

**ORDINANCE NO. 2025-955**

**AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CHINO VALLEY, ARIZONA, AMENDING THE TAX CODE OF THE TOWN OF CHINO VALLEY, ARTICLE IV, PRIVILEGE TAXES, BY AMENDING SECTION 32.25-427, MANUFACTURED BUILDINGS, TO INCREASE THE TRANSACTION PRIVILEGE TAX RATE ON SALES OF MANUFACTURED BUILDINGS; AND PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES AND FOR SEVERABILITY.**

**WHEREAS**, the Mayor and Common Council of the Town of Chino Valley (“Town Council”) has determined that the Town’s current transaction privilege tax rate on sales of manufactured buildings is lower than that of other municipalities in the surrounding area; and

**WHEREAS**, the Town Council desires to increase the transaction privilege tax rate on such business activities; and

**WHEREAS**, the Town provided notice and held a public hearing on the transaction privilege tax rate modification as required by Ariz. Rev. Stat. § 42-6054; and

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

**SECTION 1.** The recitals above are hereby incorporated as if fully set forth herein.

**SECTION 2.** The Tax Code of the Town of Chino Valley is hereby amended by amending the transaction privilege tax rate in Article IV, Privilege Taxes, Section 32.25-427, Manufactured Buildings, subsection (a), as follows (**ADDITIONS; deletions**):

- (a) The tax rate shall be at an amount equal to ~~two~~ **THREE** percent (~~2~~**3**%) of the gross income, including site preparation, moving to the site, and/or set-up, upon every person engaging or continuing in the business activity of selling manufactured buildings within the Town. Such business activity is deemed to occur at the business location of the seller where the purchaser first entered into the contract to purchase the manufactured building.

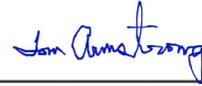
**SECTION 3.** All ordinances and parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**SECTION 4.** 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 a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

**SECTION 5.** The Mayor, the Town Manager, the Town Clerk, and the Town Attorney are hereby authorized and directed to take all steps necessary to carry out the purpose and intent of this ordinance.

(SIGNATURES FOLLOW)

**PASSED AND ADOPTED** by the Mayor and Common Council of the Town of Chino Valley, Arizona, this 26th day of August 2025.



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Tom Armstrong, Mayor

ATTEST:



*Erin N. Deskins*

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Erin N. Deskins, Town Clerk

APPROVED AS TO FORM:



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Andrew J. McGuire, Town Attorney  
Gust Rosenfeld, P.L.C.

I hereby certify that the above foregoing Ordinance No. 2025-955 was duly passed by the Council of the Town of Chino Valley, Arizona, at a regular meeting held on August 26, 2025, and that quorum was present thereat and that the vote thereon was 6 ayes, 0 nays, and 1 abstentions. 0 Council members were absent or excused.

*Erin N. Deskins*

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Erin N. Deskins, Town Clerk