



Board of Supervisors Memorandum

August 19, 2024

Tax Levy and Rate Adoption

Background

State statutes require the Board of Supervisors to levy property taxes on or before the third Monday in August each year. Attachment A is the proposed Pima County resolution for the levy of the tax for Fiscal Year (FY) 2024/25, which includes the levies for FY 2024/25 of various taxing jurisdictions within Pima County. Of the 94 separate authority levies proposed for adoption in Attachment A, only four are controlled by the Board of Supervisors: County Primary, County Debt Service, County Free Library District, and the Regional Flood Control District. The remaining authority levies are set entirely by other elected governing bodies or result from the requirements of state law. The Board of Supervisors' statutory role in adopting these property tax levies for other jurisdictions is ministerial only, and the Board has no authority to change the amounts of the various levies that have been transmitted to the County. The levies include the relevant valuations and the resultant tax rates. Most valuations are provided by the 2024 Clerk of the Board of Supervisors Abstract of Values by Legislative Class. Primary and secondary tax levies and rates for Pima County, Pima Community College, City of Tucson, City of South Tucson, and school districts are based on valuations in compliance with Arizona Revised Statutes (ARS) §42-17151. Secondary tax levies and rates for fire districts and the Fire District Assistance Tax are based on valuations pursuant to ARS §42-17052.

The Pima County Primary and Secondary tax rates (per \$100 of assessed valuation) for last year and this year are shown in the table below, as well as the corresponding tax levy for this year. For a comparison of Pima County Primary and Secondary rates from FY 2015/16 through proposed FY 2024/25, please refer to Attachment B. Attachment C provides a summary of primary and secondary rates by school district. Attachment D is a comparison of FY 2023/24 tax rates to the proposed FY 2024/25 tax rates by school district and for the special districts.

	<u>Fiscal Year 2023/24 Rate</u>	<u>Fiscal Year 2024/25 Rate</u>	<u>Fiscal Year 2024/25 Levy</u>
Primary - General Fund	\$4.0102	\$4.0990	\$461,322,412
County Free Library District	0.5493	0.5537	62,316,228
Debt Service	0.2200	0.1250	14,068,139
Flood Control District	0.3253	0.3271	33,521,856
Fire District Assistance Tax	<u>0.0376</u>	<u>0.0365</u>	<u>4,107,896</u>
Total County	\$5.1424	\$5.1413	\$575,336,531

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The Honorable Chair and Members, Pima County Board of Supervisors

Re: **Tax Levy and Rate Adoption**

August 19, 2024

Page 2

The FY 2024/25 Pima County levies reflect Board actions at the June 18, 2024 meeting adopting the County's budget and directing the levels of tax rates. The impact of the Board's actions on that date and a slight decrease in the Fire District Assistance Tax result in a total County tax rate of \$5.1413, which is \$0.0011 less than the FY 2023/24 total of \$5.1424.

Recommendation

It is recommended the Board of Supervisors approve the levies for all taxing jurisdictions within Pima County as described in Resolution 2024-__.

Respectfully submitted,



Jan Lesher
County Administrator

JKL/anc – August 14, 2024

Attachments

- c: Carmine DeBonis, Deputy County Administrator
Francisco Garcia, MD, MPH, Deputy County Administrator & Chief Medical Officer
Steve Holmes, Deputy County Administrator
Ellen Moulton, Director, Finance and Risk Management
Andy Welch, Deputy Director, Finance and Risk Management
Xavier Rendon, Budget Division Manager, Finance and Risk Management
Monica Perez, Chief of Staff, County Administrator's Office

ATTACHMENT A

RESOLUTION NO. 2024 – _____

**RESOLUTION OF THE PIMA COUNTY BOARD OF SUPERVISORS
FOR THE LEVY OF TAXES FOR FISCAL YEAR 2024/2025**

The Board of Supervisors of Pima County, Arizona finds:

1. In accordance with the provisions of A.R.S. §§ 42-17101 to 42-17110, 48-252, and 48-3620, the Board of Supervisors, acting as the governing board of the Pima County Flood Control District, on May 21, 2024, made an estimate of the different amounts required to meet the public expenditures of the district for the 2024/2025 fiscal year and, on June 18, 2024, following a public hearing, adopted the budget of the district and determined the amount of its property tax levy.
2. In accordance with the provisions of A.R.S. §§ 42-17101 to 42-17110, 48-252, and 48-3903, the Board of Supervisors, acting as the governing board of the Pima County Free Library District, on May 21, 2024, made an estimate of the different amounts required to meet the public expenditures of the district for the 2024/2025 fiscal year and, on June 18, 2024, following a public hearing, adopted the budget of the district and determined the amount of its property tax levy.
3. In accordance with the provisions of A.R.S. §§ 35-451 and 42-17101 to 42-17110, the Board of Supervisors, on May 21, 2024, made an estimate of the different amounts required to meet the public expenditures of Pima County for the 2024/2025 fiscal year and, on June 18, 2024, following a public hearing, adopted the budget for the County and determined the amount of its property tax levy.
4. The Board of Supervisors has received information enabling the Board to determine the amount of taxes and/or special assessments to be imposed on property within the various school districts, municipalities, and special taxing districts in the County for Fiscal Year 2024/2025, by or on behalf of those entities.
5. Public notice of the levy of taxes was given as required by law.

