

ORDINANCE NO. 21-1252

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF LAKE HAVASU CITY, MOHAVE COUNTY, ARIZONA, DECLARING THE DOCUMENT ENTITLED “THE 2012-2014 AMENDMENTS TO THE LAKE HAVASU CITY TAX CODE, MARCH 23, 2021” A PUBLIC RECORD AND AMENDING THE CITY CODE BY ADOPTING BY REFERENCE AMENDMENTS TO THE LAKE HAVASU CITY TAX CODE RELATING TO THE TRANSACTION PRIVILEGE TAX

BE IT ORDAINED, by the Mayor and City Council of Lake Havasu City, Arizona, as follows:

Section 1. That the document entitled the “2012-2014 Amendments to the Lake Havasu City Tax Code, March 23, 2021” is declared a public record; and that an electronic copy is available on the City’s website (www.lhcaz.gov) and at least one paper copy is available in the City Clerk’s Office for public use and inspection.

Section 2. That the Tax Code in Title 3, Revenue and Finance, of the Lake Havasu City Code is amended as contained in that certain document entitled “2012-2014 Amendments to the Lake Havasu City Tax Code, March 23, 2021,” which is adopted and incorporated into this Ordinance by reference.

Section 3. All ordinances or parts of ordinances in conflict with the provisions of this Ordinance or any part of the City Code adopted herein by reference, are repealed.

Section 4. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance or any part of the City Code adopted herein by reference 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 5. The provisions of this Ordinance conforms this local code to the Model City Tax Code, which is controlling. The provisions of each section are effective as stated in each section and are as provided by the Municipal Tax Code Commission upon approval of the stated change to the Model City Tax Code. Provisions subject to a retroactive effective date at the time of approval by the Municipal Tax Code Commission favor taxpayers by reducing an imposition of the tax or increasing an allowable deduction, exemption, or exclusion. Provisions that increase the imposition of the tax or decrease the application of a deduction, exemption, or exclusion had a prospective effective date at the time of approval by the Municipal Tax Code Commission. Provisions creating a new Option state the first effective date the new Option is available for selection. Provisions eliminating an existing Option state the last effective date of the eliminated Option.

PASSED AND ADOPTED by the City Council of Lake Havasu City, Arizona,
_____, 2021.

APPROVED:

Cal Sheehy, Mayor

ATTEST:

Kelly Williams, City Clerk

APPROVED AS TO FORM:

Kelly Garry, City Attorney

REVIEWED BY:

Jess Knudson, City Manager