



YAVAPAI COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. 2110

ESTABLISHING POLICIES FOR THE CREATION OF COUNTY IMPROVEMENT DISTRICTS AND OTHER SPECIAL TAXING DISTRICTS, AND ANNEXATIONS THERETO

WHEREAS, Resolution No. 2110 repeals and replaces Resolution No. 1842, which amended Resolution No. 1317; and

WHEREAS, counties are charged by statute with certain responsibilities related to the creation of County Improvement Districts and other special districts, and annexations thereto, as set forth in Arizona Revised Statutes, Title 48; and

WHEREAS, the Board of Supervisors desires that these statutory responsibilities be performed with the greatest degree of efficiency possible and at the least expense to County Taxpayers; and

WHEREAS, the Board of Supervisors recognizes that efforts to create special taxing districts sometimes result in divisiveness in the community and desires first and foremost to encourage residents to work with each other to find mutually agreeable solutions to problems; and

WHEREAS, the Board of Supervisors recognizes that even though special taxing districts are charged for services provided by the County, the cost of administering some Special Taxing Districts, including County Road Improvement Districts and Community Facilities Districts is never fully recovered and therefore represents a burden on all County taxpayers.

NOW, THEREFORE, BE IT RESOLVED that the following policies related to the creation of County Improvement Districts and other special taxing districts, and annexations thereto, are adopted:

Definitions:

- a. "Special Taxing District" is a district created pursuant to the provisions of Arizona Revised Statutes Title 48 for which the County bears responsibility with regard to creation.
- b. "County Improvement District" is a district created pursuant to Arizona Revised Statutes Title 48, Chapter 6.
- c. "County Road Improvement District" is a district created for the purpose of improving a road or roads to County standards with the expectation that upon completion of the improvements the road or roads will be accepted into the County's road maintenance system.
- d. "Community Facilities District" is a district created pursuant to the provisions of Arizona Revised Statutes Title 48, Chapter 4.

e. "County" is in reference to Yavapai County.

County Improvement Districts

- (1) A party proposing formation shall prepare the necessary legal descriptions prior to any preliminary work being performed by County departments. The legal descriptions shall be stamped or signed as sufficient and meeting statutory requirements with regard to contiguity by a registered professional engineer, registered surveyor, or other person similarly qualified to write and attest to the accuracy of a legal description.
- (2) Per A.R.S.§48-904(A) At the time of filing a petition for the establishment of an improvement district, or at any time thereafter but before publication of the notice of the hearing on the petition, a bond shall be filed by the petitioners, with security approved by the Board of Supervisors, sufficient to pay the expenses connected with the proceeding in case the Board refuses to establish the district.
- (3) Per A.R.S.§48-904(B) If at any time during the proceedings the Board determines the bond to be insufficient, it may order the filing of an additional bond within a time fixed, not less than ten days from the date of its order. Upon failure of the petitioners to file the additional bond, the petition shall be dismissed by the Board.
- (4) Bonds submitted in the form of a personal check, whether on the account of an individual or an organization, shall be cashed upon receipt.
- (5) Verification of petitions for creation of county improvement districts shall be accomplished according to availability of staff time in the Assessor's Office, but every effort shall be made to verify the petitions in a timely manner. The Assessor's determination of the sufficiency of signatures shall be the official and final determination with regard to whether the petitions will be accepted and a hearing on creation of the district set.
- (6) The County **will not** provide construction cost estimates for potential Road Improvement Districts. Proponents of such districts will be advised to check with local contractors to obtain construction costs estimates.
- (7) Per A.R.S.§48-903 - A petition addressed to the Board of Supervisors requesting establishment of an improvement district may be filed with the Clerk of the Board if signed by a majority of the persons owning real property and by the owners of fifty-one percent or more of the real property within the limits of the proposed district.
- (8) The Board may deny creation of any improvement district if, for any reason, the Board determines that the public convenience, necessity, or welfare will not be served by the creation of the district, or if the establishment petitions request a County Road Improvement District with improvements of a road or roads to less than County standard.

- (9) In the case of County Road Improvement Districts, roads will be built to County standard unless a variance to the County road standard has been granted. The Board of Supervisors may consider a variance upon a determination by the district engineer that construction to County standard would be impractical due to physical conditions or other engineering concerns. In any case where a recommendation exists to grant a variance to the County standard, the appropriate fire district will be asked to review and comment on the proposal and the comments of the fire district will be considered by the Board of Supervisors in its deliberations regarding the granting of any variance.
- (10) In the case of a County Road Improvement district that has been established with the Board of Supervisors sitting as the Board of Directors for the district, the board may choose to postpone approval of a resolution of intention to order improvements until such time as all right -of-way necessary for the proposed improvements has been donated to the County.

Other Special Taxing Districts

- (1) A party proposing formation shall prepare the necessary legal descriptions prior to any preliminary work being performed by the County departments. The legal descriptions shall be stamped or signed as sufficient and meeting statutory requirements with related to contiguity by the registered professional engineer, registered surveyor, or other person similarly qualified to write and attest to the accuracy of a legal description.
- (2) Bond amounts, where permissible, for the creation of special taxing districts other than County Improvement Districts, shall include all costs to the County in the event the district is not established. Bonds submitted in the form of a personal check, whether on the account of an individual or an organization, shall be cashed upon receipt of the impact statement for establishment of the district. For the proposed creation of a Community Facilities District, Board of Supervisors' approval will be required prior to any preliminary County work being performed. Upon approval from the Board of Supervisors, a bond will be required prior to any preliminary County work being performed.
- (3) The County **will not** provide construction cost estimates for potential community facilities districts. Proponents of such districts will be advised to check with local contractors to obtain construction costs or estimates.
- (4) In the case of a Community Facilities District established under Title 48 Chapter 4, and pursuant to A.R.S. §48-707(H) upon receipt of petitions with 100 percent of the landowner's signatures, a public hearing will be required. Upon conclusion of the hearing, the Board of Supervisors, in its sole discretion may decline to establish the proposed district, direct that an election be held pursuant to A.R.S. §48-707(B) or waive the election requirement and approve the establishment of the district.

- (5) Upon the call of election for the formation of a Community Facilities District by the Board of Supervisors, a separate bond covering the total estimated costs of the election will be required to be deposited with the Clerk of the Board by the party proposing formation, in the event the formation of the district is not approved at the election. All bonds submitted in the form of a personal check, whether on the account of an individual or an organization, shall be cashed upon receipt.
- (6) Verification of petitions for establishment of districts pursuant to A.R.S. §48-261 shall be accomplished in accordance with A.R.S. §48-266. The determination of the Assessor and the Recorder as to the sufficiency of the signatures shall be the County's official and final determination with regard to whether the petitions meet statutory requirements.
- (7) Verification of boundary change petitions for districts established pursuant to A.R.S. §48-261 shall be accomplished in accordance with A.R.S. §48-266. The determination of the Assessor and the Recorder as to the sufficiency of signatures shall be the County's official and final determination with regard to whether the petitions meet statutory requirements.

Approved and Adopted by the Yavapai County Board of Supervisors this 7th day of June 2023.


James Gregory, Chairman
Board of Supervisors

ATTEST:


Kim Kapin
Clerk of the Board

APPROVED AS TO FORM:


Martin Brennan
Deputy County Attorney