



YAVAPAI COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. 2136

A RESOLUTION OF THE BOARD OF SUPERVISORS OF YAVAPAI COUNTY, ARIZONA; RELATING TO TAXES LEVIED IN COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT; DIRECTING THE YAVAPAI COUNTY TREASURER TO DISTRIBUTE FUNDS.

WHEREAS, Arizona Revised Statutes §15-992 (F) was amended by Laws 2022, Chapter 285, Section 11 to direct each County Board of Supervisors to levy an additional tax in each common school district not within a high school district based on certain criteria for the 2023 tax year; and

WHEREAS, the Yavapai County Board of Supervisors levied an additional tax on the following school district in the specified amount:

- Williamson Valley School District #2: \$75,261.00
- Skull Valley School District #15: \$83,623.00
- Congress School District #17: \$191,317.00
- Kirkland School District #23: \$214,161.00
- Beaver Creek School District #26: \$556,271.00
- Hillside School District #35: \$41,812.00
- Canon School District #50: \$310,078.00
- Yarnell School District #52: \$75,261.00 and

WHEREAS, the Yavapai County Treasurer has collected taxes pursuant to the referenced levy in the following amounts as of August 1, 2024:

- Williamson Valley School District #2: \$57,166.17
- Skull Valley School District #15: \$67,494.24
- Congress School District #17: \$149,540.52
- Kirkland School District #23: \$174,616.12
- Beaver Creek School District #26: \$401,308.37
- Hillside School District #35: \$39,176.22
- Canon School District #50: \$232,496.24
- Yarnell School District #52: \$57,826.95 and

WHEREAS, the Fifty-Sixth Arizona Legislature passed HB 2173 in its Second Regular Session; HB 2173 contained an emergency clause at Section 8; and the Arizona Governor signed HB 2173 on April 10, 2024; and

WHEREAS, HB 2173 section 6 directs each County Board of Supervisors that levied an additional tax pursuant to section 15-992, subsection F, Arizona Revised Statutes, as added by Laws

2022, chapter 285, section 11, in the 2023 tax year to direct the County Treasurer to transmit any unexpended and unencumbered monies that were collected pursuant to section 15-992, subsection F, in the 2023 tax year to the State Treasurer for deposit in the State General Fund to aid in school financial assistance; and

WHEREAS, Arizona Revised Statutes § 35-327(F) directs interest earned between the time of collection and other statutory requirements on monies collected for involuntary pool participants to revert to the general fund of the collection entity; and

WHEREAS, the interest earned on the taxes collected pursuant to the referenced levy amounts to \$0.00 as of August 1, 2024; and

WHEREAS, the Yavapai County Treasurer will continue to collect monies pursuant to the referenced levies as delinquent taxes are paid.

NOW, THEREFORE, BE IT RESOLVED,

Section 1. The Yavapai County Treasurer shall remit \$1,179,624.83 to the State Treasurer for deposit in the state general fund to aid in school financial assistance, pursuant to HB 2173 section 6.

Section 2. The Yavapai County Treasurer shall transfer \$0.00 to the county general fund pursuant to A.R.S. §35-327(F).

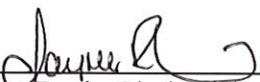
Section 3. The Yavapai County Treasurer shall remit to the State Treasurer any monies collected after August 1, 2024 from the taxes levied pursuant to Arizona Revised Statutes §15-992 (F) in the 2023 tax year on the same schedule as those collected pursuant to Arizona Revised Statutes §15-992(B) and (F) in the 2024 and future tax years.

Approved and Adopted by the Yavapai County Board of Supervisors this 7th day of August 2024.



Craig L. Brown, Chairman

ATTEST:



Jayme Rush, Clerk of the Board

APPROVED AS TO FORM :



Martin Brennan, Deputy County Attorney