NOW, THEREFORE, BE IT RESOLVED, that taxes and special assessments are to be levied upon property located in Pima County for the entities and in the amounts as follows:

PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary - Last levied in FY 1995/96	11,254,511,170	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX			
Primary - Last levied in FY 2021/22	11,254,511,170	0	0.0000
PIMA COUNTY:			
Primary			
General Fund	11,254,511,170	461,322,412	4.0990
TOTAL PRIMARY		<u>461,322,412</u>	4.0990
Secondary			
County Free Library	11,254,511,170	62,316,228	0.5537
Debt Service	11,254,511,170	14,068,139	0.1250
Flood Control District	10,248,197,990	33,521,856	0.3271
Fire District Assistance	11,254,511,170	4,107,896	0.0365
TOTAL PIMA COUNTY		<u>575,336,531</u>	5.1413
PIMA COMMUNITY COLLEGE:			
Primary	11,254,511,170	141,019,025	1.2530
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	11,254,511,170	11,254,511	0.1000
Water Storage Secondary	11,254,511,170	4,501,804	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,281.88 acre-feet)		1,121,645	875.0000
Membership Dues (rate per lot, with 17,956 lots assessed)		<u>549,992</u>	30.6300
Total Category 1 Member Lands		1,671,637	
Category 2 Member Lands			
Water Usage (rate per acre-foot and currently NO assessment)		0	682.0000

PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF TUCSON:			
Primary	4,542,971,018		
Primary		18,780,642	0.4134
Involuntary Tort Judgments (Arizona Administrative Code Regulation 15-12-202)		806,093	0.0177
TOTAL PRIMARY		19,586,735	0.4311
Secondary	4,542,971,018	27,412,670	0.6034
TOTAL CITY OF TUCSON		46,999,405	1.0345
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			
Assessment **		643,766	N/A
**Charged in relation to the benefits received.			
CITY OF SOUTH TUCSON:			
Primary	28,225,708	61,871	0.2192
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	1,065,523	14,771	1.3863
Carriage Hills No. 1	3,178,903	9,084	0.2858
Carriage Hills No. 3	1,451,406	3,112	0.2144
Desert Steppes	2,280,993	5,452	0.2390
Hermosa Hills Estates	3,341,652	4,672	0.1398
Lakeside No. 1	2,545,292	7,272	0.2857
Littletown	2,412,611	28,115	1.1653
Longview Estates No. 1	3,355,656	9,864	0.2940
Longview Estates No. 2	3,913,480	11,420	0.2918
Manana Grande "B"	2,873,057	7,788	0.2711
Manana Grande "C"	3,479,696	12,720	0.3655
Midvale Park	7,614,909	15,972	0.2097
Mortimore Addition	4,904,155	35,671	0.7274
Oaktree No. 1	1,196,166	24,797	2.0730
Oaktree No. 2	849,739	20,526	2.4156
Oaktree No. 3	1,018,205	26,898	2.6417
Orange Grove Valley	1,957,434	8,116	0.4146
Peach Valley	638,883	4,115	0.6441
Peppertree	12,754,528	10,769	0.0844
Rolling Hills	9,831,187	19,622	0.1996
Salida del Sol	841,364	15,825	1.8809

PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS:			
Arivaca	5,477,593	171,449	3.1300
Avra Valley	37,462,780		
Operations		1,404,854	3.7500
Bonds		217,285	0.5800
Total Avra Valley		1,622,139	4.3300
Corona de Tucson	92,580,051	3,055,142	3.3000
Drexel Heights	304,052,818		
Operations		10,585,000	3.4813
Bonds		820,943	0.2700
Total Drexel Heights		11,405,943	3.7513
Golder Ranch	1,333,460,981		
Operations		33,869,909	2.5400
Bonds		1,600,244	0.1200
Total Golder Ranch		35,470,153	2.6600
Hidden Valley	35,026,637	348,690	0.9955
Mescal-J6	4,537,498	94,244	2.0770
Mt. Lemmon	16,048,363	601,814	3.7500
Northwest	1,648,537,835		
Operations		48,992,895	2.9719
Bonds		3,829,142	0.2323
Total Northwest		52,822,037	3.2042
Picture Rocks	45,020,438		
Operations		1,688,266	3.7500
Bonds		352,420	0.7828
Total Picture Rocks		2,040,686	4.5328
Rincon Valley	225,634,321		
Operations		6,280,306	2.7834
Bonds		233,080	0.1033
Total Rincon Valley		6,513,386	2.8867
Sabino Vista	40,719,898	436,768	1.0726
Santa Rita	688,719,598		
Operations		17,423,917	2.5299
Bonds		880,184	0.1278
Total Santa Rita		18,304,101	2.6577
Sonoita-Elgin	5,327,930	165,166	3.1000
Tanque Verde Valley	19,439,663	279,932	1.4400
Three Points	49,777,337	1,866,650	3.7500
Tucson Country Club Estates	27,055,427	200,639	0.7416
Why	1,055,046	39,564	3.7500
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	14,788,210	110,912	0.7500

PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	4,274,793,631		
Maintenance & Operation		139,458,645	3.2623
Unrestricted Capital		6,194,176	0.1449
Dropout Prevention		767,410	0.0180
TOTAL PRIMARY		146,420,231	3.4252
Secondary	4,274,793,631		
Class B Bond Interest and Redemption		33,758,838	0.7897
Desegregation		63,711,047	1.4904
TOTAL SECONDARY		97,469,885	2.2801
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	1,293,503,606		
Maintenance & Operation		39,981,274	3.0909
Unrestricted Capital		2,121,346	0.1640
Adjacent Ways		1,200,000	0.0928
TOTAL PRIMARY		43,302,620	3.3477
Secondary	1,293,503,606		
Class B Bond Interest and Redemption		18,414,105	1.4236
Override Maintenance & Operation		10,077,371	0.7791
TOTAL SECONDARY		28,491,476	2.2027
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	240,553,027		
Maintenance & Operation		7,178,103	2.9840
Unrestricted Capital		587,430	0.2442
TOTAL PRIMARY		7,765,533	3.2282
Secondary	240,553,027		
Class B Bond Interest and Redemption		3,148,480	1.3089
Override Maintenance & Operation		4,704,093	1.9555
TOTAL SECONDARY		7,852,573	3.2644
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,968,042,183		
Maintenance & Operation		60,486,969	3.0734
Unrestricted Capital		4,670,164	0.2373
Adjacent Ways		450,000	0.0229
Dropout Prevention		129,412	0.0066
TOTAL PRIMARY		65,736,545	3.3402
Secondary	1,968,042,183		
Class B Bond Interest and Redemption		13,517,460	0.6868
Desegregation		4,025,000	0.2045
Override Maintenance & Operation		8,683,233	0.4412
Override K-3 / Special Programs		3,039,132	0.1544
TOTAL SECONDARY		29,264,825	1.4869

PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	615,676,601		
Maintenance & Operation		19,172,252	3.1140
Unrestricted Capital		1,590,293	0.2583
Dropout Prevention		245,572	0.0399
TOTAL PRIMARY		21,008,117	3.4122
Secondary	615,676,601		
Class B Bond Interest and Redemption		4,722,587	0.7671
Override Maintenance & Operation		8,043,879	1.3065
Override Unrestricted Capital Outlay		7,000,000	1.1370
TOTAL SECONDARY		19,766,466	3.2106
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	242,713,902		
Maintenance & Operation		7,292,582	3.0046
Unrestricted Capital		611,639	0.2520
TOTAL PRIMARY		7,904,221	3.2566
Secondary	242,713,902		
Class B Bond Interest and Redemption		1,423,454	0.5865
Override Maintenance & Operation		2,260,000	0.9311
TOTAL SECONDARY		3,683,454	1.5176
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	19,478,015		
Maintenance & Operation		677,407	3.4778
Unrestricted Capital		52,785	0.2710
TOTAL PRIMARY		730,192	3.7488
Secondary	19,478,015	0	0.0000
TOTAL SECONDARY			
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	750,402,674		
Maintenance & Operation		23,487,603	3.1300
Unrestricted Capital		670,110	0.0893
TOTAL PRIMARY		24,157,713	3.2193
Secondary	750,402,674		
Class B Bond Interest and Redemption		4,973,005	0.6627
Override Maintenance & Operation		4,554,906	0.6070
Override Unrestricted Capital Outlay		2,000,000	0.2665
TOTAL SECONDARY		11,527,911	1.5362

PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	812,920,409		
Maintenance & Operation		24,019,978	2.9548
Unrestricted Capital		1,879,472	0.2312
Adjacent Ways		1,800,000	0.2214
TOTAL PRIMARY		27,699,450	3.4074
Secondary	812,920,409		
Class B Bond Interest and Redemption		10,800,494	1.3286
Override Maintenance & Operation		13,345,463	1.6417
TOTAL SECONDARY		24,145,957	2.9703
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	460,343,323		
Maintenance & Operation		14,352,585	3.1178
Unrestricted Capital		1,189,987	0.2585
TOTAL PRIMARY		15,542,572	3.3763
Secondary	460,343,323		
Class B Bond Interest and Redemption		6,221,687	1.3515
Override Maintenance & Operation		6,311,448	1.3710
Override Unrestricted Capital Outlay		1,000,000	0.2172
TOTAL SECONDARY		13,533,135	2.9397
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	11,291,529		
Maintenance & Operation		320,193	2.8357
A.R.S. 15-992 B		5,963	0.0528
TOTAL PRIMARY		326,156	2.8885
Secondary	11,291,529	0	0.0000
TOTAL SECONDARY			
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	8,017,389		
Maintenance & Operation		257,903	3.2168
TOTAL PRIMARY		257,903	3.2168
Secondary	8,017,389	0	0.0000
TOTAL SECONDARY			

PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	475,965,086		
Maintenance & Operation		4,782,123	1.0047
Unrestricted Capital		367,445	0.0772
A.R.S. 15-992 B		728,601	0.1531
TOTAL PRIMARY		5,878,169	1.2350
Secondary	475,965,086		
Class B Bond Interest and Redemption		1,164,002	0.2446
Override Maintenance & Operation		646,898	0.1359
TOTAL SECONDARY		1,810,900	0.3805
BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	2,132,174		
TOTAL PRIMARY		0	0.0000
Secondary	2,132,174		
Secondary	2,132,174	0	0.0000
TOTAL SECONDARY			
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,570,914		
Maintenance & Operation		100,758	6.4140
Local Aid for Common Schools		20,983	1.3357
TOTAL PRIMARY		121,741	7.7497
Secondary	1,570,914		
TOTAL SECONDARY		0	0.0000
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	57,138,929		
Maintenance & Operation		1,358,078	2.3768
Unrestricted Capital		212,671	0.3722
Local Aid for Common Schools		910,223	1.5930
TOTAL PRIMARY		2,480,972	4.3420
Secondary	57,138,929		
Override Maintenance & Operation		486,741	0.8519
TOTAL SECONDARY		486,741	0.8519
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	19,967,778	318,087	1.5930
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	10,680,559,545	5,340,280	0.0500

PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
DeAnza Domestic Water Improvement District Secondary	189,148	15,000	7.9303
Marana Domestic Water Improvement District Secondary	9,767,523	40,008	0.4096
Mt. Lemmon Domestic Water District Secondary	14,314,280	430,018	3.0041
IMPROVEMENT DISTRICTS:			
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	38,233,269		
Maintenance & Operation		114,700	0.3000
Bond Indebtedness		955,832	2.5000
TOTAL SECONDARY		1,070,532	2.8000
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	27,300,042		
Maintenance & Operation		81,900	0.3000
Bond Indebtedness		682,501	2.5000
TOTAL SECONDARY		764,401	2.8000
HAYHOOK RANCH			
Secondary	898,260	40,000	4.4531
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	47,131,168		
Maintenance & Operation		141,394	0.3000
Bond Indebtedness		988,576	2.0975
TOTAL SECONDARY		1,129,970	2.3975
RANCHO SAHUARITA COMMUNITY FACILITIES DISTRICT:			
Secondary	24,362,396		
Maintenance & Operation		73,087	0.3000
Bond Indebtedness		1,142,596	4.6900
TOTAL SECONDARY		1,215,683	4.9900
ROCKING K SOUTH COMMUNITY FACILITIES DISTRICT:			
Secondary	18,453,759		
Maintenance & Operation		92,269	0.5000
Bond Indebtedness		346,931	1.8800
TOTAL SECONDARY		439,200	2.3800

PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT:			
Secondary	39,969,451		
Maintenance & Operation		119,908	0.3000
Bond Indebtedness		999,236	2.5000
TOTAL SECONDARY		1,119,144	2.8000
WILDFLOWER COMMUNITY FACILITIES DISTRICT:			
Secondary	297,365		
Maintenance & Operation		892	0.3000
Bond Indebtedness		0	0.0000
TOTAL SECONDARY		892	0.3000
IRRIGATION DISTRICTS:			
CORTARO-MARANA IRRIGATION DISTRICT 11,800.00 ACRES			
Maintenance & Operation		1,097,400	93.0000
FLOWING WELLS IRRIGATION DISTRICT 1665.07 ACRES			
Maintenance & Operation		37,950	22.3500
SILVERBELL IRRIGATION & DRAINAGE DISTRICT 1,912.15 ACRES			
Maintenance & Operation		6,216	3.2508
MOBILE HOME RELOCATION FUND			
Assessment - Waived by Arizona Dept. of Revenue for FY 2024/25			0.0000

Passed and adopted this 19th day of August, 2024.

