



# Sedona Fire District

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**SFD CITIZENS' ADVISORY COMMITTEE MEETING**  
**Station #1 – 2860 Southwest Drive – Sedona – Multipurpose Room**  
**Thursday, March 16, 2017 / 9:00 AM**

~ MINUTES~

## I. CALL TO ORDER/ROLL CALL

**Committee Present:** *Board Member* – Tim Ernster; *Citizens* – Gary Johnson; Lonnie Lillie; Caryn Maxwell; Gene McCarthy; Wendy Tanzer; Dave Watters; *Staff* – Firefighter Greg Eberlein; Captain Pat Ojeda; HR Manager Betty Johnson

**Others Present:** Fire Chief Kris Kazian; Armando Ruiz – Assessor for Coconino County; Beau Boisvert – Chief Deputy Assessor for Yavapai County; Tricia Greer – Recorder to Board; Board Member Dave Soto

Committee Chairman Tim Ernster called the meeting to order at 9:00 AM.

## II. PLEDGE OF ALLEGIANCE TO THE UNITED STATES OF AMERICA

Mr. Ernster led the Pledge of Allegiance to the USA.

## III. APPROVAL OF MINUTES

### A. Discussion/Possible Action: Minutes of March 7, 2016 Committee Meeting

*Mr. Watters moved to approve the Minutes of March 7, 2017; Mrs. Tanzer seconded, and the motion passed unanimously.*

## IV. FIRE DISTRICT FUNDING

### A. How Property Tax Assessment Process Works (Presented by County Tax Assessors)

1. 2 counties and taxing history
  - Past Levy and AV
2. Trending vs. Averaging Years
  - Why taxes can be different from neighbor to neighbor
3. How Residential Taxes are Determined
4. How Commercial Taxes are Determined
5. Legislation Impacting Fire Districts
  - Mil Rate Cap
  - 8% Levy Cap
  - Prop 117

### B. SFD Budget Process

### C. Capital Improvement Program

### D. SFD Historical Property Tax Data

### E. General Obligation Bonds in relationship to Mil Rate and SFD Budget

Chief Kazian began his PowerPoint presentation which covers the above agendized items.

*(Note: Minutes and this informative presentation may be accessed in its entirety here:*

*<http://www.sedonafire.org/wp-content/uploads/2016/05/3.16.17-PowerPoint-Citizens-Advisory-Committee-Meeting.pdf> or on our website at [www.sedonafire.org](http://www.sedonafire.org), under “Public Info”, “Board Meetings”, and then,*

*“Meeting Minutes”*. **SFD encourages you to watch the video of this meeting to hear the discussion and committee questions regarding this presentation on our YouTube channel here:**  
<https://www.youtube.com/watch?v=kGx2wmVbw2E>.

Chief Kazian said today is about tax assessments, budgeting, etc. which is laying the foundation to understand the fire district finances and to help you understand the complexities of operating a fire district. He introduced Armando Ruiz – Assessor for Coconino County and Beau Boisvert – Chief Deputy Assessor for Yavapai County who will present slides during the PowerPoint.

Mr. Ruiz is the newly elected Assessor for Coconino who served previously for 13 years in the Tax Assessor’s office; he explained the levy limit process and what the assessors do – they are responsible for identifying and valuing property for taxable purposes, establish property boundaries and legal divisions, value the land, and identify improvements, and do canvassing efforts for complete records of what is on property and who owns it. Please review the attached PowerPoint for the details of his presentation.

Mr. Boisvert has served in the Assessor office of Yavapai County for 10 years and for 11 years before that in Maricopa County. He explained the devastating effect of Prop 117, the market crash of 2007 and 2008, and how those together are limiting available assessment for fire districts. Please see the PowerPoint for the details of his presentation.

After the presentation, Mr. McCarthy commented no member of the public attended today’s very informative meeting. He mentioned the possibility of using a free social network, such as [www.next door.com](http://www.nextdoor.com), to communicate this information with neighbors; he said this is vital, and as a taxpayer and property owner, he did not previously understand the complexities of tax assessment, especially relating to the fire district. Chief Kazian said he is in the process of having SFD’s district boundaries overlaid on [nextdoor.com](http://nextdoor.com), which as a service provider, SFD could use to notify neighborhoods about emergency situations, such as wildland fires.

Chief Kazian said architects toured the station facilities to evaluate needs and show deficiencies; he hopes to get their report to the committee by the April 11<sup>th</sup> meeting; the next meeting is scheduled for **Monday, March 27<sup>th</sup> at 1:00 PM** beginning here at Station No. 1 and to include a tour of our station facilities so committee members can see the critical facility concerns of the district; members of the public are welcome to attend and visit each station with the committee; due to Open Meeting Laws, no committee business will be held during transportation to the facilities; the meeting will reconvene here in public after the tour for questions. Mr. Lillie asked about the previously mentioned reserve fund being diminished and he did not see it in the presentation – he asked what about the current reserve fund. Chief Kazian said it is a “moving target” but using our date of audit on June 30<sup>th</sup>, our capital reserve is about \$359,000 and we have a \$2 Million Board reserve fund which helps us pay when taxes have not yet arrived; and there is \$1.2 Million of reserve money in the general fund that is not allocated. If the committee has questions, feel free to contact Ms. Greer or Chief Kazian.

## **V. CALL TO THE PUBLIC**

### **A. Public Forum:**

- 1. Public Comments.**
- 2. Executive Staff Response to Public Comments.**

There was no request by the public to speak.

## **VI. ADJOURNMENT**

The meeting adjourned at 11:24 AM.

*Original signed by Tricia Greer*

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Tricia Greer, Recording Clerk to the Committee

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