

STATE OF ARIZONA

Department of Revenue



Janice K. Brewer
Governor

David Raber
Director

July 22, 2014

Mr. L. Michael Hamblin
Gilbert Town Attorney
50 E. Civic Center Drive
Gilbert, AZ 85296

Re: Certification of Special Census Results

Dear Mr. Hamblin:

You asked for information about the Department of Revenue's application of A.R.S. § 42-5033 with respect to the certification of special census results. Your first question was whether there are any grounds upon which I, as the Director, would not certify the special census results. The Department generally follows the results of the census. The only grounds for not certifying the results would be if they were clearly inaccurate. For example, the Department might question the results if there is evidence that the census bureau improperly included or excluded population areas contrary to the actual city limits. We are not aware of any census results presented to the Department that were not certified in the past.

You also asked when the Department would need to have the census data in order to review the information and revise the tax apportionment to take effect July 1, 2016. We anticipate that we will request any jurisdiction that wants to change its population figures to submit the census information to the Department no later than March 1, 2016. This will give the Department time to review the information and plan the revisions to tax apportionment ratios before the July 1, 2016 effective date.

Please feel free to contact the Department if you have any further questions.

Sincerely,

David Raber
Director