



# Pima County Clerk of the Board

Julie Castañeda

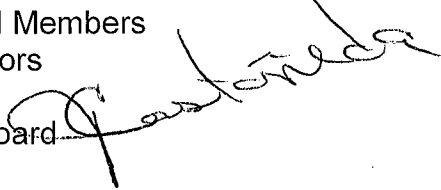
Melissa Manriquez  
Deputy Clerk

Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520)724-8449 • Fax: (520) 222-0448

Management of Information & Records Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

## MEMORANDUM

TO: Honorable Chairman and Board Members  
Pima County Board of Supervisors

FROM: Julie Castañeda, Clerk of the Board 

DATE: October 20, 2020

RE: Petition for Relief of Real and Personal Property Taxes—Tucson Waldorf School

Pursuant to A.R.S. §42-11104(G), Tucson Waldorf School, filed a petition on September 25, 2020, for relief of their Real and Personal Property Taxes as follows:

### Pending Real Property Tax Payments:

<u>Parcel No.</u>	<u>Year</u>	<u>Taxes due</u>	<u>Interest</u>	<u>Fees</u>	<u>Total</u>
111-01-014A	2019	\$28,644.28	\$3,055.39	\$0.00	\$31,699.67
111-01-009B	2019	\$ 2,557.51	\$ 272.80	\$0.00	\$ 2,830.31
<b>Total</b>		<b>\$31,201.79</b>	<b>\$3,328.19</b>	<b>\$0.00</b>	<b>\$34,529.98</b>

### Pending Personal Property Tax Payments:

<u>Personal Property No.</u>	<u>Year</u>	<u>Taxes due</u>	<u>Interest</u>	<u>Fees</u>	<u>Total</u>
0233366	2019	\$1,348.71	\$161.85	\$0.00	\$1,510.56
0247032	2019	\$ 63.04	\$ 8.41	\$0.00	\$ 71.45
0136725	2019	\$ 43.03	\$ 5.74	\$0.00	\$ 48.77
<b>Total</b>		<b>\$1,454.78</b>	<b>\$176.00</b>	<b>\$0.00</b>	<b>\$1,630.78</b>

The Assessor's review indicated that had the affidavit been filed in a timely manner, the Assessor would have granted the exemption.

/jc

### Attachments

- Notice of Hearing
- Treasurer's Tax Reports
- Assessor's Review Forms
- Tucson Waldorf School submission



# Pima County Clerk of the Board

Julie Castañeda

Melissa Manriquez  
Deputy Clerk

Administration Division  
130 W. Congress, 1<sup>st</sup> Floor  
Tucson, AZ 85701  
Phone: (520)724-8449 • Fax: (520) 222-0448

Management of Information & Records Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

October 14, 2020

Tucson Waldorf School  
Attn: Christine Miller  
3605 E. River Road  
Tucson, AZ 85718

RE: Petition for Relief of Real and Personal Property Taxes – Parcel Nos. 111-01-014A, and 111-01-009B; Personal Property Nos. 0136725, 0233366, & 0247032

Dear Ms. Miller:

Please be advised that your Petition for Relief of Real Property Taxes for tax year 2019, has been scheduled before the Pima County Board of Supervisors on Tuesday, October 20, 2020, at 9:00 a.m., or thereafter, at the following location:

Pima County Administration Building  
Board of Supervisors Hearing Room  
130 West Congress, 1st Floor  
Tucson, AZ 85701

If you have any questions regarding this hearing, please contact this office at 724-8449.

Sincerely,

A handwritten signature in black ink, appearing to read "Julie Castañeda", is written over a horizontal line.

Julie Castañeda  
Clerk of the Board

/jc



## PIMA COUNTY TREASURER'S OFFICE

**Beth Ford, CPA**  
**Pima County Treasurer**

240 North Stone Avenue  
Tucson AZ, 85701-1199  
(520) 724-8341

### ACCOUNT BALANCE

TWS MICHAEL LLC  
3605 E RIVER RD  
TUCSON AZ 85718-6638

ACCOUNT: 11101014A  
PROPERTY TYPE: Real Estate  
PROPERTY LOCATION: 3605 E RIVER RD  
LEGAL DESC: PTN E2 NW4 NE4 EXC RDS 5.66 AC  
SEC 28-13-14

### Account Balance as of September 28, 2020

Tax Year	Cert No	Interest Date	Interest Percent	Amount	Interest Due	Fees Due	Penalties Due	Total Due
2019 - 1		11/2/2019	16.0	14,322.14	2,100.58	0.00	0.00	16,422.72
2019 - 2		5/2/2020	16.0	14,322.14	954.81	0.00	0.00	15,276.95
2020 - 1		11/3/2020	16.0	13,797.28	0.00	0.00	0.00	13,797.28
2020 - 2		5/4/2021	16.0	13,797.28	0.00	0.00	0.00	13,797.28
<b>Totals</b>				\$56,238.84	\$3,055.39	\$0.00	\$0.00	\$59,294.23

If you have any questions about the items on this statement, please contact our offices.



## PIMA COUNTY TREASURER'S OFFICE

**Beth Ford, CPA**  
**Pima County Treasurer**

240 North Stone Avenue  
Tucson AZ, 85701-1199  
(520) 724-8341

### ACCOUNT BALANCE

TWS MICHAEL LLC  
3605 E RIVER RD  
TUCSON AZ 85718-6638

ACCOUNT: 11101009B  
PROPERTY TYPE: Real Estate  
PROPERTY LOCATION: No Location Data Available  
LEGAL DESC: PTN S2 NE4 NW4 NE4 4.05 AC SEC 28-13-14

#### Account Balance as of September 28, 2020

Tax Year	Cert No	Interest Date	Interest Percent	Amount	Interest Due	Fees Due	Penalties Due	Total Due
2019 - 1		11/2/2019	16.0	1,278.76	187.55	0.00	0.00	1,466.31
2019 - 2		5/2/2020	16.0	1,278.75	85.25	0.00	0.00	1,364.00
2020 - 1		11/3/2020	16.0	1,231.92	0.00	0.00	0.00	1,231.92
2020 - 2		5/4/2021	16.0	1,231.91	0.00	0.00	0.00	1,231.91
<b>Totals</b>				<b>\$5,021.34</b>	<b>\$272.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,294.14</b>

If you have any questions about the items on this statement, please contact our offices.



## PIMA COUNTY TREASURER'S OFFICE

**Beth Ford, CPA**  
**Pima County Treasurer**

240 North Stone Avenue  
Tucson AZ, 85701-1199  
(520) 724-8341

### ACCOUNT BALANCE

TUCSON WALDORF EDUCATION ASSOC  
3349 E PRESIDIO RD  
TUCSON AZ 85716

ACCOUNT: 19011136725  
PROPERTY TYPE: Mobile Home  
PROPERTY LOCATION: 3349 E PRESIDIO  
LEGAL DESC: M11401256

#### Account Balance as of October 13, 2020

Tax Year	Cert No	Interest Date	Interest Percent	Amount	Interest Due	Fees Due	Penalties Due	Total Due
2019 - 1		1/1/2020	16.0	43.03	5.74	0.00	0.00	48.77
2020 - 1		1/1/2021	16.0	41.49	0.00	0.00	0.00	41.49
<b>Totals</b>				<b>\$84.52</b>	<b>\$5.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$90.26</b>

If you have any questions about the items on this statement, please contact our offices.



