

PURSUANT TO A.R.S. §38-431.01, THE GILA COUNTY BOARD OF SUPERVISORS WILL HOLD AN OPEN MEETING AT THE PAYSON COUNTY COMPLEX, BOARD OF SUPERVISORS' CONFERENCE ROOM, 610 E. HIGHWAY 260, PAYSON, ARIZONA. ONE OR MORE BOARD MEMBERS MAY PARTICIPATE IN THE MEETING BY TELEPHONE CONFERENCE CALL OR BY INTERACTIVE TELEVISION VIDEO (ITV). **ANY MEMBER OF THE PUBLIC IS WELCOME TO ATTEND THE MEETING VIA ITV WHICH IS HELD AT 1400 E. ASH STREET, BOARD OF SUPERVISORS' HEARING ROOM, GLOBE, ARIZONA.** THE AGENDA IS AS FOLLOWS:

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## **SPECIAL MEETING - FRIDAY, OCTOBER 7, 2016 - 9:00 A.M.**

1. **CALL TO ORDER - PLEDGE OF ALLEGIANCE**
  
2. **REGULAR AGENDA ITEMS:**
  - A. Information/Discussion/Action to approve revised Exhibit A (Net Assessed Valuations-Tax Levies and Tax Rates) to Resolution No. 16-08-02, which reflects the correction of the levy from \$865,000 to \$691,200 and the tax rate from \$1.7496 to 1.3981 for the Pine Strawberry Water Improvement District and instruct the Clerk of the Board of Supervisors to re-record Resolution No. 16-08-02 with revised Exhibit A. **(Don McDaniel)**
  
3. **CALL TO THE PUBLIC:** Call to the Public is held for public benefit to allow individuals to address the Board of Supervisors on any issue within the jurisdiction of the Board of Supervisors. Board members may not discuss items that are not specifically identified on the agenda. Therefore, pursuant to Arizona Revised Statute §38-431.01(H), at the conclusion of an open call to the public, individual members of the Board of Supervisors may respond to criticism made by those who have addressed the Board, may ask staff to review a matter or may ask that a matter be put on a future agenda for further discussion and decision at a future date.

4. At any time during this meeting pursuant to A.R.S. §38-431.02(K), members of the Board of Supervisors and the County Manager may present a brief summary of current events. No action may be taken on information presented.

IF SPECIAL ACCOMMODATIONS ARE NEEDED, PLEASE CONTACT THE RECEPTIONIST AT (928) 425-3231 AS EARLY AS POSSIBLE TO ARRANGE THE ACCOMMODATIONS. FOR TTY, PLEASE DIAL 7-1-1 TO REACH THE ARIZONA RELAY SERVICE AND ASK THE OPERATOR TO CONNECT YOU TO (928) 425-3231.

THE BOARD MAY VOTE TO HOLD AN EXECUTIVE SESSION FOR THE PURPOSE OF OBTAINING LEGAL ADVICE FROM THE BOARD'S ATTORNEY ON ANY MATTER LISTED ON THE AGENDA PURSUANT TO A.R.S. §38-431.03(A)((3).

THE ORDER OR DELETION OF ANY ITEM ON THIS AGENDA IS SUBJECT TO MODIFICATION AT THE MEETING.

**ARF-4009**

**Regular Agenda Item 2. A.**

**Special BOS Meeting**

Meeting Date: 10/07/2016

Submitted By: Don McDaniel  
Jr., County  
Manager

Department: County Manager

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Information

Request/Subject

Amend FY16/17 Tax Levies and Tax Rates Table by reducing the levy and rate for the Pine Strawberry Water Improvement District (PSWID)

Background Information

Each year the Board of Supervisors approves the Tax Levies and Tax Rates Table which sets the tax rates for the upcoming fiscal year for each jurisdiction. The Board of Supervisors approved the Tax Rate Table for FY17 on August 15, 2016.

The PSWID has notified the County that the rate of \$1.7496 and the levy of \$865,000 which was adopted is incorrect.

Evaluation

On May 31, 2016, the manager of the PSWID provided the County Finance Department with a copy of the district's preliminary budget. The tax levy (\$865,000) and rate (\$1.7496) were calculated by the County based upon the preliminary budget and were subsequently adopted by the Board of Supervisors on August 15, 2016.

On July 5, 2016, the Chairman of the PSWID Board of Directors provided the County Finance Department with their budget which was adopted at the district's June 23, 2016 meeting. The County acknowledged receipt of the new information. The adopted budget reflected a levy of \$691,200 which calculates to a rate of \$1.3981.

