

PROPERTY TAX OVERSIGHT COMMISSION



Attn: Mike

Arizona Department of Revenue Building

December 16, 2010

Janice K. Brewer
Governor

Gale Garriott
Chairman

Teresa Reyna, Administrator
McNeal Elementary District
P.O. Box 8
McNeal, AZ 85617

Lester Abrams Member	Jim Brodnax Member
Kevin McCarthy Member	Fred Stiles Member

RE: Limit on the School District's 2011 primary property tax levy

Dear Ms. Reyna:

On December 13, 2010, the Property Tax Oversight Commission met to review school districts that levied a primary property tax rate that exceeded 150% of the Qualifying Tax Rate (QTR) and total primary property taxes for all jurisdictions that exceeded the 1% State Constitutional limit on at least half of the residential property per A.R.S. § 42-17151(C). Enclosed is a copy of § 42-17151 as amended by Chapter 12, HB 2011 in the 49th Legislature, Third Special Session 2009.

The McNeal Elementary District's 2010 primary property tax rate of \$8.0630 is more than 150% of the QTR of \$1.4797. The total primary property taxes levied for all taxing jurisdictions after subtracting the Additional State Aid to Education (ASAE) is \$11.3230 for 100% of the residential property within the district. The total taxes levied include \$8.0630 for McNeal ESD, \$4.5824 for Cochise County, Cochise Community College, and State Equalization Assistant Tax less \$1.3224 for ASAE.

The Commission determined your district met both of the criteria. Therefore, the McNeal Elementary School District shall not fix, levy or assess a primary property tax rate higher than the current year's rate of \$8.0630 in August 2011 for tax year 2011.

If you have any questions, please feel free to contact Darlene Teller at (602) 716-6436.

Thank you for your cooperation with the Commission.

Sincerely,

A handwritten signature in cursive script, appearing to read "Gale Garriott".

Gale Garriott
Chairman

cc: Trudy Berry, Cochise County School Superintendent
Bill Bennett, Chief Deputy, Cochise County Superintendent of Schools
Richard Searle, Chairman, Cochise County Board of Supervisors
Lois Klein, Finance Director, Cochise County