



Board of Supervisors Memorandum

August 19, 2013

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 of each year. Attachment A is the proposed Pima County resolution for the levy of the tax for Fiscal Year (FY) 2013/14, which includes the levies for FY 2013/14 of various taxing jurisdictions within Pima County. Of the 94 separate 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 90 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 Clerk of the Board of Supervisors' January 17, 2013 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 2004/05 through proposed FY 2013/14, 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 2012/13 tax rates to the proposed FY 2013/14 tax rates by school district and for the special districts.

Description	Fiscal Year 2012/13 Rate	Fiscal Year 2013/14 Rate	Fiscal Year 2013/14 Levy
Primary - General Fund	\$3.4178	\$3.6665	\$277,155,468
County Free Library District	0.3460	0.3753	28,487,320
Debt Service	0.7800	0.7800	59,464,792
Flood Control District	0.2635	0.2635	17,834,883
Fire District Assistance Tax	0.0447	0.0456	3,476,404
Total County	\$4.8520	\$5.1309	\$386,418,867

The Honorable Chairman and Members, Pima County Board of Supervisors
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The FY 2013/14 Pima County levies reflect Board action at the June 18, 2013 adoption of the County's budget directing the levels of tax rates. The impact of the Board's action on that date and a slight increase in the Fire District Assistance Tax result in a total County tax rate of \$5.1309, which is \$0.2789 higher than the FY 2012/13 total of \$4.8520.

Attachment E is a FY 2012/2013 to FY 2013/2014 comparison of the increases in the primary property tax rate for Pima County and the two incorporated jurisdictions in the County who levy a primary property tax. While Pima County's FY 2013/14 primary property tax rate on a percentage basis increased by 7.3 percent over the FY 2012/13 rate, the City of Tucson's and the City of South Tucson's primary tax rates increased by 27.2 percent and 9.7 percent respectively.

Attachment F provides additional information regarding secondary property tax rates related to operations of fire districts and overall primary property tax rates for school districts. The first page shows the top 10 largest percentage increases in tax rates from FY 2012/2013 to FY 2013/2014 for each grouping of these jurisdictions. The top 10 percentage increases in the operational tax rates for fire districts range from 6.6 percent to 20.0 percent. Similarly, the top year-to-year percentage increases in primary property tax rates for school districts range from 6.2 percent to 43.4 percent.

Page 2 of Attachment F contains two tables highlighting the 10 highest FY 2013/2014 operational secondary tax rates for the County's fire districts and the 10 highest FY 2013/2014 combined primary property tax rates for the County's school districts.

Recommendation

It is recommended the Board of Supervisors approve the levies for all taxing jurisdictions within Pima County as described in Resolution 2013-74.

Sincerely,



C.H. Huckelberry
County Administrator

CHH/mjk – August 14, 2013

Attachments

c: Martin Willett, Chief Deputy County Administrator
Tom Burke, Director, Finance and Risk Management
Robert Johnson, Budget Manager, Finance and Risk Management

Attachment A

RESOLUTION NO. 2013 – 74

**RESOLUTION OF THE PIMA COUNTY BOARD
OF SUPERVISORS FOR THE LEVY OF TAXES
FOR FISCAL YEAR 2013/2014**

WHEREAS, in accordance with the provisions of A.R.S. §11-275; A.R.S. §42-17101, et. seq.; and A.R.S. §48-3620 and 3903, the Pima County Board of Supervisors did on May 21, 2013, make an estimate of the different amounts required to meet the public expenditures/ expenses of Pima County, Pima County Flood Control District and Pima County Free Library District for the ensuing fiscal year, and on June 18, 2013, the Pima County Board of Supervisors did adopt the budget of Pima County, Pima County Flood Control District and Pima County Free Library District and the amounts to be raised by taxation upon real and personal property within Pima County for Fiscal Year 2013/2014; and

WHEREAS, pursuant to A.R.S. §42-17104, a meeting was held on June 18, 2013, at which taxpayers were privileged to appear and be heard in favor of or against any of the proposed Pima County expenditures or tax levies; and

WHEREAS, the Pima County 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 2013/2014, by or on behalf of those entities; and

WHEREAS, public notice of the levy of taxes was given as required by law,

NOW, THEREFORE, BE IT RESOLVED, that the following taxes and special assessments are to be levied upon property located in Pima County for payment of taxes for Fiscal Year 2013/2014 for the entities listed:

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary	7,559,129,097	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX:			
Primary	7,559,129,097	38,725,418	0.5123
PIMA COUNTY:			
Primary			
General Fund	7,559,129,097	277,155,468	3.6665
Secondary			
County Free Library	7,590,546,275	28,487,320	0.3753
Debt Service	7,623,691,280	59,464,792	0.7800
Fire District Assistance	7,623,691,280	3,476,404	0.0456
Flood Control District	6,768,456,641	17,834,883	0.2635
TOTAL PIMA COUNTY		386,418,867	5.1309
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	18,100,983	384,917	2.1265
PIMA COMMUNITY COLLEGE:			
Primary	7,559,129,097	96,348,660	1.2746
Secondary	7,623,691,280	1,422,750	0.0187
TOTAL PIMA COMMUNITY COLLEGE		97,771,410	1.2933
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	7,590,546,275	7,590,546	0.1000
Water Storage Secondary	7,590,546,275	3,036,219	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,364.40 acre-feet)		747,691	548.0000
Membership Dues (rate per lot, with 17,759 lots assessed)		148,820	8.3800
Total Category 1 Member Lands		896,511	
Category 2 Member Lands			
Water Usage (rate per acre-foot and no usage)		0	473.0000