Conclusion

On September 27, 2016, the PSWID notified Gila County that the adopted property tax levy and tax rate were incorrect. The district was offered the option of leaving the rate as adopted this year and making up the error by reducing the rate and levy next year. Because the district had gone to great lengths to make their entire budget process transparent this year and had held several public meetings to discuss the matter, they did not feel comfortable leaving the rate and levy at a higher amount than was discussed in their meetings.

Staff, consequently, is in agreement that the revised rate and levy as reflected on the attached revised Exhibit A to Resolution No. 16-08-02 should be adopted by the Board of Supervisors.

Note: The tax rates and tax levies were approved by the Board of Supervisors through its adoption of Resolution No. 16-08-02; therefore, the resolution will be re-recorded with the attached corrected tax table after the Board has approved this item.

#### Recommendation

It is the recommendation of staff that the Board of Supervisors approve Revised FY17 Tax Levies and Tax Rates Exhibit A which reflects the correction of the levy from \$865,000 to \$691,200 and the tax rate from \$1.7496 to \$1.3981 for the Pine Strawberry Water Improvement District.

#### Suggested Motion

Information/Discussion/Action to approve revised Exhibit A (Net Assessed Valuations-Tax Levies and Tax Rates) to Resolution No. 16-08-02, which reflects the correction of the levy from \$865,000 to \$691,200 and the tax rate from \$1.7496 to 1.3981 for the Pine Strawberry Water Improvement District and instruct the Clerk of the Board of Supervisors to re-record Resolution No. 16-08-02 with revised Exhibit A. **(Don McDaniel)**

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#### Attachments

Revised Exhibit A to Resolution No. 16-08-02

Recorded Resolution No. 16-08-02 with Exhibits A & B

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**Gila County, Arizona**  
**Net Assessed Valuations**  
**Tax Levies and Tax Rates (Revised October 7, 2016)**  
**Tax Year 2016 (Fiscal Year 2016/2017)**

Tax Authority		Primary - - Secondary	Net Assessed Valuation	Levy Amount	Tax Rate
<b>STATE OF ARIZONA</b>					
02002	School Equalization	LPV (Primary)	496,294,071	2,486,433	0.5010
<b>GILA COUNTY</b>					
02000	Gila County General Purpose	LPV (Primary)	496,294,071	20,794,722	4.1900
52000	Gila County	LPV (Secondary)	496,294,071		
<b>COUNTY-WIDE DISTRICTS</b>					
08150	Gila Community College	LPV (Primary)	496,294,071	4,335,129	0.8735
14900	Gila County Library District	LPV (Secondary)	496,294,071	1,203,513	0.2425
11900	Fire District Assistance Tax	LPV (Secondary)	496,294,071	496,294	0.1000
<b>FIRE DISTRICTS</b>					
11202	Tri-City/Central Heights	LPV (Secondary)	23,941,798	646,429	2.7000
11204	East Verde Park	LPV (Secondary)	1,763,729	55,000	3.1184
11205	Pine/Strawberry	LPV (Secondary)	57,005,815	1,852,689	3.2500
11206	Canyon	LPV (Secondary)			
11207	Whispering Pines	LPV (Secondary)	8,738,287	275,256	3.1500
11208	Houston Mesa	LPV (Secondary)	3,863,931	125,578	3.2500
11212	Christopher/Kohl	LPV (Secondary)	18,372,550	554,851	3.0200
11213	Tonto Basin	LPV (Secondary)	16,074,473	522,420	3.2500
11214	Gisela	LPV (Secondary)	1,342,316	40,000	2.9799
11215	Round Valley/Oxbow Estates	LPV (Secondary)	5,065,996	119,051	2.3500
11216	Pleasant Valley	LPV (Secondary)	6,855,896	101,954	1.4871
11217	Beaver Valley	LPV (Secondary)	3,044,447	94,378	3.1000
11218	Hellsgate	LPV (Secondary)	22,223,996	722,280	3.2500
<b>SANITARY DISTRICTS</b>					
21251	Northern Gila County	LPV (Secondary)	162,722,417	976,335	0.6000
21253	Cobre Valley	LPV (Secondary)			
21255	Tri-City Regional	LPV (Secondary)	18,149,631	115,709	0.6375
<b>STREET LIGHTING DISTRICTS</b>					
13252	Pine SLID	LPV (Secondary)	1,267,301	2,270	0.1791
13253	Miami Gardens SLID	LPV (Secondary)	302,447	2,903	0.9598
13254	Apache Hills SLID	LPV (Secondary)	115,053	5,105	4.4371
13255	East Verde Park SLID	LPV (Secondary)	1,763,729	4,531	0.2569
13257	Upper Glendale SLID	LPV (Secondary)	87,857	1,081	1.2304
13258	Claypool Lower Miami SLID	LPV (Secondary)	3,663,345	17,317	0.4727
13259	Central Heights Country Club Midland City	LPV (Secondary)	3,298,431	19,533	0.5922
<b>WATER DISTRICTS</b>					
16010	Canyon County Imp Dist	LPV (Secondary)	1,089,435		
16040	Pine/Strawberry WID	LPV (Secondary)	49,438,627	691,200	1.3981
16060	Strawberry Hollow WWID	LPV (Secondary)	837,061		
16080	Strawberry Hollow DWID	LPV (Secondary)	837,061		
16090	Pine Creek Canyon DWID	LPV (Secondary)	3,009,198	90,000	2.9908
16120	Whispering Pines DWID	LPV (Secondary)	2,911,551	19,129	0.6570
<b>CITIES AND TOWNS</b>					
04151	City of Globe	LPV (Primary)	38,945,271	508,625	1.3060
04152	Town of Hayden	LPV (Primary)	11,397,912	683,875	6.0000
04153	Town of Miami	LPV (Primary)	3,708,788	174,157	4.6958
04154	Town of Winkelman	LPV (Primary)	962,168	46,000	4.7809
04155	Town of Payson	LPV (Primary)	172,579,944	662,534	0.3839
04156	Town of Star Valley	LPV (Primary)	15,121,918		