Adelita S. Grijalva, Chair
Pima County Board of Supervisors

ATTEST:

Melissa Manriquez, Clerk of the Board

APPROVED AS TO FORM:



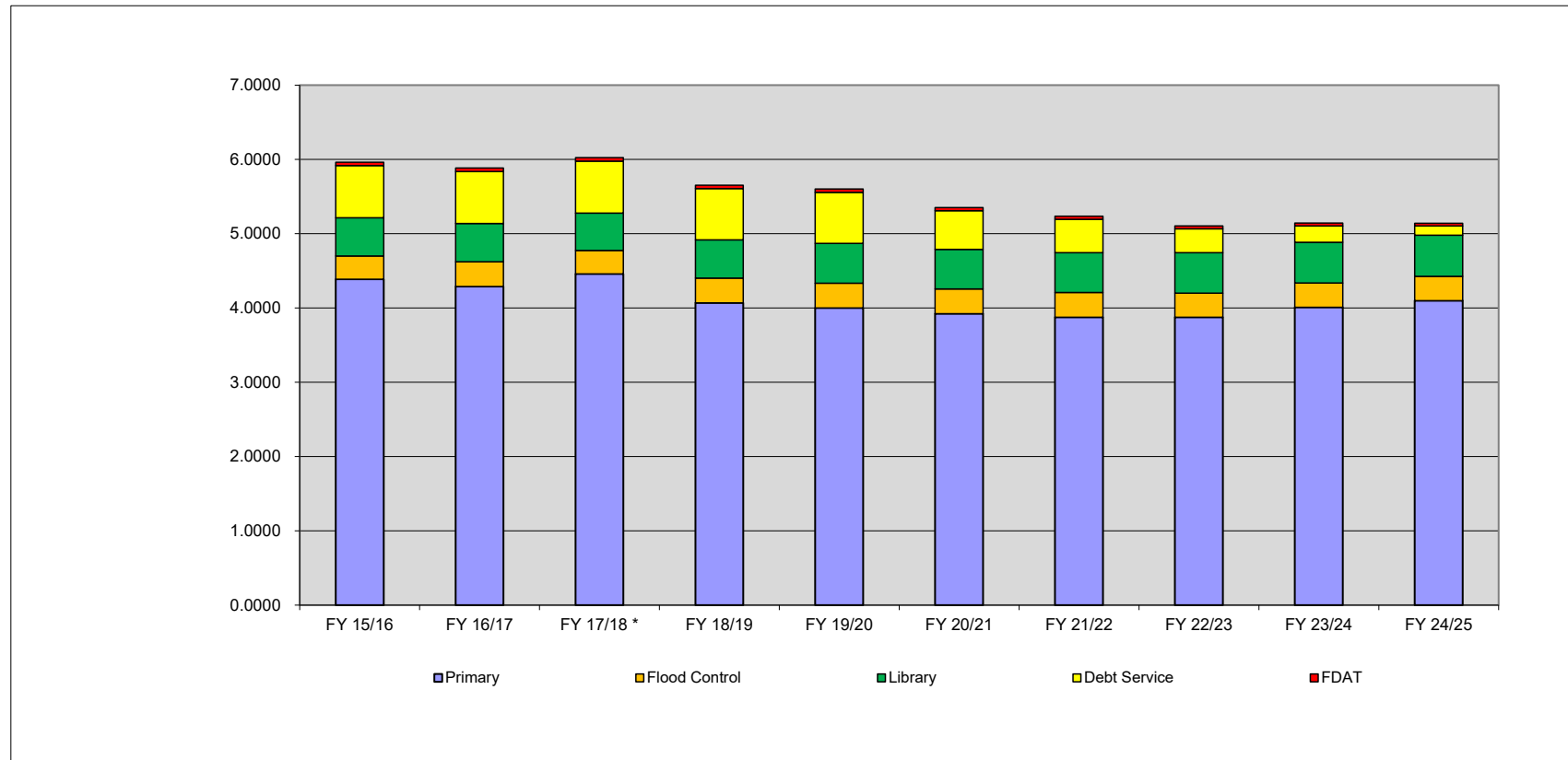
Deputy County Attorney

ATTACHMENT B

PIMA COUNTY TAX RATES

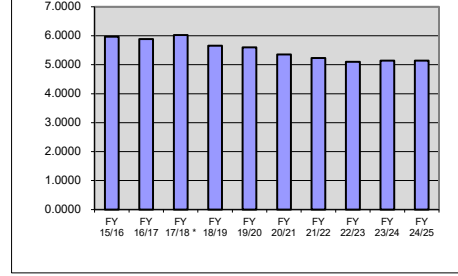
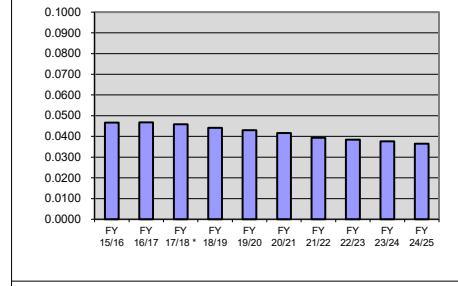
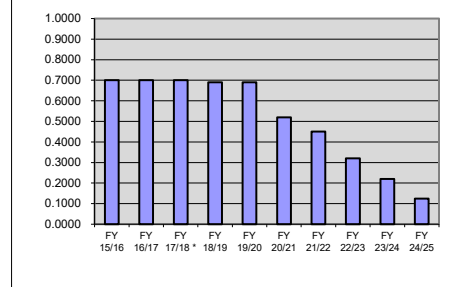
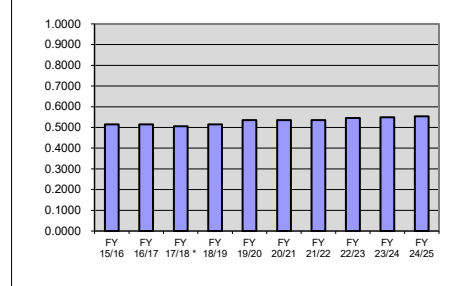
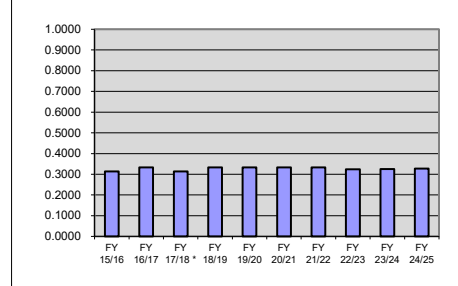
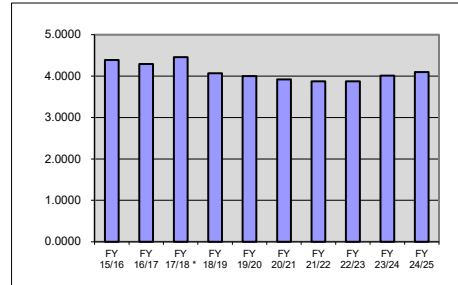
	TOTAL LEVY	PRIMARY	FLOOD CONTROL	LIBRARY	DEBT SERVICE	FDAT	TOTAL RATE
FY 15/16	452,212,954	4.3877	0.3135	0.5153	0.7000	0.0467	5.9632
FY 16/17	457,603,069	4.2896	0.3335	0.5153	0.7000	0.0468	5.8852
FY 17/18 *	484,260,210	4.4596	0.3135	0.5053	0.7000	0.0459	6.0243
FY 18/19	468,546,217	4.0696	0.3335	0.5153	0.6900	0.0441	5.6525
FY 19/20	486,381,459	3.9996	0.3335	0.5353	0.6900	0.0430	5.6014
FY 20/21	486,725,027	3.9220	0.3335	0.5353	0.5200	0.0416	5.3524
FY 21/22	504,547,519	3.8764	0.3335	0.5353	0.4500	0.0394	5.2346
FY 22/23	513,989,458	3.8764	0.3235	0.5453	0.3200	0.0384	5.1036
FY 23/24	544,181,112	4.0102	0.3253	0.5493	0.2200	0.0376	5.1424
FY 24/25	575,336,531	4.0990	0.3271	0.5537	0.1250	0.0365	5.1413

* FY2017/18 County Primary levy and rate includes \$0.2500 Transportation Property Road Tax Primary.



PIMA COUNTY TAX RATES

CATEGORY		LEVY AMT	VALUATION	TAX RATE
Primary	FY 15/16	334,358,574	7,620,360,873	4.3877
	FY 16/17	335,305,153	7,816,699,760	4.2896
	FY 17/18 *	360,110,814	8,074,957,717	4.4596
	FY 18/19	339,156,105	8,333,892,906	4.0696
	FY 19/20	349,163,676	8,729,964,923	3.9996
	FY 20/21	358,487,504	9,140,425,898	3.9220
	FY 21/22	375,861,572	9,696,150,355	3.8764
	FY 22/23	392,781,054	10,132,624,448	3.8764
	FY 23/24	426,961,728	10,646,893,610	4.0102
	FY 24/25	461,322,412	11,254,511,170	4.0990
Flood Control	FY 15/16	21,685,425	6,917,200,982	0.3135
	FY 16/17	23,643,348	7,089,459,732	0.3335
	FY 17/18	23,115,524	7,373,372,757	0.3135
	FY 18/19	25,266,454	7,576,148,151	0.3335