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF TUCSON:			
Primary	3,114,079,421		
Primary		13,119,610	0.4213
Involuntary Tort Judgments (Arizona			
Administrative Code Regulation 15-12-202)		3,213,750	0.1032
TOTAL PRIMARY		16,333,360	0.5245
Secondary	3,151,042,287	28,545,292	0.9059
TOTAL CITY OF TUCSON		44,878,652	1.4304
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:		438,743	list attached
CITY OF SOUTH TUCSON:			
Primary	21,690,054	54,832	0.2528
Secondary	22,125,702	602,888	2.7248
TOTAL CITY OF SOUTH TUCSON		657,720	2.9776
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	602,871	5,815	0.9646
Carriage Hills No. 1	2,057,565	3,544	0.1722
Carriage Hills No. 3	872,566	1,215	0.1392
Desert Steppes	1,466,217	2,126	0.1450
Hermosa Hills Estates	2,271,912	1,822	0.0802
Lakeside No. 1	1,569,130	2,835	0.1807
Littleton	1,338,915	10,104	0.7546
Longview Estates No. 1	1,952,170	3,848	0.1971
Longview Estates No. 2	2,325,419	4,455	0.1916
Manana Grande "B"	1,799,839	3,038	0.1688
Manana Grande "C"	2,129,877	4,962	0.2330
Midvale Park	7,382,975	5,911	0.0801
Mortimore Addition	3,218,386	12,837	0.3989
Oaktree No. 1	673,883	9,939	1.4749
Oaktree No. 2	552,544	7,800	1.4117
Oaktree No. 3	691,310	10,225	1.4791
Orange Grove Valley	1,089,665	3,134	0.2876
Peach Valley	411,708	1,550	0.3765
Peppertree	10,724,109	4,340	0.0405
Rolling Hills	5,204,194	7,290	0.1401
Salida del Sol	504,888	6,411	1.2698

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS:			
Arivaca	4,444,829	111,121	2.5000
Avra Valley	31,130,256		
Operations		1,011,732	3.2500
Bonds		186,782	0.6000
Total Avra Valley		1,198,514	3.8500
Corona de Tucson	43,050,017	1,205,400	2.8000
Drexel Heights	178,953,828		
Operations		5,815,999	3.2500
Bonds		620,075	0.3465
Total Drexel Heights		6,436,074	3.5965
Golder Ranch	605,743,994		
Operations		11,024,541	1.8200
Bonds		848,042	0.1400
Total Golder Ranch		11,872,583	1.9600
Green Valley	335,238,045	7,408,761	2.2100
Hidden Valley	13,573,139	101,800	0.7500
Mescal-J6	3,815,868	40,529	1.0621
Mt. Lemmon	15,386,627	500,065	3.2500
Mountain Vista	253,644,601	3,703,211	1.4600
Northwest	943,310,315		
Operations		25,400,000	2.6926
Bonds		3,100,380	0.3287
Total Northwest		28,500,380	3.0213
Picture Rocks	33,713,959		
Operations		1,095,704	3.2500
Bonds		227,232	0.6740
Total Picture Rocks		1,322,936	3.9240
Rincon Valley	95,825,324		
Operations		2,602,064	2.7154
Bonds		518,533	0.5411
Total Rincon Valley		3,120,597	3.2565
Sabino Vista	27,343,319	348,108	1.2731
Sonoita-Elgin	5,489,515	108,692	1.9800
Tanque Verde Valley	10,865,401	153,400	1.4118
Three Points	30,315,727		
Operations		985,260	3.2500
Bonds		454,736	1.5000
Total Three Points		1,439,996	4.7500
Tucson Country Club Estates	17,310,937	107,000	0.6181
Why	1,017,336	30,417	2.9900

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	14,997,971	112,485	0.7500
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	3,002,397,412		
Maintenance & Operation		177,081,399	5.8980
Unrestricted Capital		2,416,930	0.0805
Adjacent Ways		813,650	0.0271
TOTAL PRIMARY		180,311,979	6.0056
Secondary	3,029,356,410		
Class A Bond Interest and Redemption		32,456,525	1.0714
Class B Bond Interest and Redemption		10,751,186	0.3549
TOTAL SECONDARY		43,207,711	1.4263
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	709,375,822		
Maintenance & Operation		29,700,147	4.1868
TOTAL PRIMARY		29,700,147	4.1868
Secondary	714,418,579		
Class A Bond Interest and Redemption		5,070,229	0.7097
Class B Bond Interest and Redemption		1,926,072	0.2696
Override Maintenance & Operation		6,018,262	0.8424
TOTAL SECONDARY		13,014,563	1.8217
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	187,074,617		
Maintenance & Operation		8,288,154	4.4304
TOTAL PRIMARY		8,288,154	4.4304
Secondary	188,811,118		
Class A Bond Interest and Redemption		1,490,475	0.7894
Class B Bond Interest and Redemption		374,790	0.1985
Override Maintenance & Operation		2,447,559	1.2963
TOTAL SECONDARY		4,312,824	2.2842

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,381,230,897		
Maintenance & Operation		60,303,160	4.3659
Adjacent Ways		299,727	0.0217
TOTAL PRIMARY		60,602,887	4.3876
Secondary	1,394,361,320		
Class B Bond Interest and Redemption		14,502,752	1.0401
Override Maintenance & Operation		6,900,694	0.4949
TOTAL SECONDARY		21,403,446	1.5350
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	412,538,124		
Maintenance & Operation		14,611,275	3.5418
Adjacent Ways		825	0.0002
TOTAL PRIMARY		14,612,100	3.5420
Secondary	420,920,323		
Class A Bond Interest and Redemption		757,236	0.1799
Class B Bond Interest and Redemption		2,805,013	0.6664
Override Maintenance & Operation		2,576,032	0.6120
TOTAL SECONDARY		6,138,281	1.4583
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	170,152,349		
Maintenance & Operation		6,450,305	3.7909
Unrestricted Capital		20,759	0.0122
TOTAL PRIMARY		6,471,064	3.8031
Secondary	170,709,751		
Class B Bond Interest and Redemption		938,904	0.5500
Override Maintenance & Operation		987,044	0.5782
Override Election K-3		119,326	0.0699
TOTAL SECONDARY		2,045,274	1.1981
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	19,958,308		
Maintenance & Operation		776,019	3.8882
TOTAL PRIMARY		776,019	3.8882
Secondary	20,189,693	0	0.0000

