

ORDINANCE NO. 16-826

AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CHINO VALLEY, ARIZONA, AMENDING THE TOWN CODE OF THE TAX CODE OF THE TOWN OF CHINO VALLEY, ARIZONA, ARTICLE IV PRIVILEGE TAXES, BY AMENDING SECTION 35.25-427 MANUFACTURED BUILDINGS, RELATED TO REDUCING THE PERCENTAGE OF TAX ON SALES OF MANUFACTURED BUILDINGS, INCLUDING SITE PREPARATION, MOVING TO THE SITE, AND/OR SET-UP; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING PENALTIES

WHEREAS, the Town of Chino Valley Town Council has determined that the transaction privilege taxes it currently charges for sales of manufactured buildings are higher than, and not competitive with other municipalities in the surrounding area; and

WHEREAS, the Town Council desires to decrease the sales tax rate for such businesses to encourage economic growth and development and potentially attract businesses selling manufactured buildings to the Town; and

WHEREAS, the Town provided notice and conducted a public hearing on the modification to the Town's transaction privilege tax as required by Arizona Revised Statutes, Section 42-6054,

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the Town of Chino Valley, Arizona, as follows:

Section 1. In General.

The Tax Code of the Town of Chino Valley, Arizona, Article IV Privilege Taxes, Section 32.25-427 Manufactured Buildings is hereby amended to read as follows (additions shown in ALL CAPS; deletions shown in strikeout):

Sec. 32.25-427. Manufactured buildings.

(a) The tax rate shall be at an amount equal to ~~four~~ two percent (4% 2%) of the gross income, including site preparation, moving to the site, and/or set-up, upon every person engaging or continuing in the business activity of selling manufactured buildings within the Town. Such business activity is deemed to occur at the business location of the seller where the purchaser first entered into the contract to purchase the manufactured building.

Section 2. Providing for Repeal of Conflicting Ordinances.

All ordinances and parts of ordinances in conflict with the provisions of this Ordinance or any part of the Code adopted herein by reference, are hereby repealed.

Section 3. Providing for Severability.

If any section, subsection, sentence, clause, phrase or portion of this Ordinance or any part of the Code adopted herein by reference, 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 4. Providing for Penalties

Any person found responsible for violating any provision of this Ordinance section shall be subject to any interest or civil penalties set forth in Section 32.25-540 of the Town of Chino Valley Tax Code and A.R.S. §§ 42-1123 and 42-1125.

PASSED AND ADOPTED by the Mayor and Common Council of the Town of Chino Valley, Arizona, this 13th day of December, 2016 by the following vote:

AYES: 6
NAYS: 1

ABSENT: 0
ABSTAINED: 0

APPROVED this 13th day of December, 2016.



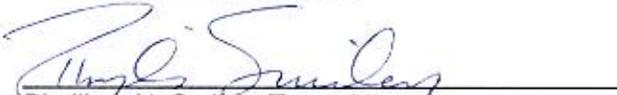
Darryl Croft, Mayor

ATTEST:



Jami C. Lewis, Town Clerk

APPROVED AS TO FORM:



Phyllis L.N. Smiley, Town Attorney

I, JAMI LEWIS, TOWN CLERK, DO HEREBY CERTIFY THAT A TRUE AND CORRECT COPY OF THE ORDINANCE NO. 16-826 ADOPTED BY THE COMMON COUNCIL OF THE TOWN OF CHINO VALLEY ON THE 13TH DAY OF DECEMBER, 2016, WAS POSTED IN THREE PLACES ON THE 14TH DAY OF DECEMBER, 2016.



Jami C. Lewis, Town Clerk