

**COCONINO COUNTY COMMUNITY COLLEGE
DISTRICT GOVERNING BOARD**

**MINUTES OF A SPECIAL MEETING
TRUTH IN TAXATION**

MAY 15, 2024



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A Coconino Community College District Governing Board Public Hearing was held in the Board Room on the Coconino Community College Lone Tree Campus, 2800 S. Lone Tree Rd., Flagstaff, AZ 86005. Board Chair, Mr. Joey Smith, called the meeting to order at 5:00 pm.

PRESENT: Eric Eikenberry
 Patricia Garcia
 Patrick Hurley
 Joey Smith
 Nat White

Also Present: Dr. Eric Heiser, Ms. Kirsten Mead, Dr. Jami Van Ess, Mr. Tony Williams, Ms. Dianna Sanchez, Dr. Adriana Flores-Church, Ms. Janel States, Mr. Dave Asencio, Mr. Kurt Stull, Dr. Mark Maciha, Mr. Ryan Bouwhuis, Mr. Van Walker, Mr. Keith Becker, Mr. Ryan Norton, Mr. Brett Kitch, Mr. Doug Friedman, Ms. Sonni Marbury, Ms. Randi Axler, Ms. Alycia Russo, Ms. Julie Baumgartner, Mr. David Summer, Ms. Colleen Carscallen, Ms. Kay Leum, Ms. Jennifer Jameson, and Ms. Helena Babiski.

All lists, reports, summaries, background material, and other documents referred to in these minutes can be found in the May 15, 2024, documents file.

ADOPTION OF AGENDA

Mr. Patrick Hurley made a motion, seconded by Dr. Nat White, to approve the agenda as presented. The motion was unanimously approved (Mr. Eikenberry, Ms. Garcia, Mr. Hurley, Mr. Smith, and Dr. White voting in favor).

ADOPTION OF PROPOSED 2024/2025 BUDGET and PRIMARY PROPERTY TAX LEVY and RATE –

Dr. Jami Van Ess

In accordance with A.R.S. §42-17151, the District Governing Board is required to set the property tax rate each year. The District may levy the maximum 2% increase allowed provided that the truth in taxation notice and hearing have been followed according to A.R.S. §15-1461.01.

In addition, on May 11, 2022, the voters approved the ballot question to reset the tax rate by \$ 6 million per A.R.S. §42-17056, F. shown below. The property tax reset amount is phased in over three years and FY25 is the third year of the three-year phase-in.

Per A.R.S. §42-17056, F. At least twenty but not more than thirty-five years after the date of an initial approval pursuant to this section, a community college district with a primary property tax levy that was initially established pursuant to this section may resubmit a proposed amount to be raised by primary property taxes for approval by the voters. The proposed amount must be less than or equal to two times the otherwise authorized levy amount for the same year. The election shall be conducted as prescribed in subsection B of this section. If a majority of the qualified electors voting:

1. Approve the proposed levy amount, the levy applicable for the district for:

(a) The first tax year following approval pursuant to this paragraph must be less than or equal to the previously approved amount plus **one-third** of the difference between the previously approved amount and the amount approved pursuant to this paragraph.

(b) The second tax year following approval pursuant to this paragraph must be less than or equal to the previously approved amount plus two-thirds of the difference between the previously approved amount and the amount approved pursuant to this paragraph.

(c) The third tax year following approval pursuant to this paragraph and each subsequent tax year must be less than or equal to the amount approved pursuant to this paragraph.

The Primary Property Tax Levy and Rates for FY25 were calculated as follows (FY24 is shown for comparison only):

Primary Tax Rate	TY 2024 FY 2025	TY 2023 FY 2024	Difference
Maximum Allowable Levy	\$ 15,792,906	\$ 13,153,175	\$2,639,731
Tax Rate per \$100 primary NAV	0.6870	0.6056	.0814

The above property tax revenue has been budgeted accordingly.

Dr. Van Ess recommended that the District Governing Board adopt a motion to levy the above property taxes for Fiscal Year 2025 by roll call vote.

A motion was made by Mr. Patrick Hurley and seconded by Ms. Patricia Garcia to levy the property taxes stated above for Fiscal Year 2025 as presented.

CALL TO THE PUBLIC

There was no response to the call for the public.

ROLL CALL VOTE

Ms. Kirsten Mead conducted a Roll Call Vote:

Chair Smith AYE
Mr. Hurley AYE
Mr. Eikenberry AYE
Ms. Garcia AYE
Dr. White AYE

The motion carries unanimously.

ADJOURNMENT

There being no further business, Mr. Joey Smith adjourned the meeting at 5:05 pm.

MINUTES PREPARED BY:

Ms. Kirsten Mead
Board Recorder

ATTEST and APPROVED:

Mr. Patrick Hurley
Vice Chair/Secretary of the Board

Mr. Joey Smith
Board Chair