

Instructions for Income & Expense Report

RETURN THIS INCOME AND EXPENSE REPORT ON OR BEFORE MAY 1, 2026.

Mail: Union County Government Center, C/O Tyler Technologies 155 N 15th Street Lewisburg, PA 17837

Email: UnionCoPA@Tylertech.com

Website: www.tylertech.com/unioncopa

If you have additional questions and need assistance filling out the Income & Expense Report. Please contact the Tyler Reassessment Office at 570-524-3871

Commercial Properties NOT uncommon to have multiple uses

Total Leasable = all leasable area which can be leased, including owner occupied
Owner Occupied = areas occupied by the owner (no rent collected)
Net Leasable = Total Leasable – Owner Occupied

Parcel ID:	Total Leasable Building Area (Including owner-occupied space)	Sq Ft
Property Address:	Owner-occupied Area	Sq Ft
Property Use (Check all that Apply):	Net Leasable Area (Not including owner-occupied space)	Sq Ft
<input type="checkbox"/> Apartment	Rental Units (Including owner-occupied units)	
<input type="checkbox"/> Mixed Use	Parking Spaces	
<input type="checkbox"/> Other:	Year Built (If known)	
Is any part of this property owner-occupied? <input type="checkbox"/> Yes <input type="checkbox"/> No	Year Remodeled	

Refers to number of tenants including owner occupied

Available parking spaces

ACTUAL GROSS INCOME – Year Ending

Apartment Rent (from Schedule A)	
Office Rent (from Schedule B)	
Retail Rent (from Schedule B)	
Mixed Use Rent (from Schedule B)	
Shopping Center Rent (from Schedule B)	
Industrial Rent (from Schedule B)	
Other Rent (from Schedule B)	
Parking Rent (from Schedules A & B)	
Miscellaneous Income (CAM/Insurance/Tax Reimbursement)	
Total Potential Gross Income (Total All Rents & Misc Income)	\$
Actual Vacancy & Credit Loss (Do Not Estimate)	\$
Effective Gross Income (Total Gross Income - Vacancy Loss)	\$

Rents should reflect Potential Gross Income as fully occupied and leased

Potential Gross Income = Sum of all income collected

Vacancy/Credit Loss = Unoccupied units, result in income loss / income loss from tenants who failed to pay rent

Effective Gross Income = Potential Income – Vacancy/CL

ACTUAL EXPENSES – Year Ending

Heating Fuel	
Gas & Electricity	
Water & Sewer	
Other Utilities	
Payroll (Not including Management)	
Supplies	
Management	
Insurance	
Common Area Maintenance	
Leasing Fees/Commissions/Advertising	
Legal & Accounting	
Elevator Maintenance	
Tenant Improvements	
General Repairs	
Other* (specify):	
Other* (specify):	
Reserves	
Security	
Total Actual Expenses	\$
Net Operating Income (Eff Gross Income - Actual Expenses)	\$

Expenses should be reflected on an annual basis.

Capital Expenses should NOT be included in annual expenses. Capital Expenses are considered New Roof, New Heat System, Major Renovation, etc.

These improvements are amortized over several years, NOT on annual basis.

Do not include taxes, depreciation, amortization, or mortgage payments in expenses.

Total Actual Expenses – Sum of all expenses

Net operating Income – Effective Gross Income – Actual Expenses

