

AGENDA



**REGULAR SESSION
COUNCIL HEARS PLANNING & ZONING COMBINED
MAYOR AND COUNCIL
TOWN OF CAMP VERDE
COUNCIL CHAMBERS
473 S. Main Street, Room #106
WEDNESDAY, DECEMBER 17, 2008
at 6:30 P.M.**

If you are carrying a cell phone, pager, computer, two-way radio, or other sound device, we ask that you turn it off when you enter Council Chambers. Remove your hats for the Pledge of Allegiance. All Presentations are limited to 10 minutes.

1. **Call to Order**
 2. **Roll Call**
 3. **Pledge of Allegiance**
 4. **Consent Agenda** – All those items listed below may be enacted upon by one motion and approved as consent agenda items. Any item may be removed from the Consent Agenda and considered as a separate item if a member of Council requests.
 - a) **Approval of the Minutes:**
 - 1) Regular Session – December 3, 2008
 - 2) Special Session – December 3, 2008
 - 3) Executive Session – December 3, 2008 (Taped)
 - b) **Set Next Meeting, Date and Time:**
 - 1) December 24, 2008 at 6:30 p.m. – Council Hears Planning & Zoning – **CANCELLED**
 - 2) January 7, 2009 at 6:30 p.m. – Regular Session
 - 3) January 21, 2009 at 6:30 p.m. – Regular/Council Hears P&Z COMBINED
 - 4) January 28, 2009 at 6:30 p.m. – Council Hears Planning & Zoning - **CANCELLED**
 - c) **Possible approval of Intergovernmental Agreement with the Camp Verde Unified School District for use of a parking lot and trail located on Camp Lincoln Road between the School District Office and Butler Park.** (Staff Resource: Lynda Moore)
 - d) **Possible authorization to go to public auction of real property identified as a vacant .36-acre parcel of residential land located east of McCracken Lane in the 1200 Block South, a portion of parcel 404-02-171 with a starting bid of \$20,000 and specifically laying out easement issues following the sale.** (Staff Resource: Lynda Moore)
 - e) **Possible approval of Councilmember German's and Town Manager Mike Scannell's out-of-state travel expenditures related to the December 10, 2008 settlement discussions with Canyon Wood Yard/California Hot Wood's owners.** (Staff Resource: Michael Scannell)
 - f) **Possible approval of Resolution 2008-757, a Resolution of the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona, declaring as a public record that certain document filed with the Town Clerk and entitled, 'Supplementary Local Audit Procedures for the Town Tax Code of the Town of Camp Verde, Arizona.'** (Staff Resource: Michael Scannell)
 - g) **Possible approval of Ordinance 2008-A356, an Ordinance of the Town of Camp Verde relating to privilege License Tax: adopting 'Supplementary Local Audit Procedures for the Town Tax Code of the Town of Camp Verde, Arizona' by reference; amending Article V-Administration of the Town Tax Code and Regulation 8-555.1; providing penalties for the violation thereof; providing severability and establishing an effective date.** (Staff Resource: Michael Scannell)
 5. **Call to the Public for Items not on the Agenda.**
 6. **Council Informational Reports** Individual members of the Council may provide brief summaries of current events and activities. These summaries are strictly for informing the public of such events and activities. The Council will have no discussion, consideration, or take action on any such item, except that an individual Council member may request that the item be placed on a future agenda.
 7. **Presentation by Bob Rothrock from Verde Valley Land Preservation Institute, Inc. regarding activities, goals, and accomplishments, followed by discussion.**
- Mayor Gioia requested item #8:
8. **Report and update on the Mayor's efforts with the Chamber of Commerce, the Signage Subcommittee, and**

ADOT to improve signage along SR 260 and along I-17 with directional signs to the Historic Downtown Main Street.

9. **Discussion, consideration, and possible approval of Ordinance 2008-A354A (amending Ordinance 2008-A354 approved on October 22, 2008, but not processed based on attorney advice) an Ordinance of the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona amending Section 118 of the Zoning Ordinance to define A-frame signs, add exceptions for projecting signs and A-Frame signs into the right-of-way for businesses and Main Street under Prohibited Signs, and define the criteria under which projecting signs may be used under Business/Commercial/Industrial signs. (Staff Resource: Nancy Buckel)**
 - **Call for STAFF PRESENTATION**
 - **Declare PUBLIC HEARING OPEN**
 - **Call for APPLICANT'S STATEMENT (if applicable)**
 - **Call for COMMENT FROM OTHER PERSONS (either in favor or against)**
 - **Call for APPLICANT'S REBUTTAL (if appropriate)**
 - **Declare PUBLIC HEARING CLOSED**
 - **Call for COUNCIL DISCUSSION**
10. **Presentation, discussion and possible direction to staff concerning the encroachment of a garage owned by Aileen Smart onto the Town's property located on Basham Circle. (Staff Resource: Nancy Buckel)**
11. **Discussion, consideration, and possible direction to staff relative to the requirement for vendors of Special Events to provide a certificate of insurance for General Liability of at \$1,000,000 per occurrence and \$1,000,000 aggregate, naming the Town of Camp Verde as additional insured. (Staff Resource: Lynda Moore)**
12. **Discussion, consideration, and possible appropriation of \$100,000 from the CIP Fund to the Parks Fund and direction to staff to begin Request for Proposal process to engage a consultant to complete design work for initial projects for the Community Park. (Staff Resource: Michael Scannell)**
13. **Discussion, consideration, and possible authorization for the Town Manager to complete the contract to engage consultant Donald Zelechowski for the purpose of performing sales tax audit services. (Staff Resource: Michael Scannell)**
14. **Call to the Public for Items not on the Agenda.**

There will be no Public Input on the following items:

15. **Advanced Approvals of Town Expenditures**
 - a) **There are no advanced approvals.**
16. **Manager/Staff Report** Individual members of the Staff may provide brief summaries of current events and activities. These summaries are strictly for informing the Council and public of such events and activities. The Council will have no discussion, consideration, or take action on any such item, except that an individual Council member may request that the item be placed on a future agenda.
17. **Adjournment**

Posted by: *J. James*

Date/Time: 12-12-08 9:20 a.m.

Note: Pursuant to A.R.S. §38-431.03 A 2 and A 3, the Council may vote to go into Executive Session for purposes of consultation for legal advice with the Town Attorney on any matter listed on the Agenda, or discussion of records exempt by law from public inspection associated with an agenda item.

The Town of Camp Verde Council Chambers is accessible to the handicapped. Those with special accessibility or accommodation needs, such as large typeface print, may request these at the Office of the Town Clerk.

**MINUTES
REGULAR SESSION
MAYOR AND COUNCIL
TOWN OF CAMP VERDE
COUNCIL CHAMBERS
WEDNESDAY, DECEMBER 3, 2008
6:30 P.M.**

**Minutes are a summary of the actions taken. They are not verbatim.
Public input is placed after Council motions to facilitate future research.
Public input, where appropriate, is heard prior to the motion**

1. Call to Order

The meeting was called to order at 6:30 p.m.

2. Roll Call

Mayor Gioia, Vice Mayor Hauser, Councilors Smith, Garrison, Kovacovich, and German were present; there is one seat vacant.

Also Present: Town Manager Mike Scannell, Parks & Recreation Director Lynda Moore, Deputy Town Clerk Virginia Jones, and Recording Secretary Margaret Harper.

3. Pledge of Allegiance

The Pledge was led by German.

4. Consent Agenda – All those items listed below may be enacted upon by one motion and approved as consent agenda items. Any item may be removed from the Consent Agenda and considered as a separate item if a member of Council requests.

a) Approval of the Minutes:

- 1) Regular Session – November 19, 2008
- 2) Special Session – November 19, 2008
- 3) Executive Session – November 19, 2008 (Taped)
- 4) Special Session – November 12, 2008

b) Set Next Meeting, Date and Time:

- 1) December 17, 2008 at 6:30 p.m. – Regular/Council Hears P&Z COMBINED
- 2) December 24, 2008 at 6:30 p.m. – Council Hears Planning & Zoning – **CANCELLED**
- 3) January 7, 2009 at 6:30 p.m. – Regular Session
- 4) January 21, 2009 at 6:30 p.m. – Regular/Council Hears P&Z COMBINED
- 5) January 28, 2009 at 6:30 p.m. – Council Hears Planning & Zoning - **CANCELLED**

c) Possible authorization to pay \$3,253.50 for the loss adjustment expense to Southwest Risk for Dayton v. Town of Camp Verde litigation. (Staff Resource: Carol Brown)

d) Possible approval for the Magistrate Court to apply for a Fill-the-Gap grant with the Administrative Office of the Supreme Court to fund the criminal clerk's salary and training for the remainder of this fiscal year, not to exceed the current balance of the Fill-the-Gap fund of \$31,670.14 (Staff Resource: Judge Rodger Overholser)

On a motion by Hauser, seconded by Kovacovich, the Consent Agenda was unanimously approved as presented, with the correction noted by German.

Councilor German requested a correction to the Minutes of November 19, 2008, on Page 6, Item 14, to correctly reflect a vote of 5-1 on the Motion, and that German abstained.

5. Call to the Public for Items not on the Agenda.

(Comments from the following individual are summarized.)

John Wischmeyer stated his objection to the use of McCracken Road as the entrance to the planned Community Park, citing problems with the road being a narrow residential street, unsafe and insufficient to carry additional traffic, and stressing the desire to preserve the peaceful serenity of the neighborhood; Highway 260 is the preferred access point. Mr. Wischmeyer requested that the Council support the residents; he may ask the community to join him in a voter referendum on the question to determine the depth of support for the preservation of the neighborhood.

There was no further public input.

6. Council Informational Reports

German reported on his attendance at a Sanitary District special meeting to canvass the election; they did so and are sending their report of the canvassing to the County Board of Supervisors.

Hauser announced that Friday, December 5th will be the first Movie Night at the Teen Center; furniture is needed and any donations of chairs, couches, folding chairs would be welcomed. Hauser also reminded everyone of the Light Parade scheduled for December 13th and the Wreath Contest.

Smith said he had attended the Verde Valley Transportation Planning Organization meeting last Wednesday; he and another person were the only ones there.

Kovacovich thanked Town staff for the Main Street decorations.

7. **Discussion, consideration, and possible approval of the new logo created by Recreation Supervisor Joe Perez for the Parks & Recreation Department.** *(Staff Resource: Lynda Moore)*

On a motion by Hauser, seconded by Garrison, the Council unanimously approved the new logo as the Parks & Recreation logo.

Parks & Recreation Director Lynda Moore displayed a color copy of a Parks & Recreation logo that the Youth Coalition has designed to use on T-shirts and banners, that truly represents Parks & Recreation. The set-up cost for a new logo would be \$65; if in color, it would be the same cost as the Town logo. Moore added that most of the time the logo would be shown in black-and-white. Moore was asked why the design had not involved more community involvement, and she explained that the logo was created by the Youth Coalition. As for most of the costs for awards and banners, Moore said that those would be covered by the Youth Coalition.

PUBLIC INPUT

(Comments from the following individual are summarized.)

Jim Ellington said that the logo has been an agenda item for the Parks & Recreation Commission several times in the past; it is more for public recognition to bring awareness of the public of the many activities and facilities sponsored by the Parks & Recreation Department. Ellington cited examples of the public assuming the School District is responsible for Butler Park, Little League, and the Pool programs, as well as negative articles in the newspapers. The logo would be a perfect way to bring recognition to the Town's Parks & Recreation Department.

There was no further public input.

The Council agreed that the Parks & Recreation Commission needs to get the recognition due it, and suggested that the logo be displayed at key locations for that purpose; there was some preference expressed to having the logo done in color.

8. **Discussion, consideration, and possible direction to staff relative to the 2009 Heritage Grant application. Discussion may include, but not be limited to an explanation of the grant match and how the process works; Phase I of the Community Park to include cost estimates and available funding; possible obstacles; bonding for parkland improvements; and the required timeline for completion of the grant application.** *(Staff Resource: Lynda Moore)*

Staff was directed to proceed with the Heritage Grant application as outlined by the Town Manager and staff.

Moore explained that the Heritage Grant is on a 50-50 basis; the Town would be obligated to match whatever the funding amount is. A plan is proposed whereby the Town could use the cost of the land acquisition in applying for a Heritage Grant in the amount of \$1.5 million; if successful, State Parks would reimburse the Town \$750,000 which could be used for the Park development. The application would be relatively simple and could be completed by the deadline of February 27th.

The discussion included several concerns, primarily the water, septic and electric issues. Town Manager Scannell explained that anticipating the successful award of the Heritage Grant in the amount of \$1.5 million, the \$750,000 reimbursement to the Town would be earmarked for the infrastructure improvements, including the concerns discussed. Scannell said that if the Council approves going forward with the application, he will be requesting appropriation of \$100,000 from the Capital Fund Reserve and authorization for staff to proceed with an RFP for professional services to design roadway improvements, interior roadways, water, waste water, electrification or whatever is directed by Council. When the Heritage Grant award is received, plans would therefore be ready to implement, and the Town could go to bid for all those improvements; such construction could possibly be completed by January 2010. Scannell added that staff would have a Plan B in hand in the event the Heritage Grant does something different than what is hoped for. Scannell also pointed out that the points awarded to the Town to receive the grant

would be maximized by the Town having invested additional funds for design work for the improvements, and the demonstrated commitment of Council to earmark the grant proceeds for recreational amenities. Scannell said that he and Director Moore have also discussed meeting with State Parks Heritage Grant Program people to find out how best to maximize the number of points the Town might get on any grant application that the Town would submit. Scannell summarized the plan as one that is fiscally prudent and a wise use of the Town funds and shows the community that the Council and staff are committed to address the demand that exists for recreational amenities; furthermore, that portion of the Capital Improvement Fund earmarked for park improvements is being used as envisioned by the community.

There was no public input.

Mayor Gioia requested item #9:

9. **Discussion, consideration, and identification of the advantages, disadvantages, and potential issues brought about by the formation of a new county as discussed at the November Verde Valley Intergovernmental Meeting.**

There was no action taken.

Mayor Gioia explained that one of the agenda items discussed at the November Verde Valley Intergovernmental meeting was the separation of the Verde Valley into its own County. The 2010 census will reach the point where five County Supervisors will be needed; instead of the normal votes of 2-1, it will more than likely end up 4-1, and at the very best 3-2. Gioia outlined the issues to consider in separating the Verde Valley, including revenue to provide services, separation or retention of capital benefits, assets, effect on representation within the State, and the value of the Verde Valley as an entity. The Commission discussed at length their past experience and concern regarding the issue of separation, including the suggestion that it would not hurt to study the issue and consider the feasibility of generating sufficient funds to maintain the same level of services. Gioia pointed out that if the Verde Valley elected to separate, the vote would go to the entire County and they have already shown that they do not want the Verde Valley to go. Gioia said his main purpose in requesting the agenda item was to get feedback on whether the members think the County is doing a decent job, pointing out the political differences that adversely affect the Verde Valley issues. Garrison expressed her deep concern about trying to start a new County based on her perception that the Verde Valley has never worked well together. There was some question about the principals who were involved in bringing forward the issue of separation. Gioia said that a pamphlet had been prepared that outlined the laws and methods for separating from the County and given to some individuals on the other side of the mountain.

PUBLIC INPUT

(Comments from the following individual are summarized.)

Steve Ayres, Bugle reporter, explained that two individuals from Cottonwood had started out with strictly a research paper on what it would take, and what were the legal ramifications. That document had been circulated and ended up in the hands of Tom Thurman, and snowballed from there.

There was no further public input.

Following the discussion, Gioia said that the next time the issue comes up in an Intergovernmental meeting as an agenda item sponsored by our County Supervisors, he will give them the Council's feedback.

10. **Call to the Public for Items not on the Agenda.**

There was no public input.

11. **Advanced Approvals of Town Expenditures**

a) **There are no advanced approvals.**

There were no advanced approvals.

12. **Manager/Staff Report**

There was no Manager/Staff report.

13. **Adjournment**

On a motion by Hauser, seconded by Smith, the meeting was adjourned at 7:19 p.m.

CERTIFICATION

I hereby certify that the foregoing Minutes are a true and accurate accounting of the actions of the Mayor and Common Council of the Town of Camp Verde during the Regular Session of the Town Council of Camp Verde, Arizona, held on the 3rd day of December 2008. I further certify that the meeting was duly called and held, and that a quorum was present.

Dated this _____ day of _____, 2008.

Debbie Barber, Town Clerk

**MINUTES
SPECIAL SESSION
MAYOR and COMMON COUNCIL
Of the
TOWN OF CAMP VERDE
COUNCIL CHAMBERS
473 S. Main Street #106
Wednesday, December 3, 2008
3:00 p.m.**

1. Call to Order

Mayor Gioia called the meeting to order at 3:02 p.m.

2. Roll Call

Mayor Gioia, Vice Mayor Hauser, and Councilors Garrison, German, Kovacovich, and Smith were present.

Also Present:

Community Development Director Buckel, Town Manager Michael Scannell, and Town Clerk Barber were present. Attorney Sims was present telephonically.

Mayor Gioia read the agenda items aloud and asked Council their pleasure.

On a motion by Hauser, seconded by Kovacovich, the Council voted unanimously to discuss the agenda items in executive session.

The meeting was recessed at 3:03 p.m. and reconvened at 5:48 p.m.

- 3. Update, discussion, consideration, and possible direction to staff and/or discussion or consultation with the Town Attorney for legal advice concerning Canyon Wood Supply owned by California Hotwood, Inc. formerly known as Zellner's Wood Yard.** Note: Council may vote to go into Executive Session pursuant to ARS §38-431.03(A)(3) for discussion or consultation with the attorney for legal advice and §38-431.03(A)(4) for discussion or consultation with the attorney in order to consider Council's position regarding contracts that are the subject of negotiation., in pending or contemplated litigation, or in settlement discussions in order to avoid or resolve litigation. (Staff Resource: Town Attorney)

Council took no action on this item.

- 4. Discussion, consideration, and possible direction to staff relative to the details that need to be included in an easement or perpetuity of real property identified as a vacant .36-acre parcel of the northern boundary of the community parkland.** Note: Council may vote to go into Executive Session pursuant to ARS §38-431.03(A)(3) for discussion or consultation with the attorney for legal advice and §38-431.03(A)(7) for discussion or consultation with designated representative(s) in order to consider Council's position and instruct its representative(s) regarding negotiations for the purchase, sale or lease of real property. (Staff Resource: Lynda Moore)

Council took no action on this item.

5. Adjournment

Following a motion by Hauser, seconded by German, the meeting was adjourned at 5:49 p.m.

Deborah Barber, Town Clerk

CERTIFICATION

I HEREBY CERTIFY THAT THE FOREGOING, minutes are a true and accurate accounting of the discussion of the Mayor and Common Council of the Town of Camp Verde during the Special Session of the Town Council of Camp Verde, Arizona held on December 3, 2008. I further certify that the meeting was duly called and held, and that a quorum was present.

Dated this _____ day of _____ 2008

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: December 17, 2008

Meeting Type: Regular Session

Type of Presentation:

REFERENCE DOCUMENT:

IGA Parking Lot

AGENDA TITLE: (Be Exact):

Discussion, consideration and possible approval to renew the Intergovernmental Agreement with the Camp Verde Unified School District for use of a parking lot and trail located on Camp Lincoln Road between the School District Office and Butler Park.

PURPOSE AND BACKGROUND INFORMATION:

This IGA is for the parking area located next to the soccer field ,on the backside of Butler Park. This is school property and by entering into an IGA with the School District, it allows for additional parking at Butler Park.

STAFF RECOMMENDATION(S): (Suggested Motion)

Approve renewing the IGA with the Camp Verde Unified School District for three years for use of a parking lot and trail located next to Butler Park.

Type of Document Needing Approval:

Finance Director Review

Budgeted/Amount

Attorney Review Yes No

Attorney Comments

Fund:

Line Item:

Submitting Department: Parks & Recreation

Contact Person: Lynda Moore

Town Manager/Designee:

INTERGOVERNMENTAL AGREEMENT
TRIANGLE PARKING LOT AND TRAIL

This Intergovernmental Agreement (“Agreement”) for use of a parking lot and trail is entered into this 12th day of November, 2008, by and between Camp Verde Unified School District No. 28, a political subdivision of the State of Arizona (“CVUSD”), and the Town of Camp Verde, an Arizona municipal corporation (the “Town”), each individually a “Party” and jointly “the Parties”.

RECITALS

The Town and CVUSD agreed to the construction and Town use of the triangle parking lot and access trail adjacent to Butler Park and the District Office (the “Facility”) as a public parking lot and trail on CVUSD property and to cooperatively act to maintain the Facility.

The Facility has been built by the Parties and the Parties desire to enter into this Agreement for the use and management of the Facility.

CVUSD is authorized to enter into this Agreement pursuant to Arizona Revised Statutes Section 15-342(13), Section 15-364(A), and Section 11-952.

The Town is authorized to enter into this Agreement under ARS Section 15-364(B) and Section 11-952.

Now therefore, for the mutual covenants and consideration contained herein, the Parties agree as follows:

AGREEMENT

1. TERM. The term of this Agreement shall commence on November 12, 2008, and end on November 12, 2011, unless terminated as allowed by section 8. This Agreement may be extended by either Party for successive terms of four years upon written notice of intent to extend delivered to the other Party not less than thirty (30) days prior to the end of the then-current term.
2. PURPOSE. The purpose of this Agreement is to set forth the responsibilities and contributions of the Parties with respect to the operation of the Facility and the sharing of operational costs and maintenance of the Facility.
3. USE. The Parties each represent that the Facility will be used only for the purpose of a vehicle parking and pedestrian trail. The Parties agree to comply with all applicable state, federal or city laws and regulations, and with the policies and regulations of CVUSD pertaining to the use and occupancy of the Facility. Neither Party shall use or allow any portion of the Facility to be used for any unlawful purpose. Neither Party shall commit or allow to be committed any waste or nuisance in or about the Facility, or

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date:

December 17, 2008

Meeting Type:

Regular Session

Type of Presentation:

REFERENCE DOCUMENT:

Park Boundary

AGENDA TITLE: (Be Exact):

Discussion, consideration and possible direction to staff to go to public auction of real property identified as a vacant .36-acre parcel of residential land located east of McCracken Lane in the 1200 Block South, a portion of parcel 40402-171 with a starting bid of \$20,000 and specifically laying out easement issues following the sale.

PURPOSE AND BACKGROUND INFORMATION:

According to Nancy Buckel the .36 acres could be sold and it would still allow the Town one split of the triangular located across McCracken Rd. to make two lots that could be sold at a later date.

STAFF RECOMMENDATION(S): (Suggested Motion)

Type of Document Needing Approval:

Finance Director Review

Budgeted/Amount

Attorney Review Yes No

Attorney Comments _____

Fund:

Line Item:

Submitting Department:

Parks & Recreation

Contact Person:

Lynda Moore

Town Manager/Designee:



Community Development Department
Of
Town of Camp Verde

MEMO

Date: December 9, 2008
To: Lynda Moore, Parks and Rec. Director
From: Nancy Buckel, Community Dev. Dir. *NB*
RE: Information on parcels purchased from Forest Service
Cc: Town Mgr, Council

I have researched the purchase of the park property from the Forest Service and it appears that parcels 404-02-171 and -172 were established at the time of the sale transaction. The deed only gives the legal description and lists no tax parcel numbers. The recorded date for the above mentioned parcels is the same date of recordation of the Quit Claim Deed for the park property, March 25, 2007. I have attached the deed and county parcel information for reference.

The Department of Real Estate does not recognize property lines and only looks at ownership of property to determine what constitutes a subdivision. The ARS 9-463.02 defines a subdivision as the creation of four or more parcels along with other defining criteria. Our subdivision regulations refer to the ARS definition of a subdivision. In our Zoning regulations, Section 108K Land Division again refers the ARS subdivision criteria and does not offer any additional criteria that may be considered. Therefore, it is my opinion the Town may only create three new parcels without triggering the necessity of going through the subdivision process. The triangular piece could be split once creating two parcels and the portion for the access onto German and Browns property could be split off from 404-02-171. If you have any questions on this issue, give me a call.



FEE
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WHEN RECORDED RETURN A COPY TO:
USDA Forest Service, LM Staff
333 Broadway SE
Albuquerque, NM 87102

"Camp Verde Administrative Site"
Coconino NF - Parcel A

Exempt from Affidavit of Property Value Pursuant to ARS 11-1134(A)(3)

QUITCLAIM DEED

THIS DEED, made this 20th day of March, 2008, between the **UNITED STATES OF AMERICA**, acting by and through the Forest Service, United States Department of Agriculture, 333 Broadway SE, Albuquerque, New Mexico, 87102, hereinafter called Grantor, and the **TOWN OF CAMP VERDE**, a political subdivision of the State of Arizona, 473 S. Main Street, Suite 102, Camp Verde, Arizona 86322, hereinafter called Grantee.

WITNESSETH: That the Grantor is authorized by the Arizona National Forest Improvement Act of November 7, 2000, (Public Law 106-458; 114 Stat. 1983) and the Forest Service Facility Realignment and Enhancement Act of 2005 (Title V, Public Law 109-54), to sell or exchange any and all right, title, and interest of the United States in and to that certain land known as the Camp Verde Administrative Site of the Coconino National Forest, Red Rock Ranger District, located within the Town of Camp Verde, Yavapai County, Arizona; and GRANTOR is further authorized by "SEC. 5" of the Arizona National Forest Improvement Act of November 7, 2000, (Public Law 106-458; 114 Stat. 1983) to: (a) deposit the proceeds of the sale under this Act in the fund established under Public Law 90-171 (16 U.S.C. 484a), commonly known as the Sisk Act; and (b) funds deposited shall be available to the Secretary, without further Act of Appropriation.

