



County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County

**OFFICIAL REQUEST
TITLE 58.1-3294 CODE OF VIRGINIA**

Dear Property Owner:

This is an official request pursuant to Title 58.1-3294 of the Code of Virginia which requires you to furnish this office with income and expense data for any income producing properties for calendar year 2008.

- PLEASE USE THE ATTACHED COUNTY FORM
- SURVEYS MUST BE COMPLETED AND RETURNED TO THE DEPARTMENT OF TAX ADMINISTRATION NO LATER THAN APRIL 24, 2009.

This survey is part of an on going effort to obtain current information on the income and expense characteristics of income producing properties, and is necessary to complete our statutory duty of assessing all property at fair market value. Your assistance is necessary to help ensure that our assessments are fair and accurate. It is also your opportunity to tell us if there are any other conditions we should consider in assessing your property.

If this is an owner-occupied property, please complete as much of the survey as possible, in particular the expense data. If any portion of this property is leased or rented to anyone, please complete this survey with all available information. If you have any questions or need assistance completing this survey, please Contact Us: <http://icare.fairfaxcounty.gov/ContactUs/>.

PLEASE BE ASSURED THAT THIS INFORMATION WILL BE KEPT STRICTLY CONFIDENTIAL, SUBJECT TO CRIMINAL PENALTIES, IN ACCORDANCE WITH TITLE 58.1-3 OF THE CODE OF VIRGINIA. If the Department of Tax Administration does not receive the requested information by April 24, 2009, the Department will exercise the powers provided within the code as deemed necessary.

Your cooperation with this legal requirement is sincerely appreciated.

Janet E. Coldsmith, Director
Real Estate Division, DTA

cc: Kevin C. Greenlief, Director, Department of Tax Administration
David P. Bobzien, County Attorney

**DEPARTMENT OF TAX ADMINISTRATION (DTA)
REAL ESTATE DIVISION**
12000 Government Center Parkway, Suite 357
Fairfax, VA 22035
Phone: 703-222-8234
Fax: 703-324-4935, TTY 703-222-7594
www.fairfaxcounty.gov/dta/re



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RETURN TO: **County of Fairfax**
Department of Tax Administration
Real Estate Division, Suite 357
12000 Government Center Parkway
Fairfax, Virginia 22035-0028

Reference: Income and Expense Survey Information for Calendar Year 2008
 This information will be used for the 2010 Assessment

Please provide the following information in the space provided and return with the survey form.

Property Name: _____ Year Built: _____ Year Addition: _____

Property Type: _____ Elevators: _____ Stories: _____

GENERAL INFORMATION:

Please complete the following (print or type):

1. Property Address: _____

 Tax Map Reference Number: _____

2. What is your 'Trading as' name reported on your business license?

_____ Owner Occupied? _____ (Y/N)

3. Total Building Area of Property: _____ sq. feet
(Including basement and mezzanine, but not parking structures)

4. Total Leasable Area of Property: _____ sq. feet
(Not applicable for apartments)

5. Total Basement Area: _____ sq. feet

a. _____ b. _____ c. _____
 (Finished Area) (Unfinished Area) (Parking Area)

6. Total Number of Parking Spaces: _____

7. Total Reserved/Rental Parking Spaces: _____

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APARTMENT INCOME AND EXPENSE SURVEY

County of Fairfax

IF NO LABEL PROVIDE:

Property Tax Map ID
 Property Name
 Property Address
 Owner
 Apt Type (garden, high rise, age/income restricted, rental townhomes)

Return to: Department of Tax Administration
 Real Estate Division, Suite 357
 12000 Government Center Parkway
 Fairfax, Virginia 22035-0028

Voice: (703) 324-4806 Fax: (703) 324-4935
 Email Address: <http://icare.fairfaxcounty.gov/ContactUs>.
 On the internet: www.fairfaxcounty.gov/dta

The Income and Expense information must be placed on this form. No alternative forms may be used. A detailed set of instructions is part of this survey. These instructions are provided to assist you in completing the form. If you should have any questions or need assistance, please contact our office.