## PIMA COUNTY TREASURER'S OFFICE

**Beth Ford, CPA**  
**Pima County Treasurer**

240 North Stone Avenue  
Tucson AZ, 85701-1199  
(520) 724-8341

### ACCOUNT BALANCE

TUCSON WALDORF EDUCATION ASSOCIATION  
3605 E RIVER RD  
TUCSON AZ 85718

ACCOUNT: 19012233366  
PROPERTY TYPE: Business  
PROPERTY LOCATION: 3605 E RIVER  
LEGAL DESC:

#### Account Balance as of October 13, 2020

Tax Year	Cert No	Interest Date	Interest Percent	Amount	Interest Due	Fees Due	Penalties Due	Total Due
2019 - 1		11/2/2019	16.0	674.36	107.90	0.00	0.00	782.26
2019 - 2		5/2/2020	16.0	674.35	53.95	0.00	0.00	728.30
<b>Totals</b>				\$1,348.71	\$161.85	\$0.00	\$0.00	\$1,510.56

If you have any questions about the items on this statement, please contact our offices.



## PIMA COUNTY TREASURER'S OFFICE

**Beth Ford, CPA**  
**Pima County Treasurer**

240 North Stone Avenue  
Tucson AZ, 85701-1199  
(520) 724-8341

### ACCOUNT BALANCE

TUCSON WALDORF EDUCATION ASSOCIATION  
3605 E RIVER RD  
TUCSON AZ 85718

ACCOUNT: 19011247032  
PROPERTY TYPE: Mobile Home  
PROPERTY LOCATION: 3605 E RIVER  
LEGAL DESC: 568S28671

#### Account Balance as of October 13, 2020

Tax Year	Cert No	Interest Date	Interest Percent	Amount	Interest Due	Fees Due	Penalties Due	Total Due
2019 - 1		1/1/2020	16.0	63.04	8.41	0.00	0.00	71.45
2020 - 1		1/1/2021	16.0	60.69	0.00	0.00	0.00	60.69
<b>Totals</b>				\$123.73	\$8.41	\$0.00	\$0.00	\$132.14

If you have any questions about the items on this statement, please contact our offices.



# Pima County Clerk of the Board

Julie Castañeda

Melissa Manriquez  
Deputy Clerk

Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520) 724-8449 • Fax: (520) 222-0448

Management of Information & Records Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

## Petition to the Board of Supervisors - Review Form

Pursuant to ☒ A.R.S. §42-11104(G) (educational/library property) or  
☐ A.R.S. §42-11109(E) (religious property)

Taxpayer Tucson Waldorf School

For tax year(s) 2019 - Parcel No. 111-01-014A

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?  
☒ Yes ☐ No
- 4) If the answer to Number 3 is "No", why was the exemption denied?  
☐ The required ownership of the property was not in effect during the time period required by statute.  
☐ The property was not being used for the exempt purpose during the time period required by statute.  
☐ The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)  
☐ Other:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Completed by: Ryan Call Date: Oct 5, 2020

c: Honorable Bill Staples, Pima County Assessor





Melissa Manriquez  
Deputy Clerk

# Pima County Clerk of the Board

Julie Castañeda

Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520)724-8449 • Fax: (520) 222-0448

Management of Information & Records Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

## Petition to the Board of Supervisors - Review Form

Pursuant to ☒ A.R.S. §42-11104(G) (educational/library property) or  
☐ A.R.S. §42-11109(E) (religious property)

Taxpayer Tucson Waldorf School

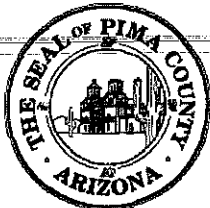
For tax year(s) 2019 - Parcel No. 111-01-009B

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?  
☒ Yes ☐ No
- 4) If the answer to Number 3 is "No", why was the exemption denied?  
☐ The required ownership of the property was not in effect during the time period required by statute.  
☐ The property was not being used for the exempt purpose during the time period required by statute.  
☐ The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)  
☐ Other:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Completed by: Ryan Call

Date: Oct 5, 2020

c: Honorable Bill Staples, Pima County Assessor



# Pima County Clerk of the Board

Julie Castañeda

Melissa Manriquez  
Deputy Clerk

Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520)724-8449 • Fax: (520) 222-0448

Management of Information & Records Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

## Petition to the Board of Supervisors - Review Form

Pursuant to ☒ A.R.S. §42-11104(G) (educational/library property) or  
☐ A.R.S. §42-11109(E) (religious property)

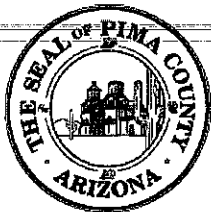
Taxpayer Tucson Waldorf School

For tax year(s) 2019 - Personal Property No. 0136725

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?  
☒ Yes ☐ No
- 4) If the answer to Number 3 is "No", why was the exemption denied?  
☐ The required ownership of the property was not in effect during the time period required by statute.  
☐ The property was not being used for the exempt purpose during the time period required by statute.  
☐ The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)  
☐ Other:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Completed by: Ryan Call Date: Oct 12, 2020

c: Honorable Bill Staples, Pima County Assessor



Melissa Manriquez  
Deputy Clerk

# Pima County Clerk of the Board

Julie Castañeda

Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520) 724-8449 • Fax: (520) 222-0448

Management of Information & Records Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

## Petition to the Board of Supervisors - Review Form

Pursuant to ☒ A.R.S. §42-11104(G) (educational/library property) or  
☐ A.R.S. §42-11109(E) (religious property)

Taxpayer Tucson Waldorf School

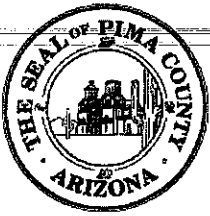
For tax year(s) 2019 - Personal Property No. 0233366

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?  
☒ Yes ☐ No
- 4) If the answer to Number 3 is "No", why was the exemption denied?  
☐ The required ownership of the property was not in effect during the time period required by statute.  
☐ The property was not being used for the exempt purpose during the time period required by statute.  
☐ The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)  
☐ Other:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Completed by: Ryan Call

Date: Oct 12, 2020

c: Honorable Bill Staples, Pima County Assessor



Melissa Manriquez  
Deputy Clerk

# Pima County Clerk of the Board

Julie Castañeda

Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520) 724-8449 • Fax: (520) 222-0448

Management of Information & Records Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

## Petition to the Board of Supervisors - Review Form

Pursuant to ☒ A.R.S. §42-11104(G) (educational/library property) or  
☐ A.R.S. §42-11109(E) (religious property)

Taxpayer Tucson Waldorf School

For tax year(s) 2019 - Personal Property No. 0247032

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?  
☒ Yes ☐ No
- 4) If the answer to Number 3 is "No", why was the exemption denied?  
☐ The required ownership of the property was not in effect during the time period required by statute.  
☐ The property was not being used for the exempt purpose during the time period required by statute.  
☐ The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)  
☐ Other:

---

---

---

---

Completed by: Ryan Call

Date: Oct 12, 2020

c: Honorable Bill Staples, Pima County Assessor



October 8, 2020  
~~October 7, 2020~~

Pima County Assessor  
Attention: Julie Castaneda

RE: 2019 Affidavit for organizational Tax Exemption

Hi Julie,

Here is the additional information regarding our 2019 exemption request.

Our request should have included:

Real Property – two parcels

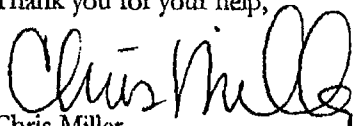
**111 01 014A & 111 01 009B**

and

Personal Property – <sup>three</sup> ~~two~~ accounts :

**12233366 & 11247032** & **111 36725** (please change address on this one  
<sup>three</sup> ~~two~~ personal property accounts to our request. **3349 E. Presido Rd**

Thank you for your help,

  
Chris Miller  
719-359-1515

001 002010103100 KCF-10

If you have any questions, please call our office at (520) 724-8341.

