

IT'S BUDGET TIME!

Published annually by the League of Arizona Cities & Towns

March 18, 2019

Introduction

In this publication, we have summarized the major changes in state law that effect city/town budgets. We suggest review of this special report by all persons directly involved in the budget process. The report is being sent to city/town managers or clerks, finance directors and attorneys so it may be necessary for you to copy the report in order to distribute it further. This report is available at our website www.azleague.org under Resources and Research.

Census Estimate Figures Now Used For Shared Revenue Distribution

State statute was amended to change the population figure used for the distribution of shared revenue. Cities and towns will no longer be using the decennial census each year for this purpose but will now use the annual census estimates. The decennial census figure will only come into play for the year in which the decennial count is completed and then each subsequent year the census estimate will be used. Mid-decade special censuses are still allowed by statute but it is hoped that by providing an estimate that changes each year, the reason for conducting them no longer exists.

This change was made for two important reasons. One, it provides a way for growing cities to capture revenue related to their growth. Also, for those cities that are not growing, it eliminates the substantial budget shock from revenue changes that would come at mid-decade and the decennial census.

Expenditure Limitations

All cities and towns in Arizona are subject to some form of expenditure limitation. Statute bases this limit on expenses in 1980 adjusted for inflation. However, as of March 2019, 79 cities and towns have adopted alternative expenditure limitations (either a home rule option or a permanent base adjustment).

If you are considering proposing a home rule option for FY 2020-2021 to your voters in the Fall of 2019, you should begin your preparation this month. We have produced a 2019 Guide for an Alternative Expenditure Limitation that contains election calendars, sample reporting forms and summaries of the requirements for adopting an alternative expenditure limit. Information on alternative expenditure limits and other options to the state imposed limit is also contained in the League's *Municipal Budget and Finance Manual*. Home rule option elections must take place at the same time as your mayor/council election.

Truth in Taxation

The law requires the county assessor, on or before February 10 of each year, to transmit to each city and town an estimate of the total net assessed valuation of the city or town, including new property added to the tax roll. On or before February 15 of the tax year, cities and towns must make the property values provided by the county assessor available for public inspection. If the proposed **primary tax levy amount**, excluding amounts attributable to new construction, is **greater** than the **levy amount in the previous year**, the city/town must go through the "truth in taxation" procedures. **It is very important to note that it is the levy amount and not the rate that triggers the truth in taxation procedures.**

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If the proposed levy requires "truth in taxation," the city or town must publish a notice and press release concerning the increase and hold a public hearing. The following apply to these requirements:

1. The notice has to be published twice in a newspaper of general circulation in the city or town. The first publication shall be at least fourteen but not more than twenty days before the date of the hearing for the proposed levy. The second publication must be at least seven but not more than ten days before the hearing. The hearing must be held at least fourteen days before the adoption of the levy. The hearings for truth in taxation, the adoption of the levy and the adoption of the budget may be combined into one hearing. The truth in taxation hearing must be held before the adoption of the final proposed budget.
2. The notice has to be published in a location other than the classified or legal advertising section of the newspaper
3. The notice must be at least one-fourth page in size and shall be surrounded by a solid black border at least one-eighth inch in width.
4. The headline of the notice must read "Truth in Taxation Hearing - Notification of Tax Increase" in at least eighteen point type and the text must be in substantially the same form as the statute. (A sample notice can be found in **Exhibit H** of the Municipal Budget and Finance Manual.)
5. The city or town is also required to issue a press release with the same information that is included in the required notice.

Important Budget Note: If your city or town is subject to Truth in Taxation this year, you must adopt your tentative budget before the statutory deadline of July 15 in order to meet deadline requirements for the publication of Truth in Taxation notices (see budget calendar at the end of this report).

The law also provides that in lieu of publishing the notice, it may be mailed to all registered voters in the city or town at least ten but not more than twenty days before the hearing on the proposed levy. When the Tentative Budget is published in a newspaper of local circulation for two consecutive weeks, besides the revenue and expenditure summaries outlined in the Budget and Finance Manual, it must also include truth in taxation calculations and primary and secondary property tax levies. Along with publication of the tentative budget summary as outlined, notices of the final budget adoption meeting and the public hearing to hear taxpayers on any proposed expenditure or tax levy should also be published.

