

ORDINANCE NO. 13-765

AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CHINO VALLEY, COUNTY OF YAVAPAI, ARIZONA, ADOPTING “2013 CHANGES TO ARTICLE IV – PRIVILEGE TAXES, OF THE TAX CODE OF THE TOWN OF CHINO VALLEY” BY REFERENCE; RELATING TO THE TRANSACTION PRIVILEGE TAX; INCREASING THE TRANSACTION PRIVILEGE TAX RATE; PROVIDING PENALTIES FOR THE VIOLATION THEREOF; AND PROVIDING FOR SEVERABILITY

WHEREAS, Ordinance No. 37, adopted on June 23, 1983, established the Town of Chino Valley transaction privilege tax rate of one percent (1%); and

WHEREAS, Ordinance No. 77, adopted on June 25, 1987, increased the transaction privilege tax rate to two percent (2%); and

WHEREAS, Ordinance No. 04-581, adopted on June 24, 2004, increased the transaction privilege tax rate to three percent (3%), with certain enumerated exceptions; and

WHEREAS, the Town of Chino Valley has an on-going structural deficit in the General Fund that continues to deplete the available general fund reserves, and in order for the Town to achieve financial stability and sustainability, additional on-going general fund revenues need to be increased;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CHINO VALLEY, COUNTY OF YAVAPAI, ARIZONA:

Section 1. That certain document known as “2013 Changes to Article IV – Privilege Taxes, of the Tax Code of the Town of Chino Valley,” three (3) copies of which are on file in the office of the Town Clerk of the Town of Chino Valley, Arizona, which document was made a public record by Resolution No. 13-1006 of the Town of Chino Valley, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance and which is described in brief in Sections 2-4 of this Ordinance.

Section 2. That the transaction privilege tax rate in each of the sections of the Town Tax Code listed below is increased from three percent (3%) to three percent (4%):

- Section 32.25-405 Advertising
- Section 32.25-410 Amusements, exhibitions, and similar activities
- Section 32.25-415 Construction contracting: construction contractors
- Section 32.25-416 Construction contracting: speculative builders

Section 32.25-417 Construction contracting: owner-builders who are not speculative builders
Section 32.25-425 Job printing
Section 32.25-427 Manufactured buildings
Section 32.25-430 Timbering and other extraction
Section 32.25-435 Publishing and periodicals distribution
Section 32.25-440 Rental occupancy
Section 32.25-444 Hotels.
Section 32.25-447 Rental, leasing, and licensing for use of real property: additional tax upon transient lodging
Section 32.25-450 Rental, leasing, and licensing for use of tangible personal property
Section 32.25-455 Restaurants and Bars
Section 32.25-460 Retail sales: measure of tax; burden of proof; exclusions
Section 32.25-470 Telecommunication services
Section 32.25-475 Transporting for hire
Section 32.25-480 Utility services

Section 3. That the transaction privilege tax rate in the section of the Town Tax Code listed below will remain at the current rate of .015 cents per gallon.

Section 32.25-422 Jet fuel sales

Section 4. That the transaction privilege tax rate in the section of the Town Tax Code listed below will remain at the current rate of one-tenth of ten percent (.1%).

Section 32.25-432 Mining

Section 5. That transaction privilege tax rate in the section of the Town Tax Code listed below will remain at the current rate of three percent (3%).

Section 32.25-445 Rental, leasing, and licensing for use of real property

Section 6. That the transaction privilege tax rate in the section of the Town Tax Code listed below will remain at the current rate of three percent (3%).

Section 32.25-477 Operating a Pipeline

Section 7. That any person found guilty of violating any provision of these amendments to the tax code shall be guilty of a class one misdemeanor.

Section 8. If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

Section 9. That the effective date of this ordinance shall be June 1, 2013.

Section 10. The additional tax imposed pursuant to Section 2 of this ordinance shall not apply to contracts entered into prior to the effective date of this ordinance.

PASSED AND ADOPTED by the Mayor and Common Council of the Town of Chino Valley, Arizona, this 26th day of February, 2013.

Chris Marley, Mayor

ATTEST:

APPROVED AS TO FORM:

Jami C. Lewis, Town Clerk

Musgrove Drutz & Kack, PC
Town Attorney