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**CITY OF SAN LUIS  
ATTN: CITY CLERK  
P.O. BOX 1170  
SAN LUIS, ARIZONA 85349**

CONFORMED COPY  
2025-01696 RESOLUTION  
01/23/2025 03:55:47 PM Pages: 17 Fees: \$15.00  
Requested By: CITY SAN LUIS

David Lara County Recorder, YUMA County AZ



The above area is to be reserved for recording information.

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**CAPTION HEADING:**

**RESOLUTION**

Resolution No. 2351

Ordering and calling a Special Election to be held on May 20, 2025, in and for the City of San Luis, Arizona, to submit to the qualified electors of San Luis the proposed amount to be raised by Primary (AD Valorem) Property Taxes.



# Resolution

OFFICE OF THE  
MAYOR  
CITY OF SAN LUIS

No. 2351

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SAN LUIS, ARIZONA ORDERING AND CALLING A SPECIAL ELECTION TO BE HELD ON MAY 20, 2025, IN AND FOR THE CITY OF SAN LUIS, ARIZONA, TO SUBMIT TO THE QUALIFIED ELECTORS OF SAN LUIS THE PROPOSED AMOUNT TO BE RAISED BY PRIMARY (AD VALOREM) PROPERTY TAXES.**

**WHEREAS**, the Mayor and Council of the City of San Luis, Arizona (the "City"), determine that the City should levy primary (ad valorem) property taxes in the next and each succeeding tax year for the purposes permitted by applicable law; and

**WHEREAS**, pursuant to Section 42-17056, Arizona Revised Statutes, the Mayor and Council of the City must submit the proposed amount to be raised by primary (as valorem) property taxes for approval of the voters; and

**WHEREAS**, for purposes of the foregoing, the Mayor and Council of the City order an election (the "Election");

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and City Council of the City of San Luis, Arizona:

**Section 1.** That the election, in and for the city, be and the same is hereby ordered and called to be held on May 20, 2025, at which there shall be submitted to the qualified electors of the city the proposed amount to be raised by primary (ad valorem) property taxes set forth in the official ballot.

**Section 2.** That the official ballot for the Election (the "Official Ballot") shall be in substantially the form attached hereto as Exhibit "A."

**Section 3.** (A) That notice of the election shall be given by mailing an informational pamphlet (the "Informational Pamphlet") and a sample of the Official Ballot in substantially the form attached hereto as Exhibit "B," as revised as hereinafter described, to every household within the city not less than thirty-five (35) days before the date of the election.

(B) That the Informational Pamphlet shall be prepared by the Clerk of the City, and the Clerk of the City is hereby authorized and directed to cause the Informational

Pamphlet to be provided as and under the circumstances described herein in the form she deems acceptable.

(C) That the Clerk of the City is hereby authorized to request arguments for and against the subject matter of the election by providing the notice in the form and by the means provided in the form attached hereto and marked Exhibit "C" (hereinafter referred to as the "Request for Arguments"). **The deadline to submit such arguments shall be February 19, 2025.**

**Section 4.** That absentee/early voting with respect to the election shall be permitted in accordance with the provisions of Title 16, Chapter 4, Article 8, Arizona Revised Statutes.

**Section 5.** That the Clerk of the City is hereby authorized and directed to have printed and delivered to the election officials at the polling places, to be by them furnished to the qualified electors of the city offering to vote at the election, the Official Ballot.

**Section 6.** That in order to comply with the Voting Rights Act of 1965, as amended, the following materials pertaining to the election shall be translated into Spanish and mailed or distributed in each instance where mailing or distributing of such materials is required, to-wit: Request for Arguments, Informational Pamphlet, Official Ballot, "Absentee/Early Voting Materials" and "Instructions At The Polling Places."

**Section 7.** That the consolidation of any election precincts deemed necessary for purposes of the election is hereby approved.

**Section 8.** (A) That the election shall be held, conducted and canvassed in conformity with the provisions of the regular election laws of the State of Arizona, except as otherwise provided by law, and only such persons shall be permitted to vote at the election who are qualified electors of the city.

