

**Maricopa County Assessor's Office Internal Policy and Procedures**

**Title:** Mixed Ratio on Licensed Child Care Facilities

**Number:** RP-0509080330

**Policy Category:** Legal Classification

**Date:** May 9, 2008

**Initiating Division:** Real Property

**Revision:**

**Reviewed by:** Joe Propati

**Approved by:** Tim Boncoskey

**Revision Date:**

**A. Purpose:**

It is the policy of the Maricopa County Assessor's Office to calculate a mixed use ratio for every commercial property which has mixed use that includes use as a Licensed Child Care Facility pursuant to and defined by A.R.S. § 36-881 *et seq.*

**B. Assessment Ratio Calculation Standards:**

To calculate the mixed use assessment ratio, first determine the percentage of building square footage that is used for Licensed Child Care purposes in relation to the total square footage of all buildings.

Next, ascertain the percentage of Licensed Child Care operating hours as compared to the total business operating hours.

Then multiply the two percentages to arrive at an overall percentage of qualifying Legal Class 4. The remainder of the property shall have the legal class determined pursuant to Arizona Revised Statutes, resulting in a "mixed ratio" which shall be applied to the "Full Cash Value."