Sales and Debt Service Information (within last 5 years)						
A	Sale Price	Sale Date	Contract Date	How long marketed?		
	Loan Amount	Loan Date	Term	Interest Rate %	Payment (P & I)	Payment Frequency (Mo. or Yr.)
Has there been a professional appraisal on this real property in the last five years? [<input type="checkbox"/>] Yes [<input type="checkbox"/>] No						

Certification		OFFICIAL REQUEST: TITLE 58.1-3294 CODE OF VIRGINIA
State Law requires certification by the owner or officially authorized representative.		
B	<i>Please print or type all information except signature.</i>	
	1.	Name of management company _____
	2.	Address _____
	3.	Contact Person _____ Phone _____
	4.	E-Mail address _____
	All information including the accompanying schedules and statements have been examined by me and to the best of my knowledge and belief are true, correct, and complete.	
	5.	Signature (required) _____ Date _____
	6.	Print name _____
	7.	Title _____
	8.	Does the management company have an ownership interest in the property? If yes, please explain.
9.	Are any operating expenses paid to any person(s) with an ownership interest? If yes, please explain.	

For Office Use Only - - Do Not Write Below this Line

	Survey Entered	Survey Verified	Survey Stabilized	Rents Entered	NBHD #	Received Date Entered	Owner Occupied
DATE						<input type="checkbox"/>	<input type="checkbox"/>
INITIAL						✓ above if yes	✓ above if yes

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C	Vacancy Information		
	1.	What was the vacancy for this project on January 1, Current Year ? Number of Units _____ or _____% of total units.	
	2.	What was the average vacancy over the past year ? Number of Units _____ or _____% of total units.	
	3.	Rent concessions being offered as of January 1 of the current year?	
	Unit Type _____	Amount/Month _____	Total _____
	Unit Type _____	Amount/Month _____	Total _____

D	Subsidized, Disability, and Age-Restricted Housing Information		
	1.	Is this property a participant in one of the HUD or other low-income housing programs? [] Yes [] No <i>Please specify type below.</i>	
		[] 221-D-3 [] 221-D-4 [] 236 [] Section 8 – _____ Project-based Program	
		[] Other (specify) [] ADU Program [] Sec 42 LIHTC – _____ Tenant-based Assistance	
	2.	How many units, if any, are wheelchair accessible? _____	
	3.	How many units, if any, are reserved specifically for the elderly to rent? _____	

E	Income Information		
	Income for period (mm/dd/yyyy): From: ____/____/20____ To: ____/____/20____		
	1.	<u>Potential Rental Income</u>	
		Market rent at 100% occupancy:	_____
	2.	<u>Vacancy and Collection Loss</u>	
		Income loss due to vacancy: _____	
		Income loss due to collection loss: _____	
		Total Vacancy and Collection Loss:	_____
	3.	<u>Rent Concessions/Employee Quarters</u>	
		Income loss due to concessions: _____	
		Income loss due to employee quarters: (_____ # units) _____	
		Total Rent Concessions/Employee Quarters:	_____
	4.	<u>Actual Income</u>	
		Residential Rental Income received: _____	
		Commercial Tenant Income received: _____	
		Laundry Income: (Contract?[] Owner managed?[])	_____
		Total Actual Rental Income received:	_____
		<u>Other Income:</u>	
	Utility/Services Reimbursements: _____		
	Insurance Reimbursements: _____		
	Interest Income: _____		
	Garage/Parking Income: _____		
	Special Fees, Clubhouse Rental, Vending: _____		
	NSF, Late Fees, Damages: _____		
	HUD Interest Subsidy Reimbursements: _____		
	(Specify: _____)		
	Excess Rent Attributable to Corporate Suites: _____		
	Furniture Rental Income (Net of Expenses): _____		
	Miscellaneous/Antenna Income (specify): _____		
	Total Other Income:	_____	
	Total Actual Gross Income:	_____	

	Capital Improvements, Renovations, Deferred Maintenance, Development Costs
F	<p>1. Capital improvement or renovation – occurred during the reporting period? [] Yes [] No <i>If yes, please provide total cost and attach a detailed list of improvements on a separate page.</i> Do you fund a reserve for future capital improvements? [] Yes [] No If yes, what is the annual amount? \$ _____ Total # of units improved or renovated during the reporting period: _____ Total cost: \$ _____ # of improved or renovated units off-market as of January 1: _____ Time off-market: _____ mos.</p> <p>2. Deferred maintenance? Are there items of deferred maintenance? [] Yes [] No Total cost: \$ _____ <i>If yes, please provide total cost and attach a list of deferred maintenance items on a separate page.</i> # of units off-market as of January 1: _____ Time off-market: _____ mos.</p> <p>3. Estimated total development costs (includes all direct or "hard" costs plus all indirect or "soft" costs, including marketing costs, leasing commissions, etc. to achieve initial stabilized occupancy) \$ _____ Purchase Price of land \$ _____ TOTAL COSTS \$ _____ – attach most recent AIA G702 and G703 and associated soft costs. – # of new units complete as of January 1: _____ # of new units not yet completed: _____</p>

