



MEETING DATE: November 21, 2024

AGENDA ITEM: 7.C. Status of property taxes accrued and payable to Arizona Department of Revenue (AZDOR) during 2023 while under ownership of Starlight Water Company (SWC)

DATE: November 15, 2024

TO: Chair and Members of the Board

FROM: Brian Willia, Treasurer BRDWID

SUBJECT: Has there been a determination by SWC to pay the property tax accrued and unpaid during the period from January 1, 2023 to September 13, 2023 while under ownership by SWC?

RECOMMENDED MOTION:

Request SWC to pay AZDOR taxes due January 1, 2023 to September 13, 2023.

BACKGROUND:

ARS 48-248 "Payment of outstanding taxes, penalties and interest on acquiring property

A. If any special taxing district acquires real or personal property, whether by purchase, exchange, condemnation, gift or otherwise, the governing board shall pay to the county treasurer any taxes on the property that were unpaid as of the date of acquisition, including penalties and interest.

B. The lien for unpaid delinquent taxes, penalties and interest on property acquired by a district:

1. Is not abated, extinguished, discharged or merged in the title to the property.
2. Is enforceable in the same manner as other delinquent tax liens."

ALTERNATIVES:

BRDWID is liable for the payment of the delinquent tax bill. If SWC refuses to pay the delinquent amount, BRDWID is required to under ARS.

FISCAL IMPACT:

BRDWID is liable for the payment of taxes due during 2023 or the prorated amount January 1, 2023 to September 13, 2023, \$10,071.59 or \$8,393.00 respectively.

ATTACHMENTS:

1 – Coconino County Statement of Taxes Due