House Engrossed

FILED

KEN BENNETT
SECRETARY OF STATE

State of Arizona
House of Representatives
Forty-ninth Legislature
Second Regular Session
2010

CHAPTER 317

HOUSE BILL 2287

AN ACT

AMENDING SECTION 42-17151, ARIZONA REVISED STATUTES; RELATING TO COUNTY PROPERTY TAX LEVIES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 42-17151, Arizona Revised Statutes, is amended to read:

42-17151. <u>County, municipal, community college and school tax levy</u>

A. On or before the third Monday in August each year, the governing body of each county, city, town, community college district and school district shall:

1. Fix, levy and assess the amount to be raised from primary property taxation and secondary property taxation. This amount, plus all other sources of revenue, as estimated, and unencumbered balances from the preceding fiscal year, shall equal the total of amounts proposed to be spent in the budget for the current fiscal year.

2. Designate the amounts to be levied for each purpose appearing in the adopted budget.

3. Fix and determine a primary property tax rate and a secondary property tax rate, each rounded to four decimal places on each one hundred dollars of taxable property shown by the finally equalized valuations of property, less exemptions, that appear on the tax rolls for the fiscal year and that when extended on those valuations will produce, in the aggregate, the entire amount to be raised by direct taxation for that year.

B. The governing body of a county, city, town or community college district shall not fix, levy or assess an amount of primary property taxes in excess of the amount permitted by section 42-17051, subsection A, paragraph 7 or section 42-17005 as determined by the property tax oversight commission.

C. The governing board of a common school district, a high school district or a unified school district shall not fix, levy or assess a primary property tax rate higher than the current year's rate if the district meets both of the following criteria, as determined by the property tax oversight commission:

1. The total primary property taxes levied for all taxing jurisdictions on at least one-half of the residential property of the district exceed the limitation described in section 15-972, subsection E.

2. The school district primary property tax rate exceeds one hundred fifty per cent of the applicable qualifying tax rate pursuant to section 41-1276.

D. No later than December 31, the property tax oversight commission shall notify those school districts that meet the criteria described in subsection C of this section and the county school superintendents and boards of supervisors of the counties in which the school districts are located.

E. Within three days after the final levies are determined for a county, city, town or community college district, the chief county fiscal officer shall notify the property tax oversight commission of the amount of the primary property tax levied.

F. PURSUANT TO SECTION 15-465.01, SUBSECTION E, AN ACCOMMODATION SCHOOL GOVERNING BOARD SHALL NOT LEVY A PRIMARY OR SECONDARY PROPERTY TAX. THE PROPERTY TAX OVERSIGHT COMMISSION SHALL CONSIDER ANY AMOUNT OF PROPERTY TAX LEVIED BY A COUNTY IN SUPPORT OF AN ACCOMMODATION SCHOOL TO BE PART OF THE COUNTY'S PRIMARY LEVY FOR THE PURPOSES OF DETERMINING THE COUNTY'S COMPLIANCE WITH SUBSECTION B OF THIS SECTION.

Sec. 2. 2010 Pinal county primary property tax levy

For the 2010 tax year the property tax oversight commission shall increase the Pinal county maximum allowable primary property tax levy limit for the preceding year by $3,626,600 as prescribed by section 42-17051, subsection A, paragraph 1, Arizona Revised Statutes.

Sec. 3. Retroactivity

Section 2 of this act, relating to the 2010 primary property tax levy for Pinal county, is effective retroactively to from and after June 30, 2010.

APPROVED BY THE GOVERNOR MAY 11, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 12, 2010.

Passed the House March 24, 2010

by the following vote: 47 Ayes,

7 Nays, 6 Not Voting

Speaker of the House

Cheryl Laube

Chief Clerk of the House

Passed the Senate April 27, 2010

by the following vote: 26 Ayes,

4 Nays, 0 Not Voting

President of the Senate

Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

28 day of April, 2010

at 11:30 o'clock A. M.

Secretary to the Governor

Approved this 11th day of

May

at 11:46 o'clock A. M.

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this 12th day of May, 2010

at 9:35 o'clock a M.

Secretary of State

H.B. 2287