

PROPERTY TAX OVERSIGHT COMMISSION

Arizona Department of Revenue Building



Meeting Minutes
May 22, 2023
Virtually via Google Meet

Katie Hobbs
Governor

Neeraj Deshpande
Chairman

Members Present

Neeraj Deshpande, Chairman
Jim Brodnax, Member
Kevin McCarthy, Member
Chris Kelling, Member

Jim Brodnax Member	Kevin McCarthy Member
Chris Kelling Member	Vacant Member

Staff Present

Alexandra Kusen, PTOC Staff
Elaine Smith, PTOC Staff
Karen Jacobs, ADOR Staff
Craig McKee, ADOR Staff
Hsin Pai, ADOR Staff

Guests

Eric Heisner, Coconino County Community College
Dr. Jami Van Ess, Coconino County Community College
Nathan Schott, Gust Rosenfeld P.L.C.
Tyler Miranda, Gust Rosenfeld P.L.C.
Alan Maguire, The Maguire Company

Call to Order

Chairman Neeraj Deshpande called the meeting to order at 11:00 a.m. and asked Commission members and staff to state their names for the record.

Approval of Minutes

No additions or deletions were recommended for the minutes of the meeting on August 14, 2023. Mr. McCarthy made a motion to approve the minutes as distributed and it was seconded by Mr. Broadnax. The motion passed unanimously.

Hearing required pursuant to A.R.S. Section 42-17004, resulting from [Coconino Community College District's] petition for a hearing on the Commission's finding of violation

On August 14, 2023, staff presented its interpretation of the legal implication of the facts, to which the Commission agreed.

Coconino County Community College the District] presented. Exhibits were introduced, and Dr. Jami Van Ess and Mr. Alan Maguire were called and cross-examined as witnesses. The District alleges that the Commission erroneously failed to incorporate both Growth and New Construction in its calculation of the District's maximum allowable primary property tax levy.

PTOC staff presented their factual findings and conclusions of law and explained why the District's calculations violate the law and are otherwise incorrect. PTOC staff maintains that

their tax levy calculations are consistent with both the Arizona Revised Statutes and the ballot language and measure approved by the voters of Coconino County.

Mr. McCarthy made a motion to deny the District's petition and sustain the Commission's August 14, 2023, determination of violation. Mr. Broadnax seconded the motion. The motion passed unanimously.

The Chairman requested a roll-call vote. By a vote of four ayes, the motion passed to deny the District's petition to reconsider decisions made regarding the phase-in of the voter-approved increase to the District's levy limit.

Adjournment

With all agenda items for the meeting complete, the Chairman asked if there was a motion to adjourn. Mr. Broadnax made a motion to adjourn and it was seconded by Mr. McCarthy. The motion passed unanimously. The meeting adjourned at 12:40 a.m.