The GRANTEE meets the requirements of the foregoing Acts and is entitled to this Quitclaim Deed. The parcel and related improvements are conveyed in an "as is condition" and the Grantor makes no warranty, expressed or implied as to the quality, kind, character, size, or description of any of the property, or its fitness for any use or purpose.

Approved as to description, consideration and the condition of conveyance.

Debrah Salano



The GRANTOR acquired title to the lands herein described under provisions of the Creative Act.

NOW THEREFORE: The Grantor, for and in consideration of the sum of Two Million Four Hundred Thousand Dollars and 00/100 (\$2,400,000.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, does hereby remise, release, quitclaim, and convey unto Grantee, all its rights, title, interest, and claim in and to the following described land and improvements containing 118.69 record acres, more or less, situated in the County of Yavapai, State of Arizona, described as follows:

GILA AND SALT RIVER MERIDIAN
T. 13 N., R. 5 E.
sec. 5--Lots 1, 2, and 9;
N $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$;
N $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$;
NE $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$.

SUBJECT TO:

1. A public road easement for McCracken Lane, and rights incident thereto, over and across a portion of section 5, T. 13 N., R. 5 E., outstanding to the Town of Camp Verde, acting by and through its Town Council, as set forth in that certain Public Road Easement dated May 21, 1993, recorded June 22, 1993, Yavapai County, Book 2651 pages 413-422.
2. An easement for an existing highway drainage channel right-of-way, and rights incident thereto, over and across a portion of Lot 7, and S $\frac{1}{2}$ NE $\frac{1}{4}$ of section 5, T. 13 N., R. 5 E., outstanding to the State of Arizona, acting by and through its Department of Transportation, as set forth in that certain Easement For Highway Purposes dated May 2, 2001, recorded June 27, 2001, Yavapai County, Instrument 3362286, Book 3842, Page 748.
3. The information contained in this FLOODPLAIN NOTICE. The information contained in this notice is provided pursuant to the authority contained in Section 3(d) of Executive Order 11988 of May 24, 1977. There is approximately 4 acres of Federal land within the 100-year floodplain. Once the lands are conveyed out of Federal ownership, they are subject to floodplain restrictions of the Yavapai County Flood Control District Ordinance. The National Flood Insurance Program (42 USC 4001-4128) provides the umbrella document for the states' floodplain control programs. Counties must have floodplain regulations in effect in order to qualify for the National Flood Insurance Program. The State of Arizona has required that local governmental units adopt



floodplain management regulations designed to promote the public health, safety, and general welfare of its citizenry (A.R.S. § 48-3601 through § 48-3627). The Flood Control District of Yavapai County is charged with regulating the use of land in accordance with these regulations and those specified in the Yavapai County Flood Control District Ordinance adopted December 1981, revised August 1984, July 1987 and January 1996. These regulations strictly control development in "Base Flood" areas, which are the same as our "100-Year Floodplains". In compliance with Section 4(b) of Executive Order 11990 of May 24, 1977, applicable portions of the land conveyed in this deed are subject to floodplain restrictions of the Yavapai County Flood Control District Ordinance.

4. A Hazardous Substance Notification attached hereto and made a part hereof.

IN WITNESS WHEREOF, the Grantor, by its duly authorized representative has executed this Quitclaim Deed pursuant to the delegation of authority promulgated in Title 7 CFR 2.60 and 49 FR 34283, August 29, 1984.

UNITED STATES OF AMERICA
By: *Gilbert Zepeda*
GILBERT ZEPEDA
Deputy Regional Forester
Southwestern Region, Forest Service
United States Department of Agriculture

ACKNOWLEDGMENT

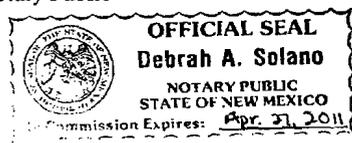
STATE OF NEW MEXICO)
) §
COUNTY OF BERNALILLO)

The foregoing instrument was acknowledged before me this 20th day of March, 2008, by Gilbert Zepeda known to me to be the Deputy Regional Forester, Region 3, Forest Service, United States Department of Agriculture, who being by me duly sworn stated that he signed said instrument on behalf of the United States of America under authority duly given, and he executed same as the free act and deed of the United States of America for the consideration and purposes therein contained.

Debrah A. Solano
Notary Public

My Commission expires: 4-27-2011

SEAL





NOTICES AND COVENANTS

HAZARDOUS SUBSTANCE NOTIFICATION

(A) Pursuant to Section 120(h)(3)(A)(i) of the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (CERCLA)(42 U.S.C. §9620(h)(3)(A)(i)), and based upon a complete search of agency files, the United States gives notice that an undetermined amount of hazardous materials, including pesticides, lead-based paint, tar and petroleum products have been stored on the property from 1908 through the present. All hazardous materials will be removed prior to conveyance of the property with the exception of the lead based paint on the barn. The door, door frame, and garage door of the barn has lead based paint. The United States also gives notice that Parcel A includes an area where the Forest Service has previously burned trailers. This area was remediated prior to Conveyance.

(B) Grantor warrants that all remedial action necessary to protect human health and the environment has been taken before the date of this conveyance. Grantor warrants that it shall take any additional response action found to be necessary after the date of this conveyance regarding hazardous substances located on the Property on the date of this conveyance.

(1) This covenant shall not apply:

(a) in any case in which Grantee, its successor(s) or assign(s), or any successor in interest to the Property or part thereof is a Potentially Responsible Party (PRP) with respect to the Property immediately prior to the date of this conveyance; OR

(b) to the extent that such additional response action or part thereof found to be necessary is the result of an act or failure to act of the Grantee, its successor(s) or assign(s), or any party in possession after the date of this conveyance that either:

(i) results in a release or threatened release of a hazardous substance that was not located on the Property on the date of this conveyance; OR

(ii) causes or exacerbates the release or threatened release of a hazardous substance the existence and location of which was known and identified to the applicable regulatory authority as of the date of this conveyance.

(2) In the event Grantee, its successor(s) or assign(s), seeks to have Grantor conduct any additional response action, and, as a condition precedent to Grantor incurring any additional cleanup obligation or related expenses, the Grantee, its successor(s) or assign(s), shall provide Grantor at least 45 days written notice of such a claim. In order for the 45-day period to commence, such notice must include credible evidence that:



- (a) the associated contamination existed prior to the date of this conveyance; and
 - (b) the need to conduct any additional response action or part thereof was not the result of any act or failure to act by the Grantee, its successor(s) or assign(s), or any party in possession.
- (C) Grantor reserves a right of access to all portions of the Property for environmental investigation, remediation or other corrective action. This reservation includes the right of access to and use of available utilities at reasonable cost to Grantor. These rights shall be exercisable in any case in which a remedial action, response action or corrective action is found to be necessary after the date of this conveyance, or in which access is necessary to carry out a remedial action, response action, or corrective action on adjoining property. Pursuant to this reservation, the United States of America, and its respective officers, agents, employees, contractors and subcontractors shall have the right (upon reasonable advance written notice to the record title owner) to enter upon the Property and conduct investigations and surveys, to include, but not limited to, drilling, test-pitting, borings, data and records compilation and other activities related to environmental investigation, and to carry out remedial or removal actions as required or necessary, including but not limited to the installation and operation of monitoring wells, pumping wells, and treatment facilities. Any such entry, including such activities, responses or remedial actions, shall be coordinated with record title owner and shall be performed in a manner that minimizes interruption with activities of authorized occupants.

3. NOTICE OF PRESENCE OF LEAD-BASED PAINT (LBP)

- (A) Every purchaser of any interest in real property on which a building was built prior to 1978 is notified that such property may present exposure to lead from lead-based paint that may place young children at risk of developing lead poisoning. Lead poisoning in young children may produce permanent neurological damage, including learning disabilities, reduced intelligence quotient, behavioral problems, and impaired memory. Lead poisoning also poses a particular risk to pregnant women. The seller of any interest in residential real property is required to provide the buyer with any information on lead-based paint hazards from risk assessments or inspections in the seller's possession and notify the buyer of any known lead-based paint hazards. A risk assessment or inspection for possible lead-based paint hazards is recommended prior to converting the property to a residential dwelling.
- (B) Grantee hereby is informed and does acknowledge that LBP is presumed to exist in the barn on the Property. A LBP Inspection report dated October 23, 2003, determined the presence, locations, and concentrations of LBP on the barn. The LBP Inspection report indicated the presence of LBP at or above HUD Title X threshold levels on the interior and exterior doors, exterior door frame, and garage door of the barn. A copy of the LBP Inspection report is available at the Prescott National Forest, 344 S. Cortez Street, Prescott, AZ 86303. EPA and OSHA regulations may be triggered by lead levels below the HUD levels. Future construction activity may trigger OSHA requirements under 29 CFR 1926.62 and EPA requirements under 40 CFR Part 261.



4. ASBESTOS CONTAINING MATERIALS (ACM)

(A) Bidders are warned that the property offered for sale contains asbestos-containing materials. Unprotected or unregulated exposures to asbestos in product manufacturing, shipyard, and building construction workplaces have been associated with asbestos-related diseases. Both the Occupational Safety and Health Administration (OSHA) and the Environmental Protection Agency (EPA) regulate asbestos because of the potential hazards associated with exposure to airborne asbestos fibers. Both OSHA and EPA have determined that such exposure increases the risk of asbestos-related diseases, which include certain cancers and which can result in disability or death.

(B) Bidders are invited, urged and cautioned to inspect the property to be sold prior to submitting a bid. More particularly, bidders are invited, urged and cautioned to inspect the property as to its asbestos content and condition and any hazardous or environmental conditions relating thereto. The Grantor will assist bidders in obtaining any authorization(s) which may be required in order to carry out any such inspection(s). Bidders shall be deemed to have relied solely on their own judgment in assessing the overall condition of all or any portion of the property including, without limitation, any asbestos hazards or concerns.

ACM inspections were performed by the Forest Service in September, 1991 and September, 2006. The 1991 inspection indicated asbestos-containing material in the rolled roofing of the barn. The asbestos in the roofing was determined to be in good condition in a non-friable state. In 2004, the roofing on the barn was replaced and it is unlikely that any asbestos remains. The ACM Inspection report is available at the Prescott National Forest, 344 S. Cortez Street, Prescott, AZ 86303.

(C) Except for the statements made above in paragraphs (A) and (B) in the section titled "Hazardous Substance Notification," no warranties either express or implied are given with regard to the condition of the property including, without limitation, whether the property does or does not contain asbestos or is or is not safe for a particular purpose. The failure of any bidder to inspect, or to be fully informed as to the condition of all or any portion of the property offered, will not constitute grounds for any claim or demand for adjustment or withdrawal of a bid or offer after its opening or tender.

(D) The description of the property set forth in the Invitation for Bids and any other information provided therein with respect to said property is based on the best information available to the Grantor and is believed to be correct, but an error or omission, including but not limited to the omission of any information available to the agency having custody over the property and/or any other Federal agency, shall not constitute grounds or reason for nonperformance of the contract of sale, or any claim by the Grantee against the Grantor including, without limitation, any claim for allowance, refund, or deduction from the purchase price.



(E) Grantee hereby agrees to comply with any and all applicable Federal, State, and local laws relating to the management of lead-based paint and asbestos-containing material associated with the property, including, but not limited to, any such laws relating to the mitigation, abatement, remediation, cleanup, renovation, demolition, and disposal of lead-based paint and asbestos-containing building material. Accordingly, Grantee hereby agrees to indemnify, release, defend, and hold harmless the United States, its agencies, employees, agents, assigns, and successors from and against any liability, judgment, claim, penalty, fine, or other adverse action (whether legal or equitable in nature, and including without limitation, court costs and attorneys' fees) brought against the United States after the date of this agreement by an person or entity under any Federal, State, or local law, including, but not limited to environmental and tort laws, with respect to any lead-based paint and/or asbestos-containing building material associated with the property. This covenant to indemnify, release, defend, and hold harmless the United States shall survive the subsequent conveyance of all or any portion of the property to any person and shall be construed as running with the real property, and may be enforced by the United States in a court of competent jurisdiction.

UNOFFICIAL COPY

YAVAPAI COUNTY GOVERNMENT

Locate Property Information Tool

Property Search By:

- Parcel Number
- Owner Name
- Address
- Subdivision

Map Options

- Map Aerial
- Size Photo

S

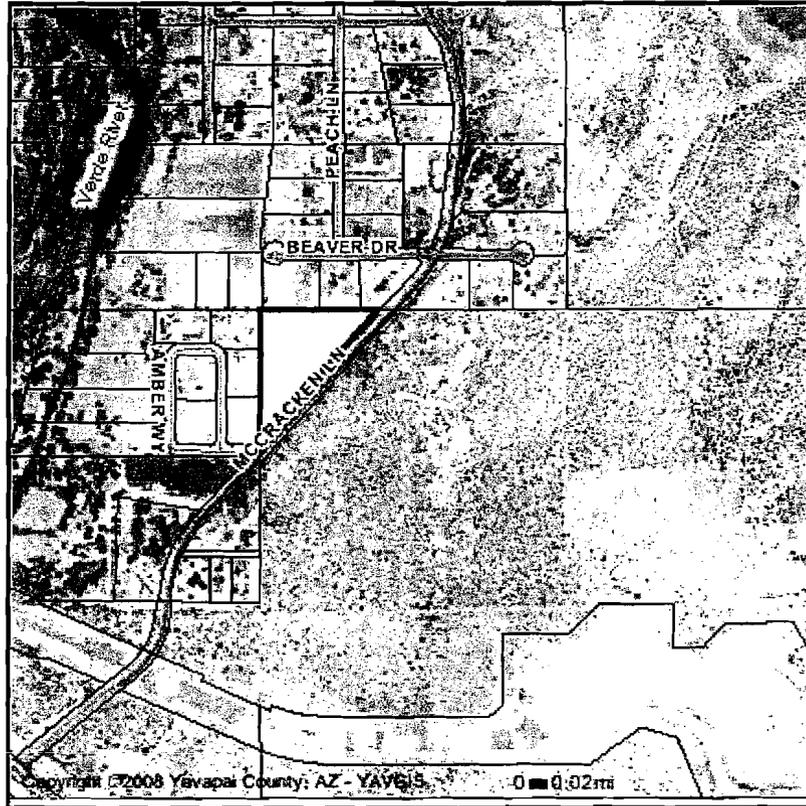
Map Scale

1: 10493

[Refresh](#)

Photo on
Visible only between
1:3000 - 1:30000

Aerial Photo taken
June 2007



Parcel ID **Check Digit**

404-02-172 9

Print This Information

View Comparables

Buffer this parcel

Owner Information

Owner (Primary)

TOWN OF CAMP VERDE

Owner (Secondary)

N/A

Mailing Address

473 S MAIN ST #102

City

CAMP VERDE

State

AZ

Zip

86322

Recorded Date

3/25/2008

Last Transfer Doc Docket

4583

Last Transfer Doc Page

637

Parcel Information

Physical Address

DOR Acres

4.15

Subdivision

N/A

Incorporated Area

TOWN OF CAMP VERDE

Type

N/A

School District

CAMP VERDE SD #28

Fire District

CAMP VERDE FD

Improvements (0)

Type

Total

Effective \ Construction

? Field Descriptions ->

	Fl.Area	Yr
No Improvements to Report		
Values		
2009 Full Cash Value		2008 Full Cash Value
\$157,500		\$0
2009 Limited Value		2008 Limited Value
\$101,122		\$0
2009 Assessment Ratio		2008 Assessment Ratio
16		16
2009 Legal Class		2008 Legal Class
AG/Vacant Land/Non-Profit-Real Property & Improvements		AG/Vacant Land/Non-Profit-Real Property & Improvements
2009 Net Assessed Full Cash Value		2008 Net Assessed Full Cash Value
\$0		\$0
2009 Net Assessed Limited Value		2008 Net Assessed Limited Value
\$0		\$0
Taxes		
Tax Area Code	2008 Taxes Billed	View detailed tax info -->
2877	N/A	
Recent Sale Information		
No recent sales to report		
Date		Sale Amount

YAVAPAI COUNTY GOVERNMENT *AT LEVINA*

Locate Property Information Tool

Property Search By:

- Parcel Number
- Owner Name
- Address
- Subdivision



Map Options

- Map Aerial
- Size Photo

Scale

Map Scale

1: 11659

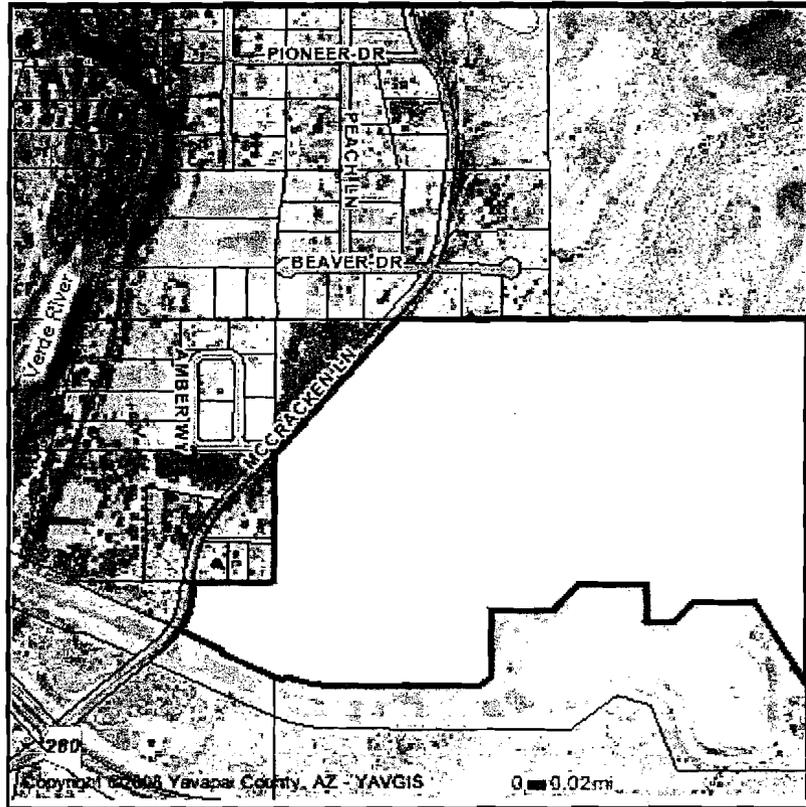


Photo on
Visible only between
1:30:00 - 1:30:00

Aerial Photo taken
June 2007



? Field Descriptions ->

Parcel ID **Check Digit**

404-02-171 6

Print This Information

View Comparables

Buffer this parcel

Owner Information

Owner (Primary)

TOWN OF CAMP VERDE

Owner (Secondary)

N/A

Mailing Address

473 S MAIN ST #102

City

CAMP VERDE

State

AZ

Zip

86322

Recorded Date

3/25/2008

Last Transfer Doc Docket

4583

Last Transfer Doc Page

637

Parcel Information

Physical Address

.

Incorporated Area

TOWN OF CAMP VERDE

DOR Acres

114.54

Subdivision

N/A

Type

N/A

School District

CAMP VERDE SD #28

Fire District

CAMP VERDE FD

Improvements (0)

Type

Total

Effective \ Construction

	Fl.Area	Yr
No Improvements to Report		
Values		
2009 Full Cash Value		2008 Full Cash Value
\$705,800		\$0
2009 Limited Value		2008 Limited Value
\$453,155		\$0
2009 Assessment Ratio		2008 Assessment Ratio
16		16
2009 Legal Class		2008 Legal Class
AG/Vacant Land/Non-Profit-Real Property & Improvements		AG/Vacant Land/Non-Profit-Real Property & Improvements
2009 Net Assessed Full Cash Value		2008 Net Assessed Full Cash Value
\$0		\$0
2009 Net Assessed Limited Value		2008 Net Assessed Limited Value
\$0		\$0
Taxes		
Tax Area Code	2008 Taxes Billed	View detailed tax info -->
2877	N/A	
Recent Sale Information		
No recent sales to report		
Date	Sale Amount	

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: December 17, 2008

Meeting Type: Regular

Type of Presentation: Verbal

AGENDA TITLE: Discussion, consideration and possible approval of Councilmember German's and Town Manager Mike Scannell's out-of-state expenditures related to the December 10, 2008 settlement discussions with Canyon Wood Yard/California Hot Wood's owners.

PURPOSE AND BACKGROUND INFORMATION:

Settlement discussions that were time-sensitive and of a critical nature had recently surfaced with respect to Canyon Wood Yard/California Hot Wood. The discussions did not lend themselves to a telephonic meeting, but rather required face-to face negotiations with the wood yard's owners in Sacramento, California.

The settlement discussions were scheduled on December 10th, which was before the Council's next regular session. Therefore, I am seeking your approval of the out-of-state travel expenditures associated with the aforementioned meeting.

STAFF RECOMMENDATION(S):

Approve Councilmember German's and Town Manager Mike Scannell's out-of-state expenditures related to the December 10, 2008 settlement discussions with Canyon Wood Yard/California Hot Wood's owners.

Finance Director Review

Budgeted/Amount Yes

Fund:

01-20-50

Line Item: 7110

Comments:

Attorney Review

N/A

Submitting Department: Administration/Manager

Contact Town Manager Michael K. Scannell: Signature



**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: December 17, 2008

Meeting Type: Regular Session

Type of Presentation: Verbal

REFERENCE DOCUMENT:

Resolution 2008-757, Ordinance 2008-A356

AGENDA TITLE: (Be Exact):

Discussion, consideration, and possible adoption of Resolution 2008-757 a Resolution of the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona, declaring as a public record that certain document filed with the Town Clerk and entitled "Ordinance 2008-A356".

PURPOSE AND BACKGROUND INFORMATION:

After adoption of Ordinance 2008-A356 Council must declare the document a public record to allow citizens to view said document filed with the Town Clerk.

STAFF RECOMMENDATION(S): (Suggested Motion)

Adoption of Resolution 2008-757 a Resolution of the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona, declaring as a public record that certain document filed with the Town Clerk and entitled "Ordinance 2008-A356".

Type of Document Needing Approval:

Resolution 2008-757

Finance Director Review

Budgeted/Amount

Attorney Review Yes No

Attorney Comments _____

Fund:

Submitting Department: Finance

Town Manager/Designee:

Line Item:

Contact Person: Michael Scannell, Town Mgr

RESOLUTION NO. 2008-757

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF CAMP VERDE, YAVAPAI COUNTY, ARIZONA, DECLARING AS A PUBLIC RECORD THAT CERTAIN DOCUMENT FILED WITH THE TOWN CLERK AND ENTITLED "SUPPLEMENTARY LOCAL AUDIT PROCEDURES FOR THE TOWN TAX CODE OF THE TOWN OF CAMP VERDE, ARIZONA".

THAT certain document entitled "SUPPLEMENTARY LOCAL AUDIT PROCEDURES FOR THE TOWN TAX CODE OF THE TOWN OF CAMP VERDE, ARIZONA", three copies of which are on file in the office of the city clerk, is hereby declared to be a public record, and said copies are ordered to remain on file with the city clerk.

PASSED AND ADOPTED BY THE Mayor and Council of the Town of Camp Verde, Arizona, this 17 day of December, 2008.

Mayor

ATTEST:

Town Clerk

APPROVED AS TO FORM:

Town Attorney

SUPPLEMENTARY LOCAL AUDIT PROCEDURES
FOR THE
TOWN TAX CODE
OF THE
TOWN OF CAMP VERDE, ARIZONA

Section 1. The introduction and following sections of Article V of the Tax Code of the Town of Camp Verde, Arizona are amended to read:

Article V - Administration

(NOTICE: BOTH THE DEPARTMENT OF REVENUE AND THE TOWN OF CAMP VERDE MAY PERFORM AUDITS OF LOCAL TAXPAYERS. ALTHOUGH MANY OF THE ADMINISTRATIVE PROCEDURES ARE THE SAME, REGARDLESS OF WHICH ENTITY IS PERFORMING THE AUDIT, SOME DIFFERENCES WILL APPLY. TO IDENTIFY THOSE DIFFERENCES, THE WORDS "STATE ADMINISTRATION AND AUDITS" OR "LOCAL AUDITS" APPEAR FOLLOWING THE TITLE OF THE SECTION. IF THE SECTION APPLIES TO AUDITS PERFORMED BY BOTH THE STATE AND THE TOWN, NO NOTATION APPEARS.)

Sec. 8-500. Administration of this Chapter; rule making. (STATE ADMINISTRATION AND AUDITS)

- (a) The administration of this Chapter is vested in and exercised by the Town of Camp Verde, and except as otherwise provided, and all payments shall be made to the Town of Camp Verde. The Town may, pursuant to an intergovernmental agreement, contract with the State of Arizona Department of Revenue for the administration of the tax. In such cases, "Tax Collector" shall also mean the Arizona Department of Revenue, when acting as agent in administering this tax.
- (b) The Tax Collector shall prescribe the forms and procedures necessary for the administration of the taxes imposed by this Chapter.
- (c) Except where such Regulations would conflict with administrative regulations adopted by the Town Council or with provisions of this Chapter, all regulations on the Transaction Privilege Tax adopted by the Arizona Department of Revenue under the authority of A.R.S. Section 42-1005 shall be considered Regulations of this Chapter and enforceable as such.
- (d) Taxpayers shall be subject to the state taxpayer bill of rights (A.R.S. § 42-2051 et. seq).
- (e) The unified audit committee shall publish uniform guidelines that interpret the model city tax code and that apply to all cities and towns that have adopted the model city tax code as provided by A.R.S. Section 42-6005.
 - (1) Prior to finalization of uniform guidelines that interpret the model city tax code, the unified audit committee shall disseminate draft guidelines for public comment.
 - (2) Pursuant to A.R.S. Section 42-6005(D), when the state statutes and the model city tax code are the same and where the Arizona Department of Revenue has issued written guidance, the department's interpretation is binding on cities and towns.

