

RESOLUTION NO. 436

Whereas, the State of Arizona appropriated and allocated funds to Yavapai County in fiscal year 1979-80 in the amount of \$1,207,558.83 for tax reduction on Class 5 properties in Yavapai County, and

Whereas, by error in calculation of the rate of tax on Class 5 properties necessary to make the required tax reduction, the sum of \$266,282.68 in excess of the proper tax was levied against the Class 5 properties in Yavapai County and most taxpayers have paid their allocated share of taxes to the Yavapai County Treasurer including such excess levy; and

Whereas, A.R.S. §11-505 authorizes the Board of Supervisors, upon obtaining the prior approval of the State Department of Revenue, to authorize the County Treasurer to refund overpayments of taxes "***resulting from an error in billing such taxes ***" upon claim being made by the taxpayer or the agent of the taxpayer within three years from the date of such overpayment; and

Whereas, the Board of Supervisors desires to correct such error.

Now, Therefore, IT IS RESOLVED:

1. That a copy of this Resolution be submitted to the Department of Revenue for its written approval.
2. That upon receipt of written approval from the Department of Revenue the Yavapai County Treasurer shall be authorized to refund such excess tax payments on Class 5 properties to the taxpayer or agent of the taxpayer, provided claim is made therefor within three years from the date of overpayment.

Adopted this 11 day of July, 1980.



John Olson
Chairman

Bill Laurie Oisa
Clerk

Whereas, the State of Arizona appropriated and allocated funds to Yavapai County in fiscal year 1979-80 in the amount of \$1,207,558.83 for tax redeuction on Class 5 properties in Yavapai County, and

Whereas, by error in calculation of the rate of tax on Class 5 properties necessary to make the required tax reduction, the sum of \$266,282.68 in excess of the proper tax was levied against the Class 5 properties in Yavapai County and most taxpayers have paid their allocated share of taxes to the Yavapai County Treasurer including such excess levy; and

Whereas, A.R.S. §11-505 authorizes the Board of Supervisors, upon obtaining the prior approval of the State Department of Revenue, to authorize the County Treasurer to refund overpayments of taxes "***resulting from an error in billing such taxes ***" upon claim being made by the taxpayer or the agent of the taxpayer within three years from the date of such overpayment; and

Whereas, the Board of Supervisors desires to correct such error.

Now, Therefore, IT IS RESOLVED:

1. That a copy of this Resolution be submitted to the Department of Revenue for its written approval.

2. That upon receipt of written approval from the Department of Revenue the Yavapai County Treasurer shall be authorized to refund such excess tax payments on Class 5 properties to the taxpayer or agent of the taxpayer, provided claim is made therefor within three years from the date of overpayment.

Adopted this 1 day of July, 1980.

John Wilson
Chairman

APPROVED:
Harold Scott
Harold Scott, Assistant Director
Arizona Department of Revenue
Division of Property and Special Taxes

ATTEST:

Ann Laurie Ains
Clerk