

RESOLUTION 25-25

A RESOLUTION OF THE BOARD OF SUPERVISORS OF COCHISE COUNTY, ARIZONA; RELATING TO TAXES LEVIED IN COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT; DIRECTING THE COCHISE COUNTY TREASURER TO DISTRIBUTE FUNDS

WHEREAS, Arizona Revised Statutes (A.R.S.) § 15-992(F) was amended by Laws 2022, Chapter 285, Section 11 to direct each county board of supervisors to levy an additional tax in each common school district not within a high school district based on certain criteria for the 2023 and 2024 tax years; and

WHEREAS, The Cochise County Board of Supervisors levied an additional tax on the following school districts in the specified amounts:

- 1) Naco Elementary District #23; \$108,191.72
- 2) Double Adobe Elementary District #45; \$75,757.07
- 3) Palominas Elementary District #49; \$1,393,343.08
- 4) McNeal Elementary District #55; \$103,824.66
- 5) Pomerene Elementary District #64; \$182,495.17

WHEREAS, The Cochise County Treasurer has collected taxes pursuant to the referenced levies in the amount of \$1,863,611.70 as of June 30, 2025; and

WHEREAS, The Arizona Legislature passed HB 2173 with an emergency clause and the Governor signed HB 2173 on April 10, 2024; and

WHEREAS, HB 2173, section 6, directs each county board of supervisors that levied an additional tax pursuant to section 15-992, subsection F, Arizona Revised Statutes, as amended by Laws 2022, chapter 285, section 11, in the 2023 and 2024 tax years to direct the county treasurer to transmit any unexpended and unencumbered monies that were collected pursuant to section 15-992, subsection F, in the 2023 tax year to the State Treasurer for deposit in the state general fund to aid in school financial assistance; and

WHEREAS, The Cochise County Treasurer will continue to collect monies pursuant to the referenced levies as delinquent taxes are paid.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF COCHISE COUNTY, ARIZONA, AS FOLLOWS:

SECTION 1. The Cochise County Treasurer shall remit \$1,863,611.70 to the State Treasurer for deposit in the state general fund to aid in school financial assistance.

SECTION 2. The Cochise County Treasurer shall remit to the State Treasurer any monies collected after June 30, 2025, from the taxes levied pursuant to Arizona Revised Statutes § 15-992(F) in the 2024 tax year on the same schedule as those collected pursuant to Arizona Revised Statutes §§ 15-992(B) and -(F) in the 2025 and subsequent tax years.

SECTION 3. Beginning July 1, 2026, the Cochise County Treasurer shall, on or before July 1 of each year, remit to the State Treasurer all residual delinquent taxes collected in the preceding fiscal year that were levied pursuant to Arizona Revised Statutes § 15-992(F) in the 2023 and 2024 tax years. These remittances shall be deposited in the state general fund in accordance with HB 2173, section 6, to aid in school financial assistance.

PASSED AND ADOPTED by the Board of Supervisors of Cochise County, Arizona, the ____ day of _____, 2025.

Frank Antenori, Chairman

ATTEST:

Lara Loewenheim
Clerk of the Board

APPROVED AS TO FORM:



7/15/2025

Dylan Hendel
Civil Deputy County Attorney