

## **ORDINANCE NO. (O)21-05**

**AN ORDINANCE OF THE TOWN OF ORO VALLEY, ARIZONA, TO BROADEN THE USE OF THE REVENUE RESULTING FROM THE 0.5% INCREASE TO THE TRANSACTION PRIVILEGE TAX ENACTED BY ORDINANCE NO. (O)14-17 ON DECEMBER 17, 2014, AND REPEALING ALL RESOLUTIONS, AND RULES OF THE TOWN OF ORO VALLEY IN CONFLICT THEREWITH; PRESERVING THE RIGHTS AND DUTIES THAT HAVE ALREADY MATURED AND PROCEEDINGS THAT HAVE ALREADY BEGUN THEREUNDER**

**WHEREAS**, on December 17, 2014 Ordinance No. (O)14-17 was passed and adopted, amending sections 8A-405, 410, 425, 427, 430, 435, 444, 450, 455, 460 and 475 of the Town of Oro Valley Tax Code to increase the Transaction Privilege Tax (TPT) from 2.0% to 2.5% effective as of March 1, 2015; and

**WHEREAS**, this increase to the TPT was enacted so that the revenue resulting from the increase could be used to subsidize the operating costs and fund the capital needs of the El Conquistador Country Club, golf and tennis facilities acquired by the Town of Oro Valley on December 17, 2014; and

**WHEREAS**, the original intent of the use of the 0.5% TPT increase to subsidize the operations of the former and now Town-owned El Conquistador Country Club (Community Center), golf and tennis facilities remains valid, and additional capacity of the tax can be beneficially applied to the funding of other Parks and Recreation facilities, amenities or operations as determined by the Town Council for the benefit of the community; and

**WHEREAS**, the initial projections of TPT collections from the 0.5% increase have increased substantially from when it was first adopted.

**NOW, THEREFORE BE IT ORDAINED** by the Mayor and Council of the Town of Oro Valley, Arizona, as follows:

**SECTION 1.** Council hereby directs that the revenue resulting from the amendment to the Tax Code of the Town of Oro Valley enacted by Ordinance No. (O)14-17 shall be used to meet the needs of the operations of the Town of Oro Valley Community Center, golf and tennis facilities and for any other Parks and Recreation facilities, amenities or operations as determined by the Town Council.

**SECTION 2.** All Oro Valley Ordinances, Resolutions, or Motions and parts of Ordinances, Resolutions, or Motions of the Council in conflict with the provisions of this Ordinance are hereby repealed.

**SECTION 3.** If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

**SECTION 4.** This Ordinance shall not be effective until May 21, 2021, so that the Arizona Department of Revenue will have time to process and implement the terms of this ordinance.

**PASSED AND ADOPTED** by the Mayor and Council of the Town of Oro Valley, Arizona, this 5<sup>th</sup> day of May 2021.

**TOWN OF ORO VALLEY**

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Joseph C. Winfield, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Michael Standish, Town Clerk

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Tobin Sidles, Legal Services Director

Date: \_\_\_\_\_

Date: \_\_\_\_\_

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MAY 10, 11, 12, 13, 2021

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