EXHIBIT A



RESOLUTION NO. 16-08-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF GILA COUNTY, ARIZONA, PROVIDING FOR THE COLLECTION OF TAXES FOR ALL JURISDICTIONS BY THE COUNTY TREASURER FOR FISCAL YEAR 2016-2017.**

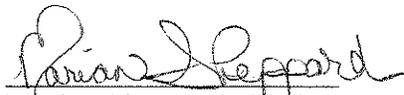
**WHEREAS**, the Gila County Board of Supervisors has received notification of tax rates set by all jurisdictions within Gila County, and has compiled said tax rate information by jurisdiction in Exhibits A and B, attached hereto and incorporated by reference herein.

**NOW, THEREFORE, BE IT RESOLVED** that, in accordance with A.R.S. §42-18003, the Board of Supervisors adopts this Resolution calling for the collection of taxes for the jurisdictions listed in Exhibits A and B by the County Treasurer as provided by law from the persons named in the tax roll and directs that a copy of this Resolution be conveyed to the County Treasurer.

**PASSED AND ADOPTED** this 15<sup>th</sup> day of August 2016, at Globe, Gila County, Arizona.

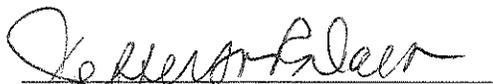
Attest:

**GILA COUNTY BOARD OF SUPERVISORS**

  
Marian Sheppard, Clerk

  
Michael A. Pastor, Chairman

Approved as to form:

  
Jefferson R. Dalton  
Deputy Gila County Attorney  
Civil Bureau Chief

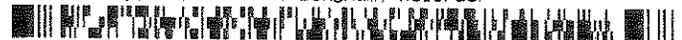


**Gila County, Arizona**  
**Net Assessed Valuations**  
**Tax Levies and Tax Rates**

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EXHI



**Gila County, Arizona**  
**Net Assessed Valuations**  
**Tax Levies and Tax Rates**  
**SCHOOL DISTRICTS**  
**Tax Year 2016 (Fiscal yr 2016/2017)**