	FY 19/20	26,495,639	7,944,719,355	0.3335
	FY 20/21	27,976,190	8,388,662,525	0.3335
	FY 21/22	29,329,496	8,794,451,623	0.3335
	FY 22/23	29,639,879	9,162,249,986	0.3235
	FY 23/24	31,309,601	9,624,839,028	0.3253
	FY 24/25	33,521,856	10,248,197,990	0.3271
Library District	FY 15/16	39,267,720	7,620,360,873	0.5153
	FY 16/17	40,279,454	7,816,699,760	0.5153
	FY 17/18	40,802,761	8,074,957,717	0.5053
	FY 18/19	42,944,550	8,333,892,906	0.5153
	FY 19/20	46,731,502	8,729,964,923	0.5353
	FY 20/21	48,928,700	9,140,425,898	0.5353
	FY 21/22	51,903,493	9,696,150,355	0.5353
	FY 22/23	55,253,201	10,132,624,448	0.5453
	FY 23/24	58,483,387	10,646,893,610	0.5493
	FY 24/25	62,316,228	11,254,511,170	0.5537
Debt Service	FY 15/16	53,342,526	7,620,360,873	0.7000
	FY 16/17	54,716,898	7,816,699,760	0.7000
	FY 17/18	56,524,704	8,074,957,717	0.7000
	FY 18/19	57,503,861	8,333,892,906	0.6900
	FY 19/20	60,236,758	8,729,964,923	0.6900
	FY 20/21	47,530,215	9,140,425,898	0.5200
	FY 21/22	43,632,677	9,696,150,355	0.4500
	FY 22/23	32,424,398	10,132,624,448	0.3200
	FY 23/24	23,423,166	10,646,893,610	0.2200
	FY 24/25	14,068,139	11,254,511,170	0.1250
Fire District Assistance	FY 15/16	3,558,709	7,620,360,873	0.0467
	FY 16/17	3,658,216	7,816,699,760	0.0468
	FY 17/18	3,706,407	8,074,957,717	0.0459
	FY 18/19	3,675,247	8,333,892,906	0.0441
	FY 19/20	3,753,884	8,729,964,923	0.0430
	FY 20/21	3,802,418	9,140,425,898	0.0416
	FY 21/22	3,820,281	9,696,150,355	0.0394
	FY 22/23	3,890,926	10,132,624,448	0.0384
	FY 23/24	4,003,230	10,646,893,610	0.0376
	FY 24/25	4,107,896	11,254,511,170	0.0365
Total Pima County Property Tax Rate	FY 15/16	452,212,954		5.9632
	FY 16/17	457,603,069		5.8852
	FY 17/18	484,260,210		6.0243
	FY 18/19	468,546,217		5.6525
	FY 19/20	486,381,459		5.6014
	FY 20/21	486,725,027		5.3524
	FY 21/22	504,547,519		5.2346
	FY 22/23	513,989,458		5.1036
	FY 23/24	544,181,112		5.1424
	FY 24/25	575,336,531		5.1413



* FY2017/18 County Primary levy and rate includes \$0.2500 Transportation Property Road Tax Primary.