## Personal Property Tax : 20011136725

### Property Details

**TAXPAYER NAME/ADDRESS**

TUCSON WALDORF EDUCATION ASSOC  
3349 E PRESIDIO RD  
TUCSON AZ 85716

**PROPERTY ADDRESS**

3349 E PRESIDIO

**PROPERTY TYPE**

PERSONAL PROPERTY

**LEGAL DESCRIPTION**

1978  
CUSTOM CRAFT  
M11401256

**AREA**

0150

### Account Balance Due Summary

**2020 Due Dates**

**\$90.26 \***

PAY	TAX YEAR	CERT NO	INTEREST DATE	INTEREST PERCENT	AMOUNT	INTEREST	FEES	PENALTIES	TOTAL DUE
<b>PAY NOW</b>	2019 - 1		11/2/2019	16.0	43.03	5.74	0.00	0.00	48.77
<b>PAY NOW</b>	2020 - 1		11/3/2020	16.0	41.49	0.00	0.00	0.00	41.49
					<b>\$84.52</b>	<b>\$5.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$90.26</b>

\*The balance due amount is subject to additional fees, penalties, and interest.

### Yearly Transaction History



**2020** ⓘ

**STATE CODE**

**20011136725**

**TAX YEAR**

**2020**

**TOTAL TAX**

# THIS IS THE ONLY STATEMENT YOU WILL RECEIVE

STATE CODE #

19012233366

0100

11.6549

1.9682

ASSESSMENT					
PROPERTY	9,900	PIMA COUNTY PRI	395.88	402.89	-6.93
		SCHOOL EQUAL	45.20	48.04	-1.74
		TUSD MAINT & OPER	390.28	396.01	-5.75
		TUSD UNRES CAPITAL	0.00	9.36	-9.36
		TUSD ADJACENT WAYS	0.00	0.75	-0.75
		TUSD DESEGREGATION	183.99	190.85	-6.86
		TUSD DROPOUT PREVN	2.22	0.00	2.22
	1,153.83	PIMA COLLEGE PRI	136.20	138.43	-2.23
		COUNTY BONDS SEC	68.31	68.31	0.00
	0.00	TUSD SCH DIST SEC	50.48	52.01	-1.53
		JNT TECH ED SEC	4.95	4.95	0.00
	1,153.83	CEN ARIZ WTR SEC	13.86	13.86	0.00
		LIBRARY DISTRICT	52.99	51.01	1.98
		FIRE DIST ASSIST	4.29	4.40	-0.11
	194.88				
	0.00				
TOTAL TAX DUE FOR 2019					

BUSINESS

3605 E RIVER

# THIS IS THE ONLY STATEMENT YOU WILL RECEIVE

STATE CODE #

19011247032

0100

11.6549

1.9682

ASSESSMENT					
PROPERTY	463	PIMA COUNTY PRI	18.52	49.00	-30.48
		SCHOOL EQUAL	2.11	6.71	-3.60
		TUSD MAINT & OPER	18.25	48.16	-29.91
		TUSD UNRES CAPITAL	0.00	1.14	-1.14
		TUSD ADJACENT WAYS	0.00	0.09	-0.09
		TUSD DESEGREGATION	8.60	23.21	-14.61
		TUSD DROPOUT PREVN	0.10	0.00	0.10
	53.95	PIMA COLLEGE PRI	6.37	16.84	-10.47
		COUNTY BONDS SEC	3.19	8.31	-5.12
	0.00	TUSD SCH DIST SEC	2.36	6.33	-3.97
		JNT TECH ED SEC	0.23	0.60	-0.37
		CEN ARIZ WTR SEC	0.65	1.68	-1.03
	53.95	LIBRARY DISTRICT	2.48	6.20	-3.72
		FIRE DIST ASSIST	0.18	0.54	-0.36
	9.09				
	0.00				
TOTAL TAX DUE FOR 2019					

MOBILE HOME

3605 E RIVER

YEAR: 1983 MAKE: CUSTOM CRAFT  
SERIAL NO: 568S28671

TOTALS

63.04

167.81

-104.77

## PAYMENT INSTRUCTIONS

To pay the 1st half installment, send the 1st half coupon with your payment postmarked no later than Nov. 1, 2019.  
To pay the 2nd half installment, send the 2nd half coupon with your payment postmarked no later than May 1, 2020.  
The minimum acceptable payment is \$10 or 10% of the

TUCSON WALDORF EDUCATION ASSOCIATION  
3605 E RIVER RD  
TUCSON AZ 85718-6638



Go Paperless

NoticesOnline.com

AUTHORIZATION CODE

PIM-WXC9PBF4



October 7, 2020

Pima County Assessor  
Attention: Julie Castaneda

RE: 2019 Affidavit for organizational Tax Exemption

Hi Julie,

Here is the additional information regarding our 2019 exemption request.

Our request should have included:

Real Property – two parcels

**111 01 014A & 111 01 009B**

**and**

Personal Property – two accounts

**12233366 & 11247032**

Please add the two personal property accounts to our request.

Thank you for your help,

Chris Miller  
719-359-1515

001 07200422 PC CLK-HD





RE: Letter of Intent – petition for redemption of property tax exemption waiver  
2019 – ARS 42-11153(B)

Property list:

111 01 014A  
111 01 009B

TWS Michael, LLC was established 8/22/2008. It is a single member LLC. The sole member is Tucson Waldorf Education Association. Primary activity of TWS Michael, LLC is to hold the legal title to real property.

Tucson Waldorf Education Association, Inc. is a 501 (c) (3) established in August 1993. The organization is classified as a school. All activities pertain to pre-school, and K-8<sup>th</sup> grade education.

Please let me know if you need any additional information.

