



OFFICE OF THE  
MAYOR  
CITY OF SAN LUIS

# *Resolution*

## RESOLUTION NO. 645

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SAN LUIS, ARIZONA APPROVING INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF SAN LUIS, ARIZONA AND THE CITY OF PHOENIX, ARIZONA.

**Whereas**, the City of San Luis desires to enter into an Intergovernmental Agreement with the City of Phoenix, Arizona to establish a Municipal Tax Hearing Office; and

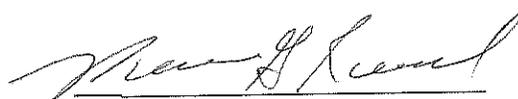
**Whereas**, the parties to the Intergovernmental Agreement desire to enter said agreement;

**NOW THEREFORE BE IT RESOLVED**, by the Mayor and Council of the City of San Luis, State of Arizona, as follows:

Section 1: That the Intergovernmental Agreement, as attached hereto as Exhibit "A", is hereby authorized and approved.

Section 2: That the appropriate City officials are hereby authorized and directed to enter into said agreement on behalf of the City and take any all actions as may be necessary to effectuate said agreement.

**PASSED AND ADOPTED** by the Mayor and Common Council of the City of San Luis, Arizona, this 26th day of October, 2005.

  
Guillermina Fuentes, Mayor

ATTEST:



\_\_\_\_\_  
Sonia Sanchez, City Clerk

APPROVED AS TO FORM:



\_\_\_\_\_  
Glenn Gimbut  
City Attorney

**INTERGOVERNMENTAL AGREEMENT  
BETWEEN  
THE CITY OF CITY SAN LUIS  
AND  
THE CITY OF PHOENIX**

THIS AGREEMENT is entered into this 26<sup>th</sup> day of October, 2005, pursuant to Arizona Revised Statutes (ARS), between the **CITY OF CITY SAN LUIS**, acting by and through its City Council (“**CITY**”) and the **CITY OF PHOENIX**, acting by and through its City Council (“**PHOENIX**”). The purpose of this Agreement is to have all of the cities not administered by the Arizona Department of Revenue for the auditing and collection of Privilege License and Use Tax program (non-program) cities participate in a joint agreement to administer the Municipal Tax Hearing Office as required in ARS § 42-6056.

**I. RECITALS**

1. CITY is authorized by A.R.S. §§9-240; 9-276; 9-499.01; Title 42, Chapter 6, Articles 1 and 2 of the Arizona Revised Statutes; Chapter 7, Section 7-510 of the City Code, and Model City Tax Code Section -510, to enter into this agreement.
2. PHOENIX is authorized by City Charter, Chapter 2, Section 2, and City Code Section 14-510, to enter into this agreement.
3. The purpose of this agreement is to establish a Municipal Tax Hearing Office as provided for in ARS § 426056.

THEREFORE, in consideration of the mutual agreements expressed herein, it is agreed as follows:

## **II. SCOPE OF AGREEMENT**

1. A Municipal Tax Hearing Office shall be established. The Hearing Office shall hear all reviews of petitions for hearing or redetermination under the Model City Tax Code for non-program cities and for appeals from supplementary audits performed by cities and towns under the state collection system as provided for in ARS § 426056.
2. CITY and PHOENIX agree that PHOENIX shall hire legal counsel acting as an independent contractor to be used on a case-by-case or matter-by-matter assignment method after issuing a Request for Qualifications for outside legal services.
3. CITY agrees that PHOENIX will administer the Municipal Tax Hearing Office and that CITY will use the services of the Hearing Officer designated by PHOENIX and approved by the Municipal Tax Code Commission and approved by the Phoenix City Council as set forth in ARS § 42-6056.
4. Each city will be billed by PHOENIX for its pro-rata share of the contract and administrative expenses on a monthly basis with payment due thirty days from the billing date. In consideration of PHOENIX administering the Municipal Tax Hearing Office, the parties agree to the following

terms regarding the payment of the Hearing Officer, administrative expenses, and all other anticipated or unanticipated expenses regarding the implementation of the Municipal Tax Hearing Office:

(a) If a taxpayer's assessment is protested for only one city, the charge by PHOENIX will be the charge for the hearing by the Hearing Officer pursuant to the terms of the contract entered into between PHOENIX as administrator of the process and the Hearing Officer plus the direct charges incurred if an interpreter or court reporter is needed for the process. In addition to these charges, the City who has made the assessment will pay to PHOENIX an hourly work order rate, as determined on a bi-annual basis by the Phoenix City Auditor, for the administration of the contract and the coordination of the hearing function.

(b) If the assessment is multijurisdictional, then the cost will be allocated only to the cities for which a taxpayer appeals the assessment based on a pro-rata share of the total tax protested in the original assessment.

5. CITY shall provide a location suitable for the hearing process or else CITY may choose to arrange for leasing space from PHOENIX on a hearing-by-hearing basis. PHOENIX will bill this at a rate of \_\_\_\_\_.

6. All activities relating to the provisions set forth above are to be coordinated between the City Tax officers or their designees.

### **III. MISCELLANEOUS PROVISIONS**

1. The parties agree to use arbitration to the extent required by ARS § 121518.

2. This agreement shall become effective on the date of execution and shall continue in full force and effect until it is terminated either by mutual agreement of the parties or by either party giving the other thirty (30) days' advance written notice of termination of the agreement, which notice shall specify the date of termination.
3. CITY or PHOENIX may cancel this agreement without penalty or further obligation.
4. This agreement is subject to the cancellation provisions of ARS § 38511.
5. Such cancellation shall be effective when written notice from the Chief Executive Officer of one city is received by the other party to this agreement, unless the notice specifies a later time.
6. CITY and PHOENIX each have an intergovernmental agreement with the State of Arizona by which each obtains taxpayer information from the State subject to the conditions set forth in the intergovernmental agreement including confidentiality. To the extent that information being exchanged between CITY and PHOENIX may have been obtained initially from the State, each agrees to abide by the terms and conditions set forth in their respective intergovernmental agreements with the State of Arizona.
7. All notices or demands upon any party to this agreement shall be in writing and shall be delivered in person or sent by mail addressed as follows:

CITY OF SAN LUIS  
PO Box 1170  
San Luis, AZ 85349

CITY OF PHOENIX  
Tax Division  
Attn: Tax Administrator  
251 W. Washington, 9th Floor  
Phoenix, AZ 85003

IN WITNESS WHEREOF, the parties have executed this agreement the day and year first above written.

CITY OF PHOENIX  
a municipal corporation

CITY OF CITY OF SAN LUIS  
a municipal corporation

FRANK FAIRBANKS, City Manager

By   
ROSIE CORDOVA  
City Manager

By \_\_\_\_\_  
KEVIN J. KEOGH  
Finance Director

ATTEST:

ATTEST:

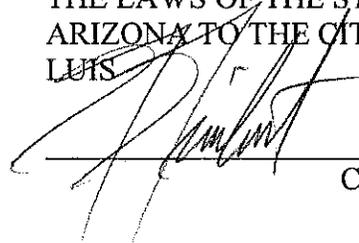
\_\_\_\_\_  
City Clerk

  
\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM AND  
WITHIN THE POWER AND  
AUTHORITY GRANTED UNDER  
THE LAWS OF THE STATE OF  
ARIZONA TO THE CITY OF PHOENIX

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ARIZONA TO THE CITY OF SAN  
LUIS

\_\_\_\_\_  
City Attorney

  
\_\_\_\_\_  
City Attorney

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