ATTACHMENT C

SUMMARY OF FY 2024/25 PRIMARY TAX RATES

School District	County	Community College District	City or Town	School District	FY 2024/25 Total
Unorganized School District	4.0990	1.2530	0.0000	1.5930	6.9450
1 TUSD in Tucson	4.0990	1.2530	0.4311	3.4252	9.2083
TUSD in S. Tucson	4.0990	1.2530	0.2192	3.4252	8.9964
TUSD outside city	4.0990	1.2530	0.0000	3.4252	8.7772
6 Marana	4.0990	1.2530	0.0000	3.3477	8.6997
8 Flowing Wells in Tucson	4.0990	1.2530	0.4311	3.2282	9.0113
Flowing Wells outside city	4.0990	1.2530	0.0000	3.2282	8.5802
10 Amphitheater in Tucson	4.0990	1.2530	0.4311	3.3402	9.1233
Amphitheater outside city	4.0990	1.2530	0.0000	3.3402	8.6922
12 Sunnyside in Tucson	4.0990	1.2530	0.4311	3.4122	9.1953
Sunnyside outside city	4.0990	1.2530	0.0000	3.4122	8.7642
13 Tanque Verde in Tucson	4.0990	1.2530	0.4311	3.2566	9.0397
Tanque Verde outside city	4.0990	1.2530	0.0000	3.2566	8.6086
15 Ajo	4.0990	1.2530	0.0000	3.7488	9.1008
16 Catalina Foothills in Tucson	4.0990	1.2530	0.4311	3.2193	9.0024
Catalina Foothills outside city	4.0990	1.2530	0.0000	3.2193	8.5713
20 Vail in Tucson	4.0990	1.2530	0.4311	3.4074	9.1905
Vail outside city	4.0990	1.2530	0.0000	3.4074	8.7594
30 Sahuarita in Tucson	4.0990	1.2530	0.4311	3.3763	9.1594
Sahuarita outside city	4.0990	1.2530	0.0000	3.3763	8.7283
35 San Fernando	4.0990	1.2530	0.0000	2.8885	8.2405
37 Empire	4.0990	1.2530	0.0000	3.2168	8.5688
39 Continental	4.0990	1.2530	0.0000	1.2350	6.5870
40 Baboquivari	4.0990	1.2530	0.0000	0.0000	5.3520
44 Redington	4.0990	1.2530	0.0000	7.7497	13.1017
51 Altar Valley	4.0990	1.2530	0.0000	4.3420	9.6940

Arizona Property Tax and School Equalization Tax are not levied for FY 2024/25.

SUMMARY OF FY 2024/25 SECONDARY TAX RATES

School District	County Free Library Dist./Debt Service	Fire District Assistance	Flood Control District	Community College District	Central Az. Water Cons. Dist.	City or Town	Joint Tech. Ed. District	School District	FY 2024/25 Total
Unorganized School District	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0000	0.0000	1.1823
1 TUSD in Tucson	0.6787	0.0365	0.3271	0.0000	0.1400	0.6034	0.0500	2.2801	4.1158
TUSD in S. Tucson	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	2.2801	3.5124
TUSD outside city	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	2.2801	3.5124
6 Marana	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	2.2027	3.4350
8 Flowing Wells in Tucson	0.6787	0.0365	0.3271	0.0000	0.1400	0.6034	0.0500	3.2644	5.1001
Flowing Wells outside city	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	3.2644	4.4967
10 Amphitheater in Tucson	0.6787	0.0365	0.3271	0.0000	0.1400	0.6034	0.0500	1.4869	3.3226
Amphitheater outside city	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	1.4869	2.7192
12 Sunnyside in Tucson	0.6787	0.0365	0.3271	0.0000	0.1400	0.6034	0.0500	3.2106	5.0463
Sunnyside outside city	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	3.2106	4.4429
13 Tanque Verde in Tucson	0.6787	0.0365	0.3271	0.0000	0.1400	0.6034	0.0500	1.5176	3.3533
Tanque Verde outside city	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	1.5176	2.7499
15 Ajo	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	0.0000	1.2323
16 Catalina Foothills in Tucson	0.6787	0.0365	0.3271	0.0000	0.1400	0.6034	0.0500	1.5362	3.3719
Catalina Foothills outside city	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	1.5362	2.7685
20 Vail in Tucson	0.6787	0.0365	0.3271	0.0000	0.1400	0.6034	0.0500	2.9703	4.8060
Vail outside city	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	2.9703	4.2026
30 Sahuarita in Tucson	0.6787	0.0365	0.3271	0.0000	0.1400	0.6034	0.0500	2.9397	4.7754
Sahuarita outside city	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	2.9397	4.1720
35 San Fernando	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0000	0.0000	1.1823
37 Empire	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0000	0.0000	1.1823
39 Continental	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0000	0.3805	1.5628
40 Baboquivari	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0500	0.0000	1.2323
44 Redington	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0000	0.0000	1.1823
51 Altar Valley	0.6787	0.0365	0.3271	0.0000	0.1400	0.0000	0.0000	0.8519	2.0342