Christine Miller

Christine Miller  
719-359-1515

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100  
101  
102  
103  
104  
105  
106  
107  
108  
109  
110  
111  
112  
113  
114  
115  
116  
117  
118  
119  
120  
121  
122  
123  
124  
125  
126  
127  
128  
129  
130  
131  
132  
133  
134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144  
145  
146  
147  
148  
149  
150  
151  
152  
153  
154  
155  
156  
157  
158  
159  
160  
161  
162  
163  
164  
165  
166  
167  
168  
169  
170  
171  
172  
173  
174  
175  
176  
177  
178  
179  
180  
181  
182  
183  
184  
185  
186  
187  
188  
189  
190  
191  
192  
193  
194  
195  
196  
197  
198  
199  
200  
201  
202  
203  
204  
205  
206  
207  
208  
209  
210  
211  
212  
213  
214  
215  
216  
217  
218  
219  
220  
221  
222  
223  
224  
225  
226  
227  
228  
229  
230  
231  
232  
233  
234  
235  
236  
237  
238  
239  
240  
241  
242  
243  
244  
245  
246  
247  
248  
249  
250  
251  
252  
253  
254  
255  
256  
257  
258  
259  
260  
261  
262  
263  
264  
265  
266  
267  
268  
269  
270  
271  
272  
273  
274  
275  
276  
277  
278  
279  
280  
281  
282  
283  
284  
285  
286  
287  
288  
289  
290  
291  
292  
293  
294  
295  
296  
297  
298  
299  
300  
301  
302  
303  
304  
305  
306  
307  
308  
309  
310  
311  
312  
313  
314  
315  
316  
317  
318  
319  
320  
321  
322  
323  
324  
325  
326  
327  
328  
329  
330  
331  
332  
333  
334  
335  
336  
337  
338  
339  
340  
341  
342  
343  
344  
345  
346  
347  
348  
349  
350  
351  
352  
353  
354  
355  
356  
357  
358  
359  
360  
361  
362  
363  
364  
365  
366  
367  
368  
369  
370  
371  
372  
373  
374  
375  
376  
377  
378  
379  
380  
381  
382  
383  
384  
385  
386  
387  
388  
389  
390  
391  
392  
393  
394  
395  
396  
397  
398  
399  
400  
401  
402  
403  
404  
405  
406  
407  
408  
409  
410  
411  
412  
413  
414  
415  
416  
417  
418  
419  
420  
421  
422  
423  
424  
425  
426  
427  
428  
429  
430  
431  
432  
433  
434  
435  
436  
437  
438  
439  
440  
441  
442  
443  
444  
445  
446  
447  
448  
449  
450  
451  
452  
453  
454  
455  
456  
457  
458  
459  
460  
461  
462  
463  
464  
465  
466  
467  
468  
469  
470  
471  
472  
473  
474  
475  
476  
477  
478  
479  
480  
481  
482  
483  
484  
485  
486  
487  
488  
489  
490  
491  
492  
493  
494  
495  
496  
497  
498  
499  
500  
501  
502  
503  
504  
505  
506  
507  
508  
509  
510  
511  
512  
513  
514  
515  
516  
517  
518  
519  
520  
521  
522  
523  
524  
525  
526  
527  
528  
529  
530  
531  
532  
533  
534  
535  
536  
537  
538  
539  
540  
541  
542  
543  
544  
545  
546  
547  
548  
549  
550  
551  
552  
553  
554  
555  
556  
557  
558  
559  
560  
561  
562  
563  
564  
565  
566  
567  
568  
569  
570  
571  
572  
573  
574  
575  
576  
577  
578  
579  
580  
581  
582  
583  
584  
585  
586  
587  
588  
589  
590  
591  
592  
593  
594  
595  
596  
597  
598  
599  
600  
601  
602  
603  
604  
605  
606  
607  
608  
609  
610  
611  
612  
613  
614  
615  
616  
617  
618  
619  
620  
621  
622  
623  
624  
625  
626  
627  
628  
629  
630  
631  
632  
633  
634  
635  
636  
637  
638  
639  
640  
641  
642  
643  
644  
645  
646  
647  
648  
649  
650  
651  
652  
653  
654  
655  
656  
657  
658  
659  
660  
661  
662  
663  
664  
665  
666  
667  
668  
669  
670  
671  
672  
673  
674  
675  
676  
677  
678  
679  
680  
681  
682  
683  
684  
685  
686  
687  
688  
689  
690  
691  
692  
693  
694  
695  
696  
697  
698  
699  
700  
701  
702  
703  
704  
705  
706  
707  
708  
709  
710  
711  
712  
713  
714  
715  
716  
717  
718  
719  
720  
721  
722  
723  
724  
725  
726  
727  
728  
729  
730  
731  
732  
733  
734  
735  
736  
737  
738  
739  
740  
741  
742  
743  
744  
745  
746  
747  
748  
749  
750  
751  
752  
753  
754  
755  
756  
757  
758  
759  
760  
761  
762  
763  
764  
765  
766  
767  
768  
769  
770  
771  
772  
773  
774  
775  
776  
777  
778  
779  
780  
781  
782  
783  
784  
785  
786  
787  
788  
789  
790  
791  
792  
793  
794  
795  
796  
797  
798  
799  
800  
801  
802  
803  
804  
805  
806  
807  
808  
809  
810  
811  
812  
813  
814  
815  
816  
817  
818  
819  
820  
821  
822  
823  
824  
825  
826  
827  
828  
829  
830  
831  
832  
833  
834  
835  
836  
837  
838  
839  
840  
84



# Pima County Board of Supervisors

## PETITION FOR REDEMPTION OF PROPERTY TAX EXEMPTION WAIVER Pursuant to A.R.S. §42-11153(B) and BOS Policy C4.3

Date: 8/13/19

**TAX YEAR: 2019**

Name and Address of Applicant: Christine Miller for:  
TUCSON WALDORT EDUCATION ASSOC

Last Name First Name Address City State Zip  
3605 E. River Rd TUCSON AZ 85718-0638

Mailing address, if different from above:

Address City State Zip

Phone Number Email Address

Parcel/Roll Number or License: 11601014A 11101009B PP# 0136725  
PP# 6233346

Exemption type: ☐ Personal: (select one) ☐ Disabled ☐ Widow/Widower  
☒ Non-Profit Organization TUCSON WALDORT EDUCATION ASSOC  
Name of Organization

My affidavit for property tax exemption was not filed before the March 1st deadline.

This is a request that the waiver of the property tax exemption be redeemed by the Pima County Board of Supervisors under A.R.S. §42-11153(B). **NOTE: If taxes have become due, this application will not be processed and is hereby denied in conformance with Statute A.R.S. §42-11153(B) and Pima County Board of Supervisors Policy C4.3.**

Signed,

Christine Miller

Please return this form to:  
Pima County Clerk of the Board of Supervisors  
130 W. Congress St., 5<sup>th</sup> Floor  
Tucson, AZ 85701  
or  
Email to: COB\_mail@pima.gov

### Clerk of the Board's Use Only

Approved at the Board of Supervisor's Meeting:

Date: SEP 03 2019

Clerk's Signature: [Signature]

This Approved redemption waiver should be included with your application to the Assessor's Office.

**Internal Revenue Service**

**Date:** April 27, 2007

TUCSON WALDORF EDUCATION  
ASSOCIATION INC  
% KAREN HOYT  
3349 E PRESIDIO RD  
TUCSON, AZ 85716-1633 497

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**  
Ronnie Clemons ID# 31-04020  
Customer Service Representative  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**  
86-0729122

Dear Sir or Madam:

This is in response to your request of April 27, 2007, regarding your organization's tax-exempt status.

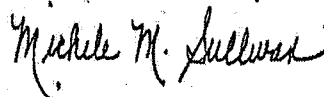
In August 1993 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1



AUG 25 2008

ARTICLES OF ORGANIZATION  
OF  
TWS MICHAEL, LLC

FILE NO. L-1472540-9

1. Name. The name of the limited liability company is TWS Michael, LLC.
2. Known Place of Business. The address of the known place of business of the limited liability company is 3394 East Presidio Road, Tucson, Arizona 85716.
3. Statutory Agent. The name and address of the initial statutory agent is L and R Service Co., One South Church Avenue, Suite 700, Tucson, Arizona 85701.
4. Duration. The duration of the limited liability company is perpetual.
5. Management. Management of the limited liability company is reserved to the member. The name and address of the member is Tucson Waldorf Education Association, Inc., 3394 East Presidio Road, Tucson, Arizona 85716.

Dated: August 22, 2008.

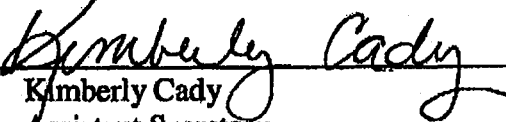
  
Matthew C. Sweger, Organizer

ACCEPTANCE OF APPOINTMENT  
BY STATUTORY AGENT

The undersigned, having been designated to act as statutory agent, hereby consents to act in that capacity until removed or resignation is submitted in accordance with the Arizona Revised Statutes.

Dated: August 22, 2008.

