



MEMORANDUM

Date: October 28, 2014

To: The Honorable Chair and Members
Pima County Board of Supervisors

From: C.H. Huckelberry
County Administrator 

Re: **City of South Tucson Secondary Property Tax Levy**

As you know, the County received a claim from residents of the City of South Tucson regarding a secondary property tax levy for past several fiscal years. Attached for your information is the material received by the County from the City of South Tucson requesting the Fiscal Year 2013/14 tax levy. For the current year, we received 89 such resolutions from other taxing districts within the County and the County School Superintendent.

As you may recall, the County administers the property tax collection process for all jurisdictions within the County, and we levy those taxes requested by the various taxing jurisdictions. The responsibility for the legality of the levy and rates requested lies with the governing body and their respective legal counsel.

CHH/anc

Attachment

c: Tom Burke, Director, Finance and Risk Management
Christopher Straub, Chief Civil Deputy County Attorney



MEMORANDUM

DEPARTMENT OF FINANCE & RISK MANAGEMENT

Date: October 21, 2014

To: C. H. Huckelberry
County Administrator

From: Tom Burke
Finance Director

Re: City of South Tucson - Tax Levies

Attached are copies of the requests from the City of South Tucson for the 2013 Tax Levy (for Fiscal Year 2013-14). We are looking for what we have for Tax Years 2011 and 2012.

Attachments

Stella Padilla

Sent: Monday, August 12, 2013 8:52 AM
To: 'Ruben Villa'
Cc: Luis Gonzales; Veronica Moreno; Kevin Frakes
Subject: RE: FY2013/14 Property Tax Levy Request

Mr. Villa,

Thank you for providing the City's ordinances for FY2013/14 property tax levies and rates.

I have entered into our property tax system the following FY 2013/14 levies and rates for South Tucson:

| | | |
|-----------------------------|------------------------------------|----------------------------------|
| Primary Tax Rate \$0.2528 | Primary Property Tax Levy \$54,832 | Statutory Valuation \$21,690,054 |
| Secondary Tax Rate \$2.7248 | Secondary Tax Levy \$602,888 | Statutory Valuation \$22,125,702 |

Craig M. Horn
Financial Projects Coordinator
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, Arizona 85701
Phone: 520 724-4278
Fax: 520 770-4176
e-mail: craig.horn@pima.gov

From: Ruben Villa [mailto:RVilla@southtucson.org]
Sent: Thursday, August 08, 2013 9:48 AM
To: Craig Horn
Cc: Luis Gonzales; Veronica Moreno
Subject: RE: FY2013/14 Property Tax Levy Request

Mr. Horn,

Attached please find the City of South Tucson's property tax levy adoption documents.

Please let me know if you have any questions.

Thank you,

Ruben Villa
Assistant City Manager/ Finance Director
1601 S. 6th Avenue
Tucson, Arizona 85713
(520) 792-2424 x 567

From: Craig Horn [mailto:Craig.Horn@pima.gov]
Sent: Friday, June 21, 2013 10:01 AM
To: Ruben Villa
Subject: FY2013/14 Property Tax Levy Request

Mr. Villa,

Yesterday, Pima County sent its letter requesting the City's property tax levies and rates for FY2013/14 (see attached copy of letter and attachment).

Should you have any questions, please contact me at your convenience.

*Craig M. Horn
Financial Projects Coordinator
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, Arizona 85701
Phone: 520 724-4278
Fax: 520 770-4176
e-mail: craig.horn@pima.gov*



ORDINANCE NO. 13-03

RELATING TO TAXATION: FIXING A LEVY FOR THE CITY OF SOUTH TUCSON UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE CITY OF SOUTH TUCSON SUBJECT TO TAXATION IN A CERTAIN SUM OF \$.2528 UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNT REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE YEAR ENDING JUNE 30, 2014 AND DECLARING AN EMERGENCY TO EXIST AND THIS ORDINANCE SHALL BE EFFECTIVE IMMEDIATELY UPON ITS PASSAGE

The City Council of the City of South Tucson does ordain as follows:

- Section 1. A. Pursuant to the provisions of the laws of the State of Arizona, the Mayor and Council of the City of South Tucson shall fix and adopt the rate of taxation upon each \$100.00 of assessed valuation within the City for municipal expenses during the fiscal year ending June 30, 2014.
2. Pursuant to the laws of the State of Arizona a public hearing was held on August 5, 2013, for the purpose of hearing taxpayers and adopting a budget of proposed revenues and expenditures for the fiscal year ending June 30, 2014.
3. Pima County, Arizona shall be the assessing and collecting authority for the City of South Tucson.
- Section 2. A primary tax rate of \$.2528 on each One Hundred Dollars (\$100.00) of assessed valuation of both real and personal property shall become effective except on such property as may be lawfully exempt from taxation for the fiscal year ending June 30, 2014.