It also requires that a **roll call vote** be taken on the matter of adoption of the primary property tax levy if an increase is proposed. If the proposed levy, exclusive of increased property taxes received from new construction, constitutes an increase over the preceding tax year's levy by fifteen percent or more, the motion to levy the increased property taxes must be approved by a unanimous roll call vote of the District Board. Following the public hearing, **the city or town must, within three days of the hearing, mail a copy of the truth in taxation notice, a statement of its publication or mailing and the result of the council's vote to the property tax oversight commission.**

Property Tax Oversight Commission
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Attn: Office of Economic Research and Analysis

Both the hearing and the notice can be combined with the regular budget notices. **To reiterate, even if a city/town primary property tax rate remains the same but your levy increases by more than what is attributable to new construction, perhaps because of an increase in assessed valuation, that city or town must follow "truth in taxation" notification procedures.**

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Property Taxes FY 2019-2020

You should have received a final levy limit worksheet on or before February 10, showing the city or town levy limit from the county assessor. A copy of the worksheet is sent to each city and town levying a tax as well as the Commission. **The city or town must then have notified the Commission, in writing, within ten days as to whether they agree or disagree with the levy limit listed on the worksheet. If you failed to notify the Commission, they will presume that you have agreed with the limit.**

In addition to this requirement, in early July, the PTOC will request the amount of total actual property tax collections from the prior year and collections from property which was added to the rolls as escaped property in the prior year. This information is necessary for the PTOC to properly review the levy limit calculations.

If you find that your collections exceed your allowable levy for last year, there is an Attorney General's opinion (86-031), which has been interpreted to mean that a city or town can offset the amount of involuntary tort judgments which they have paid during a tax year against any excess property tax collections. In other words, such judgments can reduce the amount you may have to subtract from your allowable levy due to excess tax collections. To take advantage of this option, you must submit to the PTOC by the first Monday in July a copy of the court order or settlement agreement of the involuntary tort judgment and the minutes of the council meeting at which payment was approved.

The Property Tax Oversight Commission (PTOC) will again be reviewing the primary property tax levy of each city and town. Notice of any violation of the levy limit will be sent by September 15. You will then have until October 1 to request a hearing before the PTOC. Disputes may be appealed to the superior court.

Prohibited Fee – A recent change to state statute prohibits municipalities from providing for any public service by levying or assessing a municipality-wide tax or fee against property owners based on the size or value of the real property or improvements unless it was adopted in compliance with the statutes governing property taxes. (Municipalities that adopted an ordinance before December 31, 2013 requiring property owners to obtain fire prevention and control services are grand-fathered.)

Secondary Property Tax Levy – State law allows the annual levy for a secondary property tax to include projected payments of principal and interest on new debt planned for the ensuing year as well as principal and interest for current obligations, a reasonable delinquency factor and an amount necessary to correct prior year errors or shortages in the levy. **New legislation passed in 2017 requires the secondary property tax levy of a city or town to be net of all cash remaining from the prior year, except for 10% of the annual payments of principal and interest in the current fiscal year.**

Government Property Lease Excise Tax

The Government Property Lease Excise Tax (GPLET) applies to buildings which are owned by a city, town or county, but leased by a private party and occupied and used for commercial or industrial purposes. This tax is the successor to the tax on possessory interests which was repealed in 1995. Counties must administer and collect the excise tax, and distribute the revenues to the county, city, school district(s) and community college district, according to a percentage distribution formula.

Any current GPLET leases, or leases entered into within 10 years pursuant to a development agreement, ordinance or resolution approved by the governing body prior to June 1, 2010, are grandfathered in and will not be affected by the changes. For all other leases, changes include: government lessors ability to abate the GPLET tax for up to 8 years for properties located in a central business district; modifications to the definition of a central business district; new transparency requirements for government lessors in conjunction with the Department of Revenue (DOR); There is an in-depth explanation of the GPLET tax in the Municipal Budget and Finance Manual.

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Development Impact Fees

A.R.S. §9-463.05 governs municipal development fees, including requirements for infrastructure improvement plans and fee studies. The statute prescribes that a municipality may assess development fees to offset costs associated with providing certain necessary public services to new development. These development fees must be: proportionate to the burden imposed on the municipality; based on items contained in a community's Infrastructure Improvements Plan (IIP); and calculated using a fee study conducted by a qualified professional.

The law places limits on the items defined as "necessary public services" for which impact fees can be assessed. Certain categories of impact fees were prohibited as of January 1, 2012. The law requires municipalities to have new IIPs and new fee studies adopted in order to impose impact fees. The League model ordinance can be used as a guideline for compliance with the provisions of this law. To view the model ordinance, please [click here](#).