Sec. 8-500. ADMINISTRATION OF THIS CHAPTER; RULE MAKING. (LOCAL AUDITS)

- (a) THE ADMINISTRATION OF THIS CHAPTER IS VESTED IN AND EXERCISED BY THE TOWN OF CAMP VERDE, AND EXCEPT AS OTHERWISE PROVIDED, ALL PAYMENTS SHALL BE MADE TO THE TOWN OF CAMP VERDE. THE TOWN MAY, PURSUANT TO AN INTERGOVERNMENTAL AGREEMENT, CONTRACT WITH THE STATE OF ARIZONA DEPARTMENT OF REVENUE FOR THE ADMINISTRATION OF THE TAX. IN SUCH CASES, "TAX COLLECTOR" SHALL ALSO MEAN THE ARIZONA DEPARTMENT OF REVENUE, WHEN ACTING AS AGENT IN ADMINISTERING THIS TAX.
- (b) THE TAX COLLECTOR SHALL PRESCRIBE THE FORMS AND PROCEDURES NECESSARY FOR THE ADMINISTRATION OF THE TAXES IMPOSED BY THIS CHAPTER.
- (c) EXCEPT WHERE SUCH REGULATIONS WOULD CONFLICT WITH ADMINISTRATIVE REGULATIONS ADOPTED BY THE TOWN COUNCIL OR WITH PROVISIONS OF THIS CHAPTER, ALL REGULATIONS ON THE TRANSACTION PRIVILEGE TAX ADOPTED BY THE ARIZONA DEPARTMENT OF REVENUE UNDER THE AUTHORITY OF A.R.S. SECTION 42-1005 SHALL BE CONSIDERED REGULATIONS OF THIS CHAPTER AND ENFORCEABLE AS SUCH.
- (d) (RESERVED)
- (e) THE UNIFIED AUDIT COMMITTEE SHALL PUBLISH UNIFORM GUIDELINES THAT INTERPRET THE MODEL TOWN TAX CODE AND THAT APPLY TO ALL CITIES AND TOWNS THAT HAVE ADOPTED THE MODEL TOWN TAX CODE AS PROVIDED BY A.R.S. SECTION 42-6005.
 - (1) PRIOR TO FINALIZATION OF UNIFORM GUIDELINES THAT INTERPRET THE MODEL TOWN TAX CODE, THE UNIFIED AUDIT COMMITTEE SHALL DISSEMINATE DRAFT GUIDELINES FOR PUBLIC COMMENT.
 - (2) PURSUANT TO A.R.S. SECTION 42-6005(D), WHEN THE STATE STATUTES AND THE MODEL TOWN TAX CODE ARE THE SAME AND WHERE THE ARIZONA DEPARTMENT OF REVENUE HAS ISSUED WRITTEN GUIDANCE, THE DEPARTMENT'S INTERPRETATION IS BINDING ON CITIES AND TOWNS.

Sec. 8-515. (Reserved) (STATE ADMINISTRATION AND AUDITS)

Sec. 8-515. DUTIES OF THE TAXPAYER PROBLEM RESOLUTION OFFICER. (LOCAL AUDITS)

- (a) THE TAXPAYER PROBLEM RESOLUTION OFFICER SHALL ASSIST TAXPAYERS IN:
 - (1) OBTAINING EASILY UNDERSTANDABLE TAX INFORMATION AND INFORMATION ON AUDITS, CORRECTIONS AND APPEALS PROCEDURES OF THE TOWN.
 - (2) ANSWERING QUESTIONS REGARDING PREPARING AND FILING THE RETURNS REQUIRED UNDER THIS CHAPTER.

- (3) LOCATING DOCUMENTS FILED WITH OR PAYMENTS SUBMITTED TO THE TAX COLLECTOR BY THE TAXPAYER.
- (b) THE TAXPAYER PROBLEM RESOLUTION OFFICER SHALL ALSO:
- (1) RECEIVE AND EVALUATE COMPLAINTS OF IMPROPER, ABUSIVE OR INEFFICIENT SERVICE BY THE TAX COLLECTOR OR ANY OF HIS DESIGNEES, EMPLOYEES, OR AGENTS AND RECOMMEND TO THE TOWN MANAGER OR, FOR A TOWN WITHOUT A TOWN MANAGER, THE CHIEF ADMINISTRATIVE OFFICER APPROPRIATE ACTION TO CORRECT SUCH SERVICE.
 - (2) IDENTIFY POLICIES AND PRACTICES OF THE TAX COLLECTOR OR ANY OF HIS DESIGNEES, EMPLOYEES, OR AGENTS THAT MIGHT BE BARRIERS TO THE EQUITABLE TREATMENT OF TAXPAYERS AND RECOMMEND ALTERNATIVES TO THE TOWN MANAGER OR, FOR A TOWN WITHOUT A TOWN MANAGER, THE CHIEF ADMINISTRATIVE OFFICER.
 - (3) PROVIDE EXPEDITIOUS SERVICE TO TAXPAYERS WHOSE PROBLEMS ARE NOT RESOLVED THROUGH NORMAL CHANNELS.
 - (4) NEGOTIATE WITH THE TAX COLLECTOR, HIS DESIGNEES, EMPLOYEES, OR AGENTS TO RESOLVE THE MOST COMPLEX AND SENSITIVE TAXPAYER PROBLEMS.
 - (5) TAKE ACTION TO STOP OR PROHIBIT THE TAX COLLECTOR FROM TAKING AN ACTION AGAINST A TAXPAYER.
 - (6) PARTICIPATE AND PRESENT TAXPAYERS' INTERESTS AND CONCERNS IN MEETINGS FORMULATING THE TOWN'S POLICIES AND PROCEDURES UNDER AND INTERPRETATION OF THIS CHAPTER.
 - (7) COMPILE DATA EACH YEAR ON THE NUMBER AND TYPE OF TAXPAYER COMPLAINTS AND EVALUATE THE ACTIONS TAKEN TO RESOLVE THOSE COMPLAINTS.
 - (8) SURVEY TAXPAYERS EACH YEAR TO OBTAIN THEIR EVALUATION OF THE QUALITY OF SERVICE PROVIDED BY THE TAX COLLECTOR, HIS DESIGNEES, EMPLOYEES, AND AGENTS.
 - (9) PERFORM OTHER FUNCTIONS WHICH RELATE TO TAXPAYER ASSISTANCE AS PRESCRIBED BY THE TOWN MANAGER OR, FOR A TOWN WITHOUT A TOWN MANAGER, THE CHIEF ADMINISTRATIVE OFFICER.
- (c) ACTIONS TAKEN BY THE TAXPAYER PROBLEM RESOLUTION OFFICER MAY BE REVIEWED AND/OR MODIFIED ONLY BY THE TOWN MANAGER OR, FOR A TOWN WITHOUT A TOWN MANAGER, THE CHIEF ADMINISTRATIVE OFFICER UPON REQUEST OF THE TAX COLLECTOR OR A TAXPAYER.
- (d) THE MAYOR AND COUNCIL OF THE TOWN SHALL BE PROVIDED WITH A REPORT QUARTERLY WHICH IDENTIFIES:
- (1) ANY COMPLAINTS OF IMPROPER, ABUSIVE OR INEFFICIENT SERVICE RECEIVED BY THE TAXPAYER PROBLEM RESOLUTION OFFICER SINCE THE DATE OF THE LAST REPORT.
 - (2) ANY RECOMMENDATIONS MADE, ACTION TAKEN OR SURVEYS OBTAINED BY THE TAXPAYER PROBLEM RESOLUTION OFFICER PURSUANT TO SUBSECTION (b)(1)-(9), ABOVE, SINCE THE DATE OF THE LAST REPORT.

Sec. 8-516. (Reserved) (STATE ADMINISTRATION AND AUDITS)

Sec. 8-516. TAXPAYER ASSISTANCE ORDERS. (LOCAL AUDITS)

- (a) THE TAXPAYER PROBLEM RESOLUTION OFFICER, WITH OR WITHOUT A FORMAL WRITTEN REQUEST FROM A TAXPAYER, MAY ISSUE A TAXPAYER ASSISTANCE ORDER THAT SUSPENDS OR STAYS AN ACTION OR PROPOSED ACTION BY THE TAX COLLECTOR IF, IN THE PROBLEM RESOLUTION OFFICER'S DETERMINATION, A TAXPAYER IS SUFFERING OR WILL SUFFER A SIGNIFICANT HARDSHIP DUE TO THE MANNER IN WHICH THE TAX COLLECTOR IS ADMINISTERING THE TAX LAWS.
- (b) A TAXPAYER ASSISTANCE ORDER MAY REQUIRE THE TAX COLLECTOR TO RELEASE ANY LIEN PERFECTED UNDER THIS CHAPTER, OR CEASE ANY ACTION OR REFRAIN FROM TAKING ANY ACTION TO ENFORCE AGAINST THE TAXPAYER ANY SECTION OF THIS CHAPTER PENDING RESOLUTION OF THE ISSUE GIVING RISE TO THE TAXPAYER ASSISTANCE ORDER.
- (c) THE TAXPAYER PROBLEM RESOLUTION OFFICER, TOWN MANAGER OR, FOR A TOWN WITHOUT A TOWN MANAGER, THE CHIEF ADMINISTRATIVE OFFICER MAY MODIFY, REVERSE OR RESCIND A TAXPAYER ASSISTANCE ORDER. A TAXPAYER ASSISTANCE ORDER IS BINDING ON THE TAX COLLECTOR UNTIL IT IS REVERSED OR RESCINDED.
- (d) THE RUNNING OF THE APPLICABLE STATUTE OF LIMITATIONS FOR ANY ACTION THAT IS THE SUBJECT OF A TAXPAYER ASSISTANCE ORDER IS SUSPENDED FROM THE DATE THE TAXPAYER APPLIES FOR THE ORDER OR THE DATE THE ORDER IS ISSUED, WHICHEVER IS EARLIER, UNTIL THE ORDER'S EXPIRATION DATE, MODIFICATION DATE OR RESCISION DATE, IF ANY. INTEREST THAT WOULD OTHERWISE ACCRUE ON AN OUTSTANDING TAX OBLIGATION IS NOT AFFECTED BY THE ISSUANCE OF A TAXPAYER ASSISTANCE ORDER.
- (e) A TAXPAYER ASSISTANCE ORDER MAY NOT BE USED:
 - (1) TO CONTEST THE MERITS OF A TAX LIABILITY.
 - (2) TO SUBSTITUTE FOR INFORMAL PROTEST PROCEDURES OR ADMINISTRATIVE OR JUDICIAL PROCEEDINGS TO REVIEW A DEFICIENCY ASSESSMENT, COLLECTION ACTION OR DENIAL OF A REFUND CLAIM.

Sec. 8-517. (Reserved) (STATE ADMINISTRATION AND AUDITS)

Sec. 8-517. BASIS FOR EVALUATING EMPLOYEE PERFORMANCE. (LOCAL AUDITS)

- (a) THE TAX COLLECTOR SHALL SOLICIT EVALUATIONS FROM TAXPAYERS AND INCLUDE SUCH EVALUATIONS IN THE PERFORMANCE APPRAISALS OF HIS EMPLOYEES, WHERE APPLICABLE.
- (b) THE TAX COLLECTOR SHALL NOT EVALUATE AN EMPLOYEE ON THE BASIS OF TAXES ASSESSED OR COLLECTED BY THAT EMPLOYEE.

Sec. 8-541. (Reserved) (STATE ADMINISTRATION AND AUDITS)

Sec. 8-541. ERRONEOUS ADVICE OR MISLEADING STATEMENTS BY THE TAX COLLECTOR; ABATEMENT OF PENALTIES AND INTEREST; DEFINITION. (LOCAL AUDITS)

- (a) NOTWITHSTANDING SECTION 8-540(a), NO INTEREST OR PENALTY MAY BE ASSESSED ON AN AMOUNT ASSESSED AS A DEFICIENCY IF EITHER:
 - (1) THE DEFICIENCY ASSESSED IS DIRECTLY ATTRIBUTABLE TO ERRONEOUS WRITTEN ADVICE FURNISHED TO THE TAXPAYER BY AN EMPLOYEE OF THE TOWN ACTING IN AN OFFICIAL CAPACITY IN RESPONSE TO A SPECIFIC REQUEST FROM THE TAXPAYER AND NOT FROM THE TAXPAYER'S FAILURE TO PROVIDE ADEQUATE OR ACCURATE INFORMATION.
 - (2) ALL OF THE FOLLOWING ARE TRUE:
 - (A) A TAX RETURN FORM PREPARED BY THE TAX COLLECTOR CONTAINS A STATEMENT THAT, IF FOLLOWED BY A TAXPAYER, WOULD CAUSE THE TAXPAYER TO MISAPPLY THIS CHAPTER.
 - (B) THE TAXPAYER REASONABLY RELIES ON THE STATEMENT.
 - (C) THE TAXPAYER'S UNDERPAYMENT DIRECTLY RESULTS FROM THIS RELIANCE.
- (b) EACH EMPLOYEE OF THE TAX COLLECTOR, AT THE TIME ANY ORAL ADVICE IS GIVEN TO ANY PERSON, SHALL INFORM THE PERSON THAT THE TAX COLLECTOR IS NOT BOUND BY SUCH ORAL ADVICE.
- (c) FOR PURPOSES OF THIS SECTION "TAX RETURN FORM" INCLUDES THE INSTRUCTIONS THAT THE TAX COLLECTOR PREPARES FOR USE WITH THE TAX RETURN FORM.

Sec. 8-546. (Reserved) (STATE ADMINISTRATION AND AUDITS)

Sec. 8-546. CLOSING AGREEMENTS IN CASES OF EXTENSIVE TAXPAYER MISUNDERSTANDING OR MISAPPLICATION; APPROVAL; RULES. (LOCAL AUDITS)

- (a) IF THE TAX COLLECTOR DETERMINES THAT NONCOMPLIANCE WITH TAX OBLIGATIONS RESULTS FROM EXTENSIVE MISUNDERSTANDING OR MISAPPLICATION OF PROVISIONS OF THIS CHAPTER IT MAY ENTER INTO CLOSING AGREEMENTS WITH THOSE TAXPAYERS UNDER THE FOLLOWING TERMS AND CONDITIONS:
 - (1) EXTENSIVE MISUNDERSTANDING OR MISAPPLICATION OF THE TAX LAWS OCCURS IF THE TAX COLLECTOR DETERMINES THAT MORE THAN SIXTY PERCENT (60%) OF THE PERSONS IN THE AFFECTED CLASS HAVE FAILED TO PROPERLY ACCOUNT FOR THEIR TAXES OWING TO THE SAME MISUNDERSTANDING OR MISAPPLICATION OF THE TAX LAWS.
 - (2) THE TAX COLLECTOR SHALL PUBLICLY DECLARE THE NATURE OF THE POSSIBLE MISAPPLICATION AND THE PROPOSED DEFINITION OF THE CLASS OF AFFECTED TAXPAYERS AND SHALL CONDUCT A PUBLIC HEARING TO HEAR TESTIMONY REGARDING THE EXTENT OF THE MISAPPLICATION AND THE DEFINITION OF THE AFFECTED CLASS.

- (3) IF, AFTER THE PUBLIC HEARING, THE TAX COLLECTOR DETERMINES THAT A CLASS OF AFFECTED TAXPAYERS HAS FAILED TO COMPLY WITH THEIR TAX OBLIGATIONS BECAUSE OF EXTENSIVE MISUNDERSTANDING OR MISAPPLICATION OF THE TAX LAWS IT SHALL ISSUE A TAX RULING ANNOUNCING THAT FINDING AND PUBLISH THE RULING IN A NEWSPAPER OF GENERAL CIRCULATION IN THE TOWN AND THROUGH THE NEXT TWO MODEL CITY TAX CODE UPDATES.
 - (4) A CLOSING AGREEMENT UNDER THIS SECTION MAY ABATE SOME OR ALL OF THE PENALTIES, INTEREST AND TAX THAT TAXPAYERS HAVE FAILED TO REMIT, OR THE AGREEMENT MAY PROVIDE FOR THE PROSPECTIVE TREATMENT OF THE MATTER AS TO THE CLASS OF AFFECTED TAXPAYERS. ALL TAXPAYERS IN THE CLASS SHALL BE OFFERED THE OPPORTUNITY TO ENTER INTO A SIMILAR AGREEMENT FOR THE SAME TAX PERIODS.
 - (5) TAXPAYERS IN THE AFFECTED CLASS WHO HAVE PROPERLY ACCOUNTED FOR THEIR TAX OBLIGATIONS FOR THESE TAX PERIODS SHALL BE OFFERED THE OPPORTUNITY TO ENTER INTO AN EQUIVALENT CLOSING AGREEMENT PROVIDING FOR A PRO RATA CREDIT OR REFUND OF THEIR TAXES PREVIOUSLY PAID.
 - (6) THE CLOSING AGREEMENT SHALL REQUIRE THE TAXPAYERS TO PROPERLY ACCOUNT FOR AND PAY SUCH TAXES IN THE FUTURE. IF A TAXPAYER FAILS TO ADHERE TO SUCH A REQUIREMENT, THE CLOSING AGREEMENT IS VOIDABLE BY THE TAX COLLECTOR AND HE MAY ASSESS THE TAXPAYER FOR THE DELINQUENT TAXES. THE TAX COLLECTOR MAY ISSUE SUCH A PROPOSED ASSESSMENT WITHIN SIX MONTHS AFTER THE DATE THAT HE DECLARES THAT CLOSING AGREEMENT VOID OR WITHIN THE PERIOD PRESCRIBED BY SECTION 8-550 OF THIS CHAPTER.
- (b) BEFORE ENTERING INTO CLOSING AGREEMENTS PURSUANT TO THIS SECTION, THE TAX COLLECTOR SHALL SECURE SUCH APPROVAL AS REQUIRED BY CHARTER, ORDINANCE OR ADMINISTRATIVE REGULATION.
 - (c) AFTER A CLOSING AGREEMENT HAS BEEN SIGNED PURSUANT TO THIS SECTION, IT IS FINAL AND CONCLUSIVE EXCEPT ON A SHOWING OF FRAUD, MALFEASANCE OR MISREPRESENTATION OF A MATERIAL FACT. THE CASE SHALL NOT BE REOPENED AS TO THE MATTERS AGREED UPON OR THE AGREEMENT SHALL NOT BE MODIFIED BY ANY OFFICER, EMPLOYEE OR AGENT OF THE TOWN. THE AGREEMENT OR ANY DETERMINATION, ASSESSMENT, COLLECTION, PAYMENT ABATEMENT, REFUND OR CREDIT MADE PURSUANT TO THE AGREEMENT SHALL NOT BE ANNULLED, MODIFIED, SET ASIDE OR DISREGARDED IN ANY SUIT, ACTION OR PROCEEDING.
 - (d) THE TAX COLLECTOR SHALL REPORT IN WRITING ITS ACTIVITIES UNDER THIS SECTION TO THE MAYOR AND TOWN COUNCIL ON OR BEFORE FEBRUARY 1 OF EACH YEAR.

Sec. 8-553. (RESERVED) (STATE ADMINISTRATION AND AUDITS)

Sec. 8-553. EXAMINATION OF TAXPAYER RECORDS; JOINT AUDITS. (LOCAL AUDITS)

- (a) WAIVER OF JOINT AUDIT. A TAXPAYER THAT DOES NOT AUTHORIZE A JOINT AUDIT TO BE CONDUCTED FOR A TAX JURISDICTION IS SUBJECT TO AUDIT BY THAT TAX JURISDICTION AT ANY TIME SUBJECT TO THE LIMITATION PROVISIONS PROVIDED IN SECTION 8-550.
- (b) TAX JURISDICTION ACCEPTANCE OF JOINT AUDIT. IF THE ARIZONA DEPARTMENT OF REVENUE INTENDS TO CONDUCT AN AUDIT OF A TAXPAYER, THE CITIES OR TOWNS FOR WHOM A JOINT AUDIT IS BEING CONDUCTED MAY ACCEPT THE AUDIT BY THE ARIZONA DEPARTMENT OF REVENUE OR MAY ELECT TO HAVE A REPRESENTATIVE PARTICIPATE, PROVIDED THAT NO MORE THAN TWO TOWN OR TOWN REPRESENTATIVES IN TOTAL MAY PARTICIPATE.
 - (1) IF A TOWN OR CITY DOES NOT ACCEPT THE AUDIT AS A JOINT AUDIT, THE CITY OR TOWN MAY NOT CONDUCT AN AUDIT OF THE TAXPAYER FOR FORTY-TWO MONTHS FROM THE CLOSE OF THE LAST TAX PERIOD COVERED BY THE AUDIT UNLESS AN EXCEPTION APPLIES TO THAT TAXPAYER PURSUANT TO A.R.S. SECTION 42-2059.
 - (2) IF A JOINT AUDIT IS PERFORMED BY A CITY OR TOWN, THE ARIZONA DEPARTMENT OF REVENUE IS NOT PROHIBITED FROM CONDUCTING AN AUDIT THAT DOES NOT VIOLATE THE PROVISIONS OF A.R.S. SECTION 42-2059.

Sec. 8-556. (Reserved) (STATE ADMINISTRATION AND AUDITS)

Sec. 8-556. NO ADDITIONAL AUDITS OR PROPOSED ASSESSMENTS; EXCEPTIONS. (LOCAL AUDITS)

- (a) ONCE THE TAX COLLECTOR COMPLETES AN EXAMINATION AUTHORIZED BY SECTION 8-555 AND A WRITTEN NOTICE OF THE DETERMINATION OF A DEFICIENCY HAS BEEN ISSUED TO THE TAXPAYER PURSUANT TO SECTION 8-545(a) OR 8-555(f), THE TAXPAYER'S LIABILITY FOR THE TIME PERIOD SUBJECTED TO THE EXAMINATION IS FIXED AND DETERMINED, AND NO ADDITIONAL AUDIT OR EXAMINATION MAY BE CONDUCTED BY THE TAX COLLECTOR WITH RESPECT TO SUCH TIME PERIOD EXCEPT UNDER THE FOLLOWING CIRCUMSTANCES.
 - (1) IF A TAXPAYER FILES A CLAIM FOR REFUND UNDER SECTION 8-560, THE TAX COLLECTOR MAY CONDUCT AN EXAMINATION LIMITED TO THE ISSUES PRESENTED IN THE REFUND CLAIM.
 - (2) IF THE TAXPAYER FAILED TO DISCLOSE MATERIAL INFORMATION DURING THE INITIAL EXAMINATION, FALSIFIED BOOKS OR RECORDS, OR OTHERWISE ENGAGED IN CONDUCT WHICH PREVENTED THE TAX COLLECTOR FROM CONDUCTING AN ACCURATE EXAMINATION. THE APPLICABILITY OF THIS SUBSECTION, AND THE TAX COLLECTOR'S RIGHT TO PROCEED THEREUNDER, MAY BE RAISED AND CONTESTED BY THE TAXPAYER IN A SUBSEQUENT ADMINISTRATIVE REVIEW BROUGHT PURSUANT TO SECTION 8-570.
- (b) AN AUDIT OR EXAMINATION CONDUCTED BY ANY OTHER TAXING JURISDICTION WILL NOT PRECLUDE THE TAX COLLECTOR FROM CONDUCTING AN AUDIT OR EXAMINATION FOR THE SAME TIME PERIOD.

- (c) IF THE TAX COLLECTOR ISSUES A NOTICE OF DEFICIENCY PURSUANT TO EITHER SECTION 8-545(a) OR SECTION 8-555(f), THE TAX COLLECTOR MAY NOT INCREASE THE PROPOSED DEFICIENCY EXCEPT IN ONE OR MORE OF THE FOLLOWING CIRCUMSTANCES:
- (1) THE TAXPAYER MADE A MATERIAL MISREPRESENTATION OF FACT.
 - (2) THE TAXPAYER FAILED TO DISCLOSE A MATERIAL FACT.
 - (3) THE TAX COLLECTOR SUBMITTED A WRITTEN REQUEST FOR INFORMATION AND THE TAXPAYER, DESPITE POSSESSING OR HAVING ACCESS TO SUCH INFORMATION, FAILED TO PROVIDE IT WITHIN 60 DAYS AS REQUIRED BY SECTION 8-555(c).
 - (4) AFTER ISSUING THE NOTICE OF DETERMINATION OF DEFICIENCY BUT BEFORE THE DEFICIENCY BECAME FINAL, THE ARIZONA TAX COURT, COURT OF APPEALS OR SUPREME COURT ISSUED A DECISION, THE APPLICABILITY OF WHICH CAUSES THE DEFICIENCY INITIALLY PROPOSED TO INCREASE.

