



MEMORANDUM

Date: May 7, 2018

To: Andrew Flagg
Chief Civil Deputy County Attorney

From: C.H. Huckelberry
County Administrator 

Re: **Assessor Request for Property Tax Funding Based on Arizona Revised Statute (ARS) § 42-13154**

Per our discussion, I understand the Assessor believes the tax liability associated with the conversion of the Canoa Hills Golf Course to a Natural Park pursuant to ARS § 42-13154 is approximately \$100,000.

Please indicate to the Assessor that the Canoa Hills Golf Course property is being converted to no use rather than a different use. The intent of the Statute was to recover property tax breaks that may have accrued for golf course owners based on their conversion to a higher, more intense and/or profitable use by a private party. In this case, the property is being donated to the County for a natural open space park. Since the property has been donated to the County and the County pays no taxes, I do not believe the County has any tax liability associated with payment and/or compliance with ARS § 42-13154.

I would appreciate if you would convey this message to the Assessor and to request that no tax be levied on the property for the next tax roll, as the County will own the property and is not subject to paying property taxes. In addition, the levy, if made, would be improper and will be removed from the tax roll.

CHH/anc

Attachment

c: The Honorable Steve Christy, District 4 Member, Pima County Board of Supervisors
Tom Burke, Deputy County Administrator for Administration
Keith Dommer, Director, Finance and Risk Management
Nicole Fyffe, Executive Assistant to the County Administrator