(B) That the election may be conducted (i) using either electromechanical or electronic vote recording and ballot counting equipment or paper ballots at polling places, or (ii) as a mailed ballot election as provided in Section 16-409, Arizona Revised Statutes, as shall be determined to be in the best interests of the city by the Elections Department of Yuma County, Arizona (the "County") and the Clerk of the City. The Clerk of the City is authorized and directed to enter into a contract with the County Recorder of the County to obtain precinct registers for the election and to enter into an agreement with the Elections Department of the County to conduct the election for the city.

(C) That all expenditures as may be necessary to order, notice, hold and administer the election are hereby authorized, which expenditure shall be paid from current operating funds of the city.

(D) That the Clerk of the City is hereby authorized to take all necessary actions to facilitate the election including all such actions as are necessary to assist the Elections Department of the County in conducting the Election and performing its duties.

**Section 9.** (A) That the official returns from the election shall be made to the Mayor and Council of the city within twenty (20) days from the date of the election and the election shall be canvassed and the results thereof certified by the Mayor and Council of the city at a meeting to be held within twenty (20) days after the date of the election, as provided by law.

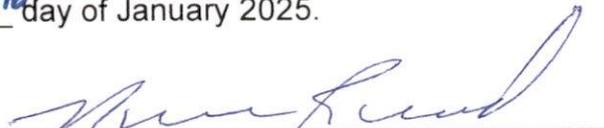
(B) That the Mayor and Council of the city shall file and record in the office of the County Recorder of the County a certificate disclosing with respect to the election the purpose of the election, the total number of votes cast and the total number of votes for and against creating the indebtedness and stating whether or not the indebtedness is ordered in each case.

**Section 10:** The city officers and employees are authorized and directed to perform all acts necessary or desirable to give effect to this Resolution.

**Section 11:** If a conflict arises between the provisions of this Resolution and any other ordinance, resolution, regulation, or policy of the City of San Luis, the conflicting provisions are amended, superseded, and replaced; and this Resolution shall govern.

**Section 12:** If any section, subsection, paragraph, sentence clause, phrase, or portion of this Resolution is held to be invalid or unconstitutional by the final decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portion of this Resolution.

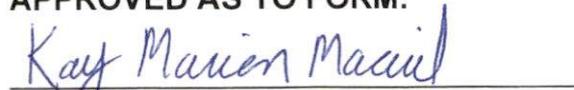
**PASSED, ADOPTED, and APPROVED** by the Mayor and City Council of the City of San Luis, Yuma County, Arizona, this 22<sup>nd</sup> day of January 2025.

  
\_\_\_\_\_  
Nieves Riedel, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Sonia Cornelio, City Clerk

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Kay Marion Macuil, City Attorney

CERTIFICATION

I hereby certify that the foregoing Resolution No 2357 was duly passed and adopted by the Mayor and Council of the City of San Luis, Arizona, at a regular meeting held on January 22, 20 25, that the vote thereon was 4 Ayes, 3 Nays, and that the Mayor and 6 Council Members were present thereat.

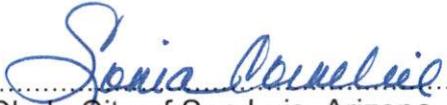
  
.....  
Clerk, City of San Luis, Arizona

EXHIBIT "A"

OFFICIAL BALLOT

PRIMARY (AD VALOREM) PROPERTY TAX IMPLEMENTATION

Shall the City of San Luis, Arizona (the "City"), be authorized to raise not to exceed \$ \_\_\_\_\_,000 by primary (ad valorem) property taxes? IF SUCH AMOUNT IS APPROVED BY THE VOTERS, IT SHALL BE THE BASE FOR DETERMINING LEVY LIMITATIONS FOR THE CITY FOR SUBSEQUENT FISCAL YEARS.

FOR THE TAX  AGAINST THE TAX

EXHIBIT "B"

CITY OF SAN LUIS, ARIZONA

INFORMATIONAL PAMPHLET  
AND SAMPLE BALLOT

May 20, 2025  
SPECIAL ELECTION



**TO THE VOTERS OF THE CITY OF SAN LUIS, ARIZONA:**

The Mayor and Council of the City of San Luis, Arizona, pursuant to Resolution No. 2351 adopted on January 22, 2025, have ordered that a special election be held in and for the City of San Luis, Arizona (the "City"), on May 20, 2025 (the "Special Election"). The qualified electors of the City will be asked to vote on the amount to be raised by a primary (ad valorem) property tax.