L and R Service Co.,  
an Arizona corporation

By:   
Kimberly Cady  
Assistant Secretary  
One South Church Avenue, Suite 700  
Tucson, Arizona 85701

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

**TUCSON WALDORF EDUCATION ASSOCIATION**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	End-of-
TWS MICHAEL, LLC - 86-0729122	HOLD LEGAL TITLE TO REAL PROPERTY	ARIZONA	-145,160.	3
3349 E. PRESIDIO				
TUCSON, AZ 85716				

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public char status (if sec 501(c)(3))

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

# NON-PROFIT AND RELIGIOUS ORGANIZATIONS

## Property Tax Information and Questionnaire form

### QUESTIONNAIRE FOR PROPERTY TAX EXEMPTION

ALL QUESTIONS MUST BE ANSWERED TO BE CONSIDERED FOR EXEMPTION

1. Name & Address of Organization: TWS Michael, LLC 3605 E. River Rd TULSON AZ 85718-6638 solely owned by: Tulson Waldorf Education Association
2. Under which section of Title 42, Chapter 11, Article 3 does your organization claim exemption? 42-11153(CB)  
(Arizona Revised Statutes can be found at: [www.azleg.gov](http://www.azleg.gov))
3. Are there any type of business activities such as snack bars, cafés or restaurants operating on the premises? Yes ☐ No ☒
4. Is the organization exempt from Federal and/or State income taxes? Yes ☒ No ☐
5. Is the Organization a 501 (C)? Yes ☒ which type 501(c)3. No ☐
5. Give day, month, and year deed/title was acquired by applicant.  
Day 25 Month 8 Year 2008
6. Claimant is: Owner/Operator ☒ Owner only ☐ Operator only ☐
7. Exemption is claimed on:  
All land ☒ Buildings & Improvements ☒ Personal Property ☒
8. Is any portion of the property used as a place of residence? Yes ☐ No ☒  
If yes, state number of individuals occupying the premises and the duration of the occupancy. \_\_\_\_\_
9. Does applicant receive any income? (other than free will offerings in connection with this property) Yes ☐ No ☒
10. Is any portion of the property being leased or rented to a non-profit and/or a for-profit organization(s)? Yes ☐ No ☒ If yes, please list the name(s) of the organization(s) \_\_\_\_\_
11. List date of occupancy: Month 8 Day 25 Year 2008.

2020

ORGANIZATION NAME: TWS Michael, LLC  
owned by: Tucson Waldorf Education Association

MAILING ADDRESS:

3605 E. River Rd  
 TULSON AZ 85718-4638

## AFFIDAVIT FOR ORGANIZATIONAL TAX EXEMPTION

Pursuant to A.R.S. §§ 42-11101 through 42-11155

Applicant Address change	Yes <input type="checkbox"/>	No <input type="checkbox"/>
CONTACT INFORMATION (Address if different than Applicant)		
Name: <u>Chris Miller</u>		
Address:		
City:	State:	Zip:
Telephone # for Applicant: <u>(520) 529-1032</u>		
Telephone # for Contact: <u>(719) 359-1515</u>		
Email: <u>accountant@tucsonwaldorf.org</u>		
Web Address: <u>tucsonwaldorf.org</u>		
Note:		

(C) EXEMPTION STATUTE: <u>501(c)(3)</u>		
501:	YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
TYPE OF 501 STATUS:		
Type of Organization:		
MVD Certificate:	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Requesting New Property? See Reverse Side.		

NOTE: SIGNATURE MUST BE NOTARIZED OR SIGNED IN  
 THE PRESENCE OF ASSESSOR'S OFFICE PERSONNEL &  
 ALL FIELDS MUST BE COMPLETED. AFFIDAVIT MUST BE  
 RETURNED BY MARCH 1, 2020.

(A) PROPERTY LIST	(B) LIST USAGE
111 01 014 A	K-8 SCHOOL
111 01 009 B Personal property	↓

STATE OF AZ / PIMA COUNTY

I HERE CERTIFY THAT I HAVE READ OVER THE FOREGOING  
 FACTS BEFORE SUBSCRIBING MY NAME HERETO AND THAT ALL  
 MATTERS HEREIN STATED ARE TRUE TO THE BEST OF MY  
 KNOWLEDGE.

x Christine Miller 9/25/20  
 PROPERTY OWNER / AGENT DATE

X \_\_\_\_\_  
 DEPUTY ASSESSOR / NOTARY COMMISSION EXPIRES

ARTICLES OF INCORPORATION  
OF  
TUCSON WALDORF EDUCATION ASSOCIATION, INC.

OCT 14 4 15 PM '32

KNOW ALL MEN BY THESE PRESENTS:

246276

That we, the undersigned, have this day associated ourselves together for the purpose of forming a nonprofit corporation under and pursuant to the laws of the State of Arizona and for that purpose do hereby adopt these Articles of Incorporation.

ARTICLE I

NAME: The name of the corporation shall be:

TUCSON WALDORF EDUCATION ASSOCIATION, INC.

ARTICLE II

The name and address of the Incorporator is:

Karen Hoyt  
4036 E. Via del Vireo  
Tucson, AZ 85718

ARTICLE III

PURPOSE: The purpose for which this corporation is organized is the transaction of any or all lawful business for which nonprofit corporations may be incorporated under the laws of the State of Arizona, as they may be amended from time to time.

ARTICLE IV

The initial business for which the Tucson Waldorf Education Association, Inc. is being organized is the promotion, encouragement and development, financially and philosophically, of Waldorf Education in Tucson. This may include but shall not be limited to, the establishment of facilities, scholarships, and educational programs based on the Waldorf educational philosophy.

ARTICLE V

No part of the net earning of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or the private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purpose set forth in Article IV. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any



political campaign on behalf of any candidate for public office. Notwithstanding any the provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation, contributions to which are deductible under Arizona Revised Statute 10-1026, or the corresponding provision of any future United States Internal Revenue Law.

The corporation intends to apply for tax exempt status under Section 501(3) of the U.S. Internal Revenue Code.

#### ARTICLE VI

Upon dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of its assets exclusively for the purposes of the corporation in such manner, or to such organizations organized and operated exclusively for charitable, educational, religious or scientific purpose as shall at the time qualify as an exempt organization or organizations under Arizona Revised Statute 10-1026 (or the corresponding provision of any future United States Internal Revenue Laws) as the Board of Directors shall determine. Any such assets not disposed of shall be disposed of by the Superior Court of the county in which the principal office of the corporation is then located, exclusively for such purpose or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purpose.

#### ARTICLE VII

The power of indemnification under the Arizona Revised Statutes shall not be denied or limited by the bylaws.

#### ARTICLE VIII

STATUTORY AGENT: The name and address of the initial statutory agent of the corporation is:

Karen Hoyt  
4036 E. Via del Vireo  
Tucson, AZ 85718

#### ARTICLE IX

BOARD OF DIRECTORS: There shall be no less than three (3) Directors. The names and addresses of the persons who are to serve as Directors until the first annual meeting of Directors or until their successors are elected and qualified are:

Linda Braun	3424 E. Edgemont, Tucson, AZ 85716;
Jacqueline Bland	106 N. Irving, Tucson, AZ 85711;
Karen Hoyt	4036 E. Via del Vireo, Tucson, AZ 85718.

Karen Hoyt  
(Incorporator's Signature)

DATED this 6th day of October, 1992.

I, KAREN HOYT, having been designated to act as Statutory Agent, hereby consent to act in that capacity until removed, or resignation is submitted in accordance with the Arizona Revised Statutes.

---

Karen Hoyt  
(Signed)

DATE: 10 - 9 - 92

AMENDMENTS TO ARTICLES OF INCORPORATION  
OF  
TUCSON WALDORF EDUCATION ASSOCIATION, INC.  
RESOLUTION OF THE BOARD OF DIRECTORS

NO 3 38 PM '93

*D. [Signature]*  
8-18-93

WHEREAS:

The Internal Revenue Service has requested the Tucson Waldorf Education Association to amend Articles III and VI of the original Articles of Incorporation to comply with requirements for nonprofit status;

NOW THEREFORE BE IT RESOLVED THAT:

ARTICLE III

Said corporation is organized exclusively for educational purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE VI

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Articles III and VI are hereby amended.

Dated, in Tucson, Arizona, this 4th day of August, 1993.

