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# MEMORANDUM

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Date: June 1, 2018

To: The Honorable Chairman and Members  
Pima County Board of Supervisors

From: C.H. Huckelberry  
County Administrator *CHH*

Re: **Pima County Attorney's Office May 23, 2018 Memorandum Regarding the Canoa Hills Golf Course; Change in Use**

The memorandum from the County Attorney's Office to the Board of Supervisors, dated May 23, 2018, clearly delineates the issue with regard to the imposition of a property tax penalty under ARS §42-13154. In summary, there has been no penalty assessed to date because there has been no conversion to a different use. After the County acquires the property, it will be exempt from property tax.

In addition, during the Board discussion regarding acceptance of this donation there was considerable concern raised by a member of the Board with regard to the loss of property tax revenues. The property taxes in 2017/2018 for the golf course property only, excluding the clubhouse and maintenance facility, were \$3,603.00. The total property taxes from Canoa Hills golf course, including the clubhouse and maintenance facility, were \$19,500.00, and therefore the balance of approximately \$15,900 was a result of taxing the clubhouse and maintenance facility, both of which are not being acquired by Pima County. These facilities will remain on the property tax rolls of Pima County; hence, the anticipated loss in property taxes in this transaction is not approximately \$20,000/year, as implied, but only \$3,603 per year.

CHH/mp

c: Carmine DeBonis, Jr., Deputy County Administrator for Public Works  
Neil Konigsberg, Manager, Real Property Services