

Government Property Lease Excise Tax (GPLET) – Worksheet

Pursuant to A.R.S. §§ 42-6201 through 42-6210. These statutes are available at <https://www.azleg.gov/> or in most public libraries.

THE PROPERTY TAX PERCENTAGE CALCULATION ONLY APPLIES TO TAX RATE CHART B PROPERTIES.

Property Tax Percentage Calculation:

(Use to determine if the reduction rate applies according to the Excise Tax Rate Reduction Criteria listed on page 7 of the Overview and Instructions.)

The percentage calculation formula is: The combined primary and secondary property tax rate ÷ the county-wide average property tax rate = the subject improvement's property tax percentage (i.e., ratio) figure.

The subject property's combined rate: _____ ÷ the county-wide average rate: _____ = _____ percent.

For properties that **have a predominate use**, complete section 1.

For properties that **do not have a predominate use**, complete section 2.

SECTION 1 - For properties that **have a predominate use**:

1. To determine which rate chart applies, please read the Excise Tax Rate Chart Criteria listed on page 7 of the Overview and Instructions. Please mark the rate chart selected: CHART A ☐ CHART B ☐
2. From the applicable Rate Chart, in Column 1, enter the property's location category (Row Number) here: _____.
If the property does not correspond with any of the property location categories, enter "Base Row".
3. From the applicable Rate Chart, in Column 3, if applicable, enter the age range (based on the original Certificate of Occupancy) here: _____.
4. From the applicable Rate Chart, select the property use Column, as indicated in Item 7 of the Return form and the appropriate property location category and age range listed in Items 2 and 3 above to determine the corresponding Excise Tax Rate. Enter the excise tax rate here: _____.
If the property does not correspond with any of the property location categories, enter the "Base" tax rate from the appropriate Rate Chart for the applicable property use as indicated in Item 7 of the Return form.
5. If applicable, from Column 13 of the appropriate Rate Chart, also enter the tax rate for the same location category and applicable age range listed in Items 2 and 3 above for Parking Structure Spaces here: _____.
6. Multiply the square footage figure (from Item 7 of the Return form) by the tax rate from Item 4 above, and enter the product (i.e., result) here: \$ _____. This is the excise tax for the improvement.
7. If applicable, multiply the number of parking spaces (from Item 7 of the Return form) by the tax rate from Item 5 above, and enter the product here: \$ _____. This is the excise tax for parking spaces.
8. Add Items 6 and 7 above, and enter the sum here: \$ _____. This is the total excise tax.
9. If the government property improvement consists only of a parking garage and/or parking deck, multiply the number of parking spaces located in the parking garage and/or parking deck (from Item 7 of the Return form) by the tax rate from Item 5 above, and enter the product here: \$ _____. This is the total excise tax for a parking garage or deck only.

NOTE: The total excise tax from Items 8 or 9 above or the total prorated excise tax from the calculation below must be entered in line 11 on the Government Property Lease Excise Tax Return Form. The tax is due and payable to the County Treasurer on or before December 1 of each calendar year. *Penalty applies if delinquent.* See Item 12 for calculation.

Proration: If the government property improvement was not leased for the entire current calendar year/tax year, or, if abatement of the excise tax was not applicable to the improvement for the entire current calendar year/tax year, then pursuant to A.R.S. § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 8 or 9, above, is to be prorated for the percentage of time of the current calendar year/tax year during which the property was leased, or for the percentage of time during which abatement did not apply.

The excise tax for the entire year (from Item 8 or 9 above) is \$ _____ ÷ 365 = \$ _____ (the tax amount per day) x number of taxable days _____ = \$ _____ (the prorated excise tax).

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THE PROPERTY TAX PERCENTAGE CALCULATION ONLY APPLIES TO TAX RATE CHART B PROPERTIES.

Property Tax Percentage Calculation:

(Use to determine if the reduction rate applies according to the Excise Tax Rate Reduction Criteria listed on page 7 of the Overview and Instructions.)

The percentage calculation formula is: The combined primary and secondary property tax rate ÷ the county-wide average property tax rate = the subject improvement's property tax percentage (i.e., ratio) figure.

The subject property's combined rate: _____ ÷ the county-wide average rate: _____ = _____ percent.