Sec. 8-570. Administrative review; petition for hearing or for redetermination; finality of order. (STATE ADMINISTRATION AND AUDITS)

- (a) Closing agreements between the Tax Collector and a taxpayer have no force of law unless made in accordance with the provisions of A.R.S. Section 42-1113.
- (b) Administrative review.
- (1) Petitions of appeal shall be made to, and hearings shall be conducted by, the Arizona Department of Revenue, in accordance with the provisions of A.R.S. Section 42-1251, as modified by Section 8-571.
 - (2) (Reserved)
 - (3) (Reserved)
 - (4) (Reserved)
 - (5) Hearings shall be held by the Arizona Department of Revenue in accordance with the provisions of A.R.S. Section 42-1251. The Department's decision may be appealed to the State Board of Tax Appeals, in accordance with the provisions of A.R.S. Section 42-1253.
 - (6) (Reserved)
 - (7) (Reserved)
 - (8) (Reserved)
- (c) (Reserved)
- (d) (Reserved)
- (e) Taxpayers shall be subject to the state taxpayer bill of rights (A.R.S. § 42-2051 et. seq.).

Sec. 8-570. ADMINISTRATIVE REVIEW; PETITION FOR HEARING OR FOR REDETERMINATION; FINALITY OF ORDER. (LOCAL AUDITS)

FOR THE PURPOSES OF THIS SECTION, "MUNICIPAL TAX HEARING OFFICE" MEANS THE ADMINISTRATIVE OFFICES OF THE MUNICIPAL TAX HEARING OFFICER.

- (a) INFORMAL CONFERENCE. A TAXPAYER SHALL HAVE THE RIGHT TO DISCUSS ANY PROPOSED ASSESSMENT WITH THE AUDITOR PRIOR TO THE ISSUANCE OF ANY ASSESSMENT, BUT ANY SUCH INFORMAL CONFERENCE IS NOT REQUIRED FOR THE TAXPAYER TO FILE A PETITION FOR ADMINISTRATIVE REVIEW.
- (b) ADMINISTRATIVE REVIEW.
- (1) FILING A PETITION. OTHER THAN IN THE CASE OF A JEOPARDY ASSESSMENT, A TAXPAYER MAY CONTEST THE APPLICABILITY OR AMOUNT OF TAX, PENALTY, OR INTEREST IMPOSED UPON OR PAID BY HIM PURSUANT TO THIS CHAPTER BY FILING A PETITION FOR A HEARING OR FOR REDETERMINATION WITH THE TAX COLLECTOR AS SET FORTH BELOW:
- (A) WITHIN FORTY-FIVE (45) DAYS OF RECEIPT BY THE TAXPAYER OF NOTICE OF A DETERMINATION BY THE TAX COLLECTOR THAT A TAX, PENALTY, OR INTEREST AMOUNT IS DUE, OR THAT A REQUEST FOR REFUND OR CREDIT HAS BEEN DENIED; OR
- (B) BY VOLUNTARY PAYMENT OF ANY CONTESTED AMOUNT WHEN ACCOMPANIED BY A TIMELY FILED RETURN AND A PETITION REQUESTING A REFUND OF THE PROTESTED PORTION OF SAID PAYMENT; OR
- (C) BY PETITION ACCOMPANYING A TIMELY FILED RETURN CONTESTING AN AMOUNT REPORTED BUT NOT PAID; OR
- (D) BY PETITION REQUESTING REVIEW OF DENIAL OF WAIVER OF PENALTY AS PROVIDED IN SUBSECTION 8-540(G).
- (2) EXTENSION TO FILE A PETITION. IN ALL CASES, THE TAXPAYER MAY REQUEST ONLY ONE (1) EXTENSION FROM THE TAX COLLECTOR. SUCH REQUEST MUST BE IN WRITING, STATE THE REASONS FOR THE REQUESTED DELAY AND TIME OF DELAY REQUESTED, AND MUST BE FILED WITH THE TAX COLLECTOR WITHIN THE PERIOD ALLOWED ABOVE FOR ORIGINALLY FILING A PETITION. THE TAX COLLECTOR SHALL ALLOW SUCH EXTENSION TO FILE A PETITION, WHEN SUCH WRITTEN REQUEST HAS BEEN PROPERLY AND TIMELY MADE BY THE TAXPAYER, BUT SUCH EXTENSION SHALL NOT EXCEED FORTY-FIVE (45) DAYS BEYOND THE TIME PROVIDED FOR ORIGINALLY FILING A PETITION.
- (3) REQUIREMENTS FOR PETITION.
- (A) THE PETITION SHALL BE IN WRITING AND SHALL SET FORTH THE REASONS WHY ANY CORRECTION, ABATEMENT, OR REFUND SHOULD BE GRANTED, AND THE AMOUNT OF REDUCTION OR REFUND REQUESTED. THE PETITION MAY BE AMENDED AT ANY TIME PRIOR TO THE TIME THE TAXPAYER RESTS HIS CASE AT THE HEARING OR SUCH TIME AS THE HEARING OFFICER ALLOWS FOR SUBMITTING OF AMENDMENTS IN CASES OF REDETERMINATIONS WITHOUT HEARINGS. THE HEARING OFFICER MAY REQUIRE THAT AMENDMENTS BE IN WRITING, AND IN THAT CASE, HE SHALL PROVIDE A REASONABLE PERIOD OF TIME TO FILE THE AMENDMENT. THE HEARING OFFICER SHALL PROVIDE A REASONABLE PERIOD OF TIME FOR THE TAX COLLECTOR TO REVIEW AND RESPOND TO THE PETITION AND TO ANY WRITTEN AMENDMENTS.
- (B) THE TAXPAYER, AS PART OF THE PETITION, MAY REQUEST A HEARING WHICH SHALL BE GRANTED BY THE HEARING OFFICER. IF NO REQUEST FOR HEARING IS MADE THE PETITION SHALL BE

CONSIDERED TO BE SUBMITTED FOR DECISION BY THE HEARING OFFICER ON THE MATTERS CONTAINED IN THE PETITION AND IN ANY REPLY MADE BY THE TAX COLLECTOR.

- (C) THE PROVISIONS OF THIS SECTION ARE EXCLUSIVE, AND NO PETITION SEEKING ANY CORRECTION, ABATEMENT, OR REFUND SHALL BE CONSIDERED UNLESS THE PETITION IS TIMELY AND PROPERLY FILED UNDER THE SECTION.
- (4) TRANSMITTAL TO HEARING OFFICER. THE TOWN SHALL DESIGNATE A HEARING OFFICER, WHO MAY BE OTHER THAN AN EMPLOYEE OF THE TOWN. THE TAX COLLECTOR, IF DESIGNATED TO RECEIVE PETITIONS, SHALL FORWARD ANY PETITION TO THE MUNICIPAL TAX HEARING OFFICER (MTHO) WITHIN TWENTY (20) DAYS AFTER RECEIPT, ACCOMPANIED BY DOCUMENTATION AS TO TIMELINESS. IN CASES WHERE THE HEARING OFFICER DETERMINES THAT THE PETITION IS NOT TIMELY OR NOT IN PROPER FORM, HE SHALL NOTIFY BOTH THE TAXPAYER AND THE TAX COLLECTOR; AND IN CASES OF PETITIONS NOT IN PROPER FORM ONLY, THE HEARING OFFICER SHALL PROVIDE THE TAXPAYER WITH AN EXTENSION UP TO FORTY-FIVE (45) DAYS TO CORRECT THE PETITION.
- (5) HEARINGS SHALL BE CONDUCTED BY A HEARING OFFICER AND SHALL BE CONTINUOUS UNTIL THE HEARING OFFICER CLOSSES THE RECORD. THE TAXPAYER MAY BE HEARD IN PERSON OR BY HIS AUTHORIZED REPRESENTATIVE AT SUCH HEARING. HEARINGS SHALL BE CONDUCTED INFORMALLY AS TO THE ORDER OF PROCEEDING AND PRESENTATION OF EVIDENCE. THE HEARING OFFICER SHALL ADMIT EVIDENCE OVER HEARSAY OBJECTIONS WHERE THE OFFERED EVIDENCE HAS SUBSTANTIAL PROBATIVE VALUE AND RELIABILITY. FURTHER, COPIES OF RECORDS AND DOCUMENTS PREPARED IN THE ORDINARY COURSE OF BUSINESS MAY BE ADMITTED, WITHOUT OBJECTION AS TO FOUNDATION, BUT SUBJECT TO ARGUMENT AS TO WEIGHT, ADMISSIBILITY, AND AUTHENTICITY. SUMMARY ACCOUNTING RECORDS MAY BE ADMITTED SUBJECT TO SATISFACTORY PROOF OF THE RELIABILITY OF THE SUMMARIES. IN ALL CASES, THE DECISION OF THE HEARING OFFICER SHALL BE MADE SOLELY UPON SUBSTANTIAL AND RELIABLE EVIDENCE. ALL EXPENSES INCURRED IN THE HEARING SHALL BE PAID BY THE PARTY INCURRING THE SAME.
- (6) REDETERMINATIONS UPON A "PETITION FOR REDETERMINATION" SHALL FOLLOW THE SAME CONDITIONS, EXCEPT THAT NO ORAL HEARING SHALL BE HELD.
- (7) HEARING RULING. IN EITHER CASE, THE HEARING OFFICER SHALL ISSUE HIS RULING NOT LATER THAN FORTY-FIVE (45) DAYS AFTER THE CLOSE OF THE RECORD BY THE HEARING OFFICER.
- (8) NOTICE OF REFUND OR ADJUSTED ASSESSMENT. WITHIN SIXTY (60) DAYS OF THE ISSUANCE OF THE HEARING OFFICER'S DECISION, THE TAX COLLECTOR SHALL ISSUE TO THE TAXPAYER EITHER A NOTICE OF REFUND OR AN ADJUSTED ASSESSMENT RECALCULATED TO CONFORM TO THE HEARING OFFICER'S DECISION.
- (c) STIPULATIONS THAT FUTURE TAX IS ALSO PROTESTED. A TAXPAYER MAY ENTER INTO A STIPULATION WITH THE TAX COLLECTOR THAT FUTURE TAXES

OF SIMILAR NATURE ARE ALSO AT ISSUE IN ANY PROTEST OR APPEAL. HOWEVER, UNLESS SUCH STIPULATION IS MADE, IT IS PRESUMED THAT THE PROTEST OR APPEAL DEALS SOLELY AND EXCLUSIVELY WITH THE TAX SPECIFICALLY PROTESTED AND NO OTHER. WHEN A TAXPAYER ENTERS INTO SUCH A STIPULATION WITH THE TAX COLLECTOR THAT FUTURE TAXES OF SIMILAR NATURE WILL BE INCLUDED IN ANY REDETERMINATION, HEARING, OR COURT CASE, IT IS THE BURDEN OF THAT TAXPAYER TO IDENTIFY, SEGREGATE, AND KEEP RECORD OF SUCH INCOME OR PROTESTED TAXABLE AMOUNT IN HIS BOOKS AND RECORDS IN THE SAME MANNER AS THE TAXPAYER IS REQUIRED TO SEGREGATE EXEMPT INCOME.

(d) WHEN AN ASSESSMENT IS FINAL.

- (1) IF A REQUEST FOR ADMINISTRATIVE REVIEW AND PETITION FOR HEARING OR REDETERMINATION OF AN ASSESSMENT MADE BY THE TAX COLLECTOR IS NOT FILED WITHIN THE PERIOD REQUIRED BY SUBSECTION (B) ABOVE, SUCH PERSON SHALL BE DEEMED TO HAVE WAIVED AND ABANDONED THE RIGHT TO QUESTION THE AMOUNT DETERMINED TO BE DUE AND ANY TAX, INTEREST, OR PENALTY DETERMINED TO BE DUE SHALL BE FINAL AS PROVIDED IN SUBSECTIONS 8-545(A) AND 8-555(F).
- (2) THE DECISION MADE BY THE HEARING OFFICER UPON ADMINISTRATIVE REVIEW BY HEARING OR REDETERMINATION SHALL BECOME FINAL THIRTY (30) DAYS AFTER THE TAXPAYER RECEIVES THE NOTICE OF REFUND OR ADJUSTED ASSESSMENT REQUIRED BY SUBSECTION (B)(8) ABOVE, UNLESS THE TAXPAYER APPEALS THE ORDER OR DECISION IN THE MANNER PROVIDED IN SECTION 8-575.

- (e) THE PROVISIONS OF THE STATE TAXPAYER BILL OF RIGHTS (A.R.S. SECTION 42-2051 ET. SEQ.) SHALL NOT APPLY.

Sec. 8-571. Jeopardy assessments. (STATE ADMINISTRATION AND AUDITS)

- (a) If the Tax Collector believes that collection of any amounts imposed by this Chapter will be jeopardized by delay, he shall issue notice to the taxpayer in accordance with the provisions of A.R.S. Section 42-1111.
- (b) In cases where such jeopardy notice has been issued, the taxpayer must meet the provisions of A.R.S. Section 42-1111, concerning appeals of jeopardy assessments, before any request for administrative review shall be honored. Any bond or collateral that may be required shall meet the provisions of A.R.S. Section 42-1102.
- (c) (Reserved)
- (d) (Reserved)
- (e) (Reserved)

Sec. 8-571. JEOPARDY ASSESSMENTS. (LOCAL AUDITS)

- (a) IF THE TAX COLLECTOR BELIEVES THAT THE COLLECTION OF ANY ASSESSMENT OR DEFICIENCY OF ANY AMOUNTS IMPOSED BY THIS CHAPTER WILL BE JEOPARDIZED BY DELAY, HE SHALL DELIVER TO THE TAXPAYER A NOTICE OF SUCH FINDING AND DEMAND IMMEDIATE PAYMENT OF THE TAX OR DEFICIENCY DECLARED TO BE IN JEOPARDY, INCLUDING INTEREST, PENALTIES, AND ADDITIONS.
- (b) JEOPARDY ASSESSMENTS ARE IMMEDIATELY DUE AND PAYABLE, AND THE TAX COLLECTOR MAY IMMEDIATELY BEGIN PROCEEDINGS FOR COLLECTION. THE TAXPAYER, HOWEVER, MAY STAY COLLECTION BY FILING, WITHIN TEN (10) DAYS AFTER RECEIPT OF NOTICE OF JEOPARDY ASSESSMENT, OR WITHIN SUCH ADDITIONAL TIME AS THE TAX COLLECTOR MAY ALLOW, BY BOND OR COLLATERAL IN FAVOR OF THE TOWN IN THE AMOUNT TAX COLLECTOR DECLARED TO BE IN JEOPARDY IN HIS NOTICE.
- (c) "BOND OR COLLATERAL", AS REQUIRED BY THIS SECTION,
 - (1) SHALL MEAN EITHER:
 - (A) A BOND ISSUED IN FAVOR OF THE TOWN BY A SURETY COMPANY AUTHORIZED TO TRANSACT BUSINESS IN THIS STATE AND APPROVED BY THE DIRECTOR OF INSURANCE AS TO SOLVENCY AND RESPONSIBILITY, OR
 - (B) COLLATERAL COMPOSED OF SECURITIES OR CASH WHICH ARE DEPOSITED WITH, AND KEPT IN THE CUSTODY OF, THE TAX COLLECTOR.
 - (2) SHALL BE OF SUCH FORM THAT IT MAY, AT ANY TIME WITHOUT NOTICE, BE APPLIED TO ANY TAX, PENALTIES, OR INTEREST DUE AND PAYABLE FOR THE PURPOSES OF THIS CHAPTER. SECURITIES HELD AS COLLATERAL BY THE TAX COLLECTOR MUST BE OF A NATURE THAT THEY MAY BE SOLD AT PUBLIC OR PRIVATE SALE WITHOUT NOTICE TO THE TAXPAYER.
- (d) IF BOND OR COLLATERAL IS NOT FILED WITHIN THE PERIOD PRESCRIBED BY SUBSECTION (b) ABOVE, THE TAX COLLECTOR MAY TREAT THE ASSESSMENT AS FINAL FOR PURPOSES OF ANY COLLECTION PROCEEDINGS. THE TAXPAYER NEVERTHELESS SHALL BE AFFORDED THE APPEAL RIGHTS PROVIDED IN SECTIONS 8-570 AND 8-575. THE FILING OF A PETITION BY THE TAXPAYER UNDER SECTION 8-570, HOWEVER, SHALL NOT STAY THE TAX COLLECTOR'S RIGHTS TO PURSUE ANY COLLECTION PROCEEDINGS.
- (e) IF THE TAXPAYER TIMELY FILES SUFFICIENT BOND OR COLLATERAL, THE JEOPARDY REQUIREMENTS ARE DEEMED SATISFIED, AND THE TAXPAYER MAY AVAIL HIMSELF OF THE PROVISIONS OF SECTION 8-570, INCLUDING REQUESTS FOR ADDITIONAL TIME TO FILE A PETITION.

Sec. 8-572. (Reserved) (STATE ADMINISTRATION AND AUDITS)

Sec. 8-572. EXPEDITED REVIEW OF JEOPARDY ASSESSMENTS. (LOCAL AUDITS)

- (a) WITHIN THIRTY (30) DAYS AFTER THE DAY ON WHICH THE TAX COLLECTOR FURNISHES THE WRITTEN NOTICE REQUIRED BY SECTION 8-571(a), THE TAXPAYER, PURSUANT TO SECTION 8-570, MAY REQUEST THE TAX COLLECTOR TO REVIEW THE ACTION TAKEN. WITHIN FIFTEEN (15) DAYS AFTER THE REQUEST FOR REVIEW, THE TAX COLLECTOR SHALL DETERMINE WHETHER BOTH THE JEOPARDY DETERMINATION AND THE AMOUNT ASSESSED ARE REASONABLE.
- (b) WITHIN THIRTY (30) DAYS AFTER THE TAX COLLECTOR NOTIFIES THE TAXPAYER OF THE DETERMINATION HE REACHED PURSUANT TO SUBSECTION (a) ABOVE, THE TAXPAYER MAY BRING A CIVIL ACTION IN THE APPROPRIATE COURT. IF THE TAXPAYER SO REQUESTS, THE TOWN SHALL STIPULATE TO AN ACCELERATED AND EXPEDITED RESOLUTION OF THE CIVIL ACTION. IF THE COURT DETERMINES THAT EITHER THE JEOPARDY DETERMINATION OR THE AMOUNT ASSESSED IS UNREASONABLE, THE COURT MAY ORDER THE TAX COLLECTOR TO ABATE THE ASSESSMENT, TO REDETERMINE ANY PART OF THE AMOUNT ASSESSED OR TO TAKE SUCH OTHER ACTION AS THE COURT FINDS TO BE APPROPRIATE. A DETERMINATION MADE BY THE COURT UNDER THIS SUBSECTION IS FINAL EXCEPT AS PROVIDED IN ARIZONA REVISED STATUTES § 12-170.

Sec. 8-575. Judicial review. (STATE ADMINISTRATION AND AUDITS)

- (a) Appeal of a State Board of Tax Appeals decision to the courts is valid only if all the provisions of A.R.S. Section 42-1254 are met.
- (b) (Reserved)
- (c) (Reserved)
- (d) (Reserved)
- (e) The Town has the burden of proof by a preponderance of the evidence in any court proceeding regarding any factual issue relevant to ascertaining the tax liability of a taxpayer. This subsection does not abrogate any requirement of this Chapter that requires a taxpayer to substantiate an item of gross income, exclusion, exemption, deduction, or credit. This subsection applies to a factual issue if a preponderance of the evidence demonstrates that:
 - (1) the taxpayer asserts a reasonable dispute regarding the issue.
 - (2) the taxpayer has fully cooperated with the tax collector regarding the issue, including providing within a reasonable period of time, access to and inspection of all witnesses, information and documents within the taxpayer's control, as reasonably requested by the tax collector.
 - (3) the taxpayer has kept and maintained records as required by the Town.

- (f) The issuance of an adjusted or corrected assessment or notice of refund due to the taxpayer, where made by the Tax Collector pursuant to the decision of the Hearing Officer, shall not be deemed an acquiescence by the Town or the Tax Collector in said decision, nor shall it constitute a bar or estoppel to the institution of an action or counterclaim by the Town to recover any amounts claimed to be due to it by virtue of the original assessment.
- (g) After the initiation of any action in the appropriate court by either party, the opposite party may file such counterclaim as would be allowed pursuant to the Arizona Rules of Civil Procedure.

Sec. 8-575. JUDICIAL REVIEW. (LOCAL AUDITS)

- (a) A TAXPAYER MAY SEEK JUDICIAL REVIEW OF ALL OR ANY PART OF A HEARING OFFICER'S DECISION BY INITIATING AN ACTION AGAINST THE TOWN IN THE APPROPRIATE COURT OF THIS COUNTY. A TAXPAYER IS NOT REQUIRED TO PAY ANY TAX, PENALTY, OR INTEREST UPHELD BY THE HEARING OFFICER BEFORE SEEKING SUCH JUDICIAL REVIEW.
- (b) THE TAX COLLECTOR MAY SEEK JUDICIAL REVIEW OF ALL OR ANY PART OF A HEARING OFFICER'S DECISION BY INITIATING AN ACTION IN THE APPROPRIATE COURT OF THIS COUNTY.
- (c) AN ACTION FOR JUDICIAL REVIEW CAN NOT BE COMMENCED BY EITHER THE TAXPAYER OR THE TAX COLLECTOR MORE THAN THIRTY (30) DAYS AFTER RECEIPT BY THE TAXPAYER OF NOTICE OF ANY REFUND OR ASSESSMENT RECALCULATED OR REDUCED TO CONFORM TO THE HEARING OFFICER'S DECISION, UNLESS THE TIME TO COMMENCE SUCH AN ACTION IS EXTENDED IN WRITING SIGNED BY BOTH THE TAXPAYER AND THE TAX COLLECTOR. FAILURE TO BRING THE ACTION WITHIN THIRTY (30) DAYS OR SUCH OTHER TIME AS IS AGREED UPON IN WRITING SHALL CONSTITUTE A WAIVER OF ANY RIGHT TO JUDICIAL REVIEW, EXCEPT AS PROVIDED IN SUBSECTION (f) BELOW.
- (d) THE COURT SHALL HEAR AND DETERMINE THE APPEAL AS A TRIAL DE NOVO; HOWEVER, THE TAX COLLECTOR CANNOT RAISE IN THE COURT ANY GROUNDS OR BASIS FOR THE ASSESSMENT NOT ASSERTED BEFORE THE HEARING OFFICER. NOTHING IN THIS SUBSECTION, HOWEVER, SHALL PRECLUDE THE TAX COLLECTOR FROM RESPONDING TO ANY ARGUMENTS WHICH ARE RAISED BY THE TAXPAYER IN THE APPEAL.
- (e) THE TOWN HAS THE BURDEN OF PROOF BY A PREPONDERANCE OF THE EVIDENCE IN ANY COURT PROCEEDING REGARDING ANY FACTUAL ISSUE RELEVANT TO ASCERTAINING THE TAX LIABILITY OF A TAXPAYER. THIS SUBSECTION DOES NOT ABROGATE ANY REQUIREMENT OF THIS CHAPTER THAT REQUIRES A TAXPAYER TO SUBSTANTIATE AN ITEM OF GROSS INCOME, EXCLUSION, EXEMPTION, DEDUCTION, OR CREDIT. THIS SUBSECTION APPLIES TO A FACTUAL ISSUE IF A PREPONDERANCE OF THE EVIDENCE DEMONSTRATES THAT:

- (1) THE TAXPAYER ASSERTS A REASONABLE DISPUTE REGARDING THE ISSUE.
 - (2) THE TAXPAYER HAS FULLY COOPERATED WITH THE TAX COLLECTOR REGARDING THE ISSUE, INCLUDING PROVIDING WITHIN A REASONABLE PERIOD OF TIME, ACCESS TO AND INSPECTION OF ALL WITNESSES, INFORMATION AND DOCUMENTS WITHIN THE TAXPAYER'S CONTROL, AS REASONABLY REQUESTED BY THE TAX COLLECTOR.
 - (3) THE TAXPAYER HAS KEPT AND MAINTAINED RECORDS AS REQUIRED BY THE TOWN.
- (f) THE ISSUANCE OF AN ADJUSTED OR CORRECTED ASSESSMENT OR NOTICE OF REFUND DUE TO THE TAXPAYER, WHERE MADE BY THE TAX COLLECTOR PURSUANT TO THE DECISION OF THE HEARING OFFICER, SHALL NOT BE DEEMED AN ACQUIESCENCE BY THE TOWN OR THE TAX COLLECTOR IN SAID DECISION, NOR SHALL IT CONSTITUTE A BAR OR ESTOPPEL TO THE INSTITUTION OF AN ACTION OR COUNTERCLAIM BY THE TOWN TO RECOVER ANY AMOUNTS CLAIMED TO BE DUE TO IT BY VIRTUE OF THE ORIGINAL ASSESSMENT.
- (g) AFTER THE INITIATION OF ANY ACTION IN THE APPROPRIATE COURT BY EITHER PARTY, THE OPPOSITE PARTY MAY FILE SUCH COUNTERCLAIM AS WOULD BE ALLOWED PURSUANT TO THE ARIZONA RULES OF CIVIL PROCEDURE.