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	548,804,971		
Maintenance & Operation		20,099,982	3.6625
TOTAL PRIMARY		20,099,982	3.6625
Secondary	550,354,786		
Class B Bond Interest and Redemption		1,384,142	0.2515
Override Maintenance & Operation		2,292,778	0.4166
Override Election K-3		728,670	0.1324
Override Capital Outlay		1,999,989	0.3634
TOTAL SECONDARY		6,405,579	1.1639
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	411,951,177		
Maintenance & Operation		18,520,089	4.4957
Unrestricted Capital		533,889	0.1296
Adjacent Ways		846,560	0.2055
TOTAL PRIMARY		19,900,538	4.8308
Secondary	414,482,307		
Class B Bond Interest and Redemption		4,032,913	0.9730
Override Maintenance & Operation		5,663,901	1.3665
TOTAL SECONDARY		9,696,814	2.3395
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	351,924,548		
Maintenance & Operation		13,690,217	3.8901
Adjacent Ways		1,000,170	0.2842
TOTAL PRIMARY		14,690,387	4.1743
Secondary	353,343,653		
Class B Bond Interest and Redemption		4,286,412	1.2131
Override Maintenance & Operation		3,405,173	0.9637
Override Capital Outlay		999,963	0.2830
TOTAL SECONDARY		8,691,548	2.4598

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	1,244,998		
Maintenance & Operation		71,999	5.7831
TOTAL PRIMARY		<u>71,999</u>	<u>5.7831</u>
Secondary	1,265,493	0	0.0000
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	7,755,728		
Maintenance & Operation		85,003	1.0960
A.R.S. 15-992 B		2,536	0.0327
TOTAL PRIMARY		<u>87,539</u>	<u>1.1287</u>
Secondary	7,859,518	0	0.0000
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	303,006,930		
Maintenance & Operation		3,224,600	1.0642
Adjacent Ways		195,136	0.0644
A.R.S. 15-992 B		197,864	0.0653
TOTAL PRIMARY		<u>3,617,600</u>	<u>1.1939</u>
Secondary	305,320,754		
Class B Bond Interest and Redemption		1,019,161	0.3338
Override Maintenance & Operation		534,311	0.1750
TOTAL SECONDARY		<u>1,553,472</u>	<u>0.5088</u>
BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	1,055,574		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		<u>0</u>	<u>0.0000</u>
Secondary	1,055,574	0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,384,757		
Maintenance & Operation		66,745	4.8200
TOTAL PRIMARY		<u>66,745</u>	<u>4.8200</u>
Secondary	1,450,432	0	0.0000

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	31,278,067		
Maintenance & Operation		1,519,488	4.8580
TOTAL PRIMARY		1,519,488	4.8580
Secondary	31,402,131		
Override Maintenance & Operation		442,644	1.4096
TOTAL SECONDARY		442,644	1.4096
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	7,258,003,514	3,629,002	0.0500
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
Mt. Lemmon Domestic Water District			
Secondary	13,506,007	363,500	2.6914
IMPROVEMENT DISTRICTS:			
Hayhook Ranch			
Secondary	1,344,230	36,000	2.6781
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	14,826,252		
Maintenance & Operation		44,479	0.3000
Bond Indebtedness		370,656	2.5000
TOTAL SECONDARY		415,135	2.8000
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	143,338		
Maintenance & Operation		430	0.3000
TOTAL SECONDARY		430	0.3000
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT			
Secondary	1,476,754		
Maintenance & Operation		4,430	0.3000
TOTAL SECONDARY		4,430	0.3000

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	894,423		
Maintenance & Operation		2,683	0.3000
TOTAL SECONDARY		2,683	0.3000
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	9,088,470		
Maintenance & Operation		27,265	0.3000
Bond Indebtedness		272,654	3.0000
TOTAL SECONDARY		299,919	3.3000
CORTARO-MARANA IRRIGATION DISTRICT APPROXIMATELY 12,154.50 ACRES			
Maintenance & Operation		838,660	69.0000
FLOWING WELLS IRRIGATION DISTRICT 1,681.77 ACRES			
Maintenance & Operation		32,542	19.3500
SILVERBELL IRRIGATION & DRAINAGE DISTRICT 1,912.15 ACRES			
Maintenance & Operation		5,736	3.0000
MOBILE HOME RELOCATION FUND ASSESSMENT			
Primary	Valuation Unavailable		0.5000
TOTAL		1,132,091,094	

FISCAL YEAR 2013/14 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID # TAX LEVY

11706089C	\$2,566.42
11706166B	4,606.77
11706168A	3,059.60
11706168B	117.03
11706168C	520.72
117061740	242.41
11706177A	551.39
11706177B	962.77
117061780	289.13
11706179A	1,873.05
11706183B	5,676.98
11706187D	2,744.36
117061900	1,371.93
117061910	1,950.74
11706193B	561.29
11706193C	1,668.25
11706194A	525.64
11706195A	2,241.71
117061960	1,671.45
11706197A	1,230.69
117062000	649.06
117062010	2,614.05
117062050	1,307.09
117062060	1,499.35
117062070	2,122.59
117062080	1,307.09
117062090	1,307.09
117062100	3,452.36
117062110	537.07
117062120	992.89
117062160	2,007.90
117062170	2,996.97
11706218A	1,372.12
11706219D	2,851.98
11706219F	832.59
117062200	2,725.61
117067090	1,876.98
117067100	1,493.57
117067110	476.65

PARCEL ID # TAX LEVY

117067120	\$112.97
117067130	807.51
117067190	3,763.18
117067200	690.24
117067210	621.15
117067220	12.29
117067230	1,260.25
117067240	757.11
117067250	125.88
117100600	1,593.88
117100610	888.21
117100620	1,432.90
117100630	1,573.23
11710065A	1,011.51
11710066A	907.94
117100670	733.02
117100680	257.90
11710069A	237.74
11710069B	315.55
117100710	49.17
11710075B	1,436.90
117100760	3,130.35
11710077A	1,346.42
117100780	421.89
11710079A	1,101.06
11710081D	927.80
11710082A	988.46
11710083A	522.44
117100840	451.51
11710089A	10,533.53
117100920	379.23
11710094A	287.04
117100950	322.68
117100960	539.96
117100970	232.03
11710098A	361.65
117100990	690.36
11710100A	898.11
117101010	1,916.19

FISCAL YEAR 2013/14 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID # TAX LEVY

