



# Town of Wickenburg

## Owner - Builder Form

### PRIVILEGE (SALES) TAX NOTIFICATION

Building Permit # \_\_\_\_\_

The purpose of this document is to inform you about your Town of Wickenburg privilege (sales) tax responsibilities. To properly advise you of tax reporting responsibilities, the owner, or authorized agent of the owner, is to complete and submit the attached Owner-Builder Form (OB-3). An "Owner-Builder" means an owner or lessor of real property who, by himself or by or through others, constructs or has constructed or reconstructs or has reconstructed any improvement to real property. A.R.S. 32-1121 - AZ Owner-Builder Exemption / Persons not required to be licensed; Penalties; Applicability

Generally, if the improvement is constructed for an owner's use (i.e. pools, remodels, primary residence, etc.), payment of the tax on the project is the responsibility of the contractors performing the work (see OB-3). In this case, the owner is to complete and submit the attached OB-3 Form five days prior to final inspection. The OB-3 form lists the various contractors, the amounts they were paid and applicable tax license information.

If the owner-builder sells the improved or partially improved real property, residential or commercial (including lots), tax will be due from the owner. The tax is generally calculated on the gross selling price, less applicable deductions and credits for taxes paid by contractors listed on the OB-3 form. Please mail or email this form to:

Town of Wickenburg  
155 N. Tegner St., Suite C  
Wickenburg, AZ 85390

Phone (928) 668-0575  
Email [neighborhood@wickenburgaz.gov](mailto:neighborhood@wickenburgaz.gov)

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: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title \_\_\_\_\_



## Town of Wickenburg

155 N. Tegner, Suite C, Wickenburg, AZ 85390

### Owner-Builder Form

Property Owner's Name \_\_\_\_\_

Job Address \_\_\_\_\_

Property Owner's Address \_\_\_\_\_

Subdivision \_\_\_\_\_

Property Owner's Phone \_\_\_\_\_

Book/Map/Parcel \_\_\_\_\_

State Privilege (Sales) Tax Number  
\_\_\_\_\_

Lot Number \_\_\_\_\_

Commercial \_\_\_\_\_ or Residential \_\_\_\_\_

The following is provided so that I, acting in the capacity of an Owner-Builder may attest my having made an application to improve real property 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 (sales) tax.

☐ I am an Owner-Builder who declares the following: I am making minor improvements only to this property (remodeling). I do not need a Town of Wickenburg privilege (sales) tax license. I will provide a list OB-3 to the Town showing all construction contractors, the amounts paid to each contractor, the address of each contractor and the State of Arizona privilege (sales) tax number for each contractor. I understand that the OB-3 is to be submitted prior to the completion of the project.

☐ 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; and I have a valid Arizona privilege (sales) tax license number. I will provide each contractor with a copy of this declaration.

☐ 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 (sales) tax. I will provide a list OB-3 to the Town showing all construction contractors, the amounts paid to each contractor, the address of each contractor and the State of Arizona privilege (sales) tax number for each contractor. I understand that the OB-3 Form is to be submitted prior to the completion of the project. I understand that the sale of the improved property may result in additional tax, which 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: \_\_\_\_\_

THIS FORM TO BE COMPLETED WHEN APPLYING FOR A PERMIT

## OB-3 FORM (List of Contractors Working for Owners)

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

### Owner/Builder's List of Contractors

| Contractor         | Name | Address | Total Paid | State Privilege (Sales) Tax No. | State Contractor License No. |
|--------------------|------|---------|------------|---------------------------------|------------------------------|
| 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             |      |         |            |                                 |                              |
| Fencing/Walls      |      |         |            |                                 |                              |
|                    |      |         |            |                                 |                              |