

**ORDINANCE Nº 10-66**

**AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF DEWEY-HUMBOLDT, COUNTY OF YAVAPAI, ARIZONA, AMENDING TOWN CODE § 34.15 RELATING TO PRIVILEGE AND USE TAX; AMENDING TOWN CODE CHAPTER 34 RELATING TO FINANCES AND TAXATION, APPENDIX A; PROVIDING THAT THIS ORDINANCE SHALL BE EFFECTIVE AFTER ITS PASSAGE AND APPROVAL ACCORDING TO LAW; AND PROVIDING FOR REPEAL OF ANY ORDINANCE OR PART OF ORDINANCES OR CODE PROVISIONS IN CONFLICT THEREWITH.**

**Whereas**, the Town of Dewey-Humboldt provides general public services to the community to increase the health, safety, and welfare of the community;

**Whereas**, the Town requires revenues to be both adequate and sustainable in order to consistently provide such services;

**Whereas**, the Town's current Transaction Privilege Tax rate is inadequate in light of the greater financial planning occurring from 2008 to the present, to fully support the intended activities of the Town;

**Whereas**, the Town's current Transaction Privilege Tax rate is not sustainable because it causes overreliance on state shared revenues, which have been steeply declining from 2008 to the present;

**Whereas**, the Town is authorized by state law to amend its Transaction Privilege Tax rate from time to time to achieve the goals of Council; and

**Whereas**, the Town now believes that the Transaction Privilege Tax rate must be changed to meet these goals.

**Now, Therefore**, be it ordained by the Mayor and Common Council of the Town of Dewey-Humboldt, Arizona as follows:

1. Amendment of Dewey-Humboldt Town Code § 34.15: Town Code § 34.15 is hereby amended and replaced in their entirety by new § 34.15, as follows:

**§ 34.01 Privilege and Use Taxes.**

- A. All activities included within ARTICLE IV - PRIVILEGE TAXES of the Tax Code of the Town of Dewey-Humboldt, Arizona, shall have a tax rate at an amount equal to two percent (2%) of the gross income from the taxable activities described therein; except that the rate for § 8A-432 relating to mining shall remain unchanged (as required by law).
- B. All activities included within ARTICLE VI - USE TAX of the Tax Code of the Town of Dewey-Humboldt, Arizona, shall have a tax rate at an amount equal to two percent (2%) of the gross income from or costs of the taxable activities described therein.

2. Amendment of Dewey-Humboldt Town Code Chapter 34 Appendix A. Town Code Chapter 34 Appendix A is hereby amended by appending the following to the end thereof.

**MARCH 2010 AMENDMENTS TO THE TAX CODE OF THE TOWN OF DEWEY-HUMBOLDT**

- A. All references to tax rates of "one percent" or "1%" in the 2008 AMENDMENTS TO THE TAX CODE OF THE TOWN OF DEWEY-HUMBOLDT are amended to now read "two percent" or "2%", respectively.
3. Effective Date. That this Ordinance shall be effective at the soonest date after its passage and approval, according to law.
4. Savings Clause. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance as amended is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remainder of this Ordinance.
5. Repeal. All other code provisions, ordinances, or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed as of the effective date hereof.

**PASSED AND ADOPTED** by the Mayor and Common Council of the Town of Dewey-Humboldt, Arizona, this 16<sup>th</sup> day of March 2010.



Len Marinaccio, Mayor

ATTEST:

  
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Judy Morgan, Town Clerk

APPROVED AS TO FORM:

  
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Ethan Wolfinger, Town Attorney

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