ATTACHMENT D

COMPARISON OF FY 2024/25 AND FY 2023/24 PRIMARY TAX RATES

School District	State, County & Community College Total	City or Town	School District	FY 2024/25 Total	FY 2023/24 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	5.3520	0.0000	1.5930	6.9450	6.9453	(0.0003)	(0.00)
1 TUSD in Tucson	5.3520	0.4311	3.4252	9.2083	9.3335	(0.1252)	(1.34)
TUSD in S. Tucson	5.3520	0.2192	3.4252	8.9964	9.1106	(0.1142)	(1.25)
TUSD outside city	5.3520	0.0000	3.4252	8.7772	8.8874	(0.1102)	(1.24)
6 Marana	5.3520	0.0000	3.3477	8.6997	8.7691	(0.0694)	(0.79)
8 Flowing Wells in Tucson	5.3520	0.4311	3.2282	9.0113	9.0898	(0.0785)	(0.86)
Flowing Wells outside city	5.3520	0.0000	3.2282	8.5802	8.6437	(0.0635)	(0.73)
10 Amphitheater in Tucson	5.3520	0.4311	3.3402	9.1233	9.1952	(0.0719)	(0.78)
Amphitheater outside city	5.3520	0.0000	3.3402	8.6922	8.7491	(0.0569)	(0.65)
12 Sunnyside in Tucson	5.3520	0.4311	3.4122	9.1953	9.2326	(0.0373)	(0.40)
Sunnyside outside city	5.3520	0.0000	3.4122	8.7642	8.7865	(0.0223)	(0.25)
13 Tanque Verde in Tucson	5.3520	0.4311	3.2566	9.0397	9.1333	(0.0936)	(1.02)
Tanque Verde outside city	5.3520	0.0000	3.2566	8.6086	8.6872	(0.0786)	(0.90)
15 Ajo	5.3520	0.0000	3.7488	9.1008	9.2245	(0.1237)	(1.34)
16 Catalina Foothills in Tucson	5.3520	0.4311	3.2193	9.0024	9.0941	(0.0917)	(1.01)
Catalina Foothills outside city	5.3520	0.0000	3.2193	8.5713	8.6480	(0.0767)	(0.89)
20 Vail in Tucson	5.3520	0.4311	3.4074	9.1905	9.5185	(0.3280)	(3.45)
Vail outside city	5.3520	0.0000	3.4074	8.7594	9.0724	(0.3130)	(3.45)
30 Sahuarita in Tucson	5.3520	0.4311	3.3763	9.1594	9.3033	(0.1439)	(1.55)
Sahuarita outside city	5.3520	0.0000	3.3763	8.7283	8.8572	(0.1289)	(1.46)
35 San Fernando	5.3520	0.0000	2.8885	8.2405	7.3217	0.9188	12.55
37 Empire	5.3520	0.0000	3.2168	8.5688	8.6248	(0.0560)	(0.65)
39 Continental	5.3520	0.0000	1.2350	6.5870	7.3950	(0.8080)	(10.93)
40 Baboquivari	5.3520	0.0000	0.0000	5.3520	5.2904	0.0616	1.16
44 Redington	5.3520	0.0000	7.7497	13.1017	13.4915	(0.3898)	(2.89)
51 Altar Valley	5.3520	0.0000	4.3420	9.6940	9.6697	0.0243	0.25

COMPARISON OF FY 2024/25 AND FY 2023/24 SECONDARY TAX RATES

School District	County, Community College & Cent. Az. Water Conservation District Total	City or Town	Joint Tech. Ed. District	School District	FY 2024/25 Total	FY 2023/24 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	1.1823	0.0000	0.0000	0.0000	1.1823	1.2722	(0.0899)	(7.07)
1 TUSD in Tucson	1.1823	0.6034	0.0500	2.2801	4.1158	3.8664	0.2494	6.45
TUSD in S. Tucson	1.1823	0.0000	0.0500	2.2801	3.5124	3.2624	0.2500	7.66
TUSD outside city	1.1823	0.0000	0.0500	2.2801	3.5124	3.2624	0.2500	7.66
6 Marana	1.1823	0.0000	0.0500	2.2027	3.4350	3.5341	(0.0991)	(2.80)
8 Flowing Wells in Tucson	1.1823	0.6034	0.0500	3.2644	5.1001	4.7991	0.3010	6.27
Flowing Wells outside city	1.1823	0.0000	0.0500	3.2644	4.4967	4.1951	0.3016	7.19
10 Amphitheater in Tucson	1.1823	0.6034	0.0500	1.4869	3.3226	3.4757	(0.1531)	(4.40)
Amphitheater outside city	1.1823	0.0000	0.0500	1.4869	2.7192	2.8717	(0.1525)	(5.31)
12 Sunnyside in Tucson	1.1823	0.6034	0.0500	3.2106	5.0463	2.7159	2.3304	85.81
Sunnyside outside city	1.1823	0.0000	0.0500	3.2106	4.4429	2.1119	2.3310	110.37
13 Tanque Verde in Tucson	1.1823	0.6034	0.0500	1.5176	3.3533	3.4974	(0.1441)	(4.12)
Tanque Verde outside city	1.1823	0.0000	0.0500	1.5176	2.7499	2.8934	(0.1435)	(4.96)
15 Ajo	1.1823	0.0000	0.0500	0.0000	1.2323	1.3222	(0.0899)	(6.80)
16 Catalina Foothills in Tucson	1.1823	0.6034	0.0500	1.5362	3.3719	3.5004	(0.1285)	(3.67)
Catalina Foothills outside city	1.1823	0.0000	0.0500	1.5362	2.7685	2.8964	(0.1279)	(4.42)
20 Vail in Tucson	1.1823	0.6034	0.0500	2.9703	4.8060	4.9558	(0.1498)	(3.02)
Vail outside city	1.1823	0.0000	0.0500	2.9703	4.2026	4.3518	(0.1492)	(3.43)
30 Sahuarita in Tucson	1.1823	0.6034	0.0500	2.9397	4.7754	5.0614	(0.2860)	(5.65)
Sahuarita outside city	1.1823	0.0000	0.0500	2.9397	4.1720	4.4574	(0.2854)	(6.40)
35 San Fernando	1.1823	0.0000	0.0000	0.0000	1.1823	1.2722	(0.0899)	(7.07)
37 Empire	1.1823	0.0000	0.0000	0.0000	1.1823	1.2722	(0.0899)	(7.07)
39 Continental	1.1823	0.0000	0.0000	0.3805	1.5628	1.6501	(0.0873)	(5.29)
40 Baboquivari	1.1823	0.0000	0.0500	0.0000	1.2323	1.3222	(0.0899)	(6.80)
44 Redington	1.1823	0.0000	0.0000	0.0000	1.1823	1.2722	(0.0899)	(7.07)
51 Altar Valley	1.1823	0.0000	0.0000	0.8519	2.0342	2.1250	(0.0908)	(4.27)