A person is entitled to vote in the Special Election who has resided in a precinct in the boundaries of the City for 29 days preceding the Special Election, who is qualified to register to vote as provided in Section 16-101, Arizona Revised Statutes, as amended, and whose registration has been received by the Elections Department of Yuma County, Arizona prior to midnight of the 29th day preceding the date of the Special Election. The last day to register for the Special Election is April 21, 2025.

The purpose of this Informational Pamphlet is to provide you with information on the question which will appear on the ballot for the Special Election. A sample ballot and a list of the polling places for the Special Election are included in this Informational Pamphlet.

Preparation of this Informational Pamphlet is required by State law and in compliance with the Federal Voting Rights Act, has been printed in English and Spanish. In order to be prepared to fully exercise your right to vote at the Special Election, you are urged to thoroughly read all the material. This Informational Pamphlet may be taken into the voting booth on the day of the Special Election.

Polling places for the Special Election will be open from 6 a.m. to 7 p.m. on May 20, 2025. Each voter must vote at the polling place in which the voter is registered. Each voter may vote at any vote center listed on Page [to be determined].

/s/ Sonia Cornelio  
.....  
City Clerk, City of San Luis, Arizona

## **INTRODUCTORY STATEMENT**

The City has prepared this sample ballot and informational pamphlet to provide to the qualified electors of the City information concerning the Special Election.

The proposition being submitted for your consideration is the establishment of a primary (ad valorem) property tax for the City. Currently the City does not have a property tax. Revenues received from State "revenue sharing" funds are very limited due to the City's low population. Additionally, the City has rather low revenues generated by city sales tax due to the low number of businesses operating within city limits. It is estimated that, should this proposition pass, it will generate approximately \$2,500,000 dollars in revenues the first year it is implemented.

The Mayor and City Council intend that these limited moneys will be used for maintenance/upgrades to:

- parks,
- open space, and
- public road infrastructure.

The Mayor and City Council intend that City monies that otherwise would have been used for such purposes will be used, in part, to pay for capital improvement projects such as Cesar Chavez Boulevard, 10th Avenue, 6th Avenue, East San Luis Park, Downtown Park and other amenities in open spaces.

## **PRIMARY PROPERTY TAX INFORMATION**

If the Special Election is successful, the City will levy a property tax comprised of a primary tax used for general operations and maintenance expenses (the "Tax"). The Mayor and Council of the City intend to have a financial policy that seeks to limit the primary property tax rate to approximately \$2.14 per \$100 of net assessed limited property valuation.

### **AMOUNT TO BE AUTHORIZED:**

The amount to be raised by the Tax in fiscal year 2025-2026 requested by the Special Election is not to exceed \$2,500,000. IF SUCH AMOUNT IS APPROVED BY THE VOTERS, IT SHALL BE THE BASE FOR DETERMINING LEVY LIMITATIONS FOR THE CITY FOR SUBSEQUENT FISCAL YEARS.

### **EFFECT OF TAX:**

If the Special Election is successful, the City would levy the Tax on all taxable property in the City. (The City does not currently levy a primary (ad valorem) property tax.) It is estimated that the rate of the Tax would be \$2.14 per \$100 of net assessed limited property valuation.

**ESTIMATED TAXPAYER COST:**

As noted above, the Tax would require a levy of primary (ad valorem) taxes on all taxable property within the City which would initially impact the taxpayers in the 2025-2026 fiscal year in the form of a \$2.14 per \$100 of net assessed limited property valuation tax rate increase.

