



Re 2023-38

WHEN RECORDED, PLEASE RETURN TO:

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

RESOLUTION 2023 – 38

A RESOLUTION OF THE COCONINO COUNTY BOARD OF SUPERVISORS ASSESSING A \$100 PER DAY FINE, FOR A TOTAL OF \$2500, TO KAIBAB ESTATES WEST FIRE DISTRICT FOR NON-COMPLIANCE WITH THE REQUIRED ANNUAL REPORT; AND DIRECT THE COUNTY TREASURER TO PAY THE FINE FROM THE KAIBAB ESTATES WEST 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 Kaibab Estates West Fire District Fire 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 5, 2023; and

WHEREAS, Kaibab Estates West Fire District emailed the Annual Report to the Clerk of the Board on June 30, 2023.

NOW THEREFORE BE IT RESOLVED that, pursuant to A.R.S. § 48-251(G), the Coconino County Board of Supervisors assesses Kaibab Estates West Fire District a penalty in the amount of \$2,500, which constitutes \$100 per day for each day that the District was not in compliance with its Annual Reporting requirements, commencing June 5, 2023 (thirty days after receipt by certified mail of the non-compliance notice) through June 30, 2023, for a total of 25 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:


Heather Mosher, Deputy County Attorney