RESOLUTION NO. 547

APPROVING REFUND OF TAXES PAID IN ERROR TO CAMP VERDE FIRE DISTRICT
BY RESIDENTS OF MONTEZUMA HEIGHTS SUBDIVISION

WHEREAS, the residents of the Montezuma Heights Subdivision, Camp Verde, Yavapai County, have requested that the County refund taxes paid by them to the Camp Verde Fire District in error, since the subdivision is not within the boundaries of the Fire District; and

WHEREAS, A.R.S. \$11-506 authorizes the Board of Supervisors, "If all, or part of a property tax has been paid on an erroneous assessment after such assessment is verified by the property and special tax division of the department of revenue...", to direct the County Treasurer to grant a refund to the taxpayer, provided a claim for the refund is made by the taxpayer or his agent within three years from the date of the overpayment; and

WHEREAS, the Board of Supervisors desires to correct this error;

NOW, THEREFORE, IT IS HEREBY RESOLVED:

- 1. That a copy of this Resolution plus attachments be submitted to the Department of Revenue for its written verification and approval.
- 2. That upon receipt of written approval from the Department of Revenue, the Yavapai County Treasurer shall be authorized to refund such overpayments of taxes to the taxpayer or agent of the taxpayer, provided claim is made therefor within three years from the date of overpayment.

Adopted this 21st day of March, 1983.

Chairman, Yavapai County

Board of Supervisor

ATTEST:

Clerk, Yavapai County Board of Supervisors