SECTION 2 - For properties that **do not** have a predominate use:

1. To determine which rate chart applies, please read the Excise Tax Rate Chart Criteria listed on page 7 of the Overview and Instructions. Please mark the rate chart selected: CHART A ☐ CHART B ☐
2. From the applicable Rate Chart, in Column 1, enter the property's location category (Row Number) here: _____.
If the property does not correspond with any of the property location categories, enter "Base Row".
3. From the applicable Rate Chart, in Column 3, if applicable, enter the age range (based on the original Certificate of Occupancy) here: _____.
4. From the applicable Rate Chart, select the appropriate property use Column, for each use, as indicated in Item 7 of the Return form. Enter the Column Numbers below:
Property Use 1: _____. Property Use 2: _____. Property Use 3: _____. Property Use 4: _____.
If additional space is needed, attach a separate page to this Worksheet providing this information.
5. From the applicable Rate Chart, select the appropriate property location category and age range (if applicable) as listed in Items 2 and 3 above to determine the corresponding Excise Tax Rate for each use.
If the property does not correspond with any of the property location categories, enter the "Base" tax rate from the appropriate Rate Chart for each property use as indicated in Item 7 of the Return form.
Enter those tax rates here. Use 1 Rate: _____. Use 2 Rate: _____. Use 3 Rate: _____. Use 4 Rate: _____.
If additional space is needed, attach a separate page to this Worksheet providing this information.
6. If applicable, from Column 13 of the appropriate Rate Chart, also enter the tax rate for the same location category and applicable age range listed in Items 2 and 3 above for Parking Structure Spaces here: _____.
7. For each use listed, multiply the square footage figure for each use (from Item 7 of the Return form) by the tax rate for each use from Item 5 above, and enter the results here:
This is the excise tax for each use of the improvement.
Use 1 = \$ _____. Use 2 = \$ _____. Use 3 = \$ _____. Use 4 = \$ _____.
If additional space is needed, attach a separate page to this Worksheet providing this information.
8. Add the results for each use, and enter the sum here: \$ _____. This is the total excise tax for the improvement.
9. If applicable, multiply the number of parking spaces (from Item 7 of the Return form) by the tax rate from Item 6, above, and enter the result here: \$ _____. This is the excise tax for the parking spaces.
10. Add Items 8 and 9 above, and enter the sum here: \$ _____. This is the total excise tax.

NOTE: The total excise tax from Items 8 or 10 above or the total prorated excise tax from the calculation below must be entered in line 11 on the Government Property Lease Excise Tax Return Form. The tax is due and payable to the County Treasurer on or before December 1 of each calendar year. *Penalty applies if delinquent.* See Item 12 for calculation.

Proration: If the government property improvement was not leased for the entire current calendar year/tax year, or, if abatement of the excise tax was not applicable to the improvement for the entire current calendar year/tax year, then pursuant to A.R.S. § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 8 or 10, above, is to be prorated for the percentage of time of the current calendar year/tax year during which the property was leased, or for the percentage of time during which abatement did not apply.

The excise tax for the entire year (from Item 10 above) is \$ _____ ÷ 365 = \$ _____ (the tax amount per day) x number of taxable days _____ = \$ _____ (the prorated excise tax).

GOVERNMENT PROPERTY LEASE EXCISE TAX

2025 RATE CHART A - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(A)

RATE CHART A to be used for Government property improvements with leases that were entered into before June 1, 2010; or, for a development agreement, ordinance or resolution approved by the governing body of a government lessor before June 1, 2010 that authorized a lease which was entered into within ten years after the date of the agreement, ordinance or resolution.