Karen Hoyt

KAREN HOYT

Linda Braun

LINDA BRAUN

---

Jacqueline Bland

JACQUELINE BLAND

NONPROFIT AMENDMENT

ARTICLES OF AMENDMENT  
TO  
ARTICLES OF INCORPORATION  
OF

---

THE TUCSON WALDORF EDUCATION ASSOCIATION

Pursuant to the provisions of Title 10, Sections 1034 and 1035, Arizona Nonprofit Corporation Act, the undersigned corporation adopts the attached Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is the TUCSON WALDORF EDUCATION ASSOCIATION.

SECOND: The document attached hereto as Exhibit A sets forth the amendments to the Articles of Incorporation which were adopted by the Board of Directors on August 4, 1993, in the manner prescribed by the Arizona Nonprofit Corporation Act.

THIRD: The resolution of the Board of Directors to amend the Articles of Incorporation was duly adopted by an act of the Board of Directors on August 4, 1993 in the manner prescribed by the Arizona Nonprofit Corporation Act. There are no members of the Tucson Waldorf Education Association.

EXHIBIT A

ARTICLES OF AMENDMENT  
TO THE  
ARTICLES OF INCORPORATION  
OF

THE TUCSON WALDORF EDUCATION ASSOCIATION

---

1. ARTICLE III is amended to read as follows:

ARTICLE III

Said corporation is organized exclusively for educational purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

2. ARTICLE VI is amended to read as follows:

ARTICLE VI

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

AMENDMENTS TO ARTICLES OF INCORPORATION AUG 10 1997  
OF  
TUCSON WALDORF EDUCATION ASSOCIATION, INC. DOCUMENTS ARE SUBJECT  
RESOLUTION OF THE BOARD OF DIRECTORS TO REVIEW BEFORE FILING

WHEREAS:

The Internal Revenue Service has requested the Tucson Waldorf Education Association to amend Articles III and VI of the original Articles of Incorporation to comply with requirements for nonprofit status;

NOW THEREFORE BE IT RESOLVED THAT:

ARTICLE III

Said corporation is organized exclusively for educational purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE VI

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Articles III and VI are hereby amended.

Dated, in Tucson, Arizona, this 4th day of August, 1993.

Karen Hoyt

KAREN HOYT

Linda Braun

LINDA BRAUN

---

Jacqueline Bland

JACQUELINE BLAND



I Linda C Brown DO ATTEST TO AND SOLEMNLY SWEAR THAT THE  
SIGNATURES ON ARTICLES OF AMEND DATED AUGUST 4, 1993 ARE PERSONS  
KNOWN PERSONALLY TO ME, AND THAT THEIR SIGNATURES ARE VALID AND  
WERE AFFIXED TO THE DOCUMENT BY THEIR OWN FREE WILL.

Linda C Brown sign here

Linda C Brown print name here

8/4/93 date

IDENTIFICATION 568-72-0062

BYLAWS OF THE  
TUCSON WALDORF EDUCATION ASSOCIATION, INC.

PREAMBLE

The Tucson Waldorf Education Association, Inc. (the TWEA) is organized to transact any and all lawful business for which nonprofit corporations may be incorporated under the laws of the State of Arizona, as they may be amended from time to time. The TWEA is organized for the promotion, encouragement and development, both financially and philosophically, of Waldorf Education in Tucson. This may include the establishment of a School or Schools and other facilities, scholarships and educational programs based on the philosophy and methods of Waldorf Education.

The TWEA welcomes people of any race, color, national and ethnic origin to all the rights, privileges, programs and activities generally afforded or made available through the TWEA. The TWEA does not discriminate on the basis of race, color, national or ethnic origin in its admission, policies, financial assistance or in any of its programs.

ARTICLE I. GENERAL PROVISIONS

- 1) Membership. Members of the TWEA shall include all parents of students enrolled in the School or Schools established by the TWEA and such friends and supporters of Waldorf Education, familiar with the works of Rudolf Steiner or interested in Waldorf Education, as indicate their desire to become Members and contribute funds, other property or services to the TWEA. Membership in the TWEA shall be granted without discrimination and all Members shall hold equal rights and responsibilities.
- 2) Rights and Responsibilities.
  - a) All members have the right to participate in all activities and programs of the TWEA.
  - b) All members have the right to be informed of the activities, programs and business of the TWEA.
  - c) Members may use the TWEA Library.
  - d) Members have the responsibility to strive to act and speak so as to further and not hinder the philosophy of Waldorf Education and the goals of the TWEA.
  - e) Members have the responsibility to respect and abide by the Bylaws, Rules, Regulations, Policies and Procedures of the TWEA.
  - f) Members have the responsibility to strive to be aware of the influence of their actions and speech on the life of the community of which they are a part and to strive to conduct themselves to the benefit of this community.
- 3) General Meeting. The General Meeting of the TWEA shall be held each year in the month of May at a time and place fixed by the Board of Trustees.
- 4) Organs of the TWEA. The affairs of the TWEA shall be conducted by a College of Teachers, a Board of Trustees and a Parent-Teacher Organization. Each of these Organs serves a different purpose

and is proper to a different realm of affairs. The Organs shall strive to work together in harmony for the furtherance of the goals of the TWEA.

## ARTICLE II. BOARD OF TRUSTEES

- 1) Purpose. The Board of Trustees (the Board) shall be established to provide for the material needs of Waldorf Education in Tucson. Its business shall include but shall not be limited to ownership and maintenance of facilities, establishment of scholarships, entrance into contracts and development and management of funds and securities on behalf of the TWEA.
- 2) Powers. The powers of the Board shall include but not be limited to the following:
  - a) To order and oversee the management of all property of the TWEA.
  - b) To make policy regarding the management and disbursement of all funds and securities of the TWEA.
  - c) To establish such rules, policies and procedures for the conduct of its own meetings as it finds convenient and proper.
  - d) To establish rules for the conduct of its members and dismiss Trustees for violation of these rules.
  - e) To establish offices, enumerate their duties and fix salaries and wages.
  - f) To enter into legally binding contracts on behalf of the TWEA. In the case of contracts of employment of pedagogical and administrative personnel the Board shall act to hire only upon prior recommendation of the College of Teachers.
  - g) To fix the amount of fees and tuition for enrollment in the School.
- 3) Trustees. The Board shall be composed of Officers and Representatives. The Officers shall consist of a President, Vice-President, Historian, Secretary and Treasurer. Representatives shall be selected by the College of Teachers and Parent-Teacher Organization as set forth in Article II, Section 7. Trustees should have an interest in Waldorf Education and should express both a compatibility with its principles and a willingness to grow in awareness of its underlying philosophy.
- 4) Conflict of Interest. Not more than forty-nine percent (49%) of the Trustees may be interested persons. An interested person is (i) any person compensated by the corporation for services rendered to it during the previous twelve (12) months, whether as a full or part-time employee, independent contract or otherwise; or (ii) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law or father-in-law of such a person.  
 On any issue before the Board Trustees with a conflict of interest shall recuse themselves from hearing and participating in discussion and decision. Failure to do so shall constitute cause for removal from office. However, any violation of the provisions of this paragraph shall not affect the validity or enforceability of any transaction entered into by the TWEA.