117101020	\$1,427.74
117101210	1,397.32
117101250	511.81
117101260	624.72
117101270	389.43
117101280	811.32
117101290	547.64
117101300	401.48
117101310	356.37
117101320	332.27
11710133A	729.02
117101350	455.02
117101360	393.71
117110160	1,053.86
117110170	12,685.44
117110180	568.60
11711020A	1,351.22
117110210	2,708.40
117110730	607.88
117110740	886.74
117110750	245.61
11711076A	968.05
11711076B	2,047.60
117110770	487.47
117110780	503.82
117110790	889.28
11711080A	24,672.78
11711080C	2,882.22
117110820	1,310.28
117110830	1,505.86
117110840	2,258.79
11711085A	2,844.36
117110890	876.84
117110900	3,687.64
117110910	1,091.60
117110920	980.22
11711096C	11,509.03
11711096D	8,595.64
11711096E	5,431.92

PARCEL ID # TAX LEVY

117110980	\$1,390.62
117110990	624.47
117111000	1,602.54
117111010	1,166.58
11711102A	1,237.81
117111040	1,408.07
117111050	1,488.65
117111060	323.48
117120030	93.12
11712006A	878.19
11712007A	3,540.31
117120080	3,837.92
117120130	598.47
117120140	853.42
117120150	249.54
11712017A	2,324.93
11712019A	557.91
117120200	2,812.52
117120210	3,007.79
117120220	779.91
117120280	755.39
117120290	766.45
117120300	468.35
117120310	2,199.54
11712033A	1,384.04
117120360	295.03
11712037A	1,900.80
117120470	1,576.67
11712048A	88.26
117120490	68.22
117120860	1,517.91
11712087B	5,311.14
11712087C	2,667.16
11712098A	17,866.65
11712099A	2,984.43
11712103C	21,445.38
117121240	483.11
117121250	462.51
117121260	471.06

FISCAL YEAR 2013/14 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID # TAX LEVY

117121270	\$237.93
117121280	481.26
117121290	1,086.43
117121300	149.60
117121310	176.89
117121320	176.89
117121330	169.76
117121340	264.91
117121350	912.61
117121360	142.60
117121370	88.02
117121380	132.27
117121390	132.27
117121400	88.02
117121410	142.60
117121420	142.60
117121430	102.89
117121440	79.90
117121450	79.90
117121460	119.61
117121470	145.79
117121480	382.80
117121490	142.60
117121500	88.02
117121510	132.27
117121520	132.39
117121530	88.88
117121540	142.35
117121550	142.84
117121560	103.14
117121570	79.90
117121580	79.90
117121590	119.61
117121600	145.79
117121610	142.60
117121620	88.02
117121630	132.27
117121640	132.39
117121650	88.88

PARCEL ID # TAX LEVY

117121660	\$142.35
117121670	142.84
117121680	102.89
117121690	79.90
117121700	79.90
117121710	119.61
117121720	145.79
117121730	135.34
117121740	80.52
117121750	132.27
117121760	132.39
117121770	88.88
117121780	142.35
117121790	142.84
117121800	102.89
117121810	79.90
117121820	79.78
117121830	119.61
117121840	144.93
117121850	290.11
117121860	211.93
117121870	441.43
117121880	203.20
117121890	363.25
117121900	3,454.51
117121910	311.01
117121920	976.78
117130250	805.79
117130260	188.57
11713027A	615.28
117130290	1,278.45
117130300	233.56
117130310	233.56
117130360	1,315.63
11713037A	1,164.37
117130390	4,572.35
117130400	2,410.49
117130410	1,839.24
117130420	1,040.64

FISCAL YEAR 2013/14 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID # TAX LEVY

117130430	\$1,513.11
117131560	3,938.66
11713157A	2,746.08
11713158A	929.70
117131590	1,249.68
117131600	3,408.01
117131610	676.10
117131620	1,025.46
117131630	113.59
117131640	762.15
117131650	30.73
117131660	958.83
117131670	958.83
117131680	398.99
117131720	2,928.38
117131740	1,268.49
117131750	534.86
117131760	815.01
117131770	966.21
117131780	737.57
117131790	424.84
117131800	332.27
11713182A	3,007.30
117131830	1,194.24
117132170	165.21
117132180	1,441.94
117132190	361.04
117132200	351.08
117132210	351.08
117132220	361.04
117132230	349.24
117132240	332.09
117132250	349.24
117132260	332.46
117132270	5,937.83
11714072A	1,002.97
11714077A	1,831.07
11714081A	1,407.83
117140860	2,657.69

PARCEL ID # TAX LEVY

117140870	\$1,728.85
117150010	2,441.09
117150030	859.69
117150040	958.83
117150050	1,924.92
117160030	3,012.71
117160050	1,192.64
11716007B	5,546.37
117160100	1,709.80
117160110	1,945.45
117160130	2,940.92
117160330	886.06
117160360	921.96
117160370	1,130.93
117170010	2,401.51
117170020	903.52
117170060	542.11
11717007B	490.60
11717008B	1,132.53
117170090	1,705.62
117170110	2,012.26
117170120	2,665.25
117170170	2,966.92
11717020A	2,805.33
117170340	461.96
117170380	942.30
117170400	410.95
11717044B	1,767.39
117170610	33.81
117170620	32.88
117170630	32.88
117170640	33.81
117170650	26.18
117170660	25.51
117170670	25.51
117170680	25.51
117170690	26.18
117170700	33.81
117170710	32.82

FISCAL YEAR 2013/14 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID # TAX LEVY

117170720	\$32.82
117170730	33.81
117170740	26.61
117170750	38.60
117170760	38.60
117170770	35.46
117170780	42.29
117170790	33.87
117170800	33.01
117170810	33.01
117170820	33.87
117170830	26.31
117170840	25.57
117170850	25.57
117170860	25.57
117170870	26.31
117170880	33.87
117170890	32.94
117170900	32.94
117170910	32.94
117170920	32.94
117170930	33.87
117170940	26.61
117170950	38.60
117170960	38.60
117170970	38.60

PARCEL ID # TAX LEVY

117170980	\$39.15
117170990	33.87
117171000	33.01
117171010	33.01
117171020	33.87
117171030	26.31
117171040	25.57
117171050	25.57
117171060	25.57
117171070	26.31
117171080	33.87
117171090	32.94
117171100	32.94
117171110	32.94
117171120	32.94
117171130	33.87
117171140	282.86
117171150	119.36
117171160	366.57
117171170	342.72
117171180	286.91
117171190	286.91
117171200	97.60
117171210	142.47
11720024A	3,999.51

Total Levy	\$438,742.57
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Passed and adopted this 19th day of August, 2013.

