



Attorney General  
STATE CAPITOL  
Phoenix, Arizona 85007

Robert H. Corbin

March 7, 1983

LAW LIBRARY  
ARIZONA ATTORNEY GENERAL

The Honorable Jay V. Flake  
Navajo County Attorney  
County Governmental Center  
Holbrook, AZ 86025

Re: I83-017 (R82-183)

Dear Mr. Flake:

We have reviewed your opinion dated December 6, 1982, to the superintendent of Kayenta School District. Your opinion is revised as follows.

An "adjacent ways" tax may be imposed only for improving a public way that is "adjacent to any parcel of land owned or leased" by the district or for improving an intersection of a public way adjoining a quarter block of school property. A.R.S. § 15-995.A.

At issue here is land actually within the district's control. The land, therefore, is not simply adjacent to school property, but actually is school property.<sup>1/</sup> As such, any improvements to it must be financed through the normal budget process, rather than through the assessment of an adjacent ways tax.

Sincerely,

BOB CORBIN  
Attorney General

BC:VBW:lm

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1. The opinion request does not indicate the precise nature of the agreement under which the school district occupies this property. We therefore express no opinion regarding the ability of the school district to make improvements to it.

# School District 27

KAYENTA ELEMENTARY SCHOOL • MONUMENT VALLEY HIGH SCHOOL

Post Office Box 337  
Kayenta, Arizona 86033  
(602) 697-3251

November 30, 1982

Mr. Jay V. Flake  
Navajo County Attorney  
County Governmental Center  
Holbrook, Arizona 86025

Dear Mr. Flake:

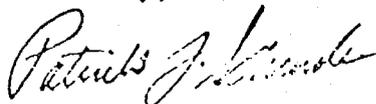
Kayenta School District has a substantial number of housing units maintained for school district staff. The housing is on property that is under the jurisdiction of the school district through an agreement with the Navajo Tribe. This agreement, in short, provides for the district use of a specified number of acres for the construction, operation, and maintenance of schools and facilities. The lands are rent free.

Naturally, streets are a part of the teacherage facilities. We have been told by Navajo Tribal Police that if we post speed limit and other signs (stop, yield, etc.) they would help in the enforcing of these regulations. They are, therefore, probably in the realm of public thoroughfares.

My question is this: Is it permissible for Kayenta School District to levy an Adjacent Ways tax as per A.R.S. 15-295 to provide paving, curbs, and sidewalks in the teacher housing areas?

As we are in the process of building our 1983-84 budget, and this is of vital importance to our situation, a speedy reply would be appreciated.

Sincerely,



Patrick J. Schrader  
Superintendent

OFFICE OF

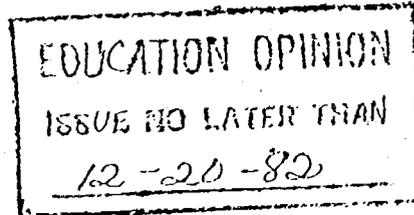
# NAVAJO COUNTY ATTORNEY

NAVAJO COUNTY GOVERNMENTAL CENTER  
HOLBROOK, ARIZONA 86025  
TELEPHONE (602) 524-6161

December 6, 1982

JAY V. FLAKE  
COUNTY ATTORNEY  
WARNER G. LEPPIN  
CHIEF DEPUTY

THOMAS L. WING  
DEPUTY  
DALE K. PATTON, JR.  
DEPUTY  
MICHELLE O'HAIR  
DEPUTY



12-9-82 JPC  
EDUCATION  
R82-183

Mr. Patrick J. Schrader  
Superintendent  
School District 27  
P.O. Box 337  
Kayenta, Arizona 86033

RE: Adjacent ways assessment

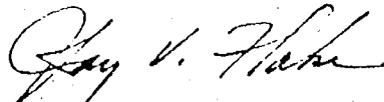
Dear Mr. Schrader:

In reply to your letter of November 30, 1982, please be advised that I can see no reason why your school district would be prohibited from making the assessment for adjacent ways as set forth in your letter.

However, I caution you that the tax-payers of the district might be able to preclude you from making the assessment if it raised the tax rate to an unreasonable or intolerable level. Otherwise, I can see no reason why you cannot proceed with your project if it is the desire of the School Board to do so and so long as you do not exceed any budget restricts or limitations.

I am sending a copy of your letter and my reply to the Attorney General's Office for their review in the event they wish to do so.

Best regards,



Jay V. Flake  
County Attorney

cc: Arizona Attorney General's Office