Sec. 8-578. (Reserved) (STATE ADMINISTRATION AND AUDITS)

Sec. 8-578. REIMBURSEMENT OF FEES AND OTHER COSTS; DEFINITIONS. (LOCAL AUDITS)

- (a) A TAXPAYER WHO IS A PREVAILING PARTY MAY BE REIMBURSED FOR REASONABLE FEES AND OTHER COSTS RELATED TO ANY ADMINISTRATIVE PROCEEDING BROUGHT BY THE TAXPAYER PURSUANT TO SECTION 8-570(b). FOR PURPOSES OF THIS SECTION, A TAXPAYER IS CONSIDERED TO BE THE PREVAILING PARTY ONLY IF BOTH OF THE FOLLOWING ARE TRUE:
- (1) THE TAX COLLECTOR'S POSITION WAS NOT SUBSTANTIALLY JUSTIFIED.
 - (2) THE TAXPAYER PREVAILS AS TO THE MOST SIGNIFICANT ISSUE OR SET OF ISSUES.
- (b) REIMBURSEMENT UNDER THIS SECTION MAY BE DENIED IF ANY OF THE FOLLOWING CIRCUMSTANCES APPLY:
- (1) DURING THE COURSE OF THE PROCEEDING THE TAXPAYER UNDULY AND UNREASONABLY PROTRACTED THE FINAL RESOLUTION OF THE MATTER.
 - (2) THE REASON THAT THE TAXPAYER PREVAILLED IS DUE TO AN INTERVENING CHANGE IN THE APPLICABLE LAW.
- (c) THE TAXPAYER SHALL PRESENT AN ITEMIZATION OF THE REASONABLE FEES AND OTHER COSTS TO THE TAXPAYER PROBLEM RESOLUTION OFFICER WITHIN THIRTY (30) DAYS AFTER RECEIPT BY THE TAXPAYER OF A NOTICE OF REFUND OR RECALCULATED ASSESSMENT ISSUED BY THE TAX COLLECTOR PURSUANT

TO SECTION 8-570(b)(8). THE TAXPAYER PROBLEM RESOLUTION OFFICER SHALL DETERMINE THE VALIDITY OF THE FEES AND OTHER COSTS WITHIN THIRTY (30) DAYS AFTER RECEIVING THE ITEMIZATION. THE TAXPAYER PROBLEM RESOLUTION OFFICER'S DECISION IS CONSIDERED A FINAL DECISION. EITHER THE TAXPAYER OR THE TAX COLLECTOR MAY SEEK JUDICIAL REVIEW OF THE TAXPAYER PROBLEM RESOLUTION OFFICER'S DECISION. AN ACTION FOR JUDICIAL REVIEW, HOWEVER, SHALL NOT BE COMMENCED MORE THAN THIRTY (30) DAYS AFTER RECEIPT OF THE RESOLUTION OFFICER'S DECISION.

- (d) IN THE EVENT JUDICIAL REVIEW IS NOT SOUGHT PURSUANT TO SUBSECTION (c) ABOVE, THE TOWN SHALL PAY THE FEES AND OTHER COSTS AWARDED AS PROVIDED IN THIS SECTION WITHIN THIRTY DAYS AFTER DEMAND BY A PERSON WHO HAS RECEIVED AN AWARD PURSUANT TO THIS SECTION.
- (e) REIMBURSEMENT TO A TAXPAYER UNDER THIS SECTION SHALL NOT EXCEED TWENTY THOUSAND DOLLARS OR ACTUAL MONIES SPENT, WHICHEVER IS LESS. THE REIMBURSABLE ATTORNEY OR REPRESENTATIVE FEES SHALL NOT EXCEED ONE HUNDRED DOLLARS PER HOUR OR ACTUAL MONIES SPENT, WHICHEVER IS LESS, UNLESS THE TAXPAYER PROBLEM RESOLUTION OFFICER DETERMINES THAT AN INCREASE IN THE COST OF LIVING OR A SPECIAL FACTOR SUCH AS THE LIMITED AVAILABILITY OF QUALIFIED ATTORNEYS OR REPRESENTATIVES FOR THE PROCEEDING INVOLVED JUSTIFIES A HIGHER FEE.
- (f) FOR PURPOSES OF THIS SECTION "REASONABLE FEES AND OTHER COSTS" MEANS FEES AND OTHER COSTS THAT ARE BASED ON PREVAILING MARKET RATES FOR THE KIND AND QUALITY OF THE FURNISHED SERVICES, BUT NOT EXCEEDING THE AMOUNTS ACTUALLY SPENT FOR EXPERT WITNESSES, THE COST OF ANY STUDY, ANALYSIS, REPORT, TEST OR PROJECT THAT IS FOUND TO BE NECESSARY TO PREPARE THE PARTY'S CASE AND NECESSARY FEES FOR ATTORNEYS OR OTHER REPRESENTATIVES.

Sec. 8-590. Civil actions. (STATE ADMINISTRATION AND AUDITS)

(a) Liens.

- (1) Any tax, penalty, or interest imposed under this Chapter which has become final, as provided in this Chapter, shall become a lien when the Town perfects a notice and claim of lien setting forth the name of the taxpayer, the amount of the tax, penalty, and interest, the period or periods for which the same is due, and the date of accrual thereof, the amount of the recording costs by the county recorder in any county in which the taxpayer owns real property and the documentation and lien processing fees imposed by the Town council and further, stating that the Town claims a lien therefor.
- (2) The notice of claim of lien shall be signed by the Town clerk under his official seal or the official seal of the Town, and, with respect to real property, shall be recorded in the office of the County Recorder of any county in which the taxpayer owns real property, and, with respect to personal property shall be filed in the office of the Secretary of State. After the notice and claim of lien is recorded or filed, the taxes, penalties, interest and recording costs and lien processing fees referred to above in

- (b) THE TAX COLLECTOR, WITHOUT NOTICE, MAY ALTER, MODIFY OR TERMINATE AN INSTALLMENT PAYMENT AGREEMENT IF THE TAXPAYER:
 - (1) FAILS TO PAY AN INSTALLMENT AT THE TIME THE INSTALLMENT PAYMENT IS DUE UNDER THE AGREEMENT.
 - (2) FAILS TO PAY ANY OTHER TAX LIABILITY AT THE TIME THE LIABILITY IS DUE.
 - (3) FAILS TO FILE ANY TAX REPORT OR RETURN AT THE TIME THE REPORT OR RETURN IS DUE.
 - (4) FAILS TO FURNISH ANY INFORMATION REQUESTED BY THE TAX COLLECTOR WITHIN THIRTY DAYS AFTER RECEIVING A WRITTEN REQUEST FOR SUCH INFORMATION.
 - (5) FAILS TO NOTIFY THE TAX COLLECTOR OF A MATERIAL IMPROVEMENT IN THE TAXPAYER'S FINANCIAL CONDITION ABOVE THE INCOME PREVIOUSLY REPORTED IN THE MOST RECENT INCOME STATEMENT WITHIN THIRTY DAYS AFTER THE MATERIAL IMPROVEMENT.
 - (6) PROVIDES INACCURATE, FALSE OR INCOMPLETE INFORMATION TO THE TAX COLLECTOR.

- (c) NOTWITHSTANDING ANY INSTALLMENT PAYMENT AGREEMENT, THE TAX COLLECTOR MAY OFFSET ANY TAX REFUNDS AGAINST THE LIABILITIES PROVIDED FOR IN THE INSTALLMENT PAYMENT AGREEMENT, MAY FILE AND PERFECT ANY TAX LIENS AND, IN THE EVENT THE TAXPAYER BREACHES ANY TERM OR PROVISION OF THE INSTALLMENT PAYMENT AGREEMENT, MAY ENGAGE IN COLLECTION ACTIVITIES.

- (d) THE TAX COLLECTOR, WITHOUT NOTICE, MAY TERMINATE AN INSTALLMENT PAYMENT AGREEMENT IF THE TAX COLLECTOR BELIEVES THAT THE COLLECTION OF TAX TO WHICH THE PAYMENT AGREEMENT PERTAINS IS IN JEOPARDY.

- (e) IF THE TAX COLLECTOR DETERMINES THAT THE FINANCIAL CONDITION OF A TAXPAYER HAS IMPROVED, THE TAX COLLECTOR MAY ALTER, MODIFY OR TERMINATE THE AGREEMENT BY PROVIDING NOTICE TO THE TAXPAYER AT LEAST THIRTY DAYS BEFORE THE EFFECTIVE DATE OF THE ACTION. THE NOTICE SHALL INCLUDE THE REASONS WHY THE TAX COLLECTOR BELIEVES THE ALTERATION, MODIFICATION OR TERMINATION IS APPROPRIATE.

- (f) AN INSTALLMENT PAYMENT AGREEMENT SHALL REMAIN IN EFFECT FOR THE TERM OF THE AGREEMENT EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION.

- (g) A TAXPAYER WHO IS AGGRIEVED BY A DECISION OF THE TAX COLLECTOR TO REFUSE TO ENTER INTO AN INSTALLMENT PAYMENT AGREEMENT OR TO ALTER, MODIFY OR TERMINATE AN AGREEMENT ENTERED INTO PURSUANT TO THIS SECTION MAY PETITION THE TAXPAYER PROBLEM RESOLUTION OFFICER TO REVIEW THAT DETERMINATION. THE TAXPAYER PROBLEM RESOLUTION OFFICER MAY STAY SUCH ALTERATION, MODIFICATION OR TERMINATION PENDING ITS REVIEW AND MAY MODIFY OR NULLIFY THE DETERMINATION.

- (h) THE TOWN AND THE TAXPAYER MAY MODIFY ANY INSTALLMENT PAYMENT AGREEMENT AT ANY TIME BY ENTERING INTO A NEW OR MODIFIED AGREEMENT.

Sec. 8-597. (Reserved) (STATE ADMINISTRATION AND AUDITS)

Sec. 8-597. PRIVATE TAXPAYER RULINGS; REQUEST; REVOCATION OR MODIFICATION; DEFINITION. (LOCAL AUDITS)

- (a) THE TAX COLLECTOR SHALL ISSUE PRIVATE TAXPAYER RULINGS TO TAXPAYERS AND POTENTIAL TAXPAYERS ON REQUEST. EACH REQUEST SHALL BE IN WRITING AND SHALL:
 - (1) STATE THE NAME, ADDRESS AND, IF APPLICABLE, TAXPAYER IDENTIFYING NUMBER OF THE TAXPAYER OR POTENTIAL TAXPAYER WHO REQUESTS THE RULING.
 - (2) DESCRIBE ALL FACTS THAT ARE RELEVANT TO THE REQUESTED RULING.
 - (3) STATE WHETHER, TO THE BEST KNOWLEDGE OF THE TAXPAYER OR POTENTIAL TAXPAYER, THE ISSUE OR RELATED ISSUES ARE BEING CONSIDERED BY THE TAX COLLECTOR OR ANY OTHER TAXING JURISDICTION IN CONNECTION WITH AN ACTIVE AUDIT, PROTEST OR APPEAL THAT INVOLVES THE TAXPAYER OR POTENTIAL TAXPAYER AND WHETHER THE SAME REQUEST HAS BEEN OR IS BEING SUBMITTED TO ANOTHER TAXING JURISDICTION FOR A RULING.
 - (4) BE SIGNED BY THE TAXPAYER OR POTENTIAL TAXPAYER WHO MAKES THE REQUEST OR BY AN AUTHORIZED REPRESENTATIVE OF THE TAXPAYER OR POTENTIAL TAXPAYER.

- (b) A PRIVATE TAXPAYER RULING MAY BE REVOKED OR MODIFIED BY EITHER:
 - (1) A CHANGE OR CLARIFICATION IN THE LAW THAT WAS APPLICABLE AT THE TIME THE RULING WAS ISSUED, INCLUDING CHANGES OR CLARIFICATIONS CAUSED BY REGULATIONS AND COURT DECISIONS.
 - (2) ACTUAL WRITTEN NOTICE BY THE TAX COLLECTOR TO THE LAST KNOWN ADDRESS OF THE TAXPAYER OR POTENTIAL TAXPAYER OF THE REVOCATION OR MODIFICATION OF THE PRIVATE TAXPAYER RULING.

- (c) WITH RESPECT TO THE TAXPAYER OR PROSPECTIVE TAXPAYER TO WHOM A PRIVATE TAXPAYER RULING IS ISSUED, THE REVOCATION OR MODIFICATION OF A PRIVATE TAXPAYER RULING SHALL NOT BE APPLIED RETROACTIVELY TO TAX PERIODS OR TAX YEARS BEFORE THE EFFECTIVE DATE OF THE REVOCATION OR MODIFICATION AND THE TAX COLLECTOR SHALL NOT ASSESS ANY PENALTY OR TAX ATTRIBUTABLE TO ERRONEOUS ADVICE THAT IS FURNISHED TO THE TAXPAYER OR POTENTIAL TAXPAYER IN THE PRIVATE TAXPAYER RULING IF:
 - (1) THE TAXPAYER REASONABLY RELIED ON THE PRIVATE TAXPAYER RULING.
 - (2) THE PENALTY OR TAX DID NOT RESULT EITHER FROM A FAILURE BY THE TAXPAYER TO PROVIDE ADEQUATE OR ACCURATE INFORMATION OR FROM A CHANGE IN THE INFORMATION.

- (d) A PRIVATE TAXPAYER RULING MAY NOT BE RELIED UPON, CITED NOR INTRODUCED INTO EVIDENCE IN ANY PROCEEDING BY ANY TAXPAYER OTHER THAN THE TAXPAYER WHO RECEIVED THE RULING.
- (e) A TAXPAYER MAY APPEAL THE PROPRIETY OF A RETROACTIVE APPLICATION OF A REVOKED OR MODIFIED PRIVATE TAXPAYER RULING BY FILING A WRITTEN PETITION WITH THE TAX COLLECTOR PURSUANT TO SECTION 8-570 WITHIN FORTY-FIVE (45) DAYS AFTER RECEIVING WRITTEN NOTICE OF THE INTENT TO RETROACTIVELY APPLY A REVOKED OR MODIFIED PRIVATE TAXPAYER RULING.
- (f) A PRIVATE TAXPAYER RULING CONSTITUTES THE TAX COLLECTOR'S INTERPRETATION OF THE SECTIONS OF THIS CHAPTER ONLY AS THEY APPLY TO THE TAXPAYER MAKING, AND THE PARTICULAR FACTS CONTAINED IN, THE REQUEST.
- (g) A PRIVATE TAXPAYER RULING WHICH ADDRESSES A TAXPAYER'S ONGOING BUSINESS ACTIVITIES WILL APPLY ONLY TO TRANSACTIONS THAT OCCUR OR TAX LIABILITIES THAT ACCRUE FROM AND AFTER THE DATE OF THE TAXPAYER'S RULING REQUEST.
- (h) THE TAX COLLECTOR SHALL ATTEMPT TO ISSUE PRIVATE TAXPAYER RULINGS WITHIN FORTY-FIVE (45) DAYS AFTER RECEIVING THE WRITTEN REQUEST AND ON RECEIVING THE FACTS THAT ARE RELEVANT TO THE RULING. IF THE RULING IS EXPECTED TO BE DELAYED BEYOND THE FORTY-FIVE (45) DAYS, THE TAX COLLECTOR SHALL NOTIFY THE REQUESTOR OF THE DELAY AND THE PROPOSED DATE OF ISSUANCE.
- (i) WITHIN THIRTY (30) DAYS AFTER BEING ISSUED, THE TAX COLLECTOR SHALL MAINTAIN THE PRIVATE TAXPAYER RULING AS A PUBLIC RECORD AND MAKE IT AVAILABLE AT A REASONABLE COST FOR PUBLIC INSPECTION AND COPYING. THE TEXT OF PRIVATE TAXPAYER RULINGS ARE OPEN TO PUBLIC INSPECTION SUBJECT TO THE CONFIDENTIALITY REQUIREMENTS PRESCRIBED BY SECTION 8-510.
- (j) IN THIS SECTION, "PRIVATE TAXPAYER RULING" MEANS A WRITTEN DETERMINATION BY THE TAX COLLECTOR ISSUED PURSUANT TO THIS SECTION THAT INTERPRETS AND APPLIES ONE OR MORE SECTIONS CONTAINED IN THIS CHAPTER AND ANY APPLICABLE REGULATIONS.
- (k) A PRIVATE TAXPAYER RULING ISSUED BY THE ARIZONA DEPARTMENT OF REVENUE PURSUANT TO A.R.S. SECTION 42-2101 MAY BE RELIED UPON BY THE TAXPAYER TO WHOM THE RULING WAS ISSUED AND MUST BE RECOGNIZED AND FOLLOWED BY ANY TOWN IN WHICH SUCH TAXPAYER HAS OBTAINED A PRIVILEGE LICENSE IF THE TOWN HAS NOT ISSUED A RULING ADDRESSING THE FACTS DESCRIBED IN THE TAXPAYER'S RULING REQUEST AND THE STATUTE AT ISSUE IN THE TAXPAYER'S RULING REQUEST IS, IN ESSENCE, WORDED AND WRITTEN THE SAME AS THE APPLICABLE SECTION HEREUNDER.

Section 2. Reg. 8-555.1 of the Tax Code of the Town of Camp Verde is amended to read:

Reg. 8-555.1. (Reserved) (STATE ADMINISTRATION AND AUDITS)

Reg. 8-555.1. ADMINISTRATIVE REQUEST FOR THE ATTENDANCE OF WITNESSES OR THE PRODUCTION OF DOCUMENTS; SERVICE THEREOF; REMEDIES AND PENALTIES FOR FAILURE TO RESPOND. (LOCAL AUDITS)

- (a) IF A TAXPAYER REFUSES OR FAILS TO COMPLY IN WHOLE OR IN PART WITH A REQUEST TO PROVIDE RECORDS AUTHORIZED BY SECTION 8-555, THE TAX COLLECTOR MAY ISSUE HIS WRITTEN ADMINISTRATIVE REQUEST WHICH SHALL:
 - (1) DESIGNATE THE INDIVIDUAL TO PROVIDE INFORMATION.
 - (2) DESCRIBE SPECIFICALLY OR GENERALLY THE INFORMATION TO BE PROVIDED, AND ANY DOCUMENTS SOUGHT TO BE EXAMINED.
 - (3) STATE THE DATE, TIME, AND PLACE IN WHICH THE INDIVIDUAL SHALL APPEAR BEFORE THE TAX COLLECTOR TO PROVIDE THE INFORMATION AND TO PRODUCE THE DOCUMENTS SOUGHT.
 - (4) BE DIRECTED TO:
 - (A) ANY DIRECTOR, OFFICER, EMPLOYEE, AGENT, OR REPRESENTATIVE OF THE PERSON SOUGHT TO BE EXAMINED; OR
 - (B) ANY INDEPENDENT ACCOUNTANT, ACCOUNTING FIRM, BOOKKEEPING OR FINANCIAL SERVICE RETAINED OR EMPLOYED BY SUCH PERSON FOR ANY PURPOSE CONNECTED WITH BUSINESS ACTIVITY SUBJECT TO TAXATION; OR
 - (C) ANY OTHER PERSON WHO, IN THE OPINION OF THE TAX COLLECTOR, HAS KNOWLEDGE OF FACTS BEARING UPON ANY TAX LIABILITY OF THE PERSON OR TAXPAYER FROM WHOM INFORMATION IS SOUGHT.

- (b) THE FAILURE OF A TAXPAYER TO COMPLY WITH REASONABLE REQUESTS FOR RECORDS WITHOUT GOOD REASON OR CAUSE MAY, IN THE EXERCISE OF JUDICIAL DISCRETION BY A COURT, BE HELD TO CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES.

**Appendix IV - Modifications to the Model City Tax Code
For Cities and Towns in State Collection System
Performing Supplementary Local Audits**

(These modifications are in addition to those listed in Appendix I. Where a section or regulation in the tax code is amended in both Appendix I and this Appendix, the section or regulation as presented in this appendix shall apply.)

Insert the following after the title of Article V:

(NOTICE: Both the Department of Revenue and the (city/town) may perform audits of local taxpayers. Although many of the administrative procedures are the same, regardless of which entity is performing the audit, some differences will apply. To identify those differences, the words "State Administration and Audits" or "Local Audits" appear following the title of the Section. If the Section applies to audits performed by both the State and the (city/town), no notation appears.)

Replace Sec. __-500(d) with:

Sec. __-500. Administration of this Chapter; rule making. (State Administration and Audits)

(d) Taxpayers shall be subject to the State taxpayer bill of rights (A.R.S. § 42-2051 et. seq.).

Sec. __-500. Administration of this Chapter; rule making. (Local Audits)

(d) (Reserved)

Replace Sec. __-515 with:

Sec. __-515. (Reserved) (State Administration and Audits)

Sec. __-515. Duties of the Taxpayer Problem Resolution Officer. (Local Audits)

For text of section, see pages 42 and 43 of this model code.

Replace Sec. __-516 with:

Sec. __-516. (Reserved) (State Administration and Audits)

Sec. __-516. Taxpayer Assistance Orders. (Local Audits)

For text of section, see page 43 of this model code.

Replace Sec. __-517 with:

Sec. __-517. (Reserved) (State Administration and Audits)

Sec. __-517. Basis for evaluating employee performance. (Local Audits)

For text of section, see page 43 of this model code.

**Appendix IV - Modifications to the Model City Tax Code
For Cities and Towns in State Collection System
Performing Supplementary Local Audits**

Replace Sec. -541 with:

Sec. __ -541. (Reserved) (State Administration and Audits)

Sec. __ -541. Erroneous advice or misleading statements by the Tax Collector; abatement of penalties and interest; definition. (Local Audits)

For text of section, see page 48 of this model code.

Replace Sec. -546 with:

Sec. __ -546. (Reserved) (State Administration and Audits)

Sec. __ -546. Closing agreements in cases of extensive taxpayer misunderstanding or misapplication; approval; rules. (Local Audits)

For text of section, see pages 49 and 50 of this model code.

Replace Sec. -553 with:

Sec. __ -553. (Reserved) (State Administration and Audits)

Sec. __ -553. Examination of taxpayer records; joint audits. (Local Audits)

For text of section, see page 51 of this model code.

Replace Sec. -556 with:

Sec. __ -556. (Reserved) (State Administration and Audits)

Sec. __ -556. No additional audits or proposed assessments; exceptions. (Local Audits)

For text of section, see page 52 of this model code.

Replace Sec. -570 with:

Sec. __ -570. Administrative review; petition for hearing or for redetermination; finality of order. (State Administration and Audits)

(a) Closing agreements between the Tax Collector and a taxpayer have no force of law unless made in accordance with the provisions of A.R.S. Section 42-1113.

(b) Administrative review.

(1) Petitions of appeal shall be made to, and hearings shall be conducted by, the Arizona Department of Revenue, in accordance with the provisions of A.R.S. Section 42-1251, as modified by Section -571.

(2) (Reserved)

(3) (Reserved)

(4) (Reserved)

(5) Hearings shall be held by the Arizona Department of Revenue in accordance with the provisions of A.R.S. Section 42-1251. The Department's decision may be appealed to the State Board of Tax Appeals, in accordance with the provisions of A.R.S. Section 42-1253.

(6) (Reserved)

(7) (Reserved)

(8) (Reserved)

**Appendix IV - Modifications to the Model City Tax Code
For Cities and Towns in State Collection System
Performing Supplementary Local Audits**

- (c) (Reserved)
- (d) (Reserved)
- (e) Taxpayers shall be subject to the state taxpayer bill of rights (A.R.S. § 42-2051 et. seq.).

Sec. ___-570. Administrative review; petition for hearing or for redetermination; finality of order. (Local Audits)

For the purposes of this section, "Municipal Tax Hearing Office" means the administrative offices of the Municipal Tax Hearing Officer.

- (a) Informal Conference. A taxpayer shall have the right to discuss any proposed assessment with the auditor prior to the issuance of any assessment, but any such informal conference is not required for the taxpayer to file a petition for administrative review.
- (b) Administrative Review.
 - (1) Filing a Petition. Other than in the case of a jeopardy assessment, a taxpayer may contest the applicability or amount of tax, penalty, or interest imposed upon or paid by him pursuant to this Chapter by filing a petition for a hearing or for redetermination with the Tax Collector as set forth below:
 - (A) within forty-five (45) days of receipt by the taxpayer of notice of a determination by the Tax Collector that a tax, penalty, or interest amount is due, or that a request for refund or credit has been denied; or
 - (B) by voluntary payment of any contested amount when accompanied by a timely filed return and a petition requesting a refund of the protested portion of said payment; or
 - (C) by petition accompanying a timely filed return contesting an amount reported but not paid; or
 - (D) by petition requesting review of denial of waiver of penalty as provided in subsection ___-540(g).
 - (2) Extension to file a petition. In all cases, the taxpayer may request only one (1) extension from the Tax Collector. Such request must be in writing, state the reasons for the requested delay and time of delay requested, and must be filed with the Tax Collector within the period allowed above for originally filing a petition. The Tax Collector shall allow such extension to file a petition, when such written request has been properly and timely made by the taxpayer, but such extension shall not exceed forty-five (45) days beyond the time provided for originally filing a petition.
 - (3) Requirements for petition.
 - (A) The petition shall be in writing and shall set forth the reasons why any correction, abatement, or refund should be granted, and the amount of reduction or refund requested. The petition may be amended at any time prior to the time the taxpayer rests his case at the hearing or such time as the Hearing Officer allows for submitting of amendments in cases of redeterminations without hearings. The Hearing Officer may require that amendments be in writing, and in that case, he shall provide a reasonable period of time to file the amendment. The Hearing Officer shall provide a reasonable period of time for the Tax Collector to review and respond to the petition and to any written amendments.
 - (B) The taxpayer, as part of the petition, may request a hearing which shall be granted by the Hearing Officer. If no request for hearing is made the petition shall be considered to be submitted for decision by the Hearing Officer on the matters contained in the petition and in any reply made by the Tax Collector.
 - (C) The provisions of this Section are exclusive, and no petition seeking any correction, abatement, or refund shall be considered unless the petition is timely and properly filed under the Section.