	Annual Operating Expenses (attach list Capital Items & Amts, do not include in operating expenses)
G	<p>1. <u>Utilities</u> Water and Sewer _____ Electricity _____ Other Utilities (specify _____) _____</p> <p>2. <u>Maintenance and Repair</u> Maintenance Payroll/Supplies _____ HVAC Repairs _____ Electric/Plumbing Repairs _____ Elevator Repairs _____ Roof Repairs _____ Pool / Recreational Repairs _____ Common Area/Exterior Repairs _____ Decorating Costs (i.e., painting, carpet, etc.) _____ Other Repairs / Maintenance (specify or attach) _____</p> <p>3. <u>Management and Administrative</u> Management Fees _____ Other Administrative/Payroll (specify or attach) _____</p> <p>4. <u>Services</u> Janitorial/Cleaning _____ Landscaping (grounds maintenance) _____ Trash Service _____ Security/Pool Service _____ Extermination _____ Snow Removal _____ Other Services (specify or attach) _____</p> <p>5. <u>Insurance and Taxes</u> Fire and Casualty Insurance: (1 Year) _____ Other Taxes, Fees: _____ Association Dues: (circle one: Reston, Kingstowne, BCC) _____ Total Operating Expenses before replacement reserves _____</p> <p>6. <u>Replacement Reserves</u> _____</p>

H	<p>NET OPERATING INCOME _____ <i>(Total actual gross income from Section E. less total operating expenses before Replacement Reserves from Section G).</i></p>
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	<p>REAL ESTATE TAXES _____</p>
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J

APARTMENT RENT MIX INFORMATION

1. Unit Type (Efficiency, 1BR, 1 BR Den, etc)*	2. Number of Units of this Type	3. Rentable Area Per Unit (sq. feet)	4. Number of Baths		5. January Fair Market Rent (per Month)	6. Current Fair Market Rent (per Month)	7. Items Included in Rent (Check all that apply)							8. Type of Heat		9. Metered Utilities	
			Full	Half			Heat	Elec	Dish Washer	Washer / Dryer	Parking Gar/Surf	Pool	Clubhse /Fitness Ctr	Gas /Oil	Elec	Gas	Elec

* Note: If including a rental range (i.e., \$1,000 - \$1,200/month), explain what the range considers (i.e., level, carpet, etc.)

ADDITIONAL RENTS:

Carports: # _____ @ \$ _____ Reserved Parking: # _____ @ \$ _____ Garages: # _____ @ \$ _____ Fireplaces: # _____ @ \$ _____
 Storage Units: # _____ @ \$ _____ Cathedral Ceiling: # _____ @ \$ _____ View: # _____ @ \$ _____ Pet Deposit: # _____ @ \$ _____
 Other (Specify: _____) # _____ @ \$ _____

10. Subsidized Unit Type (Efficiency, 1BR, 1 BR Den, etc)*	11. Number of Units of this Type	12. Rentable Area Per Unit (sq. feet)	13. Number of Baths		14. January Basic Fair Market Rent (per Month)	15. Current Fair Market Rent (per Month)	16. Items Included in Rent (Check all that apply)							17. Type of Heat		18. Metered Utilities	
			Full	Half			Heat	Elec	Dish washer	Washer/ Dryer	Parking Gar/Surf	Pool	Clubhse /Fitness Ctr	Gas/ Oil	Elec	Gas	Elec

* For subsidized apartments, please include basic and fair market rents. For all others show new tenant rents.

