

**SALT RIVER PIMA-MARICOPA
INDIAN COMMUNITY**

10005 East Osborn Road
Scottsdale, Arizona 85256

ORDINANCE NUMBER: SRO-553-2023

**TO AMEND CHAPTER 15.1 OF THE SALT RIVER PIMA-MARICOPA INDIAN
COMMUNITY CODE OF ORDINANCES TO UPDATE THE COMMUNITY'S
ADMINISTRATION AND COLLECTION OF POSSESSORY INTEREST TAX.**

BE IT ENACTED THAT:

Section 15.1 of the Salt River Pima-Maricopa Indian Community Code of Ordinances shall be amended as follows with Section 15.1-83 being repealed in its entirety and the remaining Sections renumbered accordingly:

Section 15.1-2 shall be amended as follows:

The definition of *Tax year or taxable year* shall be deleted in its entirety and replaced with:

Tax year or taxable year shall occur simultaneously with the Community's fiscal year, and is the 12-month calendar period from October 1 to September 30. The tax year is the year following the valuation year. The tax year is the same year in which the second half possessory interest tax is due.

The definition of *Valuation year* shall be deleted in its entirety and replaced with:

Valuation Year is the calendar year prior to the tax year and is the same year in which the first half possessory interest tax is due.

Section 15.1-17 shall be amended as follows:

Section 15.1-17(c)(3) shall be deleted in its entirety and replaced with:

- (3) *Requirements for petition.* The petition shall be in writing, shall describe the action of the tax collector which the taxpayer disputes, and shall state the basis of the taxpayer's contention that such action is erroneous. A taxpayer may file a petition of his assessment on the basis of (1) factual errors in the assessment, (2) improper classification, (3) inaccurate valuation, (4) improper denial of an exemption, (5) inequitable valuation, or (6) some combination of the above factors. The taxpayer may

not contend inaccurate valuation if he did not timely supply the collector with requested income and expense information.

Section 15.1-7(e) shall be amended to include the following sentence at the end of the section:

The taxpayer has the burden of proving that the assessment is incorrect.

Section 15.1-22 shall be deleted in its entirety and replaced with:

All remittances of taxes imposed by this chapter shall be made by bank draft, check, cashier's check, money order, electronic funds transfer, or cash to the collector, who, upon request by the taxpayer, shall issue receipts to the taxpayer; provided, that no remittance for the tax assessed and levied under the provisions of this chapter shall be deemed received unless and until it has been paid to the collector by any of the methods specified above.

Section 15.1-81 shall be amended as follows:

Sections 15.1-81(d) through (h) shall be relabeled as Sections 15.1-81 (e) through (i) respectively, and the following language shall be included as a new Section 15.1-81(d):

- (d) On or before August 1 of each valuation year, the tax collector shall determine the location, ownership, and full cash value of all possessory interests within the Salt River Pima-Maricopa Indian Reservation. A notice of full cash value for such possessory interests shall be issued to each taxpayer owner by August 1 for the upcoming tax year. Taxpayers have the right to appeal the valuation pursuant to Section 15.1-17.

Section 15.1-81(i) shall be amended to include the following sentence at the end of the section:

A property shall be deemed to be in use for its intended purpose and no longer partially complete upon issuance of either a Temporary Certificate of Occupancy or Certificate of Completion.

Section 15.1-82(f) shall be deleted in its entirety and replaced with:

- f. Partially completed improvements not yet in use for intended purpose and not issued either a Temporary Certificate of Occupancy or Certificate of Completion.

Section 15.1-83 shall be deleted in its entirety, and Sections 15.1-84 and 15.1-85 shall be renumbered as Sections 15.1-83 and 15.1-84 respectively.

Section 15.1-84(a) shall be deleted in its entirety, renumbered as 15.1-83(a), and replaced with:

- (a) The Community Council shall meet at the council chambers of the Community on or before the third Wednesday of September of each year and fix the rate of taxation on class one possessory interests for the upcoming tax year. The rate shall not exceed the mean of the rates then in effect in Maricopa County tax rate area codes 001400, 031400, 311400, 481400, 691400, 931400 and 981400.

Section 15.1-85(c) shall be added to Section 15.1-85, hereby renumbered as 15.1-84.

- (c) The taxes due and payable on or before the first of November will be applied to the first half of the valuation year (defined as January 1 through June 30), and the remaining taxes due on or before the first of May will be applied to the second half of the valuation year (defined as July 1 through December 31).

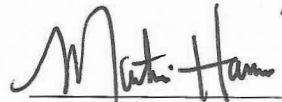
Section 15.1-112 shall be deleted in its entirety and replaced with the following:

On or before September 1 of each calendar year, the tax collector shall determine the location, ownership, and full cash value of the property interests of all utility companies operating within the Salt River Pima-Maricopa Indian Reservation. The full cash value of such utility property interests shall be as of January 1 of the valuation year and be equivalent to their proportionate value as determined by the owner-provided Annual Report or by the tax collector using commonly accepted methods of appraisal.

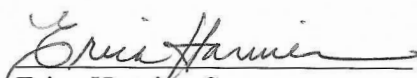
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Pursuant to the authority contained in Article VII, 1(f) of the Constitution of the Salt River Pima-Maricopa Indian Community (as amended), ratified by the Tribe on February 28, 1990, and approved by the Secretary of the Interior on March 19, 1990, the foregoing resolution was adopted this 9th day of November, 2022, in a duly called meeting of the Community Council at Salt River, Arizona, at which a quorum of 5 members was present, by a vote of 5 for; 0 opposed; 0 abstaining; and 4 excused.

**SALT RIVER PIMA-MARICOPA
INDIAN COMMUNITY COUNCIL**


Martin Harvier, President

ATTEST:


Erica Harvier, Secretary