For cities and towns that adopted development impact fees in 2014 or after, if an advisory committee was not appointed then a biennial audit is required. The biennial audit of the municipality's land use assumptions, infrastructure improvements plan and development fees shall be conducted by one or more qualified professionals who are not employees or officials of the municipality and who did not prepare the infrastructure improvements plan. The audit shall review the progress of the infrastructure improvements plan, including the collection and expenditures of development fees for each project in the plan, and evaluate any inequities in implementing the plan or imposing the development fee. The municipality shall post the findings of the audit on the municipality's website or the website of an association of cities and towns if the municipality does not have a website and shall conduct a public hearing on the audit within sixty days of the release of the audit to the public.

HURF

In 2018, the state budget included the Highway Safety Fee which is intended to be a permanent funding source for the Arizona Department of Public Safety. Because of this, it is expected that there will be no sweep to HURF funds this year.

As a reminder, according to A.R.S. §9-481, an audit report must include "determination" that HURF and any other dedicated state transportation revenues are being used solely for their authorized transportation purposes. We recommend that it be a written affirmation provided in your audit.

Remember that state law specifically prohibits the use of HURF monies on law enforcement or the administration of traffic safety programs. It also gives the Auditor General authority upon request of the joint legislative audit committee to conduct performance audits on cities and towns receiving HURF monies and it establishes penalties for those jurisdictions that violate the HURF requirements. If you have any questions about your particular city or town HURF distribution, you may contact Brad Steen with the Fiscal Planning Division of the Arizona Department of Transportation at (602) 712-4637.

Jet Fuel Tax

Effective December 1, 2017, all revenues generated by a jet fuel excise tax must be segregated into a separate account for the exclusive expenditure for capital or operating costs at the airport, the airport system, or other local airport facilities owned or operated by the municipality.

Financial Reports and Website Requirements

City, Town Website

As of January 1, 2013, cities and towns with a population over 2,500 are required to establish and maintain an official Internet website that is accessible to the public at no cost. Each local government website must have available comprehensive reports detailing all revenues and expenditures over \$5,000. Previously, only reports on expenditures were required. The League continues to work with the Department of Administration on compliance with this requirement, through their website, openbooks.az.gov.

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State law allows municipalities to satisfy this requirement by posting a Comprehensive Annual Financial Report (CAFR) that has received a certificate of achievement for excellence in financial reporting by the Governmental Finance Officers Association to their website. The CAFR must be produced by a certified public accountant or a licensed public accountant who is not an employee of the local government. The report must be in accordance with generally accepted auditing standards and contain financial statements that are in conformity with generally accepted accounting principles. Therefore, municipalities must determine whether to pursue GFOA certification for their CAFR to comply with the statute or post the CAFR and provide the required expenditure and revenue information.

Publication of Local Budgets/Audited Financial Statements

Additionally, municipalities must prominently post on their websites both the adopted tentative budgets and the adopted final budgets for the last five years. (The posted tentative and adopted final budgets posted must be the auditor general forms.) These documents must be posted within seven business days of their final adoption. State law requires that audited financial statements must be posted no later than seven business days after the date of filing the financial statements with the auditor general and must also remain on the website for at least five years. The League also recommends posting the AELR report. If the financial statements are not filed on time, the city shall post a form prescribed by the Auditor General stating the financial statements are pending, the reasons for the delay, and estimated date of completion; this form must also be filed with the Auditor General, Speaker of the House, and President of the Senate. If the financial statements for a city or town are not completed and filed on or before the adoption of the city or town budget in the subsequent fiscal year, the governing body shall include a form, as prescribed by the auditor general, in the published budget in the subsequent fiscal year stating that the financial statements required to be filed with the auditor general pursuant to section 41-1279.07 are pending, the reasons for the delay and the estimated date of completion.

Bonded Indebtedness Report – The bonded indebtedness report needs to now be filed with the Arizona Department of Administration instead of the State Treasurer’s Office. The reporting requirements are unchanged.

New Tax or Fee Reporting Requirement

A new law passed in 2016 requires a municipality to prepare a schedule and written report if proposing to levy or assess any new or increased tax or fee, with specific exceptions for development impact fees, water and wastewater rates, registration based classes and programs, court fees established per law, fees for public housing, and other fees set by State or Federal law. It further requires the municipality to post the report on its website and utilize social media to advertise proposed changes. For more information on the preparation of this report, see Appendix J in the League’s Budget and Finance Manual.