K

COMMERCIAL TENANT INVENTORY

1. Tenant Name or Unit Number	2. Amount of Floor Space Leased	3. Lease Dates (Mo/Da/Yr-Mo/Da/Yr)	RENT		6. Rent Escalations Fixed or CPI	ADDITIONAL AMOUNTS (ANNUALIZED)					ADJUSTMENTS		
			4. Original Annual Base Rent Amount	5. Current Annual Rent Amount		7. Overage or % Rent (if any)	EXPENSE REIMBURSEMENTS AND PASS THROUGHES				12. Mo. Free Rent	13. Total Leasing Commission	14. Landlord Paid Buildout Costs
							8. Expense Stop	9. Amount Paid in Excess of Expense Stop	10. Common Area Maintenance	11. R.E. Taxes (if separate)			

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COUNTY OF FAIRFAX, DEPARTMENT OF TAX ADMINISTRATION, REAL ESTATE DIVISION**INSTRUCTIONS FOR COMPLETING
INCOME AND EXPENSE SURVEY FORM
APARTMENT**

The following instructions are provided to aid you in filling out this survey form. If you have any questions, please call this office at (703) 324-4806.

A. Sales & Debt Service Information

Please provide information in regard to any ownership transfer (sale) and loan placed on this property within the last five years. Please include any new loans or refinancing of original debt. This information is requested to study transfer and financing trends for this property type to determine typical debt coverage ratios. By obtaining this information we may also be able to see if your particular property is unusual in its financial arrangements.

B. Certification

Certification of this information by the owner or officially authorized representative is required by state law (Code of Virginia 58.1-3294). A copy of this code will be provided upon request. Please print or type the name and title of the person certifying the information. Also provide the name and phone number of the person to contact with questions about the information.

C. Vacancy Information

1. Please provide the average number of vacant units, or percentage of total units, available for lease over the past year.
2. Please provide the typical length of the initial lease in months.
3. Please provide the rent concessions being offered as of January 1 of the current year. Include unit type, amount per month, and total amount of concessions.

The vacancy data provided is used in determining vacancy patterns for this property type.

D. Subsidized/Disability/Age Restricted Housing Information

This information is requested to identify subsidized properties, properties with units for people with disabilities, and units that are age restricted. If the subsidy program in which you participate is not listed, please note it in the space provided.

E. Income Information

Please enter the period covered by this income and expense statement.

1. Potential Rental Income
Market rent at 100% occupancy – This is the total potential rental income for property during this reporting period. The potential rental income includes all the rental income assuming 100% occupancy including employee apartments, and is prior to deductions for vacancy and collection loss.
2. Vacancy and Collection Loss
Income loss due to vacancy – Estimated rental loss at current rental rates due to unleased units during the reporting period.
Income loss due to collection loss – Income loss due to inability to collect rent owed.
Total Vacancy and Collection Loss – Sum of above vacancy lines.
3. Rent concessions/Employee quarters
Income loss due to concession – Incentives given to tenants in order to increase occupancy.

Income Information – continued

Income loss due to employee quarters – Loss of rent for employee apartments. Please note number of units provided.

Total Rent Concession/Employee Quarters loss – Sum of above concession and employee quarters lines.

4. Actual Gross Income

Residential (primary) rental income – Actual income received from rental of apartment units after vacancy (Potential rental income less total vacancy, collection loss, rent concessions and loss of rent for employee apartments.)

Commercial tenant rental income – Rents received from professional offices or retail shops on the premises. Include rent for storage space.

Laundry income – Total amount of income collected from coin laundry or contractual agreements with laundry machine suppliers. Check the appropriate box for contract service or owner managed.

Total Actual Rental income received – Sum of above rental and laundry income lines.

Other Income

Utility/services reimbursements – Represents tenant payment to owner of their prorata share of operating expenses where utilities are sub-metered.

Insurance reimbursements – Monies paid to owner for insurance claims.

Interest income – Interest earned on capital improvement reserve accounts, monthly management operating accounts, and bank deposits such as CD's and treasury notes.

Garage/Parking income – Rental income from garage or covered parking spaces.

Special fees, clubhouse rental, vending machines – Pool fees, health club fees, or other fees not accounted for elsewhere, rental income from clubhouse, and income received from vending machines, pay phones, etc.

NSF (non-sufficient funds) – Late fees, damages.

HUD interest subsidy reimbursements (specify) –Reimbursements from HUD.

Excess Rent Attributable to Corporate Suites – Rental income from furnished suites. Less expenses for furnished units.

Furniture rental income – Income from rental furniture.