	Col. 1 Location of Property For properties that do not meet the criteria in column 1 (Location of property) Rows 1 through 8, default to the "Base" Tax Rate.	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original C of O (years ago)	Col. 4 Percentage of "base" excise tax rate (by age of C of O)	Col. 5 One-story office * structure (* g.b.s.)	Col. 6 Two to seven-stories office * structure (* g.b.s.)	Col. 7 Eight or more-stories office * structure (* g.b.s.)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential-Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Structure Spaces (per space)
Base Row	"Base" tax rate	-----	-----	-----	\$1.00	\$1.25	\$1.75	\$1.50	\$1.50	\$0.75	\$0.50	\$1.00	\$100.00
Row 1	Inside of a Redevelopment Area (without a minimum 100% value increase). § 42-6209(A)(1-3)	On or after 04-01-1985.	0 - 9.99	100.00%	1.00	1.25	1.75	1.50	1.50	0.75	0.50	1.00	100.00
			10 - 19.99	80.00%	0.80	1.00	1.40	1.20	1.20	0.60	0.40	0.80	80.00
			20 - 29.99	60.00%	0.60	0.75	1.05	0.90	0.90	0.45	0.30	0.60	60.00
			30 - 39.99	40.00%	0.40	0.50	0.70	0.60	0.60	0.30	0.20	0.40	40.00
			40 - 49.99	20.00%	0.20	0.25	0.35	0.30	0.30	0.15	0.10	0.20	20.00
			50 or more	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Row 2	Outside of a Redevelopment Area. § 42-6203(C) & (D)	On or after 04-01-1985 but before 06-30-1996.	0 - 9.99	100.00%	1.00	1.25	1.75	1.50	1.50	0.75	0.50	1.00	100.00
			10 - 19.99	80.00%	0.80	1.00	1.40	1.20	1.20	0.60	0.40	0.80	80.00
			20 - 29.99	60.00%	0.60	0.75	1.05	0.90	0.90	0.45	0.30	0.60	60.00
			30 - 39.99	40.00%	0.40	0.50	0.70	0.60	0.60	0.30	0.20	0.40	40.00
			40 - 49.99	20.00%	0.20	0.25	0.35	0.30	0.30	0.15	0.10	0.20	20.00
			50 or more	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Row 3	Inside of a "slum" or "blighted" area (with a minimum 100% value increase) and not eligible for tax abatement. § 42-6203(E)	Before 06-01-2010.	0 - 9.99	80.00%	0.80	1.00	1.40	1.20	1.20	0.60	0.40	0.80	80.00
			10 - 19.99	80.00%	0.80	1.00	1.40	1.20	1.20	0.60	0.40	0.80	80.00
			20 - 29.99	60.00%	0.60	0.75	1.05	0.90	0.90	0.45	0.30	0.60	60.00
			30 - 39.99	40.00%	0.40	0.50	0.70	0.60	0.60	0.30	0.20	0.40	40.00
			40 - 49.99	20.00%	0.20	0.25	0.35	0.30	0.30	0.15	0.10	0.20	20.00
			50 or more	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Row 4	Outside of a "slum" or "blighted" area. Improvement constructed per lease or a development agreement dated on or after 06-30-1996. § 42-6203(C)	On or after 06-30-1996.	0 - 9.99	150.00%	1.50	1.88	2.63	2.25	2.25	1.13	0.75	1.50	150.00
			10 - 19.99	120.00%	1.20	1.50	2.10	1.80	1.80	0.90	0.60	1.20	120.00
			20 - 29.99	90.00%	0.90	1.13	1.58	1.35	1.35	0.68	0.45	0.90	90.00
			30 - 39.99	60.00%	0.60	0.75	1.05	0.90	0.90	0.45	0.30	0.60	60.00
			40 - 49.99	30.00%	0.30	0.38	0.53	0.45	0.45	0.23	0.15	0.30	30.00
			50 or more	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

GOVERNMENT PROPERTY LEASE EXCISE TAX

2025 RATE CHART A - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(A)

RATE CHART A to be used for Government property improvements with leases that were entered into before June 1, 2010; or, for a development agreement, ordinance or resolution approved by the governing body of a government lessor before June 1, 2010 that authorized a lease which was entered into within ten years after the date of the agreement, ordinance or resolution.