A municipality that chooses to levy or assess any new or increased taxes or fees must provide written notice of the change at least 60 days before the date the proposed tax or fee is approved or disapproved on the municipality’s homepage of its website. This requirement does not apply to development impact fees, water and wastewater rates or components as well as some other specific exclusions listed in A.R.S. §9-499.15 (F).

Property Tax Levy Report

Cities and towns preparing to have a public hearing on a property tax levy must publish a report that includes estimates of both expenditures and revenues related to the levy. This report must be published in a newspaper, on the city or town’s website, and made available at libraries and administrative offices. The newspaper publication must also include a physical address for the library and the city or town website address. If a municipality’s rate is set to increase, the city or town must provide 60-days’ notice on its website

Residential Rental Tax

Municipalities are prohibited from imposing or increasing transaction privilege taxes on the rental of residential property unless the increase is approved by the voters at a regular municipal election.

Communication Relating to Elected Officials

All expenditures for communications that promote an individual elected public official that include the official’s name or physical likeness must now be reported to the Arizona Department of Administration (ADOA). Communications required by statute, ordinance or rule, and activities conducted in the normal course of the local government’s operations are exempt from this reporting requirement.

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Changes to Process for Adopting New Water Rates

A new law passed in 2016, prohibits a municipality from assessing or collecting fees on new water or wastewater service for the purpose of recovering the cost of acquiring a public or private water or wastewater utility. Current law requires a written report when increasing water or wastewater fees. The new law requires the report to include cash flow projections showing anticipated revenues from residential and nonresidential customers and the overall expenses for providing the services. This report and the cash flow projections must be posted on the municipality's website. The public hearing on the proposed rate increase must occur at least 60 days after the notice of intent is adopted, rather than the current 30 days.

Informational Pamphlet Required for Bond Elections

Current law requires that an informational pamphlet be issued in connection with bond elections. The pamphlet must provide examples of how the bond will impact the taxes for a \$250,000 home, a \$1 million commercial property and on agricultural property valued at \$100,000. This would also include a publicity pamphlet for the establishment of a new primary property tax levy.

Municipal Improvement Districts Reserve Fund

Cities and towns may create reserve funds to be used for municipal improvement districts financing using the proceeds of special assessment lien bonds. For questions relating to this new fund, please contact your financial advisor.

The Uniform Expenditure Reporting System (UERS)

The UERS report must be filed by all cities and towns no later than nine months after the end of the fiscal year. This requirement applies even if you have adopted an alternative to the state imposed expenditure limitation. The UERS report actually consists of three reports: (1) an annual expenditure limitation report; (2) a financial statement (performed when audits are done) and (3) a reconciliation report (reconciling total expenditures reported in the expenditure limitation report to total expenditures reported in the financial statement). Figures used in these reports are to be audited figures. **Since the deadline to file was lengthened to nine months, the Auditor General's Office is no longer authorized to grant extensions.** The League is recommending the posting of the UERS report along with the Audited Financial statements. **Also, the statutes require that each city and town provide the Auditor General with the name of the chief fiscal officer of the community by July 31 of each year. The chief fiscal officer is responsible for filing the UERS report.**

Expenditure Limit and UERS Dates

DATE	EVENT
February 1	Economic Estimates Commission (EEC) notifies cities and towns of their estimated expenditure limitation.
March 31	Reports required by UERS must be submitted to the Auditor General.
April 1	EEC determines the actual expenditure limitation for the coming fiscal year and notifies the city or town.
July 31	Provide name of chief fiscal officer to the Attorney General

WIFA

The Water Infrastructure Finance Authority (WIFA) is charged with helping communities develop necessary water and wastewater infrastructure. For information on programs offered by WIFA please contact Melanie Ford at mford@azwifa.gov or (602) 364-1321.

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Budget Forms

The Auditor General's office have budget forms posted to their website. For budget form questions, please contact Megan Smith at (602)553-0333 or asd@azauditor.gov. (The Auditor General's Office has informed us that it is not necessary for you to send in a copy of your budgets to their office.) Note: Prompt attention should be given to the accurate completion of the forms due to state law that requires the forms to be posted on a municipality's website.

