

Minutes to the Study Session of 22 March 2017  
Sonoita-Elgin Fire District  
6 pm

Call to Order

Roll Call of Board Members: Archibald, Jenkins, Bahti present; Venos, Webber absent; also present are Chief De Wolf and staff, and members of the public.

Pledge of Allegiance

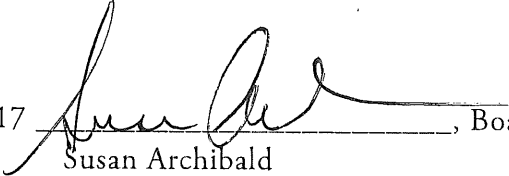
Board Study Session to review the 2017 Levy Limit Work Sheet – Chief De Wolf led a discussion on the SEFD's Combined Levy Worksheet and the Seven-year history of Assessed Value, Levy and Tax Rates for the fire district.

Call to the Public.

Don Irving – I'm delighted to hear this information tonight. Addressed the change in the state law that calls for the 8% cap, the state's affect on tax rates – the guidelines that affect how you guys calculate the tax rate. Irving also pointed out the fact that this number is cumulative. Would like to see if we could put together some information at a future meeting that would be understandable for the public - in relation to tax levy, levy rate and how it affects the total tax levy. Chief De Wolf – there is an 8% cap on each year's growth and it is cumulative until our tax rate reaches \$3.25, then it takes a public vote to get a 2-year temporary override.

Vista Michael – feels that the community has a responsibility to attend the meeting to get their information; the ones who are interested are sitting here tonight.

Archibald – any other comments or questions? Thank you everyone for coming tonight.

Minutes approved on March 27, 2017 , Board Clerk  
Susan Archibald

Sonoita-Elgin Fire District  
Governing Board Meeting Agenda

**PURSUANT TO A.R.S. §38.431.02**

Notice is hereby given to the general public that the Sonoita-Elgin Fire District (SEFD) Board of Directors (*SEFD is governed by a five member Board pursuant to A.R.S. §48-803.B*) will hold a meeting on Wednesday, M a r c h 2 2 , 2 0 1 7 . The meeting will be held at the SEFD fire station, located at 3173 N. Highway 83, Sonoita, AZ. The meeting is open to the general public and will begin at 6:00 pm. Local time.

**AGENDA:**

- A. Call to Order.
- B. Roll Call of Board Members
- C. Pledge of Allegiance.

The following agenda items are scheduled for consideration by the SEFD Board of Directors at the board meeting. Action or decisions may or may not be taken on any or all items. Agenda items may or may not be considered in the order listed:

1. Board Study Session to review the 2017 Levy Limit Work Sheet

**Call to the Public.**

*A public body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.*

**NOTICE:** The Sonoita-Elgin Fire District Board of Directors may go into executive session for the purpose of obtaining legal advice from the fire district's attorney(s) on any of the above agenda items pursuant to A.R.S. §38-431.03(A)(3).

Governing board members may attend telephonically.

The undersigned hereby attests that a copy of this meeting agenda was duly posted at the following locations:

- a) SEFD fire station - 3173 N. Highway 83, Sonoita, AZ
- b) Sonoita Post Office – 3166 N. Highway 83, Suite 1, Sonoita, AZ
- c) Santa Cruz County Offices – 3147 N Highway 83, Sonoita, AZ

Governing board meeting agenda dated and posted: Wednesday March

15, 2017. At: 1300 p.m. Local Time

By: *Katie L. Goodwin* Katie L. Goodwin, Admin to the SEFD Fire Chief

SEFD March 15, 2017



**Seven Year History of Assessed Value, Levy, and Tax Rate  
Sonoita-Elgin Fire District**

| Year | Pima Assessed Value | Santa Cruz Assessed Value | Combined Assessed Value | Levy      | Allowable Levy | Budget      | Tax Rate | Allowable Tax Rate |
|------|---------------------|---------------------------|-------------------------|-----------|----------------|-------------|----------|--------------------|
| 2011 | \$5,880,403         | \$37,301,351              | \$43,181,754            | \$657,267 | \$741,820      | \$1,070,417 | \$1.50   | \$1.71             |
| 2012 | \$5,683,309         | \$35,895,112              | \$41,578,421            | \$686,044 | \$801,174      | \$1,149,363 | \$1.58   | \$1.92             |
| 2013 | \$5,489,515         | \$34,063,407              | \$39,552,922            | \$783,147 | \$865,299      | \$1,140,320 | \$1.65   | \$2.18             |
| 2014 | \$5,375,386         | \$32,342,967              | \$37,718,353            | \$792,085 | \$934,510      | \$1,143,193 | \$2.10   | \$2.47             |
| 2015 | \$5,436,117         | \$32,749,337              | \$38,185,454            | \$809,532 | \$1,009,280    | \$1,168,397 | \$2.12   | \$2.64             |
| 2016 | \$5,025,747         | \$31,166,142              | \$36,191,889            | \$904,798 | \$1,090,027    | \$1,269,757 | \$2.50   | \$3.01             |
| 2017 | \$4,587,779         | \$31,760,332              | \$36,348,111            |           | \$1,177,243    |             |          | \$3.23             |

