



RD 2023-37

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WHEN RECORDED, PLEASE RETURN TO:

Board of Supervisors  
Clerk of the Board  
219 E. Cherry Avenue  
Flagstaff, Arizona 86001

**RESOLUTION 2023 – 37**

**A RESOLUTION OF THE COCONINO COUNTY BOARD OF SUPERVISORS ASSESSING A \$100 PER DAY FINE, FOR A TOTAL OF \$1800, TO JUNIPINE FIRE DISTRICT FOR NON-COMPLIANCE WITH THE REQUIRED ANNUAL REPORT; AND DIRECTING THE COUNTY TREASURER TO COLLECT THE FINE FROM THE JUNIPINE FIRE DISTRICT MONIES AND DEPOSIT SAID PENALTY MONIES TO THE COUNTY GENERAL FUND**

**WHEREAS**, A.R.S. § 48-251(A) requires that an Annual Report be filed for Special Taxing Districts that are not exempted under A.R.S. § 48-251(C), which does not exempt Fire Districts; and

**WHEREAS**, A.R.S. § 48-251(B) requires the Annual Report to be submitted to the Clerk of the Board of Supervisors within two hundred forty (240) days of the close of the District's fiscal year; and

**WHEREAS**, the required annual reports from the end of Fiscal Year 2022 were due to the Clerk of this Board no later than February 25, 2023; and

**WHEREAS**, the Treasurer's Office and Clerk of the Board have made contact via phone and email to the Junipine Fire District Chair and Chief and the Clerk has sent reminder letters and emails, well in advance of the due date and after, communicating the Annual Report requirements, providing the required forms and the Arizona Auditor General website link, and explaining the penalties; and

**WHEREAS**, having not received the required Annual Report, on April 20, 2023, the Clerk of the Board sent a certified letter pursuant to A.R.S. § 48-251(G), giving the District thirty (30) days to comply and including a link to the Arizona Auditor's website to obtain the reports, the address to send the completed annual report, and County contact information for assistance; and

**WHEREAS**, the certified letter was received by the District on May 3, 2023; and

**WHEREAS**, Junipine Fire District emailed the Annual Report to the Clerk of the Board on June 21, 2023.

**NOW THEREFORE BE IT RESOLVED** that, pursuant to A.R.S. § 48-251(G), the Coconino County Board of Supervisors assesses Junipine Fire District a penalty in the amount of \$1,800, which constitutes \$100 per day for each day that the District was not in compliance with its Annual Reporting requirements, commencing June 3, 2023 (thirty days after receipt by certified mail of the non-compliance notice) through June 21, 2023, for a total of 18 days, and directs the County Treasurer to collect the penalty monies from the unencumbered monies from the District and deposit them into the County General Fund.

Signed and sealed this 1st day of August, 2023.

**AYES:** 4  
**NOS:** 0  
**ABSENT:** 1

**COCONINO COUNTY BOARD OF SUPERVISORS**

  
Patrice Horstman, Chair

**ATTEST:**  
  
Lindsay Daley, Clerk of the Board

**APPROVED AS TO FORM**

  
Deputy County Attorney