Public Deposits and Pooled Collateral

The Statewide Collateral Pool Administrator has been placed in the Office of the State Treasurer. The Administrator has the responsibility to prescribe and enforce policies that fix the terms and conditions under which uninsured public deposits must be secured by collateral. Uninsured public deposits required to be secured by collateral must be deposited in an eligible depository. An eligible depository is prohibited from accepting any public deposit without the required collateral being deposited with a qualified escrow agent or the Administrator. The required collateral must be 102 percent of public deposits, less any applicable deposit insurance, and must be valued at current market value.

The legislation also established procedures for payment of losses and civil penalties for noncompliance. The Administrator is required to annually assess a fee on every eligible depository. The list of acceptable collateral that an eligible depository of uninsured public monies is required to deliver is expanded to include letters of credit issued by a federal home loan bank that have been delivered to the Administrator and meet other specified requirements.

Social Security Rates

Contributions to Social Security are divided into two segments - old age and survivor benefits, and Medicare. The current contribution rate for the first segment is 6.2% for employees and 6.2% for employers, on the first \$132,900 of salary. The contribution rate for the second segment is 1.45% and there is no maximum salary threshold. These rates are current through calendar year 2019.

ASRS Contribution Rate

For those of you in the state retirement system, the contribution rate for FY '20 is a 50/50 split: Employees must contribute 11.94% for retirement and 0.17% for long-term disability for a total of 12.11%; and employers contribute 11.94% and 0.17%, for a total of 12.11% respectively.

Additionally, state law requires ASRS to administer an Alternate Contribution Rate (ACR) to ASRS participating employers that employ ASRS retirees who return to work. The law requires that an ACR be charged to and paid for by the employer, which applies to all ASRS retirees who return to work for an ASRS employer regardless of early or normal retirement status, and regardless of the number of hours worked in a pay period. For Fiscal Year 2019-20 beginning July 1, 2019, the ACR will be 10.41%.

PSPRS Contribution Rate

Employer contribution rates for FY20 can be found on page A-2 of each individual valuation available on the PSPRS website (<https://members2.psprs.com/Estimators/actuarials.aspx>). Following the court's decision in Hall v. EORP in June 2017 and the PSPRS Boards decision not to further pursue litigation and give the *Parker v. PSPRS* the same treatment from the courts, the employee contribution rate will remain at 11.65% for Tiers 1 and 2.

Employee and employer contribution rates for Tier 3 employees, those who began employment after July 1, 2017, are updated on an annual basis and can be found on page A-3 of your individual actuarial valuation.

If a retired PSPRS member returns to work in a PSPRS covered position, the employer is required to pay an alternate contribution rate (ACR). Starting with this fiscal year, the ACR is based on your individual rates and can also be found on page A-2 of your valuation. The ACR will be determined annually by the actuary and will cover the unfunded liability portion of the total contribution, except that the ACR will have an 8% minimum contribution.

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Consumer Price Index

In preparing your budget it may be useful to compare previously budgeted items with the ones anticipated for the upcoming fiscal year. To aid you in doing this, listed below is the consumer price index for the United States West Region. The index is published by the United States Department of Labor, Bureau of Labor Statistics.

Using the index will allow you to compare budget items from previous years by adjusting for inflation. To convert any amount from a prior year to current dollars simply multiply the amount by the FY 19 factor for that year. For example, to convert a \$10 purchase made in FY 09-10 into FY 18-19 dollars you would multiply \$10 by the FY 19 factor for FY 09-10, which is 1.19, giving you a cost of \$11.90.

West Urban Areas Consumer Price Index (1982-84 = 100)		
<u>Fiscal Year</u>	<u>Index for all Items</u>	<u>FY19 Factor</u>
FY 09-10	221.2	1.19
FY 10-11	227.5	1.16
FY 11-12	232.4	1.13
FY 12-13	235.8	1.12
FY 13-14	240.2	1.09
FY 14-15	243.0	1.08
FY 15-16	247.7	1.06
FY 16-17	254.7	1.03
FY 17-18	263.3	1.01
FY 18-19	265.6	

I hope the information in this report will be of use to you in the preparation of your budget. If you have any questions or if I can be of assistance, please give me a call.