**Appendix IV - Modifications to the Model City Tax Code
For Cities and Towns in State Collection System
Performing Supplementary Local Audits**

- (4) Transmittal to Hearing Officer. The (City/Town) shall designate a Hearing Officer, who may be other than an employee of the (city/town). The Tax Collector, if designated to receive petitions, shall forward any petition to the Municipal Tax Hearing Officer (MTHO) within twenty (20) days after receipt, accompanied by documentation as to timeliness. In cases where the Hearing Officer determines that the petition is not timely or not in proper form, he shall notify both the taxpayer and the Tax Collector; and in cases of petitions not in proper form only, the Hearing Officer shall provide the taxpayer with an extension up to forty-five (45) days to correct the petition.
 - (5) Hearings shall be conducted by a Hearing Officer and shall be continuous until the Hearing Officer closes the record. The taxpayer may be heard in person or by his authorized representative at such hearing. Hearings shall be conducted informally as to the order of proceeding and presentation of evidence. The Hearing Officer shall admit evidence over hearsay objections where the offered evidence has substantial probative value and reliability. Further, copies of records and documents prepared in the ordinary course of business may be admitted, without objection as to foundation, but subject to argument as to weight, admissibility, and authenticity. Summary accounting records may be admitted subject to satisfactory proof of the reliability of the summaries. In all cases, the decision of the Hearing Officer shall be made solely upon substantial and reliable evidence. All expenses incurred in the hearing shall be paid by the party incurring the same.
 - (6) Redeterminations upon a "petition for redetermination" shall follow the same conditions, except that no oral hearing shall be held.
 - (7) Hearing Ruling. In either case, the Hearing Officer shall issue his ruling not later than forty-five (45) days after the close of the record by the Hearing Officer.
 - (8) Notice of Refund or Adjusted Assessment. Within sixty (60) days of the issuance of the Hearing Officer's decision, the Tax Collector shall issue to the taxpayer either a notice of refund or an adjusted assessment recalculated to conform to the Hearing Officer's decision.
- (c) Stipulations that future tax is also protested. A taxpayer may enter into a stipulation with the Tax Collector that future taxes of similar nature are also at issue in any protest or appeal. However, unless such stipulation is made, it is presumed that the protest or appeal deals solely and exclusively with the tax specifically protested and no other. When a taxpayer enters into such a stipulation with the Tax Collector that future taxes of similar nature will be included in any redetermination, hearing, or court case, it is the burden of that taxpayer to identify, segregate, and keep record of such income or protested taxable amount in his books and records in the same manner as the taxpayer is required to segregate exempt income.
- (d) When an assessment is final.
- (1) If a request for administrative review and petition for hearing or redetermination of an assessment made by the Tax Collector is not filed within the period required by subsection (b) above, such person shall be deemed to have waived and abandoned the right to question the amount determined to be due and any tax, interest, or penalty determined to be due shall be final as provided in subsections ___-545(a) and ___-555(f).
 - (2) The decision made by the Hearing Officer upon administrative review by hearing or redetermination shall become final thirty (30) days after the taxpayer receives the notice of refund or adjusted assessment required by subsection (b)(8) above, unless the taxpayer appeals the order or decision in the manner provided in Section ___-575.
- (e) The provisions of the state taxpayer bill of rights (A.R.S. Section 42-2051 et. seq.) shall not apply.

**Appendix IV - Modifications to the Model City Tax Code
For Cities and Towns in State Collection System
Performing Supplementary Local Audits**

Replace Sec. -571 with:

Sec. ___-571. Jeopardy assessments. (State Administration and Audits)

- (a) If the Tax Collector believes that collection of any amounts imposed by this Chapter will be jeopardized by delay, he shall issue notice to the taxpayer in accordance with the provisions of A.R.S. Section 42-1111.
- (b) In cases where such jeopardy notice has been issued, the taxpayer must meet the provisions of A.R.S. Section 42-1111, concerning appeals of jeopardy assessments, before any request for administrative review shall be honored. Any bond or collateral that may be required shall meet the provisions of A.R.S. Section 42-1102.
- (c) (Reserved)
- (d) (Reserved)
- (e) (Reserved)

Sec. ___-571. Jeopardy assessments. (Local Audits)

- (a) If the Tax Collector believes that the collection of any assessment or deficiency of any amounts imposed by this Chapter will be jeopardized by delay, he shall deliver to the taxpayer a notice of such finding and demand immediate payment of the tax or deficiency declared to be in jeopardy, including interest, penalties, and additions.
- (b) Jeopardy assessments are immediately due and payable, and the Tax Collector may immediately begin proceedings for collection. The taxpayer, however, may stay collection by filing, within ten (10) days after receipt of notice of jeopardy assessment, or within such additional time as the Tax Collector may allow, by bond or collateral in favor of the (city/town) in the amount Tax Collector declared to be in jeopardy in his notice.
- (c) "Bond or Collateral", as required by this Section,
 - (1) shall mean either:
 - (A) a bond issued in favor of the (city/town) by a surety company authorized to transact business in this State and approved by the Director of Insurance as to solvency and responsibility, or
 - (B) collateral composed of securities or cash which are deposited with, and kept in the custody of, the Tax Collector.
 - (2) shall be of such form that it may, at any time without notice, be applied to any tax, penalties, or interest due and payable for the purposes of this Chapter. Securities held as collateral by the Tax Collector must be of a nature that they may be sold at public or private sale without notice to the taxpayer.
- (d) If bond or collateral is not filed within the period prescribed by subsection (b) above, the tax collector may treat the assessment as final for purposes of any collection proceedings. The taxpayer nevertheless shall be afforded the appeal rights provided in Sections ___-570 and ___-575. The filing of a petition by the taxpayer under Section ___-570, however, shall not stay the tax collector's rights to pursue any collection proceedings.
- (e) If the taxpayer timely files sufficient bond or collateral, the jeopardy requirements are deemed satisfied, and the taxpayer may avail himself of the provisions of Section ___-570, including requests for additional time to file a petition.

**Appendix IV - Modifications to the Model City Tax Code
For Cities and Towns in State Collection System
Performing Supplementary Local Audits**

Replace Sec. -572 with:

Sec. ___-572. (Reserved) (State Administration and Audits)

Sec. ___-572. Expedited review of jeopardy assessments. (Local Audits)

For text of section, see page 57 of this model code.

Replace Sec. -575 with:

Sec. ___-575. Judicial review. (State Administration and Audits)

- (a) Appeal of a State Board of Tax Appeals decision to the courts is valid only if all the provisions of A.R.S. Section 42-1254 are met.
- (b) (Reserved)
- (c) (Reserved)
- (d) (Reserved)
- (e) The City has the burden of proof by a preponderance of the evidence in any court proceeding regarding any factual issue relevant to ascertaining the tax liability of a taxpayer. This subsection does not abrogate any requirement of this Chapter that requires a taxpayer to substantiate an item of gross income, exclusion, exemption, deduction, or credit. This subsection applies to a factual issue if a preponderance of the evidence demonstrates that:
 - (1) the taxpayer asserts a reasonable dispute regarding the issue.
 - (2) the taxpayer has fully cooperated with the tax collector regarding the issue, including providing within a reasonable period of time, access to and inspection of all witnesses, information and documents within the taxpayer's control, as reasonably requested by the tax collector.
 - (3) the taxpayer has kept and maintained records as required by the City.
- (f) The issuance of an adjusted or corrected assessment or notice of refund due to the taxpayer, where made by the Tax Collector pursuant to the decision of the Hearing Officer, shall not be deemed an acquiescence by the (city/town) or the Tax Collector in said decision, nor shall it constitute a bar or estoppel to the institution of an action or counterclaim by the (city/town) to recover any amounts claimed to be due to it by virtue of the original assessment.
- (g) After the initiation of any action in the appropriate court by either party, the opposite party may file such counterclaim as would be allowed pursuant to the Arizona Rules of Civil Procedure.

Sec. ___-575. Judicial review. (Local Audits)

- (a) A taxpayer may seek judicial review of all or any part of a Hearing Officer's decision by initiating an action against the (city/town) in the appropriate Court of this County. A taxpayer is not required to pay any tax, penalty, or interest upheld by the Hearing Officer before seeking such judicial review.
- (b) The Tax Collector may seek judicial review of all or any part of a Hearing Officer's decision by initiating an action in the appropriate Court of this County.

**Appendix IV - Modifications to the Model City Tax Code
For Cities and Towns in State Collection System
Performing Supplementary Local Audits**

- (c) An action for judicial review can not be commenced by either the taxpayer or the Tax Collector more than thirty (30) days after receipt by the taxpayer of notice of any refund or assessment recalculated or reduced to conform to the Hearing Officer's decision, unless the time to commence such an action is extended in writing signed by both the taxpayer and the Tax Collector. Failure to bring the action within thirty (30) days or such other time as is agreed upon in writing shall constitute a waiver of any right to judicial review, except as provided in subsection (f) below.
- (d) The court shall hear and determine the appeal as a trial de novo; however, the Tax Collector cannot raise in the court any grounds or basis for the assessment not asserted before the Hearing Officer. Nothing in this subsection, however, shall preclude the Tax Collector from responding to any arguments which are raised by the taxpayer in the appeal.
- (e) The City has the burden of proof by a preponderance of the evidence in any court proceeding regarding any factual issue relevant to ascertaining the tax liability of a taxpayer. This subsection does not abrogate any requirement of this Chapter that requires a taxpayer to substantiate an item of gross income, exclusion, exemption, deduction, or credit. This subsection applies to a factual issue if a preponderance of the evidence demonstrates that:
 - (1) the taxpayer asserts a reasonable dispute regarding the issue.
 - (2) the taxpayer has fully cooperated with the tax collector regarding the issue, including providing within a reasonable period of time, access to and inspection of all witnesses, information and documents within the taxpayer's control, as reasonably requested by the tax collector.
 - (3) the taxpayer has kept and maintained records as required by the City.
- (f) The issuance of an adjusted or corrected assessment or notice of refund due to the taxpayer, where made by the Tax Collector pursuant to the decision of the Hearing Officer, shall not be deemed an acquiescence by the (city/town) or the Tax Collector in said decision, nor shall it constitute a bar or estoppel to the institution of an action or counterclaim by the (city/town) to recover any amounts claimed to be due to it by virtue of the original assessment.
- (g) After the initiation of any action in the appropriate court by either party, the opposite party may file such counterclaim as would be allowed pursuant to the Arizona Rules of Civil Procedure.

Replace Sec. -578 with:

Sec. ___-578. (Reserved) (State Administration and Audits)

Sec. ___-578. Reimbursement of fees and other costs; definitions. (Local Audits)

For text of section, see pages 58 and 59 of this model code.

**Appendix IV - Modifications to the Model City Tax Code
For Cities and Towns in State Collection System
Performing Supplementary Local Audits**

Replace Sec. -590 with:

Sec. __ -590. Civil actions. (State Administration and Audits)

(a) Liens.

- (1) Any tax, penalty, or interest imposed under this Chapter which has become final, as provided in this Chapter, shall become a lien when the (city/town) perfects a notice and claim of lien setting forth the name of the taxpayer, the amount of the tax, penalty, and interest, the period or periods for which the same is due, and the date of accrual thereof, the amount of the recording costs by the county recorder in any county in which the taxpayer owns real property and the documentation and lien processing fees imposed by the (City/Town) Council and further, stating that the (city/town) claims a lien therefor.
- (2) The notice of claim of lien shall be signed by the tax collector under his official seal or the official seal of the (city/town), and, with respect to real property, shall be recorded in the office of the County Recorder of any county in which the taxpayer owns real property, and, with respect to personal property shall be filed in the office of the Secretary of State. After the notice and claim of lien is recorded or filed, the taxes, penalties, interest and recording costs and lien processing fees referred to above in the amounts specified therein shall be a lien on all real property of the taxpayer located in such county where recorded, and all tangible personal property of the taxpayer within the State, superior to all other liens and assessments recorded or filed subsequent to the recording or filing of the notice and claim of lien.
- (3) Every tax and any increases, interest, penalties, and recording costs and lien processing fees referred to above, shall become from the time the same is due and payable a personal debt from the person liable to the (city/town), but shall be payable to and recoverable by the Tax Collector and which may be collected in the manner set forth in subsection (b) below.
- (4) Any lien perfected pursuant to this Section shall, upon payment of the taxes, penalties, interest, recording costs and lien processing fees referred to above and lien release fees imposed by the county recorder in any county in which the lien was recorded, thereby, be released by the Tax Collector in the same manner as mortgages and judgments are released. The Tax Collector may, at his sole discretion, release a lien in part, that is, against only specified property, for partial payment of moneys due the (city/town).

**Appendix IV - Modifications to the Model City Tax Code
For Cities and Towns in State Collection System
Performing Supplementary Local Audits**

- (b) Actions to recover tax. The Arizona Department of Revenue, or any agent or representative authorized by that Department, may bring action, in the name of the (city/town), to recover taxes as provided in A.R.S. Section 42-1114.

Sec. __ -590. Civil actions. (Local Audits)

(a) Liens.

- (1) Any tax, penalty, or interest imposed under this Chapter which has become final, as provided in this Chapter, shall become a lien when the (city/town) perfects a notice and claim of lien setting forth the name of the taxpayer, the amount of the tax, penalty, and interest, the period or periods for which the same is due, and the date of accrual thereof, the amount of the recording costs by the county recorder in any county in which the taxpayer owns real property and the documentation and lien processing fees imposed by the (City/Town) Council and further, stating that the (city/town) claims a lien therefor.
 - (2) The notice of claim of lien shall be signed by the (City/Town) Manager under his official seal or the official seal of the (city/town), and, with respect to real property, shall be recorded in the office of the County Recorder of any county in which the taxpayer owns real property, and, with respect to personal property shall be filed in the office of the Secretary of State. After the notice and claim of lien is recorded or filed, the taxes, penalties, interest and recording costs and lien processing fees referred to above in the amounts specified therein shall be a lien on all real property of the taxpayer located in such county where recorded, and all tangible personal property of the taxpayer within the State, superior to all other liens and assessments recorded or filed subsequent to the recording or filing of the notice and claim of lien.
 - (3) Every tax and any increases, interest, penalties, and recording costs and lien processing fees referred to above, shall become from the time the same is due and payable a personal debt from the person liable to the (city/town), but shall be payable to and recoverable by the Tax Collector and which may be collected in the manner set forth in subsection (b) below.
 - (4) Any lien perfected pursuant to this Section shall, upon payment of the taxes, penalties, interest, recording costs and lien processing fees referred to above and lien release fees imposed by the county recorder in any county in which the lien was recorded, thereby, be released by the Tax Collector in the same manner as mortgages and judgments are released. The Tax Collector may, at his sole discretion, release a lien in part, that is, against only specified property, for partial payment of moneys due the (city/town).
- (b) Actions to recover tax. An action may be brought by the (City/Town) Attorney or other legal advisor to the (city/town) designated by the (City/Town) Council, at the request of the Tax Collector, in the name of the (city/town), to recover the amount of any taxes, penalties, interest, recording costs, lien processing fees and lien release fees due under this Chapter; provided that:
- (1) no action or proceeding may be taken or commenced to collect any taxes levied by this Chapter until the amount thereof has been established by assessment, correction, or reassessment; and
 - (2) such collection effort is made or the proceedings begun:
 - (A) within six (6) years after the assessment of the tax; or
 - (B) prior to the expiration of any period of collection agreed upon in writing by the Tax Collector and the taxpayer before the expiration of such six (6) year period, or any extensions thereof; or
 - (C) at any time for the collection of tax arising by reason of a tax lien perfected, recorded, or possessed by the (city/town) under this Section.

Replace Sec. -596 with:

**Appendix IV - Modifications to the Model City Tax Code
For Cities and Towns in State Collection System
Performing Supplementary Local Audits**

Sec. ___-596. (Reserved) (State Administration and Audits)

Sec. ___-596. Agreement for installment payments of tax. (Local Audits)

For text of section, see page 62 of this model code.

Replace Sec. -597 with:

Sec. ___-597. (Reserved) (State Administration and Audits)

Sec. ___-597. Private taxpayer rulings; request; revocation or modification; definition. (Local Audits)

For text of section, see page 63 of this model code.

Replace entire Reg. -555.1 with:

Reg. ___-555.1. (Reserved) (State Administration and Audits)

Reg. ___-555.1. Administrative Request for the attendance of witnesses or the production of documents; service thereof; remedies and penalties for failure to respond. (Local Audits)

- (a) If a taxpayer refuses or fails to comply in whole or in part with a request to provide records authorized by Section ___-555, the Tax Collector may issue his written Administrative Request which shall:
- (1) designate the individual to provide information.
 - (2) describe specifically or generally the information to be provided, and any documents sought to be examined.
 - (3) state the date, time, and place in which the individual shall appear before the Tax Collector to provide the information and to produce the documents sought.
 - (4) be directed to:
 - (A) any director, officer, employee, agent, or representative of the person sought to be examined; or
 - (B) any independent accountant, accounting firm, bookkeeping or financial service retained or employed by such person for any purpose connected with business activity subject to taxation; or
 - (C) any other person who, in the opinion of the Tax Collector, has knowledge of facts bearing upon any tax liability of the person or taxpayer from whom information is sought.
- (b) The failure of a taxpayer to comply with reasonable requests for records without good reason or cause may, in the exercise of judicial discretion by a court, be held to constitute a failure to exhaust administrative remedies.

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: December 17, 2008

Meeting Type: Regular Session

Type of Presentation: Verbal

REFERENCE DOCUMENT:

Ordinance 2008-A356

AGENDA TITLE: (Be Exact):

Discussion, consideration, and possible adoption of Ordinance 2008-A356 an Ordinance of the Town of Camp Verde relating to privilege tax adopting the supplementary local audit procedures for the Tax Code of the Town of Camp Verde.

PURPOSE AND BACKGROUND INFORMATION:

In order for the Town of Camp Verde to perform sales tax auditing outside of the functions performed by the Arizona Department of Revenue, the Town is required to adopt Appendix IV of the Model City Tax Code.

Appendix IV amends various sections throughout the Model City Tax Code to state that the Municipality will be performing these services in addition to the Department of Revenue along with detailing which components differ between the municipality and the Department of Revenue.

Upon adoption of Appendix IV, Staff will prepare a letter of transmittal to both the Arizona Department of Revenue and the League of Arizona Cities and Towns detailing the Town's adoption of Appendix IV and the desire to proceed with a sales tax auditing program.

The Town must institute a sixty (60) day waiting period from the date of adoption of Appendix IV to the date that it may begin formally auditing local businesses. During that waiting period, the Town can perform preliminary research work and creation of educational materials.

STAFF RECOMMENDATION(S): (Suggested Motion)

Adoption of Ordinance 2008-A356 an Ordinance of the Town of Camp Verde relating to privilege tax adopting the supplementary local audit procedures for the Tax Code of the Town of Camp Verde.

Type of Document Needing Approval:

Ordinance 2008-A356

Finance Director Review

Budgeted/Amount

Attorney Review Yes No

Attorney Comments

Fund:

Submitting Department: Finance

Line Item:

Contact Person: Michael Scannell, Town Mgr

Town Manager/Designee:

ORDINANCE NO. 2008-A356

AN ORDINANCE OF THE TOWN OF CAMP VERDE, ARIZONA, RELATING TO THE PRIVILEGE LICENSE TAX; ADOPTING "SUPPLEMENTARY LOCAL AUDIT PROCEDURES FOR THE TOWN TAX CODE OF THE TOWN OF CAMP VERDE, ARIZONA" BY REFERENCE; AMENDING ARTICLE V - ADMINISTRATION OF THE TOWN TAX CODE AND REGULATION 8-555.1; PROVIDING PENALTIES FOR THE VIOLATION THEREOF; PROVIDING SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF CAMP VERDE, ARIZONA:

Section 1: That certain document known as "Supplementary Local Audit Procedures for the Town Tax Code of the Town of Camp Verde, Arizona", three copies of which are on file in the office of the city clerk, which document was made a public record by Resolution No. 2008-757 of the Town of Camp Verde, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

Section 2: Any person found guilty of violating any provision of these amendments to the tax code shall be guilty of a class one misdemeanor. Each day that a violation continues shall be a separate offense punishable as herein above described.

Section 3: If any section, subsection, sentence, clause, phrase or portion of this ordinance or any part of these amendments to the tax code adopted herein by reference is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

Section 4: The provisions of this ordinance and the amendments to the tax code adopted herein shall become effective on March 1, 2009.

PASSED AND ADOPTED by the Mayor and Council of the Town of Camp Verde, Arizona, this 17 day of December, 2008.

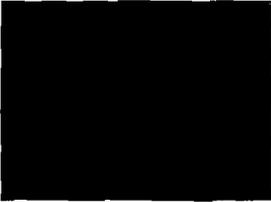
Mayor

ATTEST:

Town Clerk

APPROVED AS TO FORM:

Town Attorney



VERDE VALLEY LAND PRESERVATION INSTITUTE, INC.

"...to preserve and enhance the natural open space setting of the Verde Valley."

Executive Board

President
Bob Rothrock

Co-Secretaries
Pat Williams

Treasurer
Walter Miller

Directors
Dick Byrnes
Marybeth Carlile
Dick Dahl
Tim Elinski
Dick Ellis
Brenda Hauser
Jane Moore
Chip Norton
Fred Shute

Supporters

Big Park Regional
Cordinating Council
City of Cottonwood
City of Sedona
Cornville Community
Association
Chip Davis, Yavapai
County Supervisor
Nature Conservancy
Town of Camp Verde
Town of Clarkdale
Town of Jerome

12/1/08

Dear Mayor and Council members,

The Verde Valley Land Preservation Institute would like to share some our activities and accomplishments since our last visit.

- Fourteen parcels identified by municipalities as desirable for open space have been added to the Verde Valley Regional Land Use Plan's base map.
- Continued monitoring of our conservation easement at Fox Ranch.
- Participation with Yavapai County's Sustainable Planning Committee in the drafting of a Conservation Subdivision ordinance which will set aside open space within subdivisions.
- Received a grant from the Yavapai County Community Foundation to conduct a research assessment of areas with open space values in the Verde Valley. As part of this assessment we have begun partnerships with NAU's Ecological Monitoring and Assessment Program and Arizona State Parks.
- Training by the Nature Conservancy in planning for conservation easements and how to develop monitoring tools

As you can see, we have been a busy group. Our plans for the near future include:

- Presenting the results of our research assessment to community leaders and the general public to solicit input and develop support for a detailed regional open space plan
- Use the research information to work with the Regional Planners Group and develop an open space separations/ buffer zone plan. This is a component of the Verde Valley Regional Land Use Plan and reflects a 1998 resolution of all the Verde Valley municipalities.

Our mission is challenging, and compared with the pace of development, progress is slow. The current economic slowdown creates opportunities, difficulties and challenges. For example, we have the opportunity to get open space plans in place prior to the next building boom. The difficulty for the VVLPi lies in moving our agenda forward without an executive director. We have contracted a professional grant writer, but need funds from the municipalities to provide the match that grants require. Current economic conditions make this a challenging request, but we ask that you recognize the opportunity to protect our beautiful Verde Valley.

Our Beautiful Valley – Let's keep it that way!

P.O. Box 3356 – Cottonwood, AZ 86326 – www.verdevalleyipi.org

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: December 17, 2008

Meeting Type: Regular

Type of Presentation: Verbal

REFERENCE DOCUMENT: N/A

AGENDA TITLE: (Be Exact):

Report regarding the Mayor's efforts to improve signage along SR 260 and along I-17 with directional signs to the Historic Downtown Main Street.

PURPOSE AND BACKGROUND INFORMATION:

The Town has worked many years to get signs that would bring visitors to Main Street businesses. After meeting with the Chamber of Commerce Signage Subcommittee, I invited ADOT and the Chamber of Commerce President, and their Signage Subcommittee on December 9 to discuss possible signage. We reviewed ADOT's policies and ADOT representatives agreed to place several directional signs on SR 260 and on I-17 to the Historic Downtown Main Street.

COUNCIL RECOMMENDATION(S): (Suggested Motion)

No action needed.

Type of Document Needing Approval:

Special Consideration

Finance Director Review

Budgeted/Amount

Comments:

Fund:

Line Item:

Submitting Department: Mayor and Council

Contact Person: Mayor Gioia

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: December 17, 2008

Meeting Type: Regular

Type of Presentation: Verbal Only

REFERENCE DOCUMENT: Amended Ordinance 2008A 354A

AGENDA TITLE: (Be Exact): An Ordinance of the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona, Amending Section 118 of the Zoning Ordinance to Define A-Frame Signs, add exceptions for Projecting Signs and A-Frame Signs into the Right of Way for Businesses along Main Street under Prohibited Signs, and define the criteria under which Projecting Signs may be used under Business/Commercial/Industrial Signs.

PURPOSE AND BACKGROUND INFORMATION: At the Council's Public Hearing on October 22, 2008, where they held a public hearing on the possible approval of amendment to the P & Z Ordinance Section 118, they approved Ordinance 2008A 354 to allow Projecting Signs in the Right of Way along Main Street from Arnold Street to General Crook Trail and added additional language to allow for also A-Frame signs. This addition of language by the Council and staff's addition of criteria for the display of A-Frame signs necessitated a review and recommendation through a Public Hearing by the Planning and Zoning Commission as determined by the Town Attorney.

The Planning and Zoning Commission worked on language for the regulation of A-Frame signs for most of the year. The first draft sent to the Council was denied in May and was sent back to the Commission to work on language to allow only Projecting signage along the Right of Way of Main Street. The Commission sent their recommendation to Council on October 22, 2008 where the Council heard from the business owners in this area and agreed to allow for A-Frame signs for a period of time and amended the Ordinance language to reflect the changes.

At the Commission's meeting of November 13th, 2008, these changes were discussed and the Commission agreed to hold the Public Hearing to hear Public Input on the changes and determine whether they would recommend approval of these changes. During discussion with staff, it was recognized that allowing A-Frame signs only for a few businesses was not in the best interest of the whole community and staff recommended an alternative plan of temporarily allowing these signs through a Right of Way Permit from the Engineer instead of through a change in the Zoning Regulations.