Information regarding the estimated tax impact of the Tax on a residential property owner, commercial property owner and an agricultural/vacant property owner is set forth in the following table

			FY 25-26 Tax Rate: <b>\$2.14</b> FY 25-26 Max <b>\$2,500,000</b> Levy:	
(Average value properties estimated from FY 2023-24 State and County Abstract of the Assessment Roll.)	Limited Property Value	Assessed Valuation	Estimated Annual Tax Impact	Estimated Monthly Tax Impact
<b>Owner Residential Property: 10% assessment ratio</b>				
estimated average property owner (b):				
	\$106,603	\$10,660	<b>\$229</b>	<b>\$19.05</b>
	\$100,000	\$10,000	<b>\$214</b>	<b>\$17.87</b>
	\$150,000	\$15,000	<b>\$322</b>	<b>\$26.80</b>
	\$250,000	\$25,000	<b>\$536</b>	<b>\$44.67</b>
<b>Commercial Property (locally assessed): 16.5% assessment ratio (c)</b>				
estimated average property owner:				
	\$525,008	\$86,626	<b>\$1,857</b>	<b>\$154.78</b>
	\$250,000	\$42,500	<b>\$911</b>	<b>\$75.94</b>
	\$1,000,000	\$165,000	<b>\$3,538</b>	<b>\$294.82</b>
<b>Agricultural/Vacant Property: 15% assessment ratio</b>				
estimated average property owner:				
	\$27,499	\$4,125	<b>\$88</b>	<b>\$7.37</b>
	\$50,000	\$7,500	<b>\$161</b>	<b>\$13.40</b>
	\$100,000	\$15,000	<b>\$322</b>	<b>\$26.80</b>

- (a) Assumes the Net Limited Assessed Value for the City of San Luis grows by 5.0% for tax year 2025.
- (b) This is the estimated average value of an owner occupied residential property in the City that is used for tax purposes. The value used for tax purposes is the limited property value and is calculated by the County Assessor. This is not the market value of the property. As a result of current real estate market conditions, the value of the property

used for tax purposes may be significantly lower than the market value of the property. Property owners may review this information on the County Assessor website.

- (c) The assessment ratio for this property classification will decrease to 16.5% for tax year 2025, 16% for tax year 2026, 15.5% for tax year 2027 and 15% for each tax year thereafter.

The tax impact on an owner-occupied residence valued by the county assessor at \$250,000 is estimated to be \$536. The tax impact on commercial property valued by the county assessor at \$1,000,000 is estimated to be \$3,538. The tax impact on agricultural or other vacant property valued by the county assessor at \$100,000 is estimated to be \$322.

### **TAX LIMITATIONS:**

No primary (ad valorem) property taxes may be collected in any tax year in excess of one percent of the full cash valuation of the subject residential property. (Such limitation does not apply to any secondary (ad valorem) property tax levy for indebtedness.) Primary (ad valorem) property taxes levied on all types of property by counties, cities, towns and community college districts are limited to a maximum increase of two percent over the prior year's levy plus any amount directly attributable to new construction and acquisition. The two percent limit does not apply to school districts.

### **POLLING LOCATIONS**

Yuma County Library  
San Luis Branch  
1075 North 6<sup>th</sup> Avenue  
San Luis, Arizona 85349

San Luis Medical Mall  
151 Oak Avenue  
San Luis, Arizona 85349

### **HOURS DURING THE DAY WHEN THE POLLS WILL BE OPEN**

The polling place shall be open at 6:00 a.m. and close at 7:00 p.m. on the date of the Special Election.

### **OTHER IMPORTANT VOTER INFORMATION**

A person is entitled to vote in the Special Election who has resided in a precinct in the boundaries of the City for 29 days preceding the Special Election, who is qualified to register to vote as provided in Section 16-101, Arizona Revised Statutes, as amended. The last day to register for the Special Election is April 21, 2025.

1. Please check the address label on this voter informational pamphlet for your polling place information.
2. Polling places will be open from 6:00 a.m. to 7:00 p.m.
3. Any qualified elector who is either physically or visually impaired or who is unable to read or understand the contents of the ballot, may be accompanied into the voting booth by a person of such elector's choice for the purpose of assisting such elector in casting a ballot.

4. Sample ballots may be brought to the voting place and may be taken into the voting booth on the day of the Special Election.
5. Any qualified elector, who at 7:00 p.m., is in the line of waiting voters, will be allowed to prepare and cast a ballot.

