



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: November 7, 2017

Title: Resolution 2017-SD-2 - Terminating the Levy of the Recreational-Vehicle-Spaces Surcharge.

Introduction/Background:

On February 11, 1997, the Pima County Board of Supervisors, acting as the Board of Directors of the Pima County Stadium District (the "District"), adopted Resolution 1997-SD-1 which levied a recreational-vehicle-spaces surcharge at a rate of fifty cents (\$0.50) per space per day under A.R.S. § 48-4235, effective on July 1, 1997 (the "RV Surcharge").

Discussion:

The RV Surcharge terminates when "all bonds, obligations and associated payments outstanding as of September 1, 2000 that are secured by the surcharge are fully met and discharged."

Conclusion:

The District's financial obligations to Pima County under the 1997 IGA , which are secured by the RV Surcharge, will be fully met and discharged as of December 31, 2017. The surcharge should be discontinued.

Recommendation:

That the Pima County Stadium District Board of Directors: 1.) Repeals the RV Surcharge, as of January 1, 2018. 2.) Directs the County Administrator or his designee to notify the Arizona Department of Revenue to cease collecting the RV Surcharge, effective January 1, 2018.

Fiscal Impact:

\$145,000 of lost revenue annually

Board of Supervisor District:

1 2 3 4 5 All

Department: Keith Dommer, Finance and Risk Management Telephone: 724-8496

Contact: Robert W. Johnson, Budget Manager Telephone: 724-2748

Department Director Signature/Date: *Keith Dommer* 10/23/17

Deputy County Administrator Signature/Date: *John Burke* 10-24-17

County Administrator Signature/Date: *[Signature]* 10/25/17

RESOLUTION 2017 – SD-2

**BOARD OF DIRECTORS OF THE PIMA COUNTY STADIUM
DISTRICT RESOLUTION TERMINATING THE LEVY OF THE
RECREATIONAL-VEHICLE-SPACES SURCHARGE**

The Board of Directors of the Pima County Stadium District, Arizona finds:

1. On February 11, 1997, the Pima County Board of Supervisors, acting as the Board of Directors of the Pima County Stadium District (the "District"), adopted Resolution 1997-SD-1, which levied a recreational-vehicle-spaces surcharge at a rate of fifty cents (\$0.50) per space per day, under A.R.S. § 48-4235, effective on July 1, 1997 (the "RV Surcharge").
2. The RV Surcharge revenues were pledged to secure payment of the District's obligations to Pima County under the *Intergovernmental Agreement by and between Pima County, Arizona, and Pima County Stadium District*, dated February 1, 1997, § 6.2(e) (Pima County contract #01-57-P-122655-0297) (the "1997 IGA").
3. Subsequently, the Arizona Legislature enacted 2000 Ariz. Sess. Laws, ch. 314, §§ 2 and 5, which repealed § 48-4235 but allowed the RV Surcharge to continue until "all bonds, obligations and associated payments outstanding as of September 1, 2000 that are secured by the surcharge are fully met and discharged."
4. The Arizona Department of Revenue collects the RV Surcharge on behalf of the District.
5. The District's financial obligations to Pima County under the 1997 IGA, which are secured by the RV Surcharge, will be fully met and discharged as of December 31, 2017.

NOW, THEREFORE, BE IT RESOLVED, that the Pima County Stadium District Board of Directors:

1. Repeals the RV Surcharge, as of January 1, 2018.
2. Directs the County Administrator or his designee to notify the Arizona Department of Revenue to cease collecting the RV Surcharge, effective January 1, 2018.

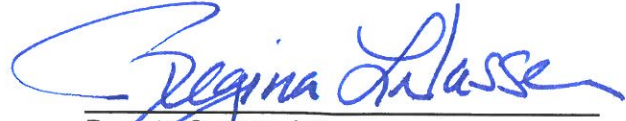
Passed and adopted, this 7th day of November, 2017.

