

# Legal Requirements for establishment of County Jail District and Regional Transportation Authority

# County Jail District

- Authorized by A.R.S. 48-4001 et seq
- Can initially be established by a BOS for acquiring, constructing, operating, maintaining and financing county jails and jail systems.
- District can include juvenile facilities if jointly requested by sheriff and presiding judge of the Juvenile Court and BOS finds that inclusion would serve public interest, convenience and necessity

# Board Resolution is required

- Resolution sets date for a hearing not less than 21 nor more than 40 days from date of resolution
- Notice of hearing published once a week for 3 consecutive weeks in paper and posted in 3 public places
- At hearing Board shall hear all persons in favor or against establishment of the district
- If Board determines public interest, convenience and necessity will be served it orders formation contingent on voter approval of property or excise tax – but not both.

# Jail District

- Includes both incorporated and unincorporated areas of the county
- Board of Supervisors serves as the Board of Directors of the District
- The Board of Directors shall exercise all powers and duties in acquiring properties of the District and in carrying out its functions and duties ... as ordinarily exercised by the governing body of a municipal corp.
- The District with the concurrence of the sheriff may enter into IGA's to maintain and operate jails for other governmental entities

# Jail District

- Except as provided in 8-306 and 48-4005 (juvenile detention) the County Sheriff shall exercise all powers and duties in operating and managing the properties of the district
- The County Treasurer shall act as the treasurer for the District and the County Attorney shall serve as the attorney for the District
- Board of Supervisors can require the District to reimburse County of costs of services provided by the county. (A.R.S. 11-251.06)

# Jail District Tax

- Authorized by A.R.S. 42-4021
- Can be either an excise tax or a property tax
- Excise Tax requirements per A.R.S. 42-4022
  - BOS by resolution call for an election to approve tax (either district wide special election or as issue on ballot of general )
  - Requires approval of majority of electors in the District
  - For Counties of 500,000 or less, tax amount not to exceed 10% of each rate prescribed by A.R.S. 42-5010A
  - Applies to every person who receives gross proceeds of sales or gross income on which a transaction privilege tax is imposed

# Jail Tax

- Property Tax requirements per A.R.S. 42-4023
  - Requires approval of majority of electors in District
  - Secondary property tax
  - Rate shall not exceed \$.20 per \$100 of assessed valuation
- Juvenile Facility Tax A.R.S. 42-4023.01
  - Only applicable if Juvenile facilities are part of the District
  - Requires approval of majority of electors
  - In addition to tax levied under A.R.S. 42-4023
  - Secondary tax limited to 10 cents per \$100 of assessed valuation