

# MUNICIPAL TAX CODE COMMISSION

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August 30, 2022

Lindsey A. Perry, CPA, CFE  
Arizona Auditor General  
2910 N. 44<sup>th</sup> Street, Suite 410  
Phoenix, AZ 85018-7271

Dear Lindsey,

In response to the current audit, I provide the following:

**Sunset Factor 2:** The extent to which the Commission has met its statutory objective and purpose and the efficiency with which it has operated.

**Recommendation 1:** Once the Commission's members have been appointed and it has a quorum of members, the Commission should meet to review and consider, for approval or disapproval, any proposed amendments to the Model City Tax Code that have been submitted to it, as required by statute.

Board response: The finding of the Auditor General is agreed to and the audit recommendation will be implemented.

Response explanation: Upon convening the next Municipal Tax Code Commission meeting the adoption of the Auditor General's recommendations will be made part of the agenda.

**Sunset Factor 3:** The extent to which the Commission serves the entire State rather than specific interests.

**Recommendation 2:** All Commission members should complete conflict-of-interest disclosure forms annually as required by Department policy.

Board response: The finding of the Auditor General is agreed to and the audit recommendation will be implemented.

Response explanation: Upon convening the next Municipal Tax Code Commission meeting the adoption of the Auditor General's recommendations will be made part of the agenda.

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Thank you for the opportunity to respond to the recent audit from your office.

Sincerely,

A handwritten signature in black ink, appearing to read "René Lopez, Jr.", with a stylized flourish at the end.

René Lopez, Jr.  
Chairman, Municipal Tax Code Commission