

Jefferson County Emergency Services District No. 1

Sales and Use Tax Proposition

Election Summary

The Board of Commissioners (the "Board") of Jefferson County Emergency Services District No. 1 ("JCESD No. 1", or the "District") has called for a vote on a proposition to increase the Sales and Use Tax by one and one-half percent (1.5%) or from 6.75% to 8.25%, except for residents of the City of Bevil Oaks, who are already taxed at 8.25%. The election to increase the sales tax is set for Tuesday, November 4, 2025.

If approved, the funds will be used to: (1) hire additional off-duty licensed firefighters; (2) purchase and maintain equipment; and (3) acquire property for an additional fire station that is more centrally located within the District.

Q. Is this a property tax? **Q. Are my property taxes going up?**

A. No. This is a sales and use tax election, which will be applied to all taxable goods and services purchased within the District boundaries. This would apply to local residents and anyone traveling to or through the District who purchases taxable goods and services. This will not affect your property taxes in any way.

Q. Will I be charged more than 8.25% on taxable purchases?

A. No. The state maximum on all taxable purchases is 8.25%. This election will not increase the 8.25% allowed on taxable purchases. This will instead capture the 1.5% (one and one-half pennies on every dollar) in those places within the District boundaries not already collecting 8.25% on taxable purchases.

Q. What will this additional revenue be used for?

A. The three overarching goals outlined in the long-range plan are to :

- ◆ Hire additional certified firefighters to provide full-time staffing at the District's fire station;

- ◆ Purchase additional equipment, including PPE (Personal Protective Equipment) and emergency response vehicles to ensure firefighter readiness and safety; and
- ◆ Acquire property to build a more centrally located fire station.

Q. What will the ballot look like?

A. The November 4, 2025, ballot language will read as follows:

THIS IS A TAX INCREASE.
THE ADOPTION OF A LOCAL SALES AND USE TAX IN
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1
AT A RATE NOT TO EXCEED ONE AND ONE-HALF PERCENT
(1.5%) IN ANY LOCATION IN THE DISTRICT.

Q. What if the proposition fails?

A. If the proposition fails, JCESD No.1 will continue to work to serve the residents within the District boundaries, but the District's ability to address the issues facing the District and implement the long-term District plan will be limited.

Q. When is Early Voting?

A. Early Voting begins October 20, 2025, and Election Day is November 4, 2025. For more information on voting, including registering to vote, go to:
<https://www.jeffersonelections.com>

For more information on the sales and use tax proposition including exhibits and resident educational materials, please visit the JCESD No. 1 website: <https://jcesd1.org>