Sharon Bronson
Chair, Pima County Stadium District
Board of Directors

ATTEST:

Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney
REGINA NASSEN

**PIMA COUNTY STADIUM DISTRICT
RESOLUTION NO. 1997 - SD-1**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE PIMA COUNTY STADIUM DISTRICT
LEVYING A RECREATIONAL VEHICLE SPACES SURCHARGE
PURSUANT TO SECTION 48-4235, ARIZONA REVISED STATUTES**

WHEREAS, the Pima County Stadium District (the "District") has been organized by the Board of Supervisors of the County of Pima, Arizona, pursuant to Chapter 26 of Title 48, Arizona Revised Statutes; and

WHEREAS, Section 48-4235, Arizona Revised Statutes, provides that if the Board of Directors of the District determines that it is necessary in order to retain, attract or relocate major league baseball spring training operations, the Board of Directors may levy a recreational vehicle spaces surcharge to be used and expended for the purposes set forth in Section 48-4204(B), Arizona Revised Statutes:

NOW, THEREFORE, Be it Resolved by the Board of Directors of the Pima County Stadium District as follows:

Section 1. Formal Findings. The Board of Directors of the District hereby determines that it is necessary in order to retain, attract or relocate a major league baseball spring training operation to levy a recreational vehicle spaces surcharge.

Section 2. Levy of Recreational Vehicle Spaces Surcharge. The Board of Directors of the District hereby levies a recreational vehicle spaces surcharge at a rate of fifty cents (\$.50) per day on each lease or rental of a parking space for recreational vehicles, as defined in Section 41-2142, Arizona Revised Statutes, in the District and the levy shall be effective and collected beginning July 1, 1997 and thereafter. Said surcharge shall not apply to leases or rentals of spaces for parking recreational vehicles that are intended to serve as the principal or permanent place of residence for the lessee or renter or as a place to store an unoccupied recreational vehicle. For purposes of this Section, "principal or permanent place of residence" is the lease or rental of a recreational vehicle parking space for a total of at least twelve consecutive months, or leases or rentals of different parking spaces within the same recreational vehicle park that are leased or rented for the same recreational vehicle for at least twelve consecutive months, provided such recreational vehicle is subject to personal property taxes in this State.

Section 3. Use of Revenues. The use of revenues received by the District pursuant to the levy in Section 2 of this Resolution shall be as prescribed in Section 48-4204, Arizona Revised Statutes.

Section 4. Repeal of Inconsistent Actions. All ordinances, resolutions and orders or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed.

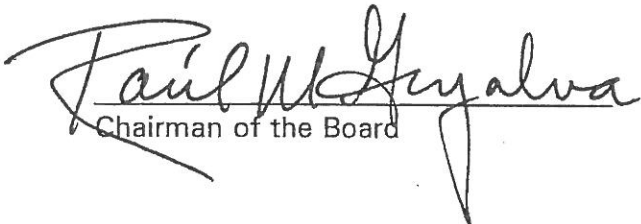
Section 5. Other Actions in Furtherance of Resolution. From and after the adoption of this Resolution, any officer, employee or agent of the District is hereby authorized and directed to do all such acts and things and to execute and deliver such agreements or documents as may be necessary or appropriate to carry out the intent of this Resolution.

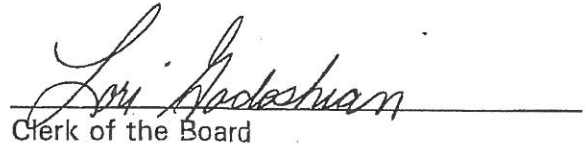
Section 6. Transmittal of Resolution. In order to facilitate and implement collection and distribution of this tax, the Clerk of the Board of Supervisors is directed to transmit this Resolution and give notice of this tax levy to the Arizona State Treasurer, the Director of the Arizona Department of Revenue and the Pima County Treasurer.

PASSED AND ADOPTED THIS 11th DAY OF February 1997.

PIMA COUNTY STADIUM DISTRICT
BOARD OF DIRECTORS

ATTEST


Chairman of the Board


Clerk of the Board

APPROVED AS TO FORM:


Deputy County Attorney

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