

FIRE DISTRICT ASSISTANCE TAX COMPUTATION FORM FY 2023/24

Name of Fire District _____

Fire District Contact Person/Title _____

Address _____

Phone Number _____ Email Address _____

- A. Net Assessed Valuation (NAV) in Fire District for FY 1991/92 \$ _____
- B. Net Assessed Valuation (NAV) in Fire District for FY 2023/24 \$ _____
- C. Divide Net Assessed Valuation for FY 2023/24 (Line B) by 100
(Round result to nearest whole dollar.) \$ _____
- D. Operating Tax Levy for FY 2023/24 (A.R.S. §48-805.02 & 807) \$ _____
- E. Operating Tax Rate for FY 2023/24 (A.R.S. §48-805.02 & 807)
(Divide Line D by Line C and round to 4 decimal places.
Maximum \$3.5000 tax rate, unless override under A.R.S.
§48-807(G)(2))¹ \$ _____
- F. Estimated Fire District Assistance Tax for FY 2023/24
(Multiply Line D by 20% and round to nearest whole dollar.
If the result is greater than \$400,000, enter maximum \$400,000.) \$ _____
- G. If the Fire District formed from merger or consolidation after July
1, 2014, enter the greater of Line F and the sum of the average
amount of FDAT monies received by each of the consolidating or
merging districts in the 5 fiscal years immediately preceding the
merger or consolidation.² \$ _____
- H. If the Fire District's Tax Rate for FY 2023/24 is \$3.0000 and the
NAV for FY 2023/24 is at least 90% of the NAV for
FY 1991/92, then this year's FDAT will not be less than the
FY 1991/92 FDAT. If Line F is less than the FY 1991/92 FDAT,
enter the FY1991/92 FDAT amount. \$ _____
- I. Bond Debt Service Tax Levy for FY 2023/24 (A.R.S. §48-806)³ \$ _____
- J. Bond Debt Service Tax Rate for FY 2023/24 (A.R.S. §48-806)
(Divide Line I by Line C and round to 4 decimal places.) \$ _____

1 A.R.S. §48-807 was amended by Laws 2022, Chapter 171 (SB 1093). The maximum allowable tax rate increases from \$3.2500 to \$3.3750 for tax year 2022, \$3.5000 for tax year 2023 and \$3.7500 for tax year 2024 and each tax year thereafter.

2 A.R.S. §48-807 was amended by Laws 2016, Chapter 183. This allows for any two or more fire districts that merge or consolidate to form a consolidated district on or after July 1, 2014 to receive monies in an amount not to exceed the sum of the average of the amount of FDAT monies received by each of the consolidating or merging districts in the five fiscal years immediately preceding the merger or consolidation. The change became effective with the fiscal year starting July 1, 2016.

3 A.R.S. §48-806 was amended by Laws 2022, Chapter 84 (HB 2699). If a district with outstanding bond indebtedness is merged or consolidated, the indebtedness shall not be assumed by all of the resulting district. Property tax levies to repay the indebtedness shall only be imposed on the portion of the resulting district that originally approved the bonds.