



**City of Glendale**  
5850 West Glendale Avenue  
Glendale, Arizona 85301-2599  
(623) 930-3190

**Tax & License Division**

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**The following letter is applicable to all registered lessors of commercial rental property:**

As the lessor of commercial real estate in the City of Glendale, you may be eligible for an expanded transaction privilege tax exemption for commercial leases between affiliated entities.

Effective July 01, 2013, the previous exemption available under Model City Tax Code Sec. 445(s) for leases between affiliated corporations has been expanded to include all types of entities provided:

- The lessor owns 80% of the lessee;
- The lessee owns 80% of the lessor; or
- A third party owns 80% of both the lessor and lessee

If you believe your business qualifies for this exception please complete the attached questionnaire and return it along with the supporting documentation in the enclosed self-addressed envelope; mailing address above or email below.

If you have any questions, please contact our customer service line at (623) 930-3190.

Sincerely,

Tax and License Division  
[taxlic@glendaleaz.com](mailto:taxlic@glendaleaz.com)

**Claim of Exemption for Affiliated Party Leases  
Under MCTC Sec. 445(s)**