

REFERENCE TITLE: jail district property tax limit

State of Arizona
Senate
Forty-eighth Legislature
Second Regular Session
2008

SB 1082

Introduced by
Senator Flake; Representatives Brown: Konopnicki

AN ACT

AMENDING SECTION 48-4023, ARIZONA REVISED STATUTES; RELATING TO COUNTY JAIL DISTRICT PROPERTY TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 48-4023, Arizona Revised Statutes, is amended to
3 read:

4 48-4023. Property tax levy

5 A. If a majority of the qualified electors voting at an election held
6 pursuant to section 48-4021 ~~approves~~ APPROVE a county jail district ad
7 valorem property tax, on or before the third Monday in August each year the
8 district shall certify to the county board of supervisors the amount of taxes
9 to be levied for the taxable year on the taxable property in the district
10 which, together with unexpended balances carried forward from the previous
11 fiscal year and revenues from all other sources, is necessary to pay the
12 maintenance and operation expenses of the district in carrying out the
13 objects and purposes of this chapter.

14 B. The board of supervisors shall levy a secondary property tax on the
15 taxable property in the district, at the same time and in the same manner as
16 county taxes are levied, sufficient to provide the amount certified under
17 subsection A of this section, but the tax rate is limited to, and shall not
18 exceed in any event, twenty cents per one hundred dollars of assessed
19 valuation, except as provided in subsection D of this section. The tax
20 revenues collected pursuant to this section shall be paid to the district
21 treasurer and deposited in the county jail district general fund and used
22 solely for the purposes for which they were collected.

23 C. The tax shall be levied on all of the taxable property in the
24 district.

25 D. Notwithstanding subsection B of this section: ~~—~~

26 1. For tax years 2006, 2007 and 2008, the district may certify and the
27 board of supervisors shall levy a secondary property tax on the taxable
28 property in the district in an amount equal to the amount levied in tax year
29 2005.

30 2. IN A COUNTY WITH A POPULATION OF LESS THAN ONE HUNDRED THOUSAND
31 PERSONS, MORE THAN ONE-HALF OF WHOM RESIDE ON ONE OR MORE INDIAN
32 RESERVATIONS, THE BOARD OF SUPERVISORS MAY LEVY THE SECONDARY PROPERTY TAX AT
33 A RATE NOT EXCEEDING FORTY CENTS PER ONE HUNDRED DOLLARS OF ASSESSED
34 VALUATION IF A MAJORITY OF THE QUALIFIED ELECTORS VOTING AT AN ELECTION HELD
35 PURSUANT TO SECTION 48-4021 SPECIFICALLY APPROVE THE HIGHER TAX RATE TO BE
36 LEVIED FOR SPECIFIC TAX YEARS.

37 Sec. 2. Emergency

38 This act is an emergency measure that is necessary to preserve the
39 public peace, health or safety and is operative immediately as provided by
40 law.