Miscellaneous/Antenna income (specify) – Any additional income received not covered in another category and/or rental income from communication towers, antennas and equipment leased on premises. Specify the type of source(s) of income. Attach a separate list if needed.

Total Other Income – sum of all above Other Income lines.

Total Actual Income received – Sum of all income items – add Total Actual Rental Income and Total Other Income.

F. Capital Improvements or Renovation, Deferred Maintenance & Development Costs

- Capital expenditures are investments in remodeling or replacements that materially add to the value of the property, or appreciably prolong its economic life. Generally, expenditures on materials or equipment with a life of more than one year should be considered capital and included here. If this section applies to your property, please answer yes and list on an attached sheet the items considered to be capital improvements. Enter the total amount of the capital cost for this reporting period only. For each line enter a description of the improvements, the total cost and the life of the improvements in years. The life of the improvements is the number of years the improvement will last, or the

Capital Improvements or Renovation, Deferred Maintenance & Development Costs -- continued

number of years over which it will be amortized. This section helps to compile accurate maintenance expenses data for each property type.

Please note # of units that were off market due to renovation and note length of time off market.

2. List all items of deferred maintenance and the estimated cost to repair the item(s).
Please note # of units that were off market due to repairs of deferred maintenance items and note length of time off market.
3. Estimated total development costs (includes all direct or hard costs plus all indirect or soft costs – submit most recent AIA Document G702 and G703 with the itemized construction costs and all associated soft costs for recent new construction.
Please note # of units complete as of January 1 and the remaining numbers of units to be completed.

G. Annual Operating Expenses

These are expenses necessary to maintain the production of income from operation of the property. Do not include under any expense category items such as ground rent, mortgage interest or amortization, depreciation, personal property tax, income taxes, or capital expenditures. These are not operating expenses. Please include here all other expenses to the property, including those reimbursed by the tenants.

1. Utilities
Water and sewer – Cost of water and sewer services for this reporting period.

Electricity – Cost of electricity for this reporting period.

Other fuel (specify) – If more than one type of fuel is used, indicate type and total cost.
2. Maintenance and Repairs
Maintenance payroll/supplies – Payroll expenses for maintenance staff, and expenses for maintenance supplies.

HVAC repairs – Maintenance and repair expense for heating, ventilating and air-conditioning. Do not include capital repairs.

Electric/Plumbing repairs – Maintenance and repair expense for electric and/or plumbing systems.

Elevator repairs – Maintenance expense for elevator repairs.

Roof repairs – Minor repair and routine maintenance expense of roof. Do not enter the cost to replace entire roof. Roof replacement is a capital expense, which should be shown in Section F.

Pool/Recreational repairs – Repairs to pool. Pool contract service or personnel costs and operating expenses should appear on the line “security/pool service”.

Common area/Exterior repairs – Repairs to the outside of the property not covered elsewhere. Do not include capital items.

Decorating (painting, carpet, etc.) – Expense for repairs of interior items. Do not include capital items.

Other repairs/Maintenance (specify) – Maintenance and repair expense not covered in another category. Please specify type of maintenance and/or repair. Do not include capital items.
3. Management and Administrative
Management fees – Amount paid to a management company or self for operating the building. Do not count management expenses here if the same administrative costs are shown elsewhere.

Other administrative/Payroll – Includes advertising, administrative payroll, office supplies, accounting and legal fees. (Please detail each line item. If necessary attach separate sheet).

Annual Operating Expenses – continued

4. Services
Janitorial/Cleaning (payroll/contract) – Janitorial and cleaning expenses for the property.
Landscape (grounds maintenance) – Landscaping or groundskeeping service expenses.
Trash – Expense for trash service.
Security/Pool service – Expense for security service, guards, etc., and any pool service or pool operating expense.
Extermination – Expense for extermination.
Snow removal – Expense for snow removal service.
Other services – Services not elsewhere noted.
5. Insurance and Taxes
Fire, casualty insurance – (reporting period only) Some insurance policies are multi-year contracts. Please include only one year's cost.
Other taxes, fees – This includes business license tax, personal property taxes, and other taxes, exclusive of real estate taxes.
HOA – Homeowners/Community Association fees paid by owner.
Total Operating Expenses before Replacement Reserves - Sum of all operating expenses NOT including Replacement Reserves.
6. Replacement Reserves – Total Replacement Reserves for reporting period.

