

OVERVIEW OF THE COUNTY TREASURER'S ROLE AND RESPONSIBILITIES

CORE DUTIES OF THE COUNTY TREASURER UNDER ARIZONA LAW



Tax Collection Responsibility

The Treasurer is responsible for efficiently collecting taxes owed to the county's governmental agencies, school districts, courts, community college, fire districts, etc., according to Arizona law.

Managing County Funds

Overseeing the management and safekeeping of county agency funds to ensure funds are available to meet obligations and proper financial operations. The Treasurer's office functions as the bank for schools, fire districts and other special districts.

Managing debt service for school districts, fire districts, and special districts.

Revenue Distribution

Distributing collected revenue to various taxing authorities in the county.

Ensuring Financial Accountability

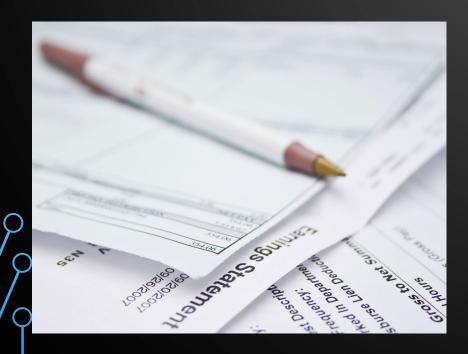
Maintaining transparency and accountability in all financial transactions as required by law.



ARS 42-18002

- A. On or before August 15 of each year the county treasurer shall report to the board of supervisors:
- 1. The amount of taxes charged for collection during the preceding fiscal year on the roll. Levy / Billed
- 2. The total collections for that year. Collections
- 3. The amount of increase and decrease due to corrections. Tax Roll Corrections
- 4. The total amount of unpaid taxes on the roll as of June 30. Delinquent Tax

PROPERTY TAX LEVY TAX YEAR 2024



Real Property Levy –

Total Taxable Value: \$10,842,798,446

Real Property Levy: \$1,489,539,408.90

Personal Property Levy –

Total taxable Value: \$680,702,221

Personal Property Levy: \$44,621,475.84

Total Levy: \$1,534,160,884.34

Less State Aid to Education: \$80,766,168.77

Total Billed: \$1,453,394,715.57

COLLECTIONS

Total 2024 Taxes Collected as of June 30th, 2025

\$1,426,384,541.63

98.1% of Taxes Billed

Standard is 97% - 99%

\$1,453,944,708.34 Collected in Year, includes prior years



TAX ROLL CORRECTIONS

Total Tax Roll Corrections Processed July 1, 2024 through June 30th, 2025: 4,011 for a net adjustment:

\$-4,736,606.29

*Changed policy regarding a tax roll correction that increased taxes due.



DELINQUENT TAXES

of June 30, 2025:

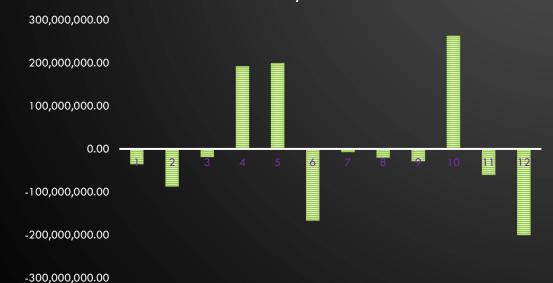
\$23,438,793.21

2024 delinquent real property taxes for 2024 will be subject to tax lien sale in February of 2026 if not paid in full by then.



CASH FLOW AND FUND MANAGEMENT

NET INFLOW / OUTFLOW



- Maintain over 38,000 active accounts for agency funds
- Fund balances are reported in aggregate funds according to the established chart of accounts
- Monthly reports indicate activity within those fund groups

PERSONNEL

- Added two service-oriented positions in the accounting and tax collection departments to enhance taxpayer service and reduce wait times.
- Created a new accounting supervisor role to strengthen segregation of duties and improve internal controls.
- Opened a new IT Developer Position to support the growing safety and security needs of Pima County's Finances, improve taxpayer online experience, and streamline software interactions for staff.
- Raised the department's minimum wage to reduce turnover, recognize staff skills and service, and position the Treasurer's Office as an employer of choice in Pima County.
- Established standardized bilingual compensation to improve service for multilingual taxpayers and jurisdictions.



Opened the opportunity for professional growth by providing voluntary memberships in the Government Finance Officers
Association

OPERATIONS

- Strengthened internal control framework with better segregation of duties.
- Enhanced documentation of internal policies and procedures for clearer guidance and consistency.
- Improved audit readiness through better documentation.
- Boosted internal controls, transparency, and accountability.
- Ensured responsible management and protection of public funds.

LEGISLATIVE CHANGES

H.B. 2369 - Requires the Office of Auditor General to perform procedural reviews of county treasurer offices, which may include:

- a) evaluating compliance with the uniform system of accounting for county treasurers prescribed by the OAG; and
- b) administrative and accounting internal controls.

H.B. 2368 - Authorizes the OAG or the OAG's authorized representatives, in the performance of official duties, to have access to financial institutions' or enterprises' information, accounts, books, records, statements, reports, communications, transactions or any other information relating to any state entities or political subdivision of Arizona, whether created by the Arizona Constitution or otherwise.



SUPPORTING PUBLIC EDUCATION OTHROUGH FINANCIAL STEWARDSHIP

Pima County Treasurer's Office – Key Education Responsibilities:

- Tax Collection & Distribution
 - Manages property tax revenues for 17 school districts
 - Ensures timely, accurate allocations to fund daily school operations
- Banking & Investment Services
 - Acts as bank and investment manager for all but 3 districts*
 - Invests idle funds to generate supplemental revenue
- Debt Service Management
 - Administers school bond levies & repayments
 - Safeguards district credit ratings and taxpayer commitments

*Tucson Unified, Sahuarita Unified, and Sunnyside Unified manage finances independently per ARS § 15-914.01.







ENABLING SCHOOL SUCCESS THROUGH ACCOUNTABILITY AND PARTNERSHIP

Our Commitment to School Districts:

- Transparency & Compliance
 - Provides access to financial reports
 - Enables districts to reconcile records and meet state compliance
- Operational Support
 - Handles deposits, disbursements, and reconciliations
 - Modernizes systems and strengthens internal controls
- Reliable Partnership
 - We focus on finances so schools can focus on **education**
 - Directly support county goals of efficiency, trust, and accountability

"Simply put, the Treasurer's Office helps ensure that public education in Pima County remains funded, compliant, and accountable."