On advice from the attorney, staff refined the alternative plan to include the following action for the Commission to recommend to Council at the Planning & Zoning Commission hearing of December 4, 2008:

1. Council rescind Ordinance 2008A 354.
2. Suggest that business owners along Main Street apply for a variance from the Board of Adjustments to display A-Frame signs until such time as the Council passes and Ordinance that amends the Zoning Ordinance to more clearly define land use activity along Main Street under an Overlay District.
3. Direct the Commission to commence work on re-establishing Section 119 (Overlay Zones) and to create a Main Street Overlay Zone that addresses the special conditions present along Main Street such as parking, encroachment of permanent and temporary structures into the Right of Way, building heights, setbacks, etc. This would include a procedure for the Town Engineer to issue a Right of Way permit for temporary structures encroaching into the Right of Way and the recordation of an encroachment easement for any permanent structure.

At the Planning & Zoning Commission Hearing of December 4, 2008, the Commission reviewed staff's alternative plan with the following recommendations to Council, as approved unanimously:

1. To reconsider Ordinance 2008A 354, dated October 22, 2008, in its original form with the addition of two words: "events" in Paragraph 12.a, on Page 2, and "side" in Paragraph A.5 on Page 3; **and**
2. To suggest that business owners along Main Street apply for a Variance from the Board of Adjustments to display one A-Frame or similar sign per business until such time as the Council passes an Ordinance that establishes an Overlay District to more clearly define land use activity along Main Street.

STAFF RECOMMENDATION(S): (Suggested Motion) A motion to Amend Ordinance 2008A 354 to include the addition of the two words: "events" in Paragraph 12.a, on Page 2, and "side" in Paragraph A.5 on Page 3; **and** direct staff to suggest that business owners along Main Street apply for a Variance from the Board of Adjustments to display one A-Frame or similar sign per business until such time as the Council passes and Ordinance that establishes an Overlay District to more clearly define land use activity along Main Street.

The Town Attorney has reviewed this document for Council Consideration.

Type of Document Needing Approval: Agreement/Contract Development Agreement.

Finance Director Review

Budgeted/Amount NA

Comments:

Fund:

Line Item:

Submitting Department: Community Development

Contact Person: Michael Jenkins

Town Manager/Designee:

Please Note: You are responsible for checking out, setting up, and returning all special equipment to the Clerk's Office.



**AMENDED
ORDINANCE 2008A 354 A**

**AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF
THE TOWN OF CAMP VERDE, YAVAPAI COUNTY, ARIZONA
AMENDING SECTION 118 OF THE ZONING ORDINANCE TO DEFINE A-FRAME
SIGNS, ADD EXCEPTIONS FOR PROJECTING SIGNS AND A-FRAME SIGNS
INTO THE RIGHT OF WAY FOR BUSINESSES ALONG MAIN STREET UNDER
PROHIBITED SIGNS, AND DEFINE THE CRITERIA UNDER WHICH
PROJECTING SIGNS MAY BE USED UNDER
BUSINESS/COMMERCIAL/INDUSTRIAL SIGNS.**

WHEREAS, the Town of Camp Verde adopted the Planning and Zoning Ordinance in Ordinance 87 A23, approved July 9, 1987, and

WHEREAS, Section 113 of the Planning and Zoning Ordinance allows for the amendment, supplement or change of zoning text regulations of the Planning and Zoning Ordinance by the Town Council, and

WHEREAS, the Town Council has an abiding interest in protecting the public health safety and welfare by establishing requirements for provisions of the Planning and Zoning Ordinance by including definitions.

**NOW, THEREFORE BE IT ORDAINED BY THE MAYOR AND COMMON
COUNCIL OF THE TOWN OF CAMP VERDE AS FOLLOWS:**

Section 1. Section 118 of the Zoning Code is hereby amended as the following:

**SECTION 118
SIGN ORDINANCE**

III. DEFINITIONS

The following words, terms, and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

"A-Frame sign" describes a portable sign, also referred to as a "sandwich board" sign, comprised of two separate panels or faces

typically joined at the top with a hinge and widened at the bottom to form a shape similar to the letter "A".

IV PROHIBITED SIGNS

- A. Notwithstanding any other provisions of this ordinance, the types of signs listed below are prohibited in the Town of Camp Verde.
1. Unlawful to park a vehicle for the purpose of advertising.
 2. Signs located within, on or projecting over any public right-of-way **except for businesses immediately adjacent and fronting the right of way of Main Street from Arnold Street to General Crook Trail.**
 3. Signs located on a roof or those that do not create a parapet or a parapet wall as defined.
 4. Any sign which interferes with or confuses traffic or represents a traffic hazard, and those which imitate or resemble official traffic or government signs or signals.
 5. Signs with flashing or intermittent illumination and those illuminated of such brilliance or position as to blind or dazzle the vision of travelers. (This does not include Christmas lights, during the Xmas season: 11/01-1/15).
 6. An animated sign or a sign that is moving, rotating, or audible in any manner.
 7. Automatic changing signs unless they promote the time and temperature. Only such signs shall change at intervals of three seconds or more.
 8. No sign shall be painted on or affixed to any natural object in its natural location such as a boulder, tree or cliff face.
 9. Abandoned, dangerous, or defective signs.
 10. Signs erected, placed, constructed, or maintained in violation of this ordinance.
 11. Signs which are misleading, erroneous, or provide false information and advertising, words or picture which are obscene or indecent.
 12. **A-Frame signs located within the Town Limits.**
 - a. **Exception: Temporary use to advertise Town sponsored events or approved Community – Wide Events.**
 - b. **Exception: A-Frame signs are permissible along Main Street between Arnold Street and General Crook Trail during regular business hours.**
 - 1) **Only one sign per business will be allowed.**
 - 2) **Maximum size of the A-Frame sign will be 2 foot wide by 3 foot high.**

- 3) An Administrative Design Review for all signs shall be required per Section 124 of the Planning and Zoning Ordinance.
- 4) The Applicant shall sign an Indemnity Agreement as provided by the Town of Camp Verde, indemnifying the Town of Camp Verde from any and all claims arising from the placement of the A-Frame sign and releasing the Town of Camp Verde from any liability arising from the placement of the A-Frame sign.

IX BUSINESS/COMMERCIAL/INDUSTRIAL SIGNS

- A. Wall signs affixed to buildings in Commercial zoning districts are allowed subject to the following:

5. Businesses that are immediately adjacent to the right of way on Main Street from Arnold Street to General Crook Trail, may have a projecting sign over the right of way that does not exceed twelve (12) square feet per side, does not project out from the building more than six (6) feet, and does not project above the store front height of the building.
 - a. The distance between top of sidewalk to the bottom of the sign shall be a minimum of 10 feet.
 - b. Only one sign is allowed per business.
 - c. The applicant shall sign an Indemnity Agreement as provided by the Town of Camp Verde, indemnifying the Town of Camp Verde from any and all claims arising from the placement of the projecting sign and releasing the Town of Camp Verde from any liability arising from the placement of the projecting sign.
 - d. An administrative design review for signs shall be required per section 124 of the Planning and Zoning Ordinance.
 - e. All projecting signs must have a western appearance that has a comfortable simplicity and meet the criteria as set forth in the Town of Camp Verde Design Review Section of the Planning & Zoning Ordinance, section 124. Corporate logos are allowed.
 - f. No internally illuminated signage will be allowed.

Section 2. All ordinances or parts of ordinances in conflict with the provisions of this ordinance or any part of the code adopted herein by reference, are hereby repealed, effective as of the effective date of this ordinance.

Section 3. If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

Section 4. This ordinance is effective upon completion of publication and any posting as required by law.

PASSED AND APPROVED by a majority vote of the Town Council of the Town of Camp Verde, Arizona on this 17TH day of December 2008.

_____ Date _____
Tony Gioia, Mayor

Approved as to form:

Attest: _____
Deborah Barber, Town Clerk

Town Attorney

**DRAFT
MINUTES
REGULAR SESSION
THE PLANNING AND ZONING COMMISSION
TOWN OF CAMP VERDE COUNCIL CHAMBERS
THURSDAY December 4, 2008
6:30 PM**

Minutes are a summary of the actions taken. They are not verbatim.
Public input is placed after Commission motions to facilitate future research.
Public input, where appropriate, is heard prior to the motion.

- 1. Call to Order**
The meeting was called to order at 6:30 p.m.

- 2. Roll Call**
Vice Chairperson Hisrich, Commissioners Freeman, Buchanan, Burnside and German were present; Chairperson Butner and Commissioner Parrish were absent.

Also Present: Community Development Director Nancy Buckel, Sr. Planner Mike Jenkins, and Recording Secretary Margaret Harper.

- 3. Pledge of Allegiance**
The Pledge was led by Burnside.

- 4. Consent Agenda** - All those items listed below may be enacted upon by one motion and approved as Consent Agenda Items. Any item may be removed from the Consent Agenda and considered as a separate item if a member of Commission so requests.
 - a. Approval of Minutes:**
November 13, 2008 – Regular Meeting
 - b. Set Next Meeting, Date and Time:**
December 11, 2008 – Regular MeetingOn a motion by Burnside, seconded by Buchanan, the Consent Agenda was unanimously approved as presented, with the meeting of December 11, 2008 canceled.

Community Development Director Buckel reported that there are no regular scheduled hearings, and suggested that the meeting set for December 11th could be canceled; Council has recommended that all Boards and Commissions cut back on their meetings wherever possible.

- 5. Call to the Public for Items not on the Agenda**
There was no public input.

- 6. Appointment of Liaison to the Design Review Board: for a 6 month term beginning January 27, 2009 thru June 23, 2009.**
On a motion by Burnside, seconded by German, the Commission voted unanimously to appoint Alan Buchanan as Liaison to the Design Review Board for a 6-month term beginning January 27, 2009 through June 23, 2009.

Commissioner Buchanan indicated that he would be interested in serving as Liaison to the Design Review Board and action was taken accordingly.

7. **Discussion on Section 108 E., Height Limits, 3b Buildings and possible removal of a paragraph.** *(Requested by Commissioner German)*
There was no action taken.

Commissioner German explained that Councilor Hauser has requested that she research the issue of building heights, and bring it to the Commission for discussion. As an option to resolve the concern about what was felt is an allowed excessive building height, German understands that a recommendation was made by Buckel to remove Paragraph 3.b) under 3. Buildings in Section 108. Buckel reviewed the background leading to the addition of that paragraph to the Code. The revision basically was created in order to accommodate the unique need of one business owner as well as in anticipation of future similar requests.

The Commission discussed the perceived community objection to the location on Howard's Road and appearance of the original building, the effect on future commercial development of eliminating the paragraph, and the possible alternate option of an applicant going through the variance procedure. The general consensus was to eliminate the subject paragraph, but the members agreed that the issue required further discussion. Buckel will include this item on the agenda for the January meeting.

8. **Public Hearing, discussion and possible recommendation to Council on changes to Ordinance 2008-A354 that amends Section 118 of the Zoning Ordinance to define A-Frame signs, add exceptions for Projecting Signs and A-Frame signs into the right-of-way for businesses along Main Street under Prohibited signs, and define the criteria under which Projecting Signs may be used under Business/Commercial/Industrial signs.**

A motion by German, seconded by Buchanan, to recommend to Council to rescind Ordinance 2008-A354, and suggest that business owners along Main Street apply for a variance from the Board of Adjustments to display one A-Frame or similar sign per business until such time as the Council passes an ordinance that amends the Zoning Ordinance to more clearly define land use activity along Main Street under an Overlay District, **was withdrawn following discussion.**

On a motion by Hisrich, seconded by Burnside, the Commission **voted unanimously to recommend to Council**, as follows:

- (1) To reconsider Ordinance 2008-A354 dated October 22, 2008, in its original form, with the addition of two words:: "events" in Paragraph 12.a) on Page 2, and "side" in Paragraph A.5 on Page 3; **and**
- (2) To suggest that business owners along Main Street apply for a variance from the Board of Adjustments to display one A-Frame or similar sign per business until such time as the Council passes an Ordinance that establishes an Overlay District to more clearly define land use activity along Main Street.

STAFF PRESENTATION

Buckel reported on the action by Council at their public hearing that resulted in a further change to the Code, in addition to the Commission recommendation, to allow A-Frame signs temporarily. A draft of that proposed change has been included in the Agenda packet for Commission review. Buckel added that after discussion with the Town Attorney regarding that proposed revision, staff has refined that alternative plan and has suggested action for the Commission to recommend to Council. That recommendation would include rescinding

Ordinance 2008-A354 and suggesting that business owners along Main Street apply for variances. Buckel pointed out the changes requested by Council to the October 22, 2008 Draft that the Commission had prepared and submitted to Council for approval. Buckel also briefly outlined the current project being undertaken to reestablish the Section 119 Overlay Zones and to create a Main Street Overlay Zone that addresses the special conditions present along Main Street.

PUBLIC HEARING OPEN

Applicant's Statement

The Town of Camp Verde is the applicant.

COMMENT FROM OTHER PERSONS

There were no comments from other persons.

APPLICANT'S REBUTTAL

No rebuttal was required.

PUBLIC HEARING CLOSED

Board Discussion

The Commission discussed at length their past work done on the drafts submitted to Council, the past and proposed granting of encroachment permits, and the A-Frame and projecting signs liability issues. The Commission researched and discussed the conditions necessary as the bases for granting variances. After further discussion there was general agreement on recommending that business owners be required to apply for a variance in order to display the signs, and that the original Draft Ordinance dated October 22, 2008 be adopted, with two minor word additions.

9. Discussion on establishing a Downtown Overlay Zoning District to address unique Zoning issues associated with the Commercial activity, Section 119.

(Staff directed by Council 11-19-08)

There was no action taken.

Vice Chairperson Hisrich requested that this item be continued to the next meeting in January for further review and discussion.

After Buckel outlined the procedure and the conditions necessary for staff to address in order to establish an Overlay Zone, and after further discussion with Buckel, the Commission agreed that there appears to be merit, as well as some benefit, in establishing the proposed Downtown Overlay Zoning District.

10. Commission Informational Reports:

There were no Commission informational reports.

11. Staff Report

Buckel confirmed the attendance of three of the Commissioners at the Boards & Commissions Conference tomorrow. Buckel reported that in another budget move, one of her permit techs has been reassigned to Public Works. The Code amendments that Matt Morris will start working on in March was briefly addressed. Buckel said she will be working with Morris to strategize and put together a timeline on how the project will be approached. Freeman briefly

outlined the function of the computer program proposed in connection with the Code amendment project.

12. Adjournment

On a motion by Buchanan, seconded by Freeman, the meeting was adjourned at 8:20 p.m.

Joe Butner, Chairperson

Planning & Zoning

CERTIFICATION

I hereby certify that the foregoing Minutes are a true and accurate accounting of the actions of the Planning & Zoning Commission of the Town of Camp Verde during the Regular Session of the Planning & Zoning Commission of the Town of Camp Verde, Arizona, held on the 4th day of December 2008. I further certify that the meeting was duly called and held and that a quorum was present.

Dated this _____ day of _____, 2009

Margaret Harper, Recording Secretary

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: 12-17-08

Meeting Type: Regular

Type of Presentation: Verbal

REFERENCE DOCUMENT: N/A

AGENDA TITLE: Presentation, Discussion and possible Direction to staff concerning the encroachment of a garage owned by Aileen Smart onto the Town's property located on Basham Circle

PURPOSE AND BACKGROUND INFORMATION: It has come to staff's attention through verbal conversations with Ms. Aileen Smart, that she does not plan on removing the portion of her garage that encroaches onto the Town's property located at 1492 Basham Circle.

Staff has worked with Ms. Smart over the past couple of years to bring her property into compliance so that she may sell the property and represent that the property is in full compliance with the Town's regulations.

The first application Ms. Smart submitted was a request to purchase the portion of Town property her garage was encroaching upon. Through staff's research, it was determined this could not be accomplished due to the restrictions placed on the transfer of ownership of the parcel currently owned by the Town from the State of Arizona. She then applied for a variance from the Board of Adjustment to allow for a zero side yard setback. This was granted on June 20, 2006. She stated in the hearing it was her intention to remove the portion of the garage that was encroaching on the Town's parcel.

This year Ms. Smart came to the Town on the behalf of APS requesting an easement across the Town's property from a service pole to her property line to allow the re-location of her electrical meter to be serviced by an underground line. Council granted this easement and when staff informed Ms. Smart that the easement had been recorded and she can now proceed with the re-location of her electrical service after obtaining a permit from the Town, she reportedly stated she had no intention of removing the portion of her garage encroaching on the Town's property because she had recently rented out the home.

Staff is requesting direction from Council on how to proceed with this matter.

STAFF RECOMMENDATION(S): Direct staff on Council's policy decision

Type of Document Needing Approval: Other

Submitting Department: Planning Zoning

Contact Person: Nancy Buckel

15-0005400143-001

Variance Request
For 517 Basham Circle

1. This variance request is for a structure that was built 12 years ago and has existed without complaint to the present day. Upon completing a survey it was discovered that the garage of the home is non-compliant with the setback and in fact extends about two feet onto the adjacent property. The adjacent property is town-owned flood plain of approximately ~~4~~^{2.95} acres. We are told that it is not buildable, nor is it salable without State of Arizona permission. This variance seeks to regularize the status of this long-standing building.

2. I and the previous owner have enjoyed the use of this garage for 12 years, with no complaint from anyone. To force its teardown now would deprive me of partial use of a property that has harmed no one. If the adjacent property were privately owned I would have the ability under adverse possession to gain ownership of the property. Since it is publicly owned I have no recourse, other than to engage in the lengthy (18-24 months) and costly (approximately \$5,000 not including the cost of the land) process to purchase the land from the State of Arizona, with no assurance of success (the land is sold at public auction), after gaining agreement from the Town to sell the property.

3. I have owned this property for about two years. When my husband Tim and I selected the property we intended to rent it until his retirement when he planned to enjoy fishing in Beaver Creek. Sadly, a few months after the purchase Tim, only 60 years old, suddenly died, and I concluded that I must sell the property. The previous owner represented to me that the property line was many feet on the other side of the garage, as he did when he applied for the building permit in 1994. I relied upon his representations. The literal interpretation of the zoning provisions would force the destruction of a serviceable garage, creating several tons of construction waste and leading to the construction of a new garage on the opposite side of the house, creating more construction waste. This location would also be closer to the nearest neighbor, possibly increasing the noise from automobiles and garage use those neighbors experience.

4. The proposed variance would still leave the property with a one car garage which is certainly not a special privilege in this or any other Camp Verde neighborhood.

5. As noted, the garage has existed for 12 years without complaint or injury to anyone in the neighborhood. If granted this variance I will cut back the garage to follow the property line, eliminating the encroachment on the unused town land next door.

November 12, 2008

Conversation with Aileen Smart

Nancy requested that I call Aileen Smart and advise her that we had a recorded copy of the Utility Easement for her. Nancy requested that I find out when she was going to demo the garage which is encroaching on the easement. I asked Ms. Smart to give me a date when the garage was going to be demolished. Ms. Smart advised me that she is not going to do that now and that she could not give me a date as to when it would be done since she has rented the property and that it would cost her \$14,000. Ms. Smart also said that she can not sell the property now due to the economy and that she would loose \$23,000 that would ruin her financially. I told Ms. Smart that I would not be able to give her a copy of the recorded utility easement until the garage was demolished.



Jenna Paulsen

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date:

Meeting Type:

Type of Presentation:

REFERENCE DOCUMENT:

AGENDA TITLE: (Be Exact):

PURPOSE AND BACKGROUND INFORMATION:

STAFF RECOMMENDATION(S): (Suggested Motion)

Type of Document Needing Approval:

Finance Director Review

Budgeted/Amount

Attorney Review Yes No

Attorney Comments

Fund:

Line Item:

Submitting Department:

Contact Person:

Town Manager/Designee:



Town of Camp Verde

Presents the

Tenant User Liability Insurance Program

How-To Guide

Your local government has enrolled in a program which allows you, the “user” of a municipal facility, school, or other local government property, to secure cost effective liability insurance that provides protection for you as well as the governmental entity. The Tenant User Liability Insurance Program (TULIP) is a General Liability Policy written in the name of the tenants and/or users of the local government facility or venue.

The Town of Camp Verde is a registered user of the TULIP program through your pool, the National League of Cities (NLC), and HUB International New England via Entertainment Brokers International. Their assigned unique Entity ID-Code is: 0501-273.

How it works:

1. Log on to www.ebi-ins.com/tulip
2. Enter the Entity ID-Code listed above or use the entity drop down menu
3. Select the Type of “Event” or: “Activity” from the drop down window, e.g. wedding or festival.
4. Answer the questions that follow such as:

<input type="checkbox"/> Have you held this event before?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> If yes, were there any losses or claims?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> Will there be armed private security at this event or activity? (Off duty police not included)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5. Select the Event date or dates on the calendar by clicking on the day of event (if multiple regularly scheduled dates, select all of these).
6. At this point you are able to receive a quick quote by clicking on:

Get your premium now with **Quick Quote**

7. If you would now like to proceed and purchase the coverage, please complete the requested *Contact & Credit Card Information*, and coverage is automatically bound.
8. A Certificate of Insurance is issued and sent via email, in your Name or Organization’s Name, with a Certificate automatically sent via email to your local government.

If you experience technical difficulties or have questions about the eligibility or classification of your event, please contact *Entertainment Brokers International* at 1-800-507-8414 (8:30AM – 5:00PM PST)



TOWN OF CAMP VERDE
9th Annual Pecan, Wine & Antique Festival
February 13-15, 2009
395. South Main Street
Camp Verde, Arizona 86322
928-567-0535

Vendor will defend (or, at Town's option, Town may defend at Vendor's expense), indemnify, and hold the Town and its Council, officers, agents, and employees harmless from all claims, demands, suits, actions, proceedings, losses, fines, expenses, costs, and damages of every kind, including attorneys' fees and litigation expenses, which may be brought against or incurred by the Town or its respective officers, agents, and employees as a result of or as in any way related to the rental of booth or vendor space by Vendor. Vendor acknowledges that no Booth/Vendor space worker is an agent, representative, employee, or contractor of the Town of Camp Verde, its agents, or representatives.

Vendor will at all times comply with all applicable laws, regulations, and other requirements of all federal, state, and local governments or agencies. No later than fourteen (14) days prior to the commencement of the rental period, Vendor will obtain all necessary licenses, permits, and inspection certificates for the operation of any machine, property, or equipment.

Vendor will comply with all federal, state, and municipal laws, statutes, ordinances, or regulations relating to the payment of taxes or charges in connection with Vendor's use of vendor space.

Dated this _____ day of _____ 200_____.

(Applicant must sign here) _____

**This form must be returned with your application or
Your application and fees will be returned.**

Vendor Rules and Regulations

Check in day and time:

Thursday, February 12th Noon to 5:00 pm
Friday, February 13th 7:00 am to Noon

YOU MUST CHECK IN WITH PARKS & RECREATION STAFF BEFORE SETTING UP

Festival Hours:

Friday, February 13th Noon to 6:00 pm
Saturday, February 14th 9:00am to 5:00pm
Sunday, February 15th 10:00am to 4:00pm

Tear Down: NO EARLIER THAN 4:00 pm SUNDAY AFTERNOON

Booth Fees: Application fees will be returned if your application is not accepted. Applications received after February 16th, will be charged a \$25.00 late fee and NO applications will be accepted after February 6th.

Cancellations: Must be made in person or in writing by letter, fax or email with a returned confirmation from the Town of Camp Verde Parks and Recreation Staff. Refunds will not be given after February 4th.

Booth Information: Each vendor booth will consist of two 8' tables in a "L" shape. Electric is limited and will be an additional fee of \$20. All booths are to stay open during festival hours. **Family Style merchandise only! Nothing offensive allowed on premises. We Reserve the right to refuse an application based on our judgment concerning quality. We also reserve the right to have all exhibitors remove items that we feel do not meet our Show standards.**

State TPT Number: All Exhibitors are required to provide their State TPT Number and are expected to collect and pay 8.35% sales tax. All event participants must comply with sales tax regulations.

Casual Business License: All Exhibitors must complete and return the Town of Camp Verde Casual Business License that is provided in your registration packet. The fee has been waived for this event.

Insurance: All Exhibitors must provide a certificate of insurance for General Liability insurance of at least \$1,000,000 per occurrence and \$2,000,000 aggregate against claims for bodily injury, death and property damage and **it must name the Town of Camp Verde as an Additional Insured.** You must provide certificates of insurance at least 14 days prior to the actual event. **Please remember that certificates of insurance must show the name of the event, date of the event, coverage and must specifically state that the Town of Camp Verde is additional insured.**

(Insurance is available through the Tenant User Liability Insurance Program (TULIP). See attached How to Guide

Location: The 9th Annual Pecan, Wine & Antique Festival is located at the Camp Verde Community Center at 395 South Main Street in Camp Verde, Arizona.

Parking: ABSOLUTELY NO OVER NIGHT PARKING. The Town of Camp Verde has several parking lots. Immediately after unloading, it is imperative that all vehicles be moved from the streets around the event site in order to allow other exhibitors to unload and to provide clear street access.

The Town of Camp Verde is not responsible for loss or damage to your property before, during or after an Event. Limited security is available on Town Grounds on Friday and Saturday night to protect your display.

