

15-1461.01. Truth in taxation notice and hearing; roll call vote on tax increase; definition

A. On or before February 10 of the tax year, the county assessor shall transmit and certify to the property tax oversight commission and to the district governing board the total net assessed values that are required to compute the levy limit prescribed by section 42-17051. If the proposed primary property tax levy, excluding amounts that are attributable to new construction, is greater than the amount levied in the preceding tax year by the district:

1. The district governing board shall publish a notice that meets all of the following requirements:

(a) Is published twice in a newspaper of general circulation in the district. The first publication shall be at least fourteen but not more than twenty days before the date of the hearing. The second publication shall be at least seven but not more than ten days before the date of the hearing.

(b) Is published in a location other than the classified or legal advertising section of the newspaper in which it is published.

(c) Is at least one-fourth page in size and is surrounded by a solid black border at least one-eighth inch in width.

(d) Is in the following form, with the "truth in taxation hearing-notice of tax increase" headline in at least eighteen-point type:

Truth in Taxation Hearing

Notice of Tax Increase

In compliance with section 15-1461.01, Arizona Revised Statutes, (name of community college district) is notifying its property taxpayers of (name of community college district's) intention to raise its primary property taxes over last year's level. The (name of community college district) is proposing an increase in primary property taxes of \$ _____ or ____%.

For example, the proposed tax increase will cause (name of community college district's) primary property taxes on a \$100,000 home to be \$(total proposed taxes including the tax increase). Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$ ____.

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held (date and time) at (location).

(e) Is included in the proposed budget and in the budget finally adopted pursuant to section 15-1461.

2. In lieu of publishing the truth in taxation notice, the district board may mail the truth in taxation notice prescribed by paragraph 1, subdivision (d) of this subsection to all registered voters in the district at least ten but not more than twenty days before the date of the hearing.

3. In addition to publishing the truth in taxation notice under paragraph 1 of this subsection or mailing the notice under paragraph 2 of this subsection, the district governing board shall issue a press release containing the truth in taxation notice to all newspapers of general circulation in the district. The press release must:

(a) Include the name of the newspaper of general circulation in which the truth in taxation notice will be published and the dates on which the truth in taxation notice will be published.

(b) Be posted on the official website of the community college district.

4. The district board shall consider a motion to levy the increased property taxes by roll call vote. If the proposed levy, exclusive of increased property taxes received from new construction, constitutes an increase over the preceding tax year's levy by fifteen percent or more, the motion to levy the increased property taxes must be approved by a unanimous roll call vote of the district board.

5. Within three days after the hearing, the district board shall mail a copy of the truth in taxation notice, a statement of its publication or mailing and the result of the district board's vote under paragraph 4 of this subsection to the property tax oversight commission established by section 42-17002.

6. The district board shall hold the truth in taxation hearing on or before the adoption of the county, city or town budget under section 42-17105.

B. If the governing board fails to comply with the requirements of this section, the governing board shall not fix, levy or assess an amount of primary property taxes that exceeds the preceding year's amount, except for amounts attributable to new construction.

C. For the purposes of this section, "amount attributable to new construction" means the net assessed valuation of property added to the tax roll since the previous year multiplied by a property tax rate computed by dividing the district's primary property tax levy in the preceding year by the estimate of the district's total net assessed valuation for the current year, excluding the net assessed valuation attributable to new construction.