Tom Belshe, Deputy Director
(602) 258-5786
tbelshe@azleague.org

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2019-2020 Budget Calendar

ACTION	Deadline for FY 2019-2020	Earliest Date FY 2019-2020
1. Compile pertinent budget information.	None	None
2. Distribute budget instructions, information and work sheets to department heads. (A general meeting with department heads could be held at this time if desired.)	None	None
3. Complete compilation of the forthcoming fiscal year's revenue estimates including debt service requirements, etc.	None	None
4. Submit departmental budget estimates to appropriate reviewing official or office. Review of departmental budgets and revenue estimates by appropriate reviewing official or office. (An individual hearing with each department head may be held in conjunction with the review step.)	None	None
5. Make approved changes and prepare summary of tentative budget.	None	None
6. Begin preparation of proposed budget.	None	None
7. Receive from the county assessor certified property values necessary to calculate the property tax levy limit and the final levy limit worksheet. (A.R.S. 42-17052)	On or before February 10 of the tax year.	None
8. Notify the Property Tax Oversight Commission as to agreement or disagreement with the property tax levy limit. (A.R.S. 42-17054)	Within 10 days of receiving information in no. 7 (above).	None
9. Make the property values provided by the county assessor available for public inspection. (A.R.S. 42-17055)	On or before February 15 of the tax year.	None
10. Deliver proposed budget to city council for review.	None	None
11. Post notice on the city/town website that council will consider an increase in the property tax rate on the date of the property tax levy hearing. (A.R.S. 9-499.15)	June 20 or 60 days before adoption of tax levy.	None
12. Submit information on involuntary tort judgments and appropriate documentation to the Property Tax Oversight Commission for consideration. (A.A.C. 15-12-202)	July 1	None
13. Adopt tentative budget. (A.R.S. 42-17101)***	July 1	None
14. Post entire tentative budget (Schedules A-G) on website and keep it posted for at least 60 months. (A.R.S. 42-17105)	July 24	None
15. Publish a summary of the tentative budget once a week for two consecutive weeks. Also include time and place of budget hearing and a statement indicating that the proposed budget may be examined at city/town library and city/town hall. (A.R.S. 42-17103)	Depends upon newspaper publishing date.	None
16. Publish first "Truth in Taxation" notice in a paper of general circulation in the city or town and issue a press release with the same information as the published notice.* (A.R.S. 42-17107)	July 24	July 19
17. Publish second "Truth in Taxation" notice in a paper of general circulation in the city or town.** (A.R.S. 42-17107)	July 29	July 26

* Only necessary if the proposed property tax levy, excluding amounts attributable to new construction, is greater than the amount levied by a city or town in the previous year. In lieu of publishing the notice, a city or town may mail the notice to all registered voters at least 10 days but not more than 20 days before the hearing.

** This must occur on or before the day on which the board of supervisors levies the county tax. Check with your county board of supervisors as to their deadline for receiving your levy. Dates may change to confirm to their schedule.

*** Entire tentative and final budgets (Auditor General Forms) must be posted on website within 7 business days of adoption and remain on the website for 60 months.

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2019-2020 Budget Calendar

ACTION	Deadline for FY 2019-2020	Earliest Date FY 2019-2020
18. Hold public hearing on budget and property tax levy (can be combined with truth in taxation hearing).	August 5	None
19. Convene special meeting to adopt final budget. (A.R.S. 42-17105)***	August 5	None
20. Mail a copy of the truth in taxation notice, a statement of its publication or mailing and the result of the council's vote to the Property Tax Oversight Commission. (A.R.S. 41-17151) Property Tax Oversight Commission 1600 W. Monroe Phoenix, AZ 85007	August 8	None
21. Adopt property tax levy. (A.R.S. 42-17151)	August 19	None
22. Post entire final budget (Schedules A-G) on website and keep it posted for at least 60 months. (A.R.S. 42-17105)	***	None
23. Forward certified copy of tax levy ordinance to county. (The tax levy must be adopted by the board of supervisors on or before the third Monday in August - A.R.S. 42-17151 A.)	**	None

* Only necessary if the proposed property tax levy, excluding amounts attributable to new construction, is greater than the amount levied by a city or town in the previous year. In lieu of publishing the notice, a city or town may mail the notice to all registered voters at least 10 days but not more than 20 days before the hearing.

** This must occur on or before the day on which the board of supervisors levies the county tax. Check with your county board of supervisors as to their deadline for receiving your levy. Dates may change to confirm to their schedule.

*** Entire tentative and final budgets (Auditor General Forms) must be posted on website within 7 business days of adoption and remain on the website for 60 months.