### **EARLY/ABSENTEE VOTING INFORMATION**

Any qualified elector may vote an early/absentee ballot for the Special Election. Absentee/early voting with respect to the Special Election shall be permitted in accordance with the provisions of Title 16, Chapter 4, Article 8, Arizona Revised Statutes, as amended. Absentee/early voting information with respect to the Special Election may be obtained by contacting:

Yuma County Voter and Election Services  
102 South Main Street  
Yuma, Arizona 85364  
Telephone: (928) 373-1014  
8:00 a.m. to 5:00 p.m., Monday through Friday

### **TO VOTE AN EARLY/ABSENTEE BALLOT IN PERSON**

Appear in person at:

Yuma County Voter and Election Services  
102 South Main Street  
Yuma, Arizona 85364  
Telephone: (928) 373-1014  
8:00 a.m. to 5:00 p.m., Monday through Friday

### **TO OBTAIN AN EARLY/ABSENTEE BALLOT BY MAIL**

Submit a written, signed request or call:

Yuma County Voter and Election Services  
102 South Main Street  
Yuma, Arizona 85364  
Telephone: (928) 373-1014  
8:00 a.m. to 5:00 p.m., Monday through Friday

- a. If confined because of physical disability or illness, indicate address of confinement and if assistance is needed.
- b. If you will be out of the City, indicate where to mail the early/absentee ballot.

Written or verbal requests for an early/absentee ballot must be received by Yuma County Voter and Election Services before 5:00 p.m. on May 9, 2025, in order for Election Services to mail the ballot.

The returned early/absentee ballot must be received in the Yuma County Recorder's Office not later than 7:00 p.m. on election day, May 20, 2025, in order for the ballot to be counted.

**TO OBTAIN FURTHER INFORMATION, CONTACT**

***For Election Process, Voting Information and Voter Registration, and Early/Absentee Ballot Information:***

Yuma County Voter and Election Services  
102 South Main Street  
Yuma, Arizona 85364  
Telephone: (928) 373-1014  
8:00 a.m. to 5:00 p.m., Monday through Friday

If you do not know if you are qualified to vote, you should contact Yuma County Voter and Election Services at the telephone number shown above.

**FORM OF OFFICIAL BALLOT**

**OFFICIAL BALLOT**

**[Insert ballot form here]**

**ARGUMENTS FOR/AGAINST**

**[Insert arguments for/against here]**

City of San Luis, Arizona  
1090 East Union Street  
San Luis, Arizona

Non-Profit Org. U.S.  
Postage Paid  
....., Arizona  
Permit No. ....

OFFICIAL VOTING MATERIAL

YOUR POLLING PLACE IS  
INDICATED ON LABEL

Only one Voter Informational Pamphlet has been mailed to each household within the City in which qualified electors reside. Please make it available to all qualified electors in the household.

EXHIBIT "C"

REQUEST FOR ARGUMENTS FOR AND AGAINST THE AUTHORIZATION OF A PRIMARY (AD VALOREM) PROPERTY TAX IN AND FOR THE CITY TO BE CONSIDERED BY THE VOTERS OF THE CITY OF SAN LUIS, ARIZONA, AT AN ELECTION TO BE HELD ON MAY 20, 2025.

Pursuant to Resolution No. 2351 adopted by the Mayor and Council of the City of San Luis, Arizona, (the "City"), on January 22, 2025, (the "Resolution"), a Special Election in and for the city was ordered and called to be held on May 20, 2025 (the "Election"). Notice of the Election will be given by mailing an informational pamphlet. Such pamphlet is to include arguments for and against the authorization of a primary (ad valorem) property tax in and for the city to be considered at the Election. (The text of the question to be considered at the Election is included in the Resolution which is available at the City Clerk's Office of the city at 1090 E. Union Street, San Luis, Arizona 85349) Any person interested in providing any such argument is hereby requested to provide the same to the Clerk of the city at the address indicated above before 5:00 p.m., Arizona time on February 19, 2025. Arguments will be limited to three hundred (300) words. If you have any questions about the foregoing, please contact the Clerk of the city at (928) 341 – 8520.

/s/ Sonia Cornelio

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City Clerk, City of San Luis, Arizona

This request (along with Spanish translation thereof) should be posted at all places at which notices of meetings of the Mayor and Council of the city are posted and published once in the Yuma Sun.