

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

**Title: Mixed Ratio on Licensed Child Care Facilities in Private Schools**

**Number: RP-0509080330**

**Policy Category: Legal Classifications**

**Date: May 9, 2008**

**Initiating Division: Real Property**

**Revision: 1**

**Reviewed by: Joe Propati**

**Approved by: Tim Boncoskey**

**Revision Date: Oct 9, 2008**

**A. Purpose:**

It is the policy of the Maricopa County Assessor's Office to calculate a mixed use ratio for private schools that also provide Licensed Child Care (LCC) pursuant to and defined by A.R.S. § 36-881 et seq.

**B. Assessment Ratio Calculation Standards:**

To calculate the mixed use assessment ratio:

Step 1: 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.

Step 2: Determine if the square footage is used exclusively for Licensed Child Care or is shared space with the private school.

Step 2A: If the space is exclusively used for Licensed Child Care, divide the LCC square footage of all buildings to arrive at the % of Legal Class 4 (Licensed Child Care). The balance will be Legal Class 1.12 (commercial).

Step 2B: If shared space, determine the percentage of time dedicated to Licensed Child Care operation in the shared space. Divide the square footage of the shared space by the total square footage of all buildings to arrive at a percentage of shared space. Multiply the percentage of shared space by the percentage of LCC hours to arrive at the percentage of dedicated LCC use within the shared space area. The sum of all percentages dedicated to LCC use will be at Legal Class 4. The balance will be Legal Class 1.12 (commercial).

( See example calculations on next page )

### Example

Private School with Licensed Child Care. Total square footage of all buildings is 20,000 SF.

- Building #1 is 5,000 SF used exclusively for LCC.
- Building #2 is 15,000 SF;
  - 2,000 SF used exclusively for LCC,
  - 4,000 SF used exclusively as private school
  - 9,000 SF with a shared use space (both Private School and LCC).
- Normal hours of the private school operation: 7:00 AM to 6:00 PM for a total of 11 hours of operation.
- Typical public school hours of operation: 7 hours.

#### Private School/LCC Mixed Use Percentage Applies to 9,000 SF of shared space

Business hours of business operation:  
(7:00 AM to 6:00 PM)

11.0 hours                      100%

Typical public school hours:

7.0 hours                      63.6%\*\* (Private School use)

Licensed Child Care hours:

4.0 hours                      36.4%\* (LCC use)

#### Private School/LCC Overall Use Ratios

Building	Area SF	Area use	Total SF (all Bldgs)	% of Total SF	% of time used as LCC	LCC Use (% of Time & Total SF)	% of time used as Private School	School Use (% of Time & Total SF)
#1	5,000	LCC	20,000	25%	100	25%	0	0
#2	2,000	LCC	20,000	10%	100	10%	0	0
#2	4,000	School	20,000	20%	0	0	100	20%
#2	9,000	Shared	20,000	45%	36.4*	16.38%	63.6**	28.62%
						<b>51.38%</b>		<b>48.62%</b>

Based on the above, this property should have a mixed use ratio for land and improvements of 48.62% Class 1.12 (commercial) and 51.38% Class 4 (Licensed Child Care Facility).