



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: May 22, 2018 Addendum

Title: Direction to staff regarding calculation of the residential property tax credit under A.R.S. § 15-972 in light of 2018 Arizona Session Laws ch. 283 (SB 1529)

Introduction/Background:

The Arizona State Legislature enacted 2018 legislation that shifts the Constitutional One Percent State Aid to Education limitation from the State to property owners in the Tucson Unified School District (TUSD). An estimated 99,547 homeowners will be affected by this change.

Discussion:

The Board of Supervisors is required to calculate a residential property tax credit under A.R.S. § 15-972 before levying taxes for school purposes.

Conclusion:

Staff seeks direction on how to calculate this credit in light of 2018 Arizona Session Laws ch. 283 (SB1529)

Recommendation:

Staff recommends the Board of Supervisors provide guidance on how to calculate the credit for levied taxes for school purposes.

Fiscal Impact:

Board of Supervisor District:

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