H. Net Operating Income

Income to the property after all fixed and operating expenses are deducted (do not include Replacement Reserves) but before deducting mortgage interest and depreciation (i.e., total actual income received less total operating expenses before real estate taxes).

- I. **Real Estate Taxes** – Amount paid in real estate taxes for this reporting period. This should reflect any adjustments made in the assessment for the period. Do not include personal property taxes.

J. Rent Mix Information

This section is needed to help us determine income for the coming year and to compare features of various apartment projects. A rent roll is not necessary.

1. **Unit type** – Types of units in the project such as; 1 bedroom, 2 bedroom, etc. If there are storage units, carports, reserved parking, etc., that attain rent, list these in the spaces provided. If units are used as the office or models, please indicate. Units that are subsidized should be listed separately in the middle of the page under "subsidized units."
2. **Number of units** – Number of units for each unit type.
3. **Rentable area per unit** – Number of square feet in each unit type (do not sum the areas of all units of this type).
4. **Baths** – Number of full and half baths. A bath with a shower is considered full.
5. **January market rent (per month)** – The market rent of each unit type in January of the current year. Please exclude "specials" and note specials in section C.
6. **Current market rent (per month)** – The normal rent of each unit type at the time the survey is completed. Please exclude "specials" and note specials in section C".

Rent Mix Information – continued

7. **Items included in rent** – Items included in the rent.
8. **Type of heat** – The fuel type for heat.
9. **Metered utilities** – Indicate whether units are separately metered for gas or electric and the tenant pays the utility company. If the units are “sub-metered”, please indicate by writing “sub” in the correct section. Units are sub-metered when the owner charges the units separately for utilities based on their usage, but the owner pays the utility company.
Note: If indicating a rental range (i.e., \$1,000-1,200/month), explain what the range considers (i.e., level, floor covering, etc.)
10. **Subsidized units** – List units by number of type of subsidized units and complete items 11 thru 18 as listed in chart.

K. Tenant Inventory

This section pertains to commercial tenant space that is leased within your apartment project.

1. **Tenant name** – Please indicate the name or tenant identification for each leased space. Also indicate any vacant spaces with appropriate sizes in the next column.
2. **Amount of ground floor space leased** – The square feet of space specified in the lease on the main or predominant floor. It does not include leased mezzanine space.
3. **Lease date** – Indicate the term of the entire lease by including the beginning date and ending date of the lease.
4. **Original annual base rent amount** – The original base (face) rent for the first year of the current lease in total dollars. This does not include escalations or reimbursements for any expenses, nor does it include adjustments for free rent or concessions.
5. **Current annual rent amount** – The current amount of rent now being paid for current year. This amount includes CPI or percentage escalations, but does not include reimbursements for utilities, common area expenses, or taxes.
6. **Rent escalations (Fixed or CPI)** – Show the percentage increase or percentage of CPI (Consumer Price Index) from the escalation clause in the lease. The additional income generated by the escalation clause in the lease for this period should be included in current rent.
7. **Overage or % rent (if any)** – Show the dollar amount of paid rent based on gross or net sales (depending on lease requirements) paid over the amount of base rent.
8. **Expense stop** – Indicate any expense stop. This is the amount of expenses, usually expressed in dollars per square foot, which the landlord has agreed to include in the basic rent. If there is no expense stop and the tenant pays common area maintenance and/or real estate taxes separately, write “none” and show these amounts in the appropriate columns.
9. **Amount paid in excess of expense stop** – The total dollar amount paid by the tenant for expenses in excess of the agreed upon expense stop.
10. **Common area maintenance** – The annual expense paid by tenant to maintain common areas that are not designed for lease, e.g., parking, sidewalks, landscaped areas, hallways, public restrooms, etc. If common area maintenance is paid separately or not included in the expense stop, show that total dollar amount.
11. **Real estate taxes** – If real estate taxes are reimbursed by the tenant, show the annual amount.
12. **Months free rent** – If there was a period of free rent agreed upon in the lease, show the number of months here. If there was a flat dollar amount, indicate that amount on a separate sheet. Indicate the total amount for the lease term.
13. **Total leasing commissions** – Show total leasing commissions paid here.
14. **Landlord build out cost** – If there have been substantial build out costs associated with this lease paid by the landlord, and those costs are not being reimbursed separately by the tenant, indicate the dollar amount.