

**ORDINANCE NO. 2025-01**

**AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF THE CITY OF TOMBSTONE, COCHISE COUNTY, ARIZONA, LEVYING A PRIMARY PROPERTY TAX UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE CITY SUBJECT TO TAXATION, FOR THE FISCAL YEAR ENDING JUNE 30, 2026.**

**WHEREAS**, a public hearing on the property tax levy was held on July 8, 2025; and,

**WHEREAS**, pursuant to State law, an ordinance levying taxes for the Fiscal Year 2025-2026 is required to be adopted no later than the third Monday in August; and,

**WHEREAS**, the County of Cochise is the assessing and collecting authority for the City of Tombstone.

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF TOMBSTONE, ARIZONA:**

**SECTION 1:** There is hereby levied \$0.8688 on each one hundred dollars (\$100.00) of the limited assessed valuation of all property, both real and personal, within the corporate limits of the City of Tombstone, except such property as may be exempt by law from taxation, a primary tax rate sufficient to raise the amount of \$138,222.00 as required in the annual budget for the Fiscal Year 2025-2026.

**SECTION 2:** Failure by the county officials of Cochise County, Arizona, to properly return the delinquent list, any irregularity in assessments or omissions in the same, or any irregularity in any proceedings shall not invalidate such proceedings or invalidate any title conveyed by any tax deed; failure or neglect of any officer or officers to timely perform any of the duties assigned to him/her/them shall not invalidate any proceedings or any deed or sale pursuant thereto, the validity of the assessments or levy of taxes or of the judgment of sale by which the collection of the same may be enforced shall not affect the lien of the City of Tombstone upon such property for the delinquent taxes unpaid thereon; overcharge as to part of the taxes or of the costs shall not invalidate any proceedings for the collection of taxes or the foreclosure of the lien therefore or a sale of the property under such foreclosure; and all acts of officers de facto shall be valid as if performed by officers de jure.


**SECTION 3:** All ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 4:** This Ordinance shall become effective upon adoption.

**SECTION 5:** The Clerk of the City is directed to transmit a certified copy of this Ordinance to the County Assessor and the Board of Supervisors of Cochise County, Arizona.

**PASSED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF TOMBSTONE, ARIZONA** this 12<sup>th</sup> day of August, 2025.

**APPROVED/EXECUTED:**

  
Dustin Escapule, Mayor

**ATTEST:**

  
Charissa Presti, Interim City Clerk

**APPROVED AS TO FORM:**

  
Ann P. Roberts, City Attorney

**CERTIFICATION**

**I HEREBY CERTIFY** the foregoing Ordinance as duly passed and adopted by the City Council of the City of Tombstone, at a regular meeting on August 12, 2025, and that a quorum was present.

  
Charissa Presti, Interim City Clerk

**Ordinance 2025-01**

Passed and adopted by 5 Councilmembers on 8/12, 2025.

Posted on website and posting locations on \_\_\_\_\_, 2025

Published in the Tombstone News on \_\_\_\_\_ and \_\_\_\_\_, 2025.

Clerk's Initials: \_\_\_\_\_