## ADDIITONAL INFORMATION REGARDING PRIOR NOTICE OF NOTICE OF ADVERSE TAX OPINION OR EVENT AFFECTING TAX-EXEMPT STATUS NOTICE OF PROPOSED ISSUE

## Santa Cruz County Jail District of Santa Cruz County, Arizona Pledged Revenue Refunding Obligations Series 2017 CUSIP No. 80182JAP5

## October 8, 2021

In supplementation of the notice previously provided by the Santa Cruz County Jail District of Santa Cruz County, Arizona (the "District") on March 23, 2021, pursuant to the requirements of numbered paragraph 5 of the Continuing Disclosure Certificate of the District dated June 29, 2017 (the "Continuing Disclosure Undertaking"), regarding the issuance by the Internal Revenue Service (the "Service") of a Notice of Proposed Issue (IRS Form 5701-B) (the "Notice") relating to the Santa Cruz County Jail District of Santa Cruz County, Arizona Pledged Revenue Refunding Obligations Series 2017 (the "Bonds"), the District provides the following additional information:

By letter dated September 8, 2021, the Service notified the District that it decided to close the audit of the Bonds with no change to the tax-advantaged status of the Bonds.

This notice is provided solely to provide additional information regarding the prior notice referred to above and does not speak to any other event or information about the District and does not imply there has been no change in any other information relating to District or any of the District's outstanding bonds. Nothing contained in this notice is, or should be construed as, a representation by the District that the information included in this notice constitutes all of the information that may be material to a decision to invest in, hold or dispose of any securities issued by the District or otherwise related to the District. Although the District may provide additional information from time to time regarding the matters in this Notice, it is not required to do so other than as provided in the Continuing Disclosure Undertaking.

Date: October 8, 2021

SANTA CRUZ COUNTY JAIL DISTRICT OF SANTA CRUZ COUNTY