

JAIL DISTRICT RESOLUTION 25-03

**A RESOLUTION OF THE COCHISE COUNTY JAIL DISTRICT BOARD OF DIRECTORS
PERTAINING TO THE EXCISE TAX ELECTION FOR THE PURPOSE OF APPROVING THE
BALLOT QUESTION LANGUAGE**

WHEREAS, that pursuant to Arizona Revised Statutes ("A.R.S.") §§ 48-4001, et seq., the Board of Directors of the Cochise County Jail District has called for the election to consider its continued establishment, contingent on approval of an excise tax as provided in ("A.R.S.") §§ 48-4022; and

WHEREAS, A.R.S. § 48-4022 provides that the board of directors of a district in a county having a population of less than one million five hundred thousand persons according to the most recent United States decennial or special census may by resolution order the question of a district excise tax to be placed on the ballot of an election pursuant to section 48-4021; and

WHEREAS, the Board of Directors of the Cochise County Jail District seeks to submit the question of the county jail district excise tax to the voters of Cochise County, a county with a population of less than one million five hundred thousand persons, on the ballot of an election to be held on November 4, 2025; and

WHEREAS, A.R.S. § 48-4022 requires the tax rate levy not to exceed ten percent of each rate prescribed by A.R.S. § 42-5010(A) and A.R.S. § 42-5352(A), resulting in the maximum rate set not always being .50 percent (one-half cent) as the rates prescribed by A.R.S. § 42-5010(A) and A.R.S. § 42-5352(A) vary by category.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors of the Cochise County Jail District hereby calls for the question of a ½ cent, or one half of one percent, excise tax for a period of no longer than 17 years to be used only for the construction and financing of county jail facilities as provided by A.R.S. § 48-4001, et seq., be submitted to the voters of Cochise County through an election to be held on November 4, 2025.

IT IS FURTHER RESOLVED that a publicity pamphlet shall be prepared and distributed in the manner provided by A.R.S. § 48-4021(C) and that the pamphlet shall include those written arguments in favor of and in opposition to the proposed tax levy that have been filed in the office of the Clerk of the Board of Directors of the Cochise County Jail District no later than 5:00 P.M. on August 6, 2025.

IT IS FURTHER RESOLVED THAT THE BALLOT QUESTION SHALL BE SET FORTH THUS:

OFFICIAL BALLOT

Cochise County Jail District

Cochise County, Arizona – November 4, 2025

FOR ELECTION TO BE HELD IN THE COCHISE COUNTY, ARIZONA JAIL DISTRICT ON NOVEMBER 4, 2025.

Shall the Cochise County, Arizona Jail District (the “Jail District”) be authorized to levy an excise tax (sales tax) of up to ½ cent, or one-half of one percent (0.50%), on most business transactions, starting July 1, 2026? This tax would only pay for the construction and financing of county jail facilities. The Jail District will end the tax on the earlier of:

- Ninety days after the Jail District debt secured by such tax is fully repaid, or
- July 1, 2043.

The tax will not exceed 10% of the State of Arizona sales tax rate and will apply only to those businesses currently taxed under Arizona law (A.R.S. Title 42, Chapter 5, Article 1 and Section 42-5352(A)). Approval of this tax confirms the continued establishment and operation of the Jail District. The average annual revenue needed by the Jail District, including support required by law from Cochise County, is estimated at \$16.3 million.

A “YES” vote shall have the effect of authorizing the Cochise County Jail District, as established, to levy an excise tax (sales tax) generally at a rate of ½ cent, or one-half of one percent (0.50%), to fund county jail construction and financing. The tax will end within ninety days once the debt is paid off or by July 1, 2043—whichever comes first.

A “NO” vote shall have the effect of not authorizing an excise tax (sales tax) for county jail facilities.

YES

NO

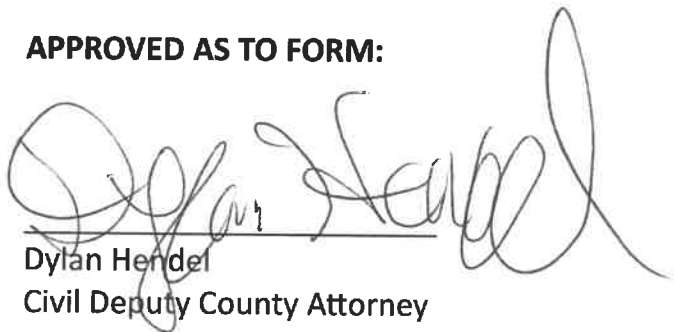
PASSED AND ADOPTED by the Board of Directors of the Cochise County Jail District this 1st day of July 2025.

Frank Antenori, Chairman
Cochise County Jail District Board of Directors

ATTEST:

Lara Loewenheim
Clerk of the Board of Directors

APPROVED AS TO FORM:



Dylan Hendel
Civil Deputy County Attorney