### 5) Duties of Officers.

- a) President. The President shall preside at all meetings of the Board. He or she shall be an ex officio member of all Standing Committees of the Board. He or she shall from time to time make reports on the affairs of the Association to the Board.
  - b) Vice-President. The Vice-President shall perform the duties of the President in the absence or disability of the latter. In addition, the Vice-President shall perform such other duties as may be assigned to him or her by the Board.
  - c) Historian. The Historian shall serve to preserve the memory of the deeds and proceedings of the TWEA and shall when called upon recount the actions of the Board within their historical context.
  - d) Secretary. The Secretary shall attend the meetings of the Board and keep minutes thereof in suitable books. The Secretary shall perform all the usual duties incident the office of Secretary.
  - e) Treasurer. The Treasurer shall have care and custody of all the funds and securities of the TWEA and shall deposit same in a bank or banks or with such depository and depositories.
- 6) Selection of Officers. The Officers of the Board shall be elected by the Board of Trustees. Officers shall serve renewable terms of one year or until their successors are qualified and elected. Any Vacancy which occurs in an Office due to death, resignation, removal, disqualification, or otherwise shall be filled for the remainder of the unexpired term by the Board of Trustees in accordance with its regular procedure.
- 7) Selection of Representatives. Prior to the end of the regular school term the College of Teachers and Parent-Teacher Organization in separate meetings shall elect their Representatives to the Board of Trustees. There shall be two Faculty Representatives and two Parent Representatives. Representatives shall serve renewable one-year terms as Trustees of the TWEA. Any Vacancy which occurs in a Faculty or Parent Representative position shall be filled for the remainder of the unexpired term by the College of Teachers or Parent-Teacher Organization respectively.
- 8) Advisory Board. The Board of Trustees may, as it deems fitting and proper, appoint such Advisors as will aid it in the execution of its duties.
- 9) Removal of Trustees. A Trustee may be removed from office for cause by a vote of the Board. Due cause for removal shall consist only of negligence, nonattendance, malfeasance, dereliction of duty, willful or repeated failure to abide by the Bylaws and Policies of the TWEA or Decisions of the Board or other gross ethical transgressions. Nonattendance at more than two consecutive regular Board meetings shall constitute grounds for removal.
- The decision on a motion to remove a Trustee shall not be taken at the same meeting at which the motion was originally made. A majority of two-thirds shall be sufficient for the removal of a Trustee, but no Trustee shall vote in the matter of his or her own removal.
- 10) Meetings. The Board shall meet regularly to conduct its business. Additionally, from time to time the President may convene the Board for a special purpose. A quorum for the conduct of business shall consist of a majority of the Trustees.
- 11) Board Decisions. The Board of Trustees shall strive for consensus in its decisions. When the President of the Board determines that consensus cannot be reached, the issue will be tabled until

the next Board meeting for further discussion. At that time a vote of two-thirds of the Trustees present in person or by proxy will be sufficient for its approval.

### ARTICLE III. COLLEGE OF TEACHERS

- 1) Purpose. The College of Teachers (the College) shall be established to nurture and guide the pedagogical and cultural work of the TWEA. Its business shall include the whole of the pedagogical affairs of the School including, but not limited to the governance of the School, its personnel and students, and the creation and execution of educational and cultural programs of the TWEA.
- 2) Membership. Membership in the College of Teachers shall be granted by act of the College. The College may make such rules and arrangements as it finds convenient to the conduct of its business. The College shall elect one of its number to serve in the capacity of Chair.  
The College shall make such rules governing the conduct of its members as it finds appropriate and shall make provisions for the dismissal of Members for the violation of those rules.
- 3) Powers. The College is empowered to make all decisions of a pedagogical nature regarding the School in accordance with the principles, procedures and practices of Rudolf Steiner's philosophy of education. These include but are not limited to the power to:
  - a) Make policy regarding the hiring, conduct and firing of School employees and volunteers holding positions of trust, including Teachers, Assistant Teachers and administrative personnel.
  - b) Make policy regarding the admission, conduct and expulsion of students.
  - c) Exclusively make recommendations to the Board regarding the hiring of Teachers, Assistant Teachers and administrative personnel and regarding the duties attendant on such offices.
  - d) Make policy regarding the eligibility for and award of such scholarships and tuition assistance as may be created and funded by the Board of Trustees. This power shall not be construed to limited in any way the exclusive power of the Board to allocate monies for scholarships and tuition assistance and set general policy for the disbursement and collection of funds.
  - e) Order and oversee the administration of the School and other cultural or educational programs of the TWEA.

### ARTICLE IV. PARENT-TEACHER ORGANIZATION

- 1) Purpose. The Parent-Teacher Organization of the TWEA is created with a twofold purpose. It shall act to coordinate the parent body in serving the material and economic needs of the School in concert with the Board of Trustees and the College of Teachers. Additionally, it shall serve as a forum for social, cultural and educational activities benefiting the parent body. It shall not act to create policy or make decisions regarding the pedagogical or financial affairs of the School or the TWEA.

- 2) Membership. All parents of children attending the School and all Teachers Employed by the School shall be Members of the Parent-Teacher Organization.
- 3) Organization. The Parent-Teacher Organization shall meet regularly. It shall select its own Chair and such other officers as it deems convenient. It may make rules for the conduct of its meetings and affairs and exact dues to defray its expenses.

#### ARTICLE V. MISCELLANEOUS PROVISIONS

- 1) Amendment. These bylaws may be altered, amended or replaced by consensus of the Board of Trustees and College of Teachers.
- 2) Fiscal Year. The fiscal year shall terminate on the thirtieth of June of each year.
- 3) Establishment of College of Teachers. Until such time as a College of Teachers shall be established for the purposes of these bylaws its functions shall be performed and authority exercised by the Core Faculty or its nominees. The Core Faculty shall consist of those Teachers initially so designated by the Board of Trustees. The College of Teachers shall be established in due time by repeal of this clause by consensus of the Core Faculty and Board of Trustees as provided in Article V, Section 1.
- 4) Initial Selection of Parent Representatives. Until such time as the Parent-Teacher Organization has become established and has selected its Representatives to the Board the Board shall appoint the Parent Representatives.

**Internal Revenue Service**

**Date:** April 27, 2007

TUCSON WALDORF EDUCATION  
ASSOCIATION INC  
% KAREN HOYT  
3349 E PRESIDIO RD  
TUCSON, AZ 85716-1633 497

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**  
Ronnie Clemons ID# 31-04020  
Customer Service Representative  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**  
86-0729122

Dear Sir or Madam:

This is in response to your request of April 27, 2007, regarding your organization's tax-exempt status.

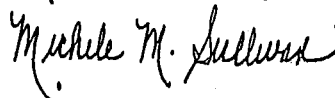
In August 1993 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2018**Open to Public  
Inspection

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**A** For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>TUCSON WALDORF EDUCATION ASSOCIATION</b>		<b>D</b> Employer identification number <b>86-0729122</b>
	Doing business as		<b>E</b> Telephone number <b>(520) 529-1032</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>2,175,101.</b>
	<b>3605 E. RIVER RD</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>TUCSON, AZ 85718</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>F</b> Name and address of principal officer: <b>NATE BYERLEY</b> <b>SAME AS C ABOVE</b>			<b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ <b>WWW.TUCSONWALDORF.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation: <b>1992</b> <b>M</b> State of legal domicile: <b>AZ</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>EDUCATIONAL INSTITUTION PROVIDING EDUCATION TO STUDENTS IN NURSERY, KINDERGARTEN AND THROUGH</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>10</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	<b>72</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>160</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 38	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>95,533.</b>	<b>101,817.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>1,998,978.</b>	<b>1,999,847.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>2,994.</b>	<b>5,631.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>33,543.</b>	<b>54,700.</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>2,131,048.</b>	<b>2,161,995.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>0.</b>	<b>0.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>1,439,623.</b>	<b>1,519,296.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>	<b>0.</b>	<b>0.</b>
<b>Expenses</b>	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>640,980.</b>	<b>639,093.</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>2,080,603.</b>	<b>2,158,389.</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>50,445.</b>	<b>3,606.</b>
	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>Net Assets or Fund Balances</b>	<b>21</b> Total liabilities (Part X, line 26)	<b>4,591,326.</b>	<b>4,618,577.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>797,266.</b>	<b>818,449.</b>
		<b>3,794,060.</b>	<b>3,800,128.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer		Date
	<b>NATE BYERLEY, PRESIDENT</b>		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	<b>PAUL ADDINGTON, CPA</b>		
	Firm's name ▶ <b>ADDINGTON &amp; ASSOCIATES, PLLC</b>	Firm's EIN ▶ <b>86-1010758</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P00153454</b>
	Firm's address ▶ <b>5431 N ORACLE RD, SUITE 101</b> <b>TUCSON, AZ 85704</b>	Phone no. <b>(520) 887-1120</b>	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No