	Col. 1 Location of Property For properties that do not meet the criteria in column 1 (Location of property) Rows 1 through 8, default to the "Base" Tax Rate.	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original C of O (years ago)	Col. 4 Percentage of "base" excise tax rate (by age of C of O)	Col. 5 One-story office * structure (* g.b.s.)	Col. 6 Two to seven-stories office * structure (* g.b.s.)	Col. 7 Eight or more-stories office * structure (* g.b.s.)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential-Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Structure Spaces (per space)
Base Row	"Base" tax rate	-----	-----	-----	\$1.00	\$1.25	\$1.75	\$1.50	\$1.50	\$0.75	\$0.50	\$1.00	\$100.00
Row 5	Inside a "Central Business District" with a minimum 100% value increase and is eligible for tax abatement. § 42-6209(A)(1-3)	On or after 04-01-1985.	0 - 7.99	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			8 - 9.99	80.00%	0.80	1.00	1.40	1.20	1.20	0.60	0.40	0.80	80.00
			10 - 19.99	80.00%	0.80	1.00	1.40	1.20	1.20	0.60	0.40	0.80	80.00
			20 - 29.99	60.00%	0.60	0.75	1.05	0.90	0.90	0.45	0.30	0.60	60.00
			30 - 39.99	40.00%	0.40	0.50	0.70	0.60	0.60	0.30	0.20	0.40	40.00
			40 - 49.99	20.00%	0.20	0.25	0.35	0.30	0.30	0.15	0.10	0.20	20.00
			50 or more	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Row 6	At an airport owned on or before 01-01-1988 by a Co. (or a city or town in a Co.) with a current population of 400,000 or less, and IF improvements have one of the specified uses. § 42-6203(D)(4)	Before 06-01-2010.	0 - 9.99	20.00%	0.20	0.25	0.35	0.30	0.30	0.15	0.10	0.20	20.00
			10 - 19.99	16.00%	0.16	0.20	0.28	0.24	0.24	0.12	0.08	0.16	16.00
			20 - 29.99	60.00%	0.60	0.75	1.05	0.90	0.90	0.45	0.30	0.60	60.00
			30 - 39.99	40.00%	0.40	0.50	0.70	0.60	0.60	0.30	0.20	0.40	40.00
			40 - 49.99	20.00%	0.20	0.25	0.35	0.30	0.30	0.15	0.10	0.20	20.00
			50 or more	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Row 7	Location is not specified. Subsections: D.1. = Lease predates 04-01-1985. D.2. = Pre 04-01-1985 lease based on a "redevelopment <u>contract</u> ". D.3. = Pre 04-01-1985 lease based on a "redevelopment <u>project</u> with federal money received". § 42-6203(D)(1-3)	Before 04-01-1985.	0 - 9.99	20.00%	0.20	0.25	0.35	0.30	0.30	0.15	0.10	0.20	20.00
			10 - 19.99	16.00%	0.16	0.20	0.28	0.24	0.24	0.12	0.08	0.16	16.00
			20 - 29.99	60.00%	0.60	0.75	1.05	0.90	0.90	0.45	0.30	0.60	60.00
			30 - 39.99	40.00%	0.40	0.50	0.70	0.60	0.60	0.30	0.20	0.40	40.00
			40 - 49.99	20.00%	0.20	0.25	0.35	0.30	0.30	0.15	0.10	0.20	20.00
			50 or more	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Row 8	Inside National Park Service property boundary. § 42-6210	Before 06-01-2010.	0 - 9.99	100.00%	1.00	1.25	1.75	1.50	1.50	0.75	0.50	1.00	100.00
			10 - 19.99	80.00%	0.80	1.00	1.40	1.20	1.20	0.60	0.40	0.80	80.00
			20 - 29.99	60.00%	0.60	0.75	1.05	0.90	0.90	0.45	0.30	0.60	60.00
			30 - 39.99	40.00%	0.40	0.50	0.70	0.60	0.60	0.30	0.20	0.40	40.00
			40 or more	20.00%	0.20	0.25	0.35	0.30	0.30	0.15	0.10	0.20	20.00

GOVERNMENT PROPERTY LEASE EXCISE TAX

2025 RATE CHART B - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(B)

** Reduction Rate to be applied only in the initial (i.e., the first) year of a lease and only for properties that are subject to the Base Excise Tax Rates in Tax Rate Chart B and the calculated Property Tax percentage is less than ninety percent of the county-wide average property tax rate.

	Col. 1 Location of Property For properties that do not meet the criteria in column 1 (Location of property) Rows 1 through 8, default to the "Base" Tax Rate.	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original C of O (years ago)	Col. 4 Percent-age of "base" excise tax rate (by age of C of O)	Col. 5 One-story office * structure (* g.b.s.)	Col. 6 Two to seven-stories office * structure (* g.b.s.)	Col. 7 Eight or more-stories office * structure (* g.b.s.)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential-Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Structure Spaces (per space)
Base Row	"Base" tax rate	-----	-----	-----	\$3.36	\$3.86	\$5.21	\$4.22	\$3.36	\$2.27	\$1.28	\$3.36	\$335.86
Row 1	Inside of a Redevelopment Area (without a minimum 100% value increase). § 42-6209(A)(1-3)	On or after 04-01-1985.	N / A ** Reduction Rate, If Applicable	N / A	\$3.36 \$3.02	\$3.86 \$3.47	\$5.21 \$4.69	\$4.22 \$3.80	\$3.36 \$3.02	\$2.27 \$2.04	\$1.28 \$1.15	\$3.36 \$3.02	\$335.86 \$302.27
Row 2	Outside of a Redevelopment Area. § 42-6203(C) & (D)	On or after 04-01-1985 but before 06-30-1996.	N / A ** Reduction Rate, If Applicable	N / A	\$3.36 \$3.02	\$3.86 \$3.47	\$5.21 \$4.69	\$4.22 \$3.80	\$3.36 \$3.02	\$2.27 \$2.04	\$1.28 \$1.15	\$3.36 \$3.02	\$335.86 \$302.27
Row 3	Inside of a "slum" or "blighted" area (with a minimum 100% value increase) and not eligible for tax abatement. § 42-6203(E)	On or after 06-01-2010.	0 thru 10	80%	\$2.69	\$3.09	\$4.17	\$3.38	\$2.69	\$1.82	\$1.02	\$2.69	\$268.69
			11 or more	100%	\$3.36	\$3.86	\$5.21	\$4.22	\$3.36	\$2.27	\$1.28	\$3.36	\$335.86
			** Reduction Rate, If Applicable		\$2.42	\$2.78	\$3.75	\$3.04	\$2.42	\$1.63	\$0.92	\$2.42	\$241.82
Row 4	Outside of a "slum" or "blighted" area. Improvement constructed per lease or a development agreement dated on or after 06-30-1996. § 42-6203(C)	On or after 06-01-2010.	N / A ** Reduction Rate, If Applicable	150%	\$5.04	\$5.79	\$7.82	\$6.33	\$5.04	\$3.41	\$1.92	\$5.04	\$503.79
					\$4.54	\$5.21	\$7.03	\$5.70	\$4.54	\$3.06	\$1.73	\$4.54	\$453.41