Chairman
Pima County Board of Supervisors

ATTEST:

Clerk of the Board

APPROVED AS TO FORM:

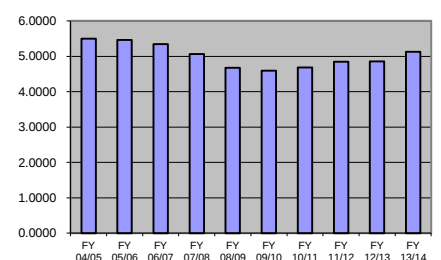
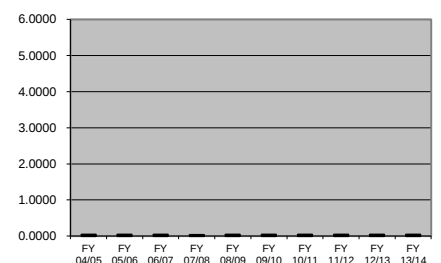
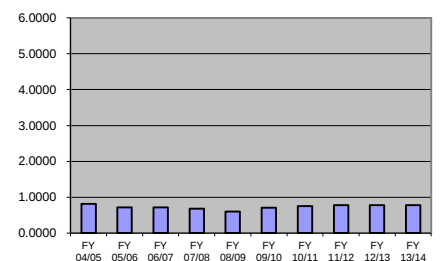
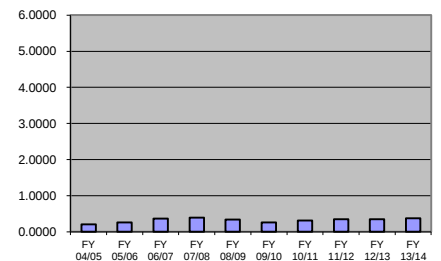
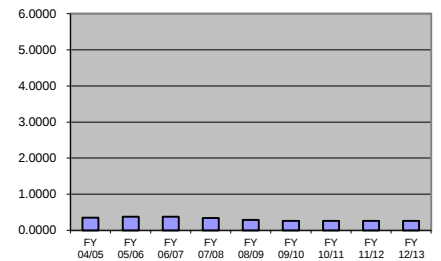
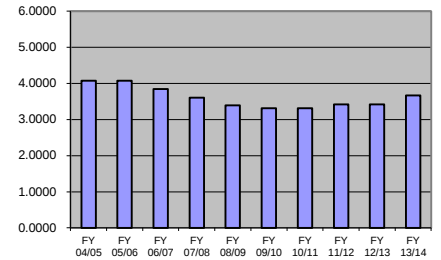


Deputy County Attorney
REGINA NASSEN

Attachment B

PIMA COUNTY TAX RATES

CATEGORY		LEVY AMT	VALUATION	TAX RATE
Primary	FY 04/05	220,399,039	5,412,550,080	4.0720
	FY 05/06	238,193,628	5,849,548,818	4.0720
	FY 06/07	248,469,882	6,467,201,516	3.8420
	FY 07/08	264,866,986	7,353,331,088	3.6020
	FY 08/09	279,136,768	8,230,966,534	3.3913
	FY 09/10	297,723,590	8,985,711,830	3.3133
	FY 10/11	296,197,333	8,939,647,260	3.3133
	FY 11/12	284,023,289	8,310,120,212	3.4178
	FY 12/13	275,951,044	8,073,937,734	3.4178
	FY 13/14	277,155,468	7,559,129,097	3.6665
Flood Control	FY 04/05	17,401,489	4,907,357,254	0.3546
	FY 05/06	19,941,580	5,323,432,911	0.3746
	FY 06/07	22,902,866	6,113,952,541	0.3746
	FY 07/08	25,542,408	7,412,190,230	0.3446
	FY 08/09	25,489,218	8,684,571,743	0.2935
	FY 09/10	23,412,476	8,885,189,956	0.2635
	FY 10/11	22,474,309	8,529,149,549	0.2635
	FY 11/12	20,116,215	7,634,237,253	0.2635
	FY 12/13	19,089,598	7,244,629,122	0.2635
	FY 13/14	17,834,883	6,768,456,641	0.2635
Library District	FY 04/05	11,937,212	5,620,156,274	0.2124
	FY 05/06	15,581,196	6,050,950,040	0.2575
	FY 06/07	25,247,086	6,869,955,457	0.3675
	FY 07/08	32,676,073	8,220,395,835	0.3975
	FY 08/09	32,555,365	9,594,861,519	0.3393
	FY 09/10	26,062,573	9,860,980,900	0.2643
	FY 10/11	28,961,940	9,342,561,193	0.3100
	FY 11/12	29,231,054	8,448,281,586	0.3460
	FY 12/13	28,081,413	8,116,015,231	0.3460
	FY 13/14	28,487,320	7,590,546,275	0.3753
Debt Service	FY 04/05	45,804,274	5,620,156,274	0.8150
	FY 05/06	43,264,293	6,050,950,040	0.7150
	FY 06/07	49,120,182	6,869,955,457	0.7150
	FY 07/08	56,309,711	8,220,395,835	0.6850
	FY 08/09	58,048,912	9,594,861,519	0.6050
	FY 09/10	70,012,964	9,860,980,900	0.7100
	FY 10/11	70,069,209	9,342,561,193	0.7500
	FY 11/12	65,896,596	8,448,281,586	0.7800
	FY 12/13	63,735,453	8,171,211,922	0.7800
	FY 13/14	59,464,792	7,623,691,280	0.7800
Fire District Assistance	FY 04/05	2,399,807	5,620,156,274	0.0427
	FY 05/06	2,541,399	6,050,950,040	0.0420
	FY 06/07	2,851,032	6,869,955,457	0.0415
	FY 07/08	3,148,412	8,220,395,835	0.0383
	FY 08/09	3,943,488	9,594,861,519	0.0411
	FY 09/10	4,003,558	9,860,980,900	0.0406
	FY 10/11	4,018,605	9,345,594,118	0.0430
	FY 11/12	3,545,455	8,481,950,795	0.0418
	FY 12/13	3,650,680	8,171,211,922	0.0447
	FY 13/14	3,476,404	7,623,691,280	0.0456
Total Pima County Property Tax Rate	FY 04/05	297,941,821		5.4967
	FY 05/06	319,522,096		5.4611
	FY 06/07	348,591,048		5.3406
	FY 07/08	382,543,590		5.0674
	FY 08/09	399,173,751		4.6702
	FY 09/10	421,215,161		4.5917
	FY 10/11	421,721,396		4.6798
	FY 11/12	402,812,609		4.8491
	FY 12/13	390,508,188		4.8520
	FY 13/14	386,418,867		5.1309