- 2010 is when the state adopted Statute of 8% growth in the levy limit.
- 2011 SEFD went to 24/7 coverage and added ambulance transport.

**Combined Assessed Value:** Value of all properties with-in the Fire District

**Levy:** Amount of taxes assessed for that fiscal year

**Allowable Levy:** Amount of taxes that could have been assessed for that fiscal year by State Statue

**Budget:** Total budget for that fiscal year

**Tax rate:** Dollar amount per \$100 of assessed value that equals current levy

**Allowable Tax Rate:** max tax rate that could be assessed for that fiscal year by State Statue

**Combined Levy Limit Worksheet:** Comes from the Arizona Department of Revenue, Office of Economic Research & Analysis

## 2017 FIRE DISTRICT LEVY LIMIT WORKSHEET

### PIMA & SANTA CRUZ COUNTIES - SONOITA - ELGIN FIRE DISTRICT

| ADJUSTMENTS FOR ANNEXED PROPERTY                                  | PIMA<br>2016 | SANTA CRUZ<br>2016 | COMBINED<br>2016 |
|---|--------------|--------------------|------------------|
| A.1. Net Assessed Value of Property Annexed for TY 2014           | \$0          | \$0                | \$0              |
| A.2. A.1. divided by 100  | \$0          | \$0                | \$0              |
| A.3. Prior Year Actual Tax Rate (excluding debt service tax rate) | \$2.5000     | \$2.5000           | \$2.5000         |
| A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)    | \$0          | \$0                | \$0              |

| MAXIMUM ALLOWABLE LEVY LIMIT                                       | 2017               |
|--|--------------------|
| B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year) | \$1,090,040        |
| B.2. Line B.1. multiplied by 1.08                                  | \$1,177,243        |
| B.3. Plus amount attributable to annexed property (Line A.4.)      | \$0                |
| <b>B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)</b>        | <b>\$1,177,243</b> |

| CURRENT YEAR NET ASSESSED VALUES                   | 2017        | 2017         | 2017         |
|--|-------------|--------------|--------------|
| C.1. Centrally Assessed Property                   | \$59,965    | \$1,129,266  | \$1,189,231  |
| C.2. Locally Assessed Real Property                | \$4,482,341 | \$30,579,247 | \$35,061,588 |
| C.3. Locally Assessed Personal Property            | \$45,473    | \$51,819     | \$97,292     |
| C.4. Total Net Assessed Values (C.1. through C.3.) | \$4,587,779 | \$31,760,332 | \$36,348,111 |
| C.5. C.4. divided by 100                           | \$45,878    | \$317,603    | \$363,481    |

| CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION                     | 2017             | 2017               | 2017               |
|--|------------------|--------------------|--------------------|
| D.1. Current Year Net Assessed Values / 100 (Line C.5.)            |                  |                    | \$363,481          |
| D.2. Maximum Allowable Levy Limit (Line B.4.)                      |                  |                    | \$1,177,243        |
| D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)        |                  |                    | \$3.2388           |
| D.4. Maximum Tax Rate (lesser of D.3. or \$3.25)                   |                  |                    | \$3.2388           |
| D.5. Current Year Allowable Tax Rate <sup>11</sup>                 | <b>\$3.2388</b>  | <b>\$3.2388</b>    | <b>\$3.2388</b>    |
| D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)   | \$148,589        | \$1,028,654        | \$1,177,243        |
| D.7. Prior Year Excess Collections                                 |                  |                    |                    |
| D.8. Prior Year Excess Levy  |                  |                    |                    |
| <b>D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)</b> | <b>\$148,589</b> | <b>\$1,028,654</b> | <b>\$1,177,243</b> |

<sup>11</sup> Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)