Gila County, Arizona Authority	Purpose	Primary- -Secondary	Net Assessed Valuation	Levy Amount	Tax Rate	Total Tax Rate
05005 Young Elem SD #5	Maint/Oper, Spec Ed, Trans	Primary	16,531,318	993,796	6.0116	
05005 Young Elem SD #5	Capital Outlay	Primary	16,531,318	(823)	(0.0050)	
05005 Young Elem SD #5	Adjacent Ways	Primary	16,531,318	-	-	
07005 A.R.S. 15-992(B)	A.R.S. 15-992(B)	Primary	16,531,318	70,809	0.4057	6.4123
55005 Young Elem SD #5	Override	Secondary	16,531,318	-	-	-
05012 Pine/Strawberry SD #12	Maint/Oper, Spec Ed, Trans	Primary	57,638,987	2,786,294	4.8340	
05012 Pine/Strawberry SD #12	Capital Outlay	Primary	57,638,987	(19,616)	(0.0340)	
05012 Pine/Strawberry SD #12	Adjacent Ways	Primary	57,638,987	-	-	
07012 A.R.S. 15-992(B)	A.R.S. 15-992(B)	Primary	57,638,987	37,777	0.0655	4.8655
55012 Pine/Strawberry SD #12	Override	Secondary	57,638,987	-	-	-
05033 Tonto Basin Elem SD #33	Maint/Oper, Spec Ed, Trans	Primary	14,287,604	877,933	6.1447	
05033 Tonto Basin Elem SD #33	Capital Outlay	Primary	14,287,604	(11,640)	(0.0815)	
05033 Tonto Basin Elem SD #33	Adjacent Ways	Primary	14,287,604	(82)	(0.0006)	
07033 A.R.S. 15-992(B)	A.R.S. 15-992(B)	Primary	14,287,604	-	-	6.0626
55033 Tonto Basin Elem SD #33	Override	Secondary	14,287,604	-	-	-
07001 Globe Unified SD #1	Maint/Oper, Spec Ed, Trans	Primary	46,328,117	2,025,827	4.3728	
07001 Globe Unified SD #1	Capital Outlay	Primary	46,328,117	70,490	0.1522	
07001 Globe Unified SD #1	Adjacent Ways	Primary	46,328,117	(8,545)	(0.0184)	-
A.R.S. 15-992(B)	A.R.S. 15-992(B)	Primary	46,328,117	-	-	4.5066
57001 Globe Unified SD #1	Debt Service	Secondary	46,328,117	-	-	-
07010 Payson Unified SD #10	Maint/Oper, Spec Ed, Trans	Primary	239,207,392	9,057,952	3.7867	
07010 Payson Unified SD #10	Capital Outlay	Primary	239,207,392	920,555	0.3848	
07010 Payson Unified SD #10	Adjacent Ways	Primary	239,207,392	-	-	
07010 A.R.S. 15-992(B)	A.R.S. 15-992(B)	Primary	239,207,392	-	-	4.1715
57010 Payson Unified SD #10	Override	Secondary	239,207,392	1,253,580	0.5241	
57010 Payson Unified SD #10	Debt Service	Secondary	239,207,392	3,041,368	1.2714	1.7955
07040 Miami Unified SD #40	Maint/Oper, Spec Ed, Trans, Dropout	Primary	82,409,126	2,965,510	3.5985	
07040 Miami Unified SD #40	Capital Outlay	Primary	82,409,126	423,220	0.5136	
07040 Miami Unified SD #40	Adjacent Ways	Primary	82,409,126	-	-	4.1121
57040 Miami Unified SD #40	Override	Secondary	82,409,126	591,235	0.7174	0.7174
07041 Hayden/Winkelman SD #41	Maint/Oper, Spec Ed, Trans, K-3	Primary	21,918,463	3,093,311	14.1128	
07041 Hayden/Winkelman SD #41	Capital Outlay	Primary	21,918,463	(487,744)	(2.2253)	
07041 Hayden/Winkelman SD #41	Adjacent Ways	Primary	21,918,463	-	-	11.8875
57041 Hayden/Winkelman SD #41	Debt Service	Secondary	21,918,463	-	-	
57041 Hayden/Winkelman SD #41	Repay State	Secondary	21,918,463	-	-	-
07020 San Carlos Unified SD #20	Maint/Oper, Spec Ed, Trans	Primary	1,869,443	-	-	
07020 San Carlos Unified SD #20	Capital Outlay	Primary	1,869,443	-	-	
07020 San Carlos Unified SD #20	Adjacent Ways	Primary	1,869,443	-	-	
57020 San Carlos Unified SD #20	Debt Service	Secondary	1,869,443	-	-	
57020 San Carlos Unified SD #20	Override	Secondary	1,869,443	-	-	
30003 CVIT	Joint Technology District Arrangeme	Secondary	152,525,149	76,263	0.0500	0.0500
30001 NAVIT	Joint Technology District Arrangeme	Secondary	239,207,392	119,604	0.0500	0.0500