Attachment C

SUMMARY OF FY 2013/14 PRIMARY TAX RATES

School District	Arizona Property Tax	State School Equalization Assistance	County	Community College District	City or Town	School District	FY 2013/14 Total
Unorganized School District	0.0000	0.5123	3.6665	1.2746	0.0000	2.1265	7.5799
1 TUSD in Tucson	0.0000	0.5123	3.6665	1.2746	0.5245	6.0056	11.9835
TUSD in S. Tucson	0.0000	0.5123	3.6665	1.2746	0.2528	6.0056	11.7118
TUSD outside city	0.0000	0.5123	3.6665	1.2746	0.0000	6.0056	11.4590
6 Marana	0.0000	0.5123	3.6665	1.2746	0.0000	4.1868	9.6402
8 Flowing Wells in Tucson	0.0000	0.5123	3.6665	1.2746	0.5245	4.4304	10.4083
Flowing Wells outside city	0.0000	0.5123	3.6665	1.2746	0.0000	4.4304	9.8838
10 Amphitheater in Tucson	0.0000	0.5123	3.6665	1.2746	0.5245	4.3876	10.3655
Amphitheater outside city	0.0000	0.5123	3.6665	1.2746	0.0000	4.3876	9.8410
12 Sunnyside in Tucson	0.0000	0.5123	3.6665	1.2746	0.5245	3.5420	9.5199
Sunnyside outside city	0.0000	0.5123	3.6665	1.2746	0.0000	3.5420	8.9954
13 Tanque Verde in Tucson	0.0000	0.5123	3.6665	1.2746	0.5245	3.8031	9.7810
Tanque Verde outside city	0.0000	0.5123	3.6665	1.2746	0.0000	3.8031	9.2565
15 Ajo	0.0000	0.5123	3.6665	1.2746	0.0000	3.8882	9.3416
16 Catalina Foothills in Tucson	0.0000	0.5123	3.6665	1.2746	0.5245	3.6625	9.6404
Catalina Foothills outside city	0.0000	0.5123	3.6665	1.2746	0.0000	3.6625	9.1159
20 Vail in Tucson	0.0000	0.5123	3.6665	1.2746	0.5245	4.8308	10.8087
Vail outside city	0.0000	0.5123	3.6665	1.2746	0.0000	4.8308	10.2842
30 Sahuarita in Tucson	0.0000	0.5123	3.6665	1.2746	0.5245	4.1743	10.1522
Sahuarita outside city	0.0000	0.5123	3.6665	1.2746	0.0000	4.1743	9.6277
35 San Fernando	0.0000	0.5123	3.6665	1.2746	0.0000	5.7831	11.2365
37 Empire	0.0000	0.5123	3.6665	1.2746	0.0000	1.1287	6.5821
39 Continental	0.0000	0.5123	3.6665	1.2746	0.0000	1.1939	6.6473
40 Baboquivari	0.0000	0.5123	3.6665	1.2746	0.0000	0.0000	5.4534
44 Redington	0.0000	0.5123	3.6665	1.2746	0.0000	4.8200	10.2734
51 Altar Valley	0.0000	0.5123	3.6665	1.2746	0.0000	4.8580	10.3114

SUMMARY OF FY 2013/14 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 2013/14 Total
Unorganized School District	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0000	0.0000	1.6231
1 TUSD in Tucson	1.1553	0.0456	0.2635	0.0187	0.1400	0.9059	0.0500	1.4263	4.0053
TUSD in S. Tucson	1.1553	0.0456	0.2635	0.0187	0.1400	2.7248	0.0500	1.4263	5.8242
TUSD outside city	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	1.4263	3.0994
6 Marana	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	1.8217	3.4948
8 Flowing Wells in Tucson	1.1553	0.0456	0.2635	0.0187	0.1400	0.9059	0.0500	2.2842	4.8632
Flowing Wells outside city	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	2.2842	3.9573
10 Amphitheater in Tucson	1.1553	0.0456	0.2635	0.0187	0.1400	0.9059	0.0500	1.5350	4.1140
Amphitheater outside city	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	1.5350	3.2081
12 Sunnyside in Tucson	1.1553	0.0456	0.2635	0.0187	0.1400	0.9059	0.0500	1.4583	4.0373
Sunnyside outside city	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	1.4583	3.1314
13 Tanque Verde in Tucson	1.1553	0.0456	0.2635	0.0187	0.1400	0.9059	0.0500	1.1981	3.7771
Tanque Verde outside city	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	1.1981	2.8712
15 Ajo	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	0.0000	1.6731
16 Catalina Foothills in Tucson	1.1553	0.0456	0.2635	0.0187	0.1400	0.9059	0.0500	1.1639	3.7429
Catalina Foothills outside city	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	1.1639	2.8370
20 Vail in Tucson	1.1553	0.0456	0.2635	0.0187	0.1400	0.9059	0.0500	2.3395	4.9185
Vail outside city	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	2.3395	4.0126
30 Sahuarita in Tucson	1.1553	0.0456	0.2635	0.0187	0.1400	0.9059	0.0500	2.4598	5.0388
Sahuarita outside city	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	2.4598	4.1329
35 San Fernando	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0000	0.0000	1.6231
37 Empire	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0000	0.0000	1.6231
39 Continental	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0000	0.5088	2.1319
40 Baboquivari	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0500	0.0000	1.6731
44 Redington	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0000	0.0000	1.6231
51 Altar Valley	1.1553	0.0456	0.2635	0.0187	0.1400	0.0000	0.0000	1.4096	3.0327

