



**DATE: October 18, 2016**

**TO: Pima County Board of Supervisors**

**RE: Two Tax Rates— One Fire District**

October 18, 2016  
Call to the Public

Madam Chair, and Board Members:

As Chair of our not-for-profit community organization in the J-6/Mescal area, I am here this morning to request your assistance in untangling communication between Cochise County Special Districts, Mescal-J6 Fire District, the Property Tax Oversight Committee, the Pima County Clerk of the Board, and the Pima County Budget Division.

Public records indicate that unclear deadlines, procedures and authorities have resulted in two different tax rates being adopted for the same level of fire service provided Pima County and Cochise County residents within the Mescal-J6 Fire District. On August 15<sup>th</sup>, your Board adopted a \$1.46 tax rate while simultaneously Cochise County Supervisors set the tax rate for \$1.36 per \$100 of valuation. This means that our Pima County residents are collectively paying \$4,000 more in taxes for the same level of fire service than similar property owners across the County line.

The Property Tax Oversight Committee from the Dept. of Revenue adamantly states that there can only be one tax rate for the Mescal-J6 Fire District, regardless of the county in which the property is located. PTOC has no authority to resolve this inequality. Tax Bills have been printed, distributed, and cannot be appealed.

We respectfully request that your Board direct a designated individual within your Budget Division to work closely with Cochise County Special Districts and Treasurer's Office to determine:

- 1) Which county has the statutory responsibility to establish the tax rate within this shared jurisdiction,
- 2) What procedures/ specific contacts/ firm deadlines are needed so that guidelines are clearly defined for the exchange of information, and
- 3) Is there a possible resolution for this year's inequality in taxation?

Sincerely,

Mary McCool, Chair  
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