EMERGENCY: WHEREAS, it is necessary for the immediate reservation of the public peace, health and safety of the City of South Tucson and its citizens thereof, an emergency is hereby declared to exist and this ordinance shall be effective immediately upon its passage.

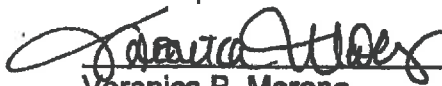
PASSES, ADOPTED AND APPROVED by the Mayor and Council of the City of South Tucson, Arizona this 5th, day of August, 2013.



Paul Diaz, Mayor

ATTEST:

APPROVED AS TO FORM:

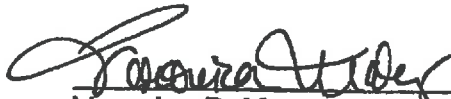


Veronica B. Moreno
City Clerk

City Attorney

CERTIFICATION

I HEREBY CERTIFY THAT THE above and foregoing Ordinance No. 13-03 was duly passed by the Mayor and Council of the City of South Tucson, Arizona, at a special meeting held on August 5, 2013 and that a quorum was present there at.



Veronica B. Moreno
City Clerk



RESOLUTION NO. 13-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH TUCSON, ARIZONA, DETERMINING AND ADOPTING ESTIMATES FOR THE AMOUNTS REQUIRED FOR THE PUBLIC EXPENSE FOR THE CITY OF SOUTH TUCSON, ARIZONA; ADOPTING A BUDGET; SETTING FORTH THE RECEIPTS AND EXPENDITURES; THE AMOUNTS PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES FOR THE FISCAL YEAR 2013-2014

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City Council did, on August 5, 2013, make an estimate of the different amounts required to meet the public expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the *amount to be raised by taxation upon real and personal property of the City of South Tucson*, and

WHEREAS, the proposed budget as set forth in Schedules A through E is necessary for the efficient operation of the City of South Tucson, Arizona, and

WHEREAS, in accordance with said sections of said title, and following due public notice, the Council met on August 5, 2013 at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or tax levies, and

WHEREAS, it appears that publication, as required by law, has been duly made of said estimates together with a notice that the City Council would meet on August 5, 2013, at the Council Chambers for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and

WHEREAS, the total budget shall be the expenditure limitation for the given fiscal year in the amount of \$10,593,437.00; and

WHEREAS, it appears that the sums to be raised by taxation do not, as specified therein, in the aggregate amount exceed that amount as computed in Title 42, A.R.S. § 17051(A).

THEREFORE BE IT RESOLVED, that the said estimates of revenues and public expenditures/expenses shown on the accompanying schedules as now increased, reduced or changed by and the same are hereby adopted as the Budget of the City of South Tucson, Arizona for the Fiscal Year 2013-2014.

PASSED AND ADOPTED by the South Tucson City Council this 5th day of August, 2013.

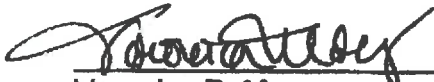
APPROVED/EXECUTED



Mayor, Paul Diaz

ATTEST:

APPROVED AS TO FORM:



Veronica B. Moreno
City Clerk

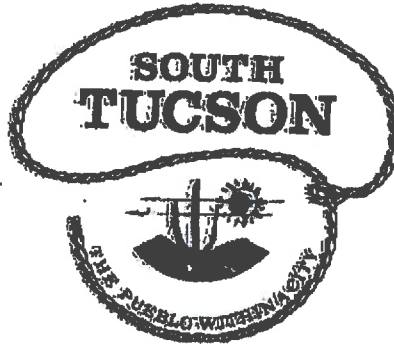
City Attorney

CERTIFICATION

I HEREBY CERTIFY THAT THE above and foregoing Resolution No. 13-26 was duly passed by the Mayor and Council of the City of South Tucson, Arizona, at a special meeting held August 5, 2013 and that a quorum was present thereat.