For More Information Please Contact:

Lynda Moore
Email: lmoore@cvaz.org
Phone: 928-567-0535 ext. 136
Fax: 928-567-1540

Lynda Moore

From: "Marc Brust" <Marc.Brust@PEORIAAZ.GOV>
To: <APRA-L@list1.ucc.nau.edu>
Sent: Thursday, December 11, 2008 3:50 PM
Subject: Re: Insurance

The City of Peoria does the same thing - all vendors are required to submit a liability policy that identifies Peoria as a Certificate Holder and Additionally Insured. Don't give in!

Marc Brust
Recreation Supervisor

-----Original Message-----

From: Lynda Moore <lmoore@CVAZ.ORG>
Sent: Thursday, December 11, 2008 3:32 PM
To: APRA-L@list1.ucc.nau.edu <APRA-L@list1.ucc.nau.edu>
Subject: Insurance

The Town of Camp Verde recently began requiring special event vendors to provide a certificate of insurance for General Liability of at least \$1,000,000 against claims for bodily injury, death and property damage and it must name the Town of Camp Verde as additional insured.

We have been receiving a great deal of calls from upset vendors who say we are the only town in Arizona with this requirement. Can you tell me if this is a requirement in your town/city and also if you are part of the Southwest Risk Pool.

Thank you,
Lynda Moore
Parks & Recreation director

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Lynda Moore

From: "Caroline Gonzales" <cgonzales@CITYOFBISBEE.COM>
To: <APRA-L@list1.ucc.nau.edu>
Sent: Thursday, December 11, 2008 3:48 PM
Subject: Re: Insurance

The City of Bisbee is also a part of the Southwest Risk Pool. I have spoken with them on this very subject and they recommend each vendor or the coordinating agency (such as farmer's market) of the vendors have insurance. We do require insurance that covers all vendors and lists the City as additional insured. A person here in town had several annual events with vendors and did not want to provide insurance but asked the vendors themselves to provide it and the same thing happened-upset vendors who now didn't want to participate because of the high cost of insurance. The organizer tried to get insurance and past the cost on to the vendors through higher vendor fees but the vendors didn't think it was worth the cost. She no longer has events.

I hope this helps.

Caroline M. Gonzales
 Events and Recreation Coordinator
 City of Bisbee, Public Works
Physical: 404 Bisbee Rd
Mailing: 118 Arizona Street
 Bisbee, AZ 85603
Office: (520) 432-6002
Fax: (520) 432-2642
www.cityofbisbee.com

From: arizona parks and recreation association list serve [mailto:APRA-L@lists.nau.edu] **On Behalf Of** Lynda Moore
Sent: Thursday, December 11, 2008 3:29 PM
To: APRA-L@list1.ucc.nau.edu
Subject: Insurance

The Town of Camp Verde recently began requiring special event vendors to provide a certificate of insurance for General Liability of at least \$1,000,000 against claims for bodily injury, death and property damage and it must name the Town of Camp Verde as additional insured.

We have been receiving a great deal of calls from upset vendors who say we are the only town in Arizona with this requirement. Can you tell me if this is a requirement in your town/city and also if you are part of the Southwest Risk Pool.

Thank you,
 Lynda Moore
 Parks & Recreation director

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Lynda Moore

From: "Mayer, Mark" <MMayer@FH.AZ.GOV>
To: <APRA-L@list1.ucc.nau.edu>
Sent: Thursday, December 11, 2008 3:48 PM
Subject: Re: Insurance

We have this requirement and have for a long time but require \$2,000,000. Yes, we are also through Southwest Risk. Call them they should be able to refute the notion that this is unprecedented. You might also check with your Town Attorney for background information/justification.

Besides they will simply build the cost into what you pay them. It's a pass through! Hope that helps.

From: arizona parks and recreation association list serve [mailto:APRA-L@lists.nau.edu] **On Behalf Of** Lynda Moore
Sent: Thursday, December 11, 2008 3:29 PM
To: APRA-L@list1.ucc.nau.edu
Subject: Insurance

The Town of Camp Verde recently began requiring special event vendors to provide a certificate of insurance for General Liability of at least \$1,000,000 against claims for bodily injury, death and property damage and it must name the Town of Camp Verde as additional insured.

We have been receiving a great deal of calls from upset vendors who say we are the only town in Arizona with this requirement. Can you tell me if this is a requirement in your town/city and also if you are part of the Southwest Risk Pool.

Thank you,
Lynda Moore
Parks & Recreation director

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Disclaimer:

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Lynda Moore

From: "Susan Crossland" <susan.crossland@queencreek.org>
To: <lmoore@cvaz.org>
Sent: Thursday, December 11, 2008 3:42 PM
Subject: Insurance

Hi Lynda,

Well you can tell the vendors that Queen Creek does!

We do it for folks that do concessions and those that do events at our Horseshoe Park and Equestrian Centre....so yes there are other places you are not alone!

Susie

Susie Crossland | Event Coordinator, Horseshoe Park & Equestrian Centre | Town of Queen Creek |
phone: 480-358-3710 | cell: 480-682-7971 | fax: 480-358-3701 | e-mail:
susan.crossland@queencreek.org | 22350 S. Ellsworth Road, Queen Creek, AZ 85242 |
www.queencreek.org
Office hours: Monday – Thursday, 7 a.m. – 6 p.m., closed on Fridays

E-mails generated by council members, members of Town commissions and committees or by staff and that pertain to Town business are public records. Therefore, the e-mails must be preserved according to the Town's records retention schedule and generally be made available for public inspection. E-mail correspondence is regularly reviewed by members of the public and other interested parties, including media outlets and reporters. To ensure compliance with the Open Meeting Law, members of the Town Council, and of Town commissions and committees should not forward e-mail correspondence to other members of the Council, board or commission. Members of the Council and other public bodies may reply to this message, but should not copy other members of the public body. Any questions should be directed to the Town of Queen Creek's Town Attorney: (602) 285-5000.

Lynda Moore

From: "Rachel Thurlow" <RThurlow@sedonaaz.gov>
To: <lmoore@CVAZ.ORG>
Cc: "Andrea Reyes" <AReyes@sedonaaz.gov>
Sent: Thursday, December 11, 2008 3:36 PM
Subject: Re: Insurance

Hi Lynda,

We over in Sedona belong to Southwest Risk Management as well and we will be requiring insurance too. It is not something we have implemented yet with vendors just because we haven't had any special events since our meeting with insurance, but we have started requiring insurances just from private parties as well when they rent our facilities. Vendors will be next, so you are not alone.

Rachel Thurlow
Senior Recreation Coordinator
City of Sedona
928-203-5011

Please consider the environment before printing this e-mail.

>>> Lynda Moore <lmoore@CVAZ.ORG> 12/11/2008 3:28 PM >>>

The Town of Camp Verde recently began requiring special event vendors to provide a certificate of insurance for General Liability of at least \$1,000,000 against claims for bodily injury, death and property damage and it must name the Town of Camp Verde as additional insured.

We have been receiving a great deal of calls from upset vendors who say we are the only town in Arizona with this requirement. Can you tell me if this is a requirement in your town/city and also if you are part of the Southwest Risk Pool.

Thank you,
Lynda Moore
Parks & Recreation director

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ADDITIONAL INFORMATION

Regular Session
December 17, 2008

Item #11

Lynda Moore

From: "Debbie Summers" <dsummers@CI.SAHUARITA.AZ.US>
To: <APRA-L@list1.ucc.nau.edu>
Sent: Friday, December 12, 2008 7:31 AM
Subject: Re: Insurance

Linda,

Looks like you received a lot of "we do it too", and so do we and we get the same response from some who do not want to get insurance. The vendors do not have to participate and like Marty said about the crowds, they will kick themselves later for not going along. We are part of SW Risk as well.

Debbie Summers

Parks & Recreation Director
Town of Sahuarita
375 W. Sahuarita Center Drive
Sahuarita, AZ 85629

520-822-8894

web site: www.ci.sahuarita.az.us

"Creating community through people, parks and programs"

From: arizona parks and recreation association list serve [mailto:APRA-L@lists.nau.edu] **On Behalf Of** Lynda Moore

Sent: Thursday, December 11, 2008 3:29 PM

To: APRA-L@list1.ucc.nau.edu

Subject: Insurance

The Town of Camp Verde recently began requiring special event vendors to provide a certificate of insurance for General Liability of at least \$1,000,000 against claims for bodily injury, death and property damage and it must name the Town of Camp Verde as additional insured.

We have been receiving a great deal of calls from upset vendors who say we are the only town in Arizona with this requirement. Can you tell me if this is a requirement in your town/city and also if you are part of the Southwest Risk Pool.

Thank you,
Lynda Moore
Parks & Recreation director

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Lynda Moore

From: "Martin McDonald" <MaricopaPRLD@AOL.COM>
To: <APRA-L@list1.ucc.nau.edu>
Sent: Thursday, December 11, 2008 10:01 PM
Subject: Re: Insurance

We do the same in Maricopa. People complain but when we jam 9,000 in the park, the same ones who complained about it raved about business sales and leads. Vendors often leave me shaking my head sometimes. :)

Marty McDonald
marty.mcdonald@maricopa-az.gov

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(<http://www.aol.com/?optin=new-dp&icid=aolcom40vanity&ncid=emlcntaolcom00000010>)

Lynda Moore

From: "Jay Reynolds" <jreynolds@ajcity.net>
To: "Lynda Moore" <lmoore@cvaz.org>
Sent: Friday, December 12, 2008 11:03 AM
Subject: RE: Insurance for events

We do require insurance from certain vendors and we also look at the amount of risk involved with the services being offered.

We do require insurance from:

Petting zoos
Pony rides
Bounce house /inflatable companies
Carnivals

I hope this helps

From: Lynda Moore [mailto:lmoore@cvaz.org]
Sent: Friday, December 12, 2008 9:15 AM
To: Jay Reynolds
Subject: Re: Insurance for events

Do you ask this of vendors when you are the host of the event?

----- Original Message -----

From: Jay Reynolds
To: lmoore@CVAZ.ORG
Sent: Friday, December 12, 2008 8:18 AM
Subject: Insurance for events

Good morning Linda,

The City of Apache Junction does require liability insurance for vendors and organizations hosting special events. The City's minimum requirement are: Of course groups can have larger amounts as long as they meet the minimum.

1 million Each Occurrence
2 million General Aggregate

They also must list the City as Additional Insured and list the date of the event, facility name and a description of the event.

If you have any question about facility rentals and policies. Give me a call and maybe I can answer them.

Thanks,

Jay

Jay Reynolds
Recreation Coordinator



Lynda Moore

From: "Anderson, Jackie" <JAnderson@GLENDALEAZ.com>
To: "Lynda Moore" <lmoore@CVAZ.ORG>
Sent: Friday, December 12, 2008 12:57 PM
Subject: FW: Insurance

Hi Lynda,

I am writing to you from Glendale. You have probably already received information from our special events department but I thought I would add to that info. Our city does require COI for nearly everything we do. At the Center I work at, even if we have a company come into our Center to complete some work, they are required to show proof of insurance and name the city as an additional insured. Vendors at our special events are all required as well. Even the inflatable's used in our parks for family gatherings are required to show insurance. You are right on track. I think there are always a certain number of vendors out there that don't have their insurance current.

Jackie Anderson
 Senior Recreation Coordinator
 Foothills Recreation and Aquatics Center
 5600 W. Union Hills Drive
 Glendale, AZ 85308
 E-mail: janderson@glendaleaz.com
 Office: (623) 930-4608 FAX: (623) 780-4866
www.glendaleaz.com/foothillscenter

From: arizona parks and recreation association list serve [mailto:APRA-L@lists.nau.edu] **On Behalf Of** Lynda Moore
Sent: Thursday, December 11, 2008 3:29 PM
To: APRA-L@list1.ucc.nau.edu
Subject: Insurance

The Town of Camp Verde recently began requiring special event vendors to provide a certificate of insurance for General Liability of at least \$1,000,000 against claims for bodily injury, death and property damage and it must name the Town of Camp Verde as additional insured.

We have been receiving a great deal of calls from upset vendors who say we are the only town in Arizona with this requirement. Can you tell me if this is a requirement in your town/city and also if you are part of the Southwest Risk Pool.

Thank you,
 Lynda Moore
 Parks & Recreation director

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**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: December 17, 2008

Meeting Type: Regular Session

Type of Presentation: Verbal

REFERENCE DOCUMENT:

FY2008-2009 Budget

AGENDA TITLE: (Be Exact):

Discussion and possible approval of the appropriation of \$100,000 from the Capital Improvement Projects (CIP) Fund to the Parks Fund and direction to staff to begin Request For Proposal (RFP) process to engage a consultant to complete design work for initial projects for the Community Park.

PURPOSE AND BACKGROUND INFORMATION:

To begin development of the Community Park and provide the community with much needed ball fields, it is necessary to complete design work for these facilities as well as the infrastructure needed to support them. Staff feels it is necessary to contract with a consultant to design the McCracken Road upgrades that will be needed to support the increased traffic due to the Community Park, the park entry way and interior roadways, utility infrastructure needed to support the facilities (water, wastewater and electricity), as well as the design of two (2) ball fields with lighting and a concession stand. Staff feels that an appropriation of \$100,000 from the CIP Fund to the Parks Fund will cover the costs of the design work mentioned above.

To engage a consultant, a Request For Proposal (RFP) process is required. Staff is seeking direction from Council to begin the RFP process to engage a consultant to complete the design work. Once the RFP process is complete staff will return to Council with Staff's recommendation on the bid award.

STAFF RECOMMENDATION(S): (Suggested Motion)

Approval of a) appropriation of \$100,000 from the CIP Fund to the Parks Fund for consulting services; b) direction to staff to prepare and distribute a RFP for design services for McCracken Road upgrades, entry way to the park from McCracken Road, interior roadways, two (2) ball fields including lighting, concession stand, and utilities to include water, wastewater and electricity; and c) direct staff to return to Council as soon as practical with recommendations on bid award after the RFP process is complete.

Type of Document Needing Approval:

n/a

Finance Director Review

Budgeted/Amount

Attorney Review Yes No

Attorney Comments _____

Fund: 03-50-00

Line Item: 8804

Submitting Department: Finance

Contact Person: Michael Scannell, Town Mgr

Town Manager/Designee:

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: December 17, 2008

Meeting Type: Regular Session

Type of Presentation: Verbal

REFERENCE DOCUMENT:

Resume, References, Introductory Letter, Outline of Tax Audit Program, Proposal to Offer Tax Audit Services

AGENDA TITLE: (Be Exact):

Discussion, consideration, and possible approval of authorization for Town Manager to complete the contract to engage a consultant, Donald Zelechowski, for the purpose of performing sales tax audit services.

PURPOSE AND BACKGROUND INFORMATION:

To raise compliance with the Town's sales tax requirements, staff feels it would be beneficial to engage a consultant, Donald Zelechowski, for the purpose of performing sales tax audit services. This program would consist of educational aspects to inform the taxpayers of their requirements and the proper ways to report income as well as review of records to ensure taxpayer compliance.

The Arizona Department of Revenue (AZDOR) performs auditing services; however, they are more of a large scale nature. Municipalities are authorized to perform sales tax auditing services to supplement the services provided by AZDOR. These programs have proven to be beneficial to all of the municipalities that have chosen to do so. The yield on the Town's investment to engage the consultant will, at a minimum, break even. History indicates, from the participating municipalities, a three (3) to one (1) return on their investment, however, in these weak economic times, we are projecting breaking even.

Staff is estimating no more than \$10,000 for the calendar year January 1, 2009 – December 31, 2009 for services provided by the consultant. This amount will allow approximately 222 hours of service.

STAFF RECOMMENDATION(S): (Suggested Motion)

Approval of authorization for Town Manager to complete the contract to engage the consultant, Donald Zelechowski, for the purpose of performing sales tax audit services.

Type of Document Needing Approval:

n/a

Finance Director Review

Budgeted/Amount

Attorney Review Yes No

Attorney Comments _____

Fund: 01-20-13

Line Item: 7100

Submitting Department: Finance

Contact Person: Michael Scannell, Town Mgr

Town Manager/Designee:

REFERENCES

- 1) Mr. Larry Rains
City of Casa Grande-Finance Director
510 E. Florence Blvd.
Casa Grande, AZ 85230
520-421-8600
- 2) Ms. Betsy Wise
Town of Carefree
100 Easy St.
Carefree, AZ 85377
480-488-3686
- 3) Mr. Larry Fleischer
University of Phoenix
4615 E. Elwood Dr.
Phoenix, AZ 85040
480-966-7400
- 4) Mr. Rudy Rodriguez, Finance Director
City of Cottonwood
827 N. Main St.
Cottonwood, AZ 86326
928-634-5526
- 5) Ms. Judi Schafman, Finance Director
Town of Chino Valley
P.O.B. 406
Chino Valley, AZ 86323
928-636-2646
- 5) Mr. Joe Duffy, Assistant City Manager
City of Williams
113 S. First St.
Williams, AZ 86046
928-635-4451

DONALD E. ZELECHOWSKI

Certified Public Accountant

11030 N. 64th St.
Scottsdale, AZ 85254

Phone: 480-367-8421
E-mail: Yesmaam440@AOL.COM

December 4, 2006

Mr. Michael Scannell, Town Manager
Town of Camp Verde
473 S. Main Street
Camp Verde, AZ 86322

RE: Privilege Tax Enhancement and Consulting Services

This letter serves as an offer to contract with your municipality to provide privilege tax revenue enhancement services. These services will result in an increase in the privilege tax collections for your municipality, making current budget requests easier to fund. These services will result in a return of three or more times the contract amount in actual recovered tax revenue. In addition, information projects will assist taxpayers in complying with the Model Tax Code, resulting in additional privilege tax revenue.

I have been working with the Model Tax Code since its inception in 1987, and providing privilege tax enhancement services since 1986, first as an employee of the City of Scottsdale, and then with the City of Casa Grande where I began their supplemental auditing program in 1988. In 1993, I began my own business, working with communities throughout the state of Arizona.

What is proposed for your community is a program consisting of information projects, tax payment verification, and privilege tax audits. The program would focus on construction contracting, real property rentals, sales of manufactured homes, restaurants and bars, retailers, peddlers and transient merchants. These businesses often have unreported privilege tax receipts because of a lack of understanding of how the Model Tax Code applies to their activities, and because of key differences between the Model Tax Code and the state of Arizona tax code. Educating the taxpayer about the tax laws applicable to them will result in an increase in the remittance of these taxes.

I welcome the opportunity to discuss with you further the services I can provide to your community. Please contact me at 480-367-8421 to discuss any questions you may have.

Sincerely,

Donald E. Zelechowski Certified Public Accountant

DONALD E. ZELECHOWSKI
Certified Public Accountant

11030 N. 64th St.
Scottsdale, AZ 85254

Phone: 480-367-8421
E-mail: Yesmaam440@AOL.COM

December 4, 2008

Mr. Michael Scannell, Town Manager
Town of Camp Verde
473 S. Main Street
Camp Verde, AZ 86322

RE: Privilege Tax Enhancement and Consulting Services

Outline of Tax Audit Program

1) Analysis of Businesses Operating in Town - to determine the tax reporting status of business known to be operating.

- a) Review business rolls for taxpayer privilege tax account numbers to verify reporting of tax through comparison to tax payment records.
- b) Perform research to determine non-licensed business operators through surveys of physical locations and through review of real property, utility, and building permit records.
- c) Institute license procedures to license non-complying businesses.

2) Real Property Rental Analysis - to determine real rental properties and verify that the property landlords are complying with the tax code.

- a) Compile real property rental database from real property ownership records, utility records, building permit records, business registration files, etc.
- b) Review tax payment records to obtain landlord tax account number and confirm tax payments.
- c) Send information letters to property owners to apprise them of real property rental and to verify compliance with tax code.

3) Construction Contracting Analysis - to determine taxable construction contracting receipts and to verify contractors are complying with tax code.

- a) Compile information database on all building permits issued.
- b) Summarize construction permits by contractor and calculate the tax due on construction receipts based on the permit valuation of work performed.

- c) Review tax payment records to obtain contractor tax account number and to compare tax payments on calculation of tax due from estimate based on permit valuation.
- d) Provide information letters to contractors at time of issuance of the building permit to apprise contractors of tax on their business receipts.

4) Statistical Analysis of Reporting Businesses - to review and analyze reporting histories of taxpayers for trends and comparative analysis.

- a) Compare tax payment histories of similar businesses, based upon standard industry codes, for comparative analysis.
- b) Taxpayer information provided upon start of business activities by providing information at initial contact with Town, e.g., issuance of building permit or business license.
- c) Brochures and information briefs available to businesses as part of a regular information process of the Town, e.g., an information brochure to be sent along with a utility billing.

6) Privilege Tax Audits of Taxpayer Business Records - to compare the tax liability of the business's receipts to the tax payments made to the Town.

- a) Perform audits of taxpayer businesses that fail to comply with prior Town requests for compliance with tax code.
- b) Perform audits of taxpayers that appear to be under reporting tax on receipts from available data, e.g., contractor that has been issued permits with work valuations in excess of taxable reported receipts.
- c) Random audit of businesses to establish audit presence and compliance activities.

To accomplish these projects, I will need to review the Town's privilege tax records from the Arizona Dept. of Revenue, receive a copy or summary of the Town's building permit records, review business license records, and other data as needed. This information will be kept in confidentiality of course.

Please contact me at 480-367-8421 to discuss further.

Sincerely,

Don Zelechowski, CPA

DONALD E. ZELECHOWSKI

Certified Public Accountant

11030 N. 64th St.

Scottsdale, AZ 85254

Phone: 480-367-8421

E-mail: Yesmaam440@AOL.COM

PROPOSAL TO OFFER TAX AUDIT SERVICES

The services proposed include the performance of privilege tax audits of taxpayers that conduct business within your community, and for other services as may be required.

All services will be provided in a professional manner, at a rate of \$45.00 per hour of services provided. Charges for service include all activities related to performing a privilege tax audit, including research, field work, and write-up. Charges for service also shall include any consulting or any other service provided. All services will be billed by invoice and payment of services shall not be contingent upon completion or guarantee of any result for any audit performed or service rendered.

Either party for any reason may cancel this contract by giving notice of cancellation in writing to the other party sixty (60) days prior to the effective date of cancellation.

Auditor's Responsibility

1. To perform all audits in a professional manner.
2. To be available to answer privilege tax questions and to provide information to staff and businesses.
3. To provide transportation to and from audit site within the state of Arizona.
4. To provide equipment and supplies necessary to complete the audits.
5. Audits must be performed within the legal boundaries of the state of Arizona and shall not include out of state trips. Taxpayers located out of state may be audited via records provided by the taxpayer through the mail. Out of state trips will be performed only if the records cannot be provided by the taxpayer through the mail. The Town of Camp Verde shall reimburse any reasonable travel expense incurred during out of state audits. Such costs would include travel expenses and room and board for the duration of the audit fieldwork. The Town of Camp Verde must approve all out of state audits and related expenses before the audit is conducted.
6. All audits, taxpayer financial information, and other related information is confidential between the taxpayer, auditor, and those designated staff members of the Town of Camp Verde, as per the Tax Code.

Intent of Parties

Both parties intend and agree that services provided shall be rendered as an independent contractor and not as an employee. Auditor shall not receive any employee related benefits and shall retain full professional and administrative discretion in the conduct of any audit, except that the Town of Camp Verde shall retain the right to approve what taxpayer is to be audited, prior to the commencement of any audit.

Donald E. Zelechowski, C.P.A.

Date

Town Official

Date

ADDITIONAL INFORMATION

Regular Session
December 17, 2008

Item #11

Lynda Moore

From: "Debbie Summers" <dsummers@CI.SAHUARITA.AZ.US>
To: <APRA-L@list1.ucc.nau.edu>
Sent: Friday, December 12, 2008 7:31 AM
Subject: Re: Insurance

Linda,

Looks like you received a lot of "we do it too", and so do we and we get the same response from some who do not want to get insurance. The vendors do not have to participate and like Marty said about the crowds, they will kick themselves later for not going along. We are part of SW Risk as well.

Debbie Summers

Parks & Recreation Director
Town of Sahuarita
375 W. Sahuarita Center Drive
Sahuarita, AZ 85629

520-822-8894

web site: www.ci.sahuarita.az.us

"Creating community through people, parks and programs"

From: arizona parks and recreation association list serve [mailto:APRA-L@lists.nau.edu] **On Behalf Of** Lynda Moore

Sent: Thursday, December 11, 2008 3:29 PM

To: APRA-L@list1.ucc.nau.edu

Subject: Insurance

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We have been receiving a great deal of calls from upset vendors who say we are the only town in Arizona with this requirement. Can you tell me if this is a requirement in your town/city and also if you are part of the Southwest Risk Pool.

Thank you,
Lynda Moore
Parks & Recreation director

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Lynda Moore

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To: <APRA-L@list1.ucc.nau.edu>
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Marty McDonald
marty.mcdonald@maricopa-az.gov

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(<http://www.aol.com/?optin=new-dp&icid=aolcom40vanity&ncid=emlcntaolcom00000010>)

Lynda Moore

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To: "Lynda Moore" <lmoore@cvaz.org>
Sent: Friday, December 12, 2008 11:03 AM
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1 million Each Occurrence
2 million General Aggregate

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If you have any question about facility rentals and policies. Give me a call and maybe I can answer them.

Thanks,

Jay

Jay Reynolds
Recreation Coordinator



Lynda Moore

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Jackie Anderson
 Senior Recreation Coordinator
 Foothills Recreation and Aquatics Center
 5600 W. Union Hills Drive
 Glendale, AZ 85308
 E-mail: janderson@glendaleaz.com
 Office: (623) 930-4608 FAX: (623) 780-4866
 www.glendaleaz.com/foothillscenter

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