Attachment D

COMPARISON OF FY 2013/14 AND FY 2012/13 PRIMARY TAX RATES

School District	State, County & Community College Total	City or Town	School District	FY 2013/14 Total	FY 2012/13 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	5.4534	0.0000	2.1265	7.5799	6.9964	0.5835	8.34
1 TUSD in Tucson	5.4534	0.5245	6.0056	11.9835	11.5308	0.4527	3.93
TUSD in S. Tucson	5.4534	0.2528	6.0056	11.7118	11.3488	0.3630	3.20
TUSD outside city	5.4534	0.0000	6.0056	11.4590	11.1183	0.3407	3.06
6 Marana	5.4534	0.0000	4.1868	9.6402	8.9798	0.6604	7.35
8 Flowing Wells in Tucson	5.4534	0.5245	4.4304	10.4083	8.8246	1.5837	17.95
Flowing Wells outside city	5.4534	0.0000	4.4304	9.8838	8.4121	1.4717	17.50
10 Amphitheater in Tucson	5.4534	0.5245	4.3876	10.3655	9.5334	0.8321	8.73
Amphitheater outside city	5.4534	0.0000	4.3876	9.8410	9.1209	0.7201	7.90
12 Sunnyside in Tucson	5.4534	0.5245	3.5420	9.5199	9.2323	0.2876	3.12
Sunnyside outside city	5.4534	0.0000	3.5420	8.9954	8.8198	0.1756	1.99
13 Tanque Verde in Tucson	5.4534	0.5245	3.8031	9.7810	8.4587	1.3223	15.63
Tanque Verde outside city	5.4534	0.0000	3.8031	9.2565	8.0462	1.2103	15.04
15 Ajo	5.4534	0.0000	3.8882	9.3416	8.5717	0.7699	8.98
16 Catalina Foothills in Tucson	5.4534	0.5245	3.6625	9.6404	9.3274	0.3130	3.36
Catalina Foothills outside city	5.4534	0.0000	3.6625	9.1159	8.9149	0.2010	2.25
20 Vail in Tucson	5.4534	0.5245	4.8308	10.8087	9.5353	1.2734	13.35
Vail outside city	5.4534	0.0000	4.8308	10.2842	9.1228	1.1614	12.73
30 Sahuarita in Tucson	5.4534	0.5245	4.1743	10.1522	8.7134	1.4388	16.51
Sahuarita outside city	5.4534	0.0000	4.1743	9.6277	8.3009	1.3268	15.98
35 San Fernando	5.4534	0.0000	5.7831	11.2365	9.0710	2.1655	23.87
37 Empire	5.4534	0.0000	1.1287	6.5821	6.2863	0.2958	4.71
39 Continental	5.4534	0.0000	1.1939	6.6473	6.3926	0.2547	3.98
40 Baboquivari	5.4534	0.0000	0.0000	5.4534	5.0379	0.4155	8.25
44 Redington	5.4534	0.0000	4.8200	10.2734	10.9577	(0.6843)	(6.24)
51 Altar Valley	5.4534	0.0000	4.8580	10.3114	10.2162	0.0952	0.93

COMPARISON OF FY 2013/14 AND FY 2012/13 SECONDARY TAX RATES

School District	County, Community College & Cent. Az. Water Conservation District Total	City or Town	Joint Tech. Ed. District	School District	FY 2013/14 Total	FY 2012/13 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	1.6231	0.0000	0.0000	0.0000	1.6231	1.5599	0.0632	4.05
1 TUSD in Tucson	1.6231	0.9059	0.0500	1.4263	4.0053	3.6996	0.3057	8.26
TUSD in S. Tucson	1.6231	2.7248	0.0500	1.4263	5.8242	5.3817	0.4425	8.22
TUSD outside city	1.6231	0.0000	0.0500	1.4263	3.0994	2.8482	0.2512	8.82
6 Marana	1.6231	0.0000	0.0500	1.8217	3.4948	3.2543	0.2405	7.39
8 Flowing Wells in Tucson	1.6231	0.9059	0.0500	2.2842	4.8632	5.0649	(0.2017)	(3.98)
Flowing Wells outside city	1.6231	0.0000	0.0500	2.2842	3.9573	4.2135	(0.2562)	(6.08)
10 Amphitheater in Tucson	1.6231	0.9059	0.0500	1.5350	4.1140	3.9322	0.1818	4.62
Amphitheater outside city	1.6231	0.0000	0.0500	1.5350	3.2081	3.0808	0.1273	4.13
12 Sunnyside in Tucson	1.6231	0.9059	0.0500	1.4583	4.0373	4.9948	(0.9575)	(19.17)
Sunnyside outside city	1.6231	0.0000	0.0500	1.4583	3.1314	4.1434	(1.0120)	(24.42)
13 Tanque Verde in Tucson	1.6231	0.9059	0.0500	1.1981	3.7771	3.6068	0.1703	4.72
Tanque Verde outside city	1.6231	0.0000	0.0500	1.1981	2.8712	2.7554	0.1158	4.20
15 Ajo	1.6231	0.0000	0.0500	0.0000	1.6731	1.6099	0.0632	3.93
16 Catalina Foothills in Tucson	1.6231	0.9059	0.0500	1.1639	3.7429	3.3315	0.4114	12.35
Catalina Foothills outside city	1.6231	0.0000	0.0500	1.1639	2.8370	2.4801	0.3569	14.39
20 Vail in Tucson	1.6231	0.9059	0.0500	2.3395	4.9185	4.2884	0.6301	14.69
Vail outside city	1.6231	0.0000	0.0500	2.3395	4.0126	3.4370	0.5756	16.75
30 Sahuarita in Tucson	1.6231	0.9059	0.0500	2.4598	5.0388	4.7166	0.3222	6.83
Sahuarita outside city	1.6231	0.0000	0.0500	2.4598	4.1329	3.8652	0.2677	6.93
35 San Fernando	1.6231	0.0000	0.0000	0.0000	1.6231	1.5599	0.0632	4.05
37 Empire	1.6231	0.0000	0.0000	0.0000	1.6231	1.5599	0.0632	4.05
39 Continental	1.6231	0.0000	0.0000	0.5088	2.1319	1.7781	0.3538	19.90
40 Baboquivari	1.6231	0.0000	0.0500	0.0000	1.6731	1.6099	0.0632	3.93
44 Redington	1.6231	0.0000	0.0000	0.0000	1.6231	1.5599	0.0632	4.05
51 Altar Valley	1.6231	0.0000	0.0000	1.4096	3.0327	2.8171	0.2156	7.65