Veronica B. Moreno
City Clerk



ORDINANCE NO: 13-04

RELATING TO TAXATION: AN ORDINANCE OF THE CITY OF SOUTH TUCSON, PIMA COUNTY, ARIZONA, LEVYING AN AMOUNT TO BE RAISED BY SECONDARY PROPERTY TAX LEVY AND THE RATE UPON EACH ONE HUNDRED DOLLARS (\$100.00) OF THE ASSESSED VALUATION OF PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF SOUTH TUCSON FOR THE FISCAL YEAR ENDING JUNE 30, 2014 AND DECLARING AN EMERGENCY TO EXIST

WHEREAS, the City Council of the City of South Tucson, Arizona held public hearings and conducted public meetings on the annual budget for Fiscal Year July 1, 2013 to June 30, 2014; and

WHEREAS, the revenue estimates, within the FY 2013-2014 budget, establish an amount to be raised from secondary property taxation of \$602,888 to support debt service payments for the City's current indebtedness and assume a property tax rate of approximately \$2.7248 per \$100 of secondary assessed valuation will produce that amount; and

WHEREAS, the adoption of a property tax levy on or before the third Monday of August is required by A.R.S. § 42-17151; and

WHEREAS, the County of Pima is the tax assessing and collecting authority for the City of South Tucson; and

NOW, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SOUTH TUCSON, PIMA COUNTY, STATE OF ARIZONA, AS FOLLOWS:

SECTION 1: Pursuant to A.R.S Section 42-17151(A), there is hereby fixed, levied, and assessed the amount of \$602,888 to be raised from secondary property taxation for purposed of paying principal of, interest on, and redemption charges on general obligation bonds of the City of South Tucson.

SECTION 2: There is hereby fixed, determined and levied on each one hundred dollars (\$100.00) of the unlimited assessed value of all property, real, personal, and possessory interest, within the corporate limits of the City of South Tucson, except such property as may by law be exempt from taxation, a secondary tax rate equal to \$2.7248 to produce the above amount for purposes of paying principal of and interest on or redemption charges on general obligation bonds of the City of South Tucson.

SECTION 3: Failure by the County officials of Pima County, Arizona to properly return delinquent list, any irregularity in assessments or omissions in the same, or any irregularity in any proceedings shall not invalidate such proceedings or invalidate any title conveyed by a tax deed; failure or neglect of any officer or officers to timely perform any of the duties assigned to him or to them shall not invalidate any proceedings or any deed or sale pursuant thereto; the questioned validity of the assessment or levy of taxes or of the judgment of sale by which collection of the same may be enforced shall not affect the lien of the City upon such property for the delinquent taxes unpaid thereon; overcharge as to part of the taxes or of the costs shall not invalidate any proceedings for the collection of the taxes or the foreclosures; and all acts of officers de facto shall be valid as if performed by officers de jure.

SECTION 4: All Ordinances or parts of Ordinances in conflict herewith are repealed.

SECTION 5: This Ordinance shall become effective upon passage and adoption.

SECTION 6: The City Clerk is hereby authorized and directed to transmit a certified copy of this Ordinance to the Pima County Assessor and the Pima County Board of Supervisors.

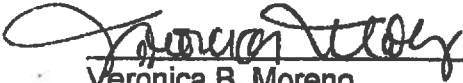
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF SOUTH TUCSON, PIMA COUNTY, ARIZONA, THIS 5TH DAY OF AUGUST 2013.

APPROVED/EXECUTED


MAYOR, PAUL DIAZ

ATTEST:

APPROVED AS TO FORM:

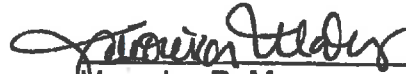


Veronica B. Moreno
City Clerk

City Attorney

CERTIFICATION

I HEREBY CERTIFY THAT THE above and foregoing Ordinance No. 13-04 was duly passed by the Mayor and Council of the City of South Tucson, Arizona, at a Special meeting held on August 5, 2013 and that a quorum was present there at.



Veronica B. Moreno
City Clerk