

ORDINANCE NO: 902

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA, LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE TOWN SUBJECT TO TAXATION, A CERTAIN SUM UPON EACH ONE HUNDRED DOLLARS OF VALUATION SUFFICIENT TO RAISE THE AMOUNT ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET, LESS THE AMOUNT ESTIMATED TO BE RECEIVED FROM OTHER SOURCES OF REVENUE AND PROVIDING FUNDS FOR GENERAL MUNICIPAL EXPENDITURES FOR THE FISCAL YEAR ENDING JUNE 30, 2019, AND PROVIDING FOR IMMEDIATE OPERATION AND EFFECT OF THIS ORDINANCE.

(PROPERTY TAX LEVY 2018-2019)

WHEREAS, pursuant to A.R.S. § 42-17151, the Ordinance levying taxes for Fiscal Year 2018-2019 is required to be finally adopted no later than the third Monday in August of 2018; and

WHEREAS, Gila County is the assessing and collecting authority for the Town of Payson, and a certified copy of this Ordinance will be transmitted to the Gila County Assessor and the Gila County Board of Supervisors.

NOW, THEREFORE, THE MAYOR AND TOWN COUNCIL OF PAYSON, ARIZONA, DO ORDAIN AS FOLLOWS:

Section 1: There is hereby levied on each One Hundred Dollars (\$100.00) of the assessed valuation of all property, both real and personal, within the corporate limits of the Town of Payson, except such property as may by law be exempt from taxation, a primary tax rate of \$0.3731 for the Fiscal Year ending June 30, 2019.

Section 2: Failure of Gila County officials to properly return the delinquent list, any irregularity in assessments or omissions in the same, or any irregularity in any proceedings, shall not invalidate such proceedings or invalidate any title conveyed by any tax deed; failure or neglect of any officer or officers to timely perform any of the duties assigned to him/her or them shall not invalidate any proceedings or any deed or sale pursuant thereto, the validity of any assessment or levy of taxes or of the judgment of sale by which the collections of the same may be enforced, shall not affect the lien of the Town of Payson upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for the collection of taxes or the foreclosure; and all acts of officers *de facto* shall be valid as if performed by officers *de jure*.

*Prepared by Town of Payson Legal Department*

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Section 3: If the sum or rate set forth in Section 1 exceeds the maximum levy allowed by law, the Gila County Board of Supervisors is hereby authorized to reduce the levy to the maximum amount allowed by law after notice to the Town of Payson.

Section 4: The Town Clerk is directed to transmit a certified copy of this Ordinance to the Gila County Assessor and the Gila County Board of Supervisors.


Section 5: Whereas the establishment of a levy upon assessed valuation is administrative in nature, this Ordinance shall be in full force and effect from and after its passage and adoption by the Mayor and Council; this Ordinance is hereby exempt from the referendum provisions of the Constitution and laws of the State of Arizona.

**PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA** this 12<sup>th</sup> day of July, 2018, by the following vote:

AYES 6 NOES 0 ABSTENTIONS 0 ABSENT 1

  
\_\_\_\_\_  
B. Craig Swartwood, Mayor

ATTEST:

  
\_\_\_\_\_  
Silvia Smith, Town Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Hector M. Figueroa, Town Attorney