11:09 AM

09/08/20

Accrual Basis

**Tucson Waldorf Education Association**  
**Balance Sheet**  
As of June 30, 2020

	Jun 30, 20
<b>Other Current Liabilities</b>	
2116 - Accrued Expenses	12,950.00
2110 - Payroll Liabilities	49,979.76
2220 - Unearned Tuition and Fees	1,827,062.23
<b>Total Other Current Liabilities</b>	1,889,991.99
<b>Total Current Liabilities</b>	1,908,230.17
<b>Long Term Liabilities</b>	
2303 - Payroll Protection Loan	310,100.00
2301 - Mortgage payable-13538105 RB	412,320.72
<b>Total Long Term Liabilities</b>	722,420.72
<b>Total Liabilities</b>	2,630,650.89
<b>Equity</b>	
31000 - Unrestricted Net Assets	3,741,069.08
3300 - Temporarily Restricted Funds	
3120 - Donor Restricted	
3125 - COVID Emergency Support Fund	9,897.00
3122 - Handwork Program	5,000.00
3140 - Gift Funds	19,724.51
3121 - Strings/Orchestra Program	3,274.33
<b>Total 3120 - Donor Restricted</b>	37,895.84
3200 - Graduating Class Accounts	16,093.07
2253 - Investment Income for benefits	6,406.91
<b>Total 3300 - Temporarily Restricted Funds</b>	60,395.82
<b>Net Income</b>	123,599.48
<b>Total Equity</b>	3,925,064.38
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,555,715.27</b>

11:09 AM  
09/08/20  
Accrual Basis

**Tucson Waldorf Education Association**  
**Balance Sheet**  
As of June 30, 2020

	Jun 30, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1000 · Cash in Bank	566,531.70
<b>Total Checking/Savings</b>	566,531.70
Accounts Receivable	
1100 · Accounts Receivable (990 line 47a)	1,825,806.68
1110 · Pledges Receivable (990 line 48a)	10,000.00
<b>Total Accounts Receivable</b>	1,835,806.68
<b>Other Current Assets</b>	
1200 · Prepaid Expenses	
1210 · Insurance - Prepaid	14,287.32
1220 · Expenses - Prepaid	2,710.81
<b>Total 1200 · Prepaid Expenses</b>	16,998.13
<b>Total Other Current Assets</b>	16,998.13
<b>Total Current Assets</b>	2,419,336.51
<b>Fixed Assets</b>	
1515 · Computers/Software	1,298.26
1502 · Vehicles	0.00
1500 · Furniture & Fixtures (990 line 57a)	17,406.59
1510 · Equipment	38,435.61
1520 · Buildings (990 line 57a)	1,454,444.72
1550 · Building Improvements (990 line 57a)	420,875.26
1525 · Land	1,904,407.34
<b>Total Fixed Assets</b>	3,836,867.78
<b>Other Assets</b>	
1560 · Loan Origination Fee - RSF	3,357.76
1380 · CD- 3 Mo. Edward Jones	926.40
1375 · CFSA Endowment	188,566.69
1300 · Investments	
1304 · RSF -13538-2-08	100,000.00
1301 · Rudolf Steiner Foundation-201	2,999.98
1303 · Tucson Waldorf Capital Fund-304 (Endowment)	3,660.15
<b>Total 1300 · Investments</b>	106,660.13
<b>Total Other Assets</b>	299,510.98
<b>TOTAL ASSETS</b>	<b>6,555,715.27</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	11,058.56
Credit Cards	7,179.62

11:08 AM

09/08/20

Accrual Basis

## Tucson Waldorf Education Association

## Profit &amp; Loss

July 2019 through June 2020

	Jul '19 - Jun 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Tuition Income	2,472,128.22
4010 · Registration Fees	19,930.00
4020 · Material Fees	3,220.00
4051 · Parent Council	4,300.00
4100 · Donations	56,509.23
4404 · Less Sibling Discounts	-91,310.85
4408 · Less Tuition Remission	-153,200.60
4300 · Special Events - Fundraising	8,251.00
4350 · School Store Income	8,592.24
<b>Total Income</b>	<b>2,328,419.24</b>
<b>Gross Profit</b>	<b>2,328,419.24</b>
<b>Expense</b>	
7210 · Amortization Expense	915.72
5500 · Charitable Giving	27.60
7300 · Bank/Merchant Service Charges	2,593.98
5000 · Bad Debt	9,526.81
6905 · Employee Fingerprinting/Fees	1,244.25
6000 · Payroll Expenses	
6020 · Processing Fees	6,268.40
6010 · Gross Wages	1,284,349.09
6030 · Payroll Taxes	95,715.98
<b>Total 6000 · Payroll Expenses</b>	<b>1,386,333.47</b>
6100 · Professional Services	71,559.18
6400 · Utilities	34,706.41
6500 · Repair and Maintenance	
6504 · Facilities	20,290.00
6503 · Landscaping	14,329.07
6501 · Building	21,666.71
6502 · Equipment/Tools	7,381.38
<b>Total 6500 · Repair and Maintenance</b>	<b>63,667.16</b>
6550 · Insurance	306,093.24
6558 · Parent Council Expenses	4,328.68
6600 · Misc Furniture and Equipment	1,467.84
6610 · Copier Lease	2,658.10
6700 · Office/Cleaning Supplies	20,951.53
6705 · Printing	3,185.83
6710 · Postage	1,439.91
6730 · School Store Supplies	7,616.28
6750 · Program Supplies	70,416.60
6800 · Telephone/Internet	11,391.74
6900 · Employee Develop/ Ed/training	10,812.31
6910 · Licenses, Fees & Subscriptions	37,232.50
6930 · Marketing	15,097.19
6935 · Development/Outreach Expense	10,621.74

11:08 AM

09/08/20

Accrual Basis

**Tucson Waldorf Education Association**

**Profit & Loss**

July 2019 through June 2020

	Jul '19 - Jun 20
6940 · Meetings/Festivals Expense	936.81
6950 · Special Event Expense	6,208.83
6960 · Employee Recruitment	1,000.00
6980 · Tuition Paid Through Payroll	0.00
7200 · Depreciation Expense	104,343.45
<b>Total Expense</b>	<b>2,186,377.16</b>
<b>Net Ordinary Income</b>	<b>142,042.08</b>
<b>Other Income/Expense</b>	
Other Income	
4320 · Other Income	4,539.49
<b>Total Other Income</b>	<b>4,539.49</b>
<b>Other Expense</b>	
7400 · Investment Fees	1,322.07
7500 · Gain or Loss on Investments	-2,422.48
7000 · Interest Expense	
7030 · Mortgage Interest Expense	23,519.46
<b>Total 7000 · Interest Expense</b>	<b>23,519.46</b>
8000 · Suspense	563.04
<b>Total Other Expense</b>	<b>22,982.09</b>
<b>Net Other Income</b>	<b>-18,442.60</b>
<b>Net Income</b>	<b>123,599.48</b>