GOVERNMENT PROPERTY LEASE EXCISE TAX

2025 RATE CHART B - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(B)

** Reduction Rate to be applied only in the initial (i.e., the first) year of a lease and only for properties that are subject to the Base Excise Tax Rates in Tax Rate Chart B and the calculated Property Tax percentage is less than ninety percent of the county-wide average property tax rate.

	Col. 1 Location of Property For properties that do not meet the criteria in column 1 (Location of property) Rows 1 through 8, default to the "Base" Tax Rate.	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original C of O (years ago)	Col. 4 Percent-age of "base" excise tax rate (by age of C of O)	Col. 5 One-story office * structure (* g.b.s.)	Col. 6 Two to seven-stories office * structure (* g.b.s.)	Col. 7 Eight or more-stories office * structure (* g.b.s.)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential-Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Structure Spaces (per space)
Base Row	"Base" tax rate	-----	-----	-----	\$3.36	\$3.86	\$5.21	\$4.22	\$3.36	\$2.27	\$1.28	\$3.36	\$335.86
Row 5	Inside a "Central Business District" with a minimum 100% value increase and is eligible for tax abatement. § 42-6209(A)(1-3)	On or after 04-01-1985.	N / A ** Reduction Rate, If Applicable	N / A	\$3.36 \$3.02	\$3.86 \$3.47	\$5.21 \$4.69	\$4.22 \$3.80	\$3.36 \$3.02	\$2.27 \$2.04	\$1.28 \$1.15	\$3.36 \$3.02	\$335.86 \$302.27
Row 6	At an airport owned on or before 01-01-1988 by a Co. (or a city or town in a Co.) with a current population of 400,000 or less, and IF improvements have one of the specified uses. § 42-6203(D)(4)	On or after 06-01-2010.	0 thru 20	20%	\$0.67	\$0.77	\$1.04	\$0.84	\$0.67	\$0.45	\$0.26	\$0.67	\$67.17
			21 or more	100%	\$3.36	\$3.86	\$5.21	\$4.22	\$3.36	\$2.27	\$1.28	\$3.36	\$335.86
			** Reduction Rate, If Applicable		\$0.60	\$0.69	\$0.94	\$0.76	\$0.60	\$0.41	\$0.23	\$0.60	\$60.45
Row 7	Location is not specified. Subsections: D.1. = Lease predates 04-01-1985. D.2. = Pre 04-01-1985 lease based on a "redevelopment <u>contract</u> ". D.3. = Pre 04-01-1985 lease based on a "redevelopment <u>project</u> with federal money received". § 42-6203(D)(1-3)	Before 04-01-1985.	0 thru 20	20%	\$0.67	\$0.77	\$1.04	\$0.84	\$0.67	\$0.45	\$0.26	\$0.67	\$67.17
			21 or more	100%	\$3.36	\$3.86	\$5.21	\$4.22	\$3.36	\$2.27	\$1.28	\$3.36	\$335.86
			** Reduction Rate, If Applicable		\$0.60	\$0.69	\$0.94	\$0.76	\$0.60	\$0.41	\$0.23	\$0.60	\$60.45
Row 8	Inside National Park Service property boundary. § 42-6210	On or after 06-01-2010.	N / A	N / A	\$3.36	\$3.86	\$5.21	\$4.22	\$3.36	\$2.27	\$1.28	\$3.36	\$335.86
			** Reduction Rate, If Applicable		\$3.02	\$3.47	\$4.69	\$3.80	\$3.02	\$2.04	\$1.15	\$3.02	\$302.27

2025 Average property tax rates are available at:
<https://azdor.gov/business/government-property-lease-excise-tax-gplet/rate-information>