**SUMMARY AND COMPARISON OF FY 2024/25 AND FY 2023/24
SPECIAL DISTRICT TAX RATES**

	FY 2024/25 Total	FY 2023/24 Total	Rate Incr / (Decr)	Percent Change
FIRE DISTRICTS				
Arivaca	3.1300	2.9000	0.2300	7.93
Avra Valley				
Operations	3.7500	3.5000	0.2500	7.14
Bonds	0.5800	0.5800	0.0000	0.00
Corona de Tucson	3.3000	3.3000	0.0000	0.00
Drexel Heights				
Operations	3.4813	3.4400	0.0413	1.20
Bonds	0.2700	0.2850	(0.0150)	(5.26)
Golder Ranch				
Operations	2.5400	2.5000	0.0400	1.60
Bonds	0.1200	0.1400	(0.0200)	(14.29)
Hidden Valley	0.9955	0.9999	(0.0044)	(0.44)
Mescal-J6	2.0770	2.0113	0.0657	3.27
Mt. Lemmon	3.7500	3.5000	0.2500	7.14
Northwest				
Operations	2.9719	2.9110	0.0609	2.09
Bonds	0.2323	0.2532	(0.0209)	(8.25)
Picture Rocks				
Operations	3.7500	3.5000	0.2500	7.14
Bonds	0.7828	0.5597	0.2231	39.86
Rincon Valley				
Operations	2.7834	2.7834	0.0000	0.00
Bonds	0.1033	0.1164	(0.0131)	(11.25)
Sabino Vista	1.0726	1.1000	(0.0274)	(2.49)
Santa Rita				
Operations	2.5299	2.5299	0.0000	0.00
Bonds	0.1278	0.1752	(0.0474)	(27.05)
Sonoita-Elgin	3.1000	2.7200	0.3800	13.97
Tanque Verde Valley	1.4400	1.4400	0.0000	0.00
Three Points				
Operations	3.7500	3.5000	0.2500	7.14
Tucson Country Club Estates	0.7416	0.7551	(0.0135)	(1.79)
Why	3.7500	3.5000	0.2500	7.14
HEALTH DISTRICTS				
Ajo-Lukeville Health District	0.7500	0.7500	0.0000	0.00
DOMESTIC WATER IMPROVEMENT DISTRICTS				
Marana Domestic Water Improvement District	0.4096	0.4625	(0.0529)	(11.44)
Mt. Lemmon Domestic Water Improvement District	3.0041	2.9005	0.1036	3.57
DeAnza Domestic Water Improvement District	7.9303	12.3067	(4.3764)	(35.56)
IMPROVEMENT DISTRICTS				
Hayhook Ranch	4.4531	4.5251	(0.0720)	(1.59)

**SUMMARY AND COMPARISON OF FY 2024/25 AND FY 2023/24
SPECIAL DISTRICT TAX RATES**

	FY 2024/25 Total	FY 2023/24 Total	Rate Incr / (Decr)	Percent Change
STREET LIGHTING IMPROVEMENT DISTRICTS				
Cardinal Estates	1.3863	1.3093	0.0770	5.88
Carriage Hills No. 1	0.2858	0.2642	0.0216	8.18
Carriage Hills No. 3	0.2144	0.1972	0.0172	8.72
Desert Steppes	0.2390	0.2204	0.0186	8.44
Hermosa Hills Estates	0.1398	0.1280	0.0118	9.22
Lakeside No. 1	0.2857	0.2637	0.0220	8.34
Littleton	1.1653	1.0672	0.0981	9.19
Longview Estates No. 1	0.2940	0.2712	0.0228	8.41
Longview Estates No. 2	0.2918	0.2687	0.0231	8.60
Manana Grande "B"	0.2711	0.2502	0.0209	8.35
Manana Grande "C"	0.3655	0.3393	0.0262	7.72
Midvale Park	0.2097	0.1888	0.0209	11.07
Mortimore Addition	0.7274	0.6462	0.0812	12.57
Oaktree No. 1	2.0730	1.9934	0.0796	3.99
Oaktree No. 2	2.4156	2.3221	0.0935	4.03
Oaktree No. 3	2.6417	2.5559	0.0858	3.36
Orange Grove Valley	0.4146	0.3578	0.0568	15.87
Peach Valley	0.6441	0.6128	0.0313	5.11
Peppertree	0.0844	0.0779	0.0065	8.34
Rolling Hills	0.1996	0.1713	0.0283	16.52
Salida del Sol	1.8809	1.8211	0.0598	3.28
COMMUNITY FACILITIES DISTRICTS				
Gladden Farms Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	2.5000	2.5000	0.0000	0.00
Gladden Farms Phase II Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	2.5000	2.5000	0.0000	0.00
Quail Creek Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	2.0975	2.3804	(0.2829)	(11.88)
Rancho Sahuarita Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	4.6900	4.6900	0.0000	0.00
Rocking K South Community Facilities District				
Maintenance and Operation	0.5000	0.5000	0.0000	0.00
Bond Indebtedness	1.8800	1.8800	0.0000	0.00
Saguaro Springs Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	2.5000	2.5000	0.0000	0.00
Wildflower Community Facilities District				
Maintenance and Operation	0.3000	0.3000	N/A	N/A
Bond Indebtedness	0.0000	0.0000	N/A	N/A
IRRIGATION DISTRICTS				
Cortaro-Marana Irrigation District - Per Acre	93.0000	93.0000	0.0000	0.00
Flowing Wells Irrigation District - Per Acre	22.3500	21.2900	1.0600	4.98
Silverbell Irrigation & Drainage District - Per Acre	3.2508	3.2508	0.0000	0.00