAX NOTIFICATION (Form - OB1)

Building Permit # _____

The purpose of this document is to inform you about your Town of Wickenburg privilege tax responsibilities that will result from your project. There are significant differences between commercial projects and residential projects; substantial taxes can accrue during the construction phase and additional taxes may be due when the property is sold. If the property is rented, privilege tax will also apply on the rental activity.

The owner, or authorized agent of the owner, should complete and submit to the Town of Wickenburg the attached form, "Owner-Builder Declaration (Form - OB2)". This form is used to document the owner's intention regarding whether the property is being built for the owner's use with no intent to sell, or to indicate if the property is being constructed for sale.

Generally, if the property is constructed for an owner's use, the privilege tax on the project will be paid by the contractors performing work for the owner. In this case, "Contractors List (Form - OB3)" would be completed and submitted to the Town of Wickenburg near the completion of the job. This schedule lists the various contractors, the amounts they were paid and applicable tax license information. Failure to provide the "Contractors List (Form - OB3)" WILL delay your final inspection.

If the owner sells the improved real property, additional tax may be due even though the "Owner-Builder Declaration (Form - OB2)" indicated the owner's intent was not to sell the property.

- Commercial property, which is offered for sale within twenty-four (24) months after it is substantially complete, will generally result in additional tax due. The tax is calculated on the gross escrow selling price, less applicable deductions and credits for taxes paid by contractors listed on "Contractors List (Form - OB3)".
- Residential property, including custom, model and inventory homes and improved residential or commercial lots, are subject to tax at anytime regardless of the stage of completion. Essentially, if you are in the business of selling homes or lots, the sale is taxed when the home is sold.
- The code provides for an exemption for a bona fide non-business sale of a family residence. To qualify for this exemption, all of the criteria below must be met:
 - The home must have actually been used as the principal place of family residence for the six months prior to the offer for sale. If the home were listed for sale prior to being lived in for six months, the exemption would not apply.
 - The seller could not have sold more than two (2) residences in the thirty-six (36) months prior to the offer for sale.
 - The owner must be an individual and no other entity. A property owned by a corporation, LLC, partnership, joint venture or other association would not qualify.

In case of inconsistency or omission from the above, the language of the Wickenburg Tax Code will prevail. A copy of the Wickenburg Tax Code can be obtained by contacting the Town Clerk at (928) 668-0517. Additional information regarding the reporting of Transaction Privilege (Sales) and Use Tax can be obtained by contacting the Arizona Department of Revenue at (602) 255-2060 or (800) 843-7196

By signing below, I the owner, or authorized agent, acknowledge that I have read and understand the above information regarding the tax implications of the project.

Signed by: _____

Print Name: _____

Title: _____

TOWN OF WICKENBURG

Contractors List (Form - OB3)

Planning & Zoning Department (928) 668-0513

155 N Tegner Street, Suite A

Wickenburg, AZ 85390

Building Permit #	
Owner's Name	
Owner's Mailing Address	
Phone	
Job Location Address	
Book/Map/Parcel	
Lot Number	
Legal Description	

Contractor	Name	Total Paid	Arizona Privilege Tax Number	Arizona State Contractor License Number
General Contractor				
Structural (B-2)				
Electrical (C-11)				
Plumbing (C-37)				
Mechanical (C-39)				
Grading Excavation				
Cement/Concrete				
Sewer Drains				
Framing				
Roofing				
Sheet Metal				
Fireplace				
Insulation				
Lathing				
Plastering				
Glass				
Painting				
Cabinets				
Linoleum				
Flooring Wood				
Carpeting/Tile				
Doors/Garage				
Masonry Blk Walls				
Interior Decor				
Sprinklers				
Landscaping				
Paving				

This form must be completed and submitted five days prior to final inspection