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ARIZONA ATTORNEY GENERAL**

May 12, 1952
Op. No. 52-137

Mr. Thad M. Moore
State Tax Commissioner
Capitol Building
Phoenix, Arizona

Dear Mr. Moore:

In answer to your inquiry this morning as to whether or not there is a limitation on the amount by which the rate used in computing what are commonly known as "real estate taxes" can be increased or decreased from one year to next, please be advised that it is the opinion of this office that no such limitation exists.

The method of determining the tax rate used in computing these commonly called "real estate taxes" is set out in Section 73-604 ACA 1939, which reads as follows:

"Valuation to be computed--Levy made by municipality and delivery to board.--
Within five (5) days after the assessment rolls have been finally made, revised and equalized, the clerk of the board of supervisors shall compute the columns of assessed valuations of all cities and towns whose taxes are included in such roll, and arrive at the total assessed valuation of all the property subject to taxation by such cities and towns and deliver to the governing body thereof, the aggregate total amount of valuation of all of the property within its taxing limits; the respective governing body shall then compute the rates per hundred dollars of valuation to be levied on account of each separate fund for which taxes are to be levied and collected, and then by resolution make the levy of taxes for their respective jurisdictions and shall, on or before the day upon which the county board

Thad M. Moore
State Tax Commissioner

May 12, 1952
Page Two

of supervisors makes the county tax levy,
cause a certified duplicate of its tax levy
to be delivered to the chairman of the
board of supervisors of the county."
(Emphasis supplied)

As you can readily visualize, assessed values could increase
or decrease from one year to the next to such an extent that a
limited fluctuation of the rate could produce an excess over, or
deficit under, the amount legally allowed to be levied.

Very truly yours,

FRED O. WILSON
Attorney General

JOSEPH A. CROWE
Assistant Attorney General

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52-137