**SUMMARY AND COMPARISON OF FY 2013/14 AND FY 2012/13
SPECIAL DISTRICT TAX RATES**

	FY 2013/14 Total	FY 2012/13 Total	Rate Incr/ (Decr)	Percent Change
FIRE DISTRICTS				
Arivaca	2.5000	2.5000	0.0000	0.00
Avra Valley				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.6000	0.1700	0.4300	252.94
Corona de Tucson	2.8000	2.6800	0.1200	4.48
Drexel Heights				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.3465	0.3900	(0.0435)	(11.15)
Golder Ranch				
Operations	1.8200	1.6100	0.2100	13.04
Bonds	0.1400	0.1400	0.0000	0.00
Green Valley	2.2100	2.0400	0.1700	8.33
Hidden Valley	0.7500	0.7500	0.0000	0.00
Mescal-J6	1.0621	0.8901	0.1720	19.32
Mt. Lemmon	3.2500	3.2500	0.0000	0.00
Mountain Vista	1.4600	1.2590	0.2010	15.97
Northwest				
Operations	2.6926	2.5253	0.1673	6.62
Bonds	0.3287	0.3086	0.0201	6.51
Picture Rocks				
Operations	3.2500	3.1500	0.1000	3.17
Bonds	0.6740	0.6740	0.0000	0.00
Rincon Valley				
Operations	2.7154	2.3427	0.3727	15.91
Bonds	0.5411	0.5623	(0.0212)	(3.77)
Sabino Vista	1.2731	1.1466	0.1265	11.03
Sonoita-Elgin	1.9800	1.6500	0.3300	20.00
Tanque Verde Valley	1.4118	1.2848	0.1270	9.88
Three Points				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	1.5000	1.5000	0.0000	0.00
Tucson Country Club Estates	0.6181	0.6848	(0.0667)	(9.74)
Why	2.9900	2.8000	0.1900	6.79
HEALTH DISTRICTS				
Ajo-Lukeville Health District	0.7500	0.7500	0.0000	0.00
DOMESTIC WATER IMPROVEMENT DISTRICTS				
Mt. Lemmon Domestic Water Improvement District	2.6914	2.7143	(0.0229)	(0.84)
IMPROVEMENT DISTRICTS				
Hayhook Ranch	2.6781	2.6414	0.0367	1.39

**SUMMARY AND COMPARISON OF FY 2013/14 AND FY 2012/13
SPECIAL DISTRICT TAX RATES**

	FY 2013/14 Total	FY 2012/13 Total	Rate Incr/ (Decr)	Percent Change
STREET LIGHTING IMPROVEMENT DISTRICTS				
Cardinal Estates	0.9646	0.8091	0.1555	19.22
Carriage Hills No. 1	0.1722	0.1443	0.0279	19.33
Carriage Hills No. 3	0.1392	0.1203	0.0189	15.71
Desert Steppes	0.1450	0.1286	0.0164	12.75
Hermosa Hills Estates	0.0802	0.0690	0.0112	16.23
Lakeside No. 1	0.1807	0.1482	0.0325	21.93
Littleton	0.7546	0.5373	0.2173	40.44
Longview Estates No. 1	0.1971	0.1622	0.0349	21.52
Longview Estates No. 2	0.1916	0.1589	0.0327	20.58
Manana Grande "B"	0.1688	0.1480	0.0208	14.05
Manana Grande "C"	0.2330	0.1874	0.0456	24.33
Midvale Park	0.0801	0.0900	(0.0099)	(11.00)
Mortimore Addition	0.3989	0.3949	0.0040	1.01
Oaktree No. 1	1.4749	1.2339	0.2410	19.53
Oaktree No. 2	1.4117	1.3469	0.0648	4.81
Oaktree No. 3	1.4791	1.3900	0.0891	6.41
Orange Grove Valley	0.2876	0.2503	0.0373	14.90
Peach Valley	0.3765	0.3169	0.0596	18.81
Peppertree	0.0405	0.0389	0.0016	4.11
Rolling Hills	0.1401	0.1195	0.0206	17.24
Salida del Sol	1.2698	1.1170	0.1528	13.68
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
Saguaro Springs Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Vanderbilt Farms Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Quail Creek Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	3.0000	3.0000	0.0000	0.00
IRRIGATION DISTRICTS				
Cortaro-Marana Irrigation District - Per Acre	69.0000	66.0000	3.0000	4.55
Flowing Wells Irrigation District - Per Acre	19.3500	19.3500	0.0000	0.00
Silverbell Irrigation & Drainage District - Per Acre	3.0000	3.0000	0.0000	0.00

Attachment E

Percent Increase in Pima County Primary Property Tax Rate Versus the City of Tucson and City of South Tucson Primary Rates From FY 2012/13 to FY 2013/14				
	FY 2012/13 Primary Property Tax Rate	FY 2013/14 Primary Property Tax Rate	Increase from FY 2012/13 to FY 2013/14	Percent Change FY 2012/13 to FY 2013/14
Pima County Primary	\$3.4178	\$3.6665	\$0.2487	7.3%
City of Tucson	\$0.4125	\$0.5245	\$0.1120	27.2%
South Tucson	\$0.2305	\$0.2528	\$0.0223	9.7%

Attachment F

**Top Ten Highest Percentage Increases in
Property Tax Rates from FY 2012/13 to FY 2013/14
Fire Districts and School Districts**

Pima County Fire Districts Top Ten Increases in Secondary Operations Property Tax Rate From FY 2012/13 to FY 2013/14				
Fire District	FY 2012/13 Primary Property Tax Rate	FY 2013/14 Primary Property Tax Rate	Increase from FY 2012/13 to FY 2013/14	Percent Change FY 2012/13 to FY 2013/14
Sonoita-Elgin	\$1.6500	\$1.9800	\$0.3300	20.0%
Mescal-J6	\$0.8901	\$1.0621	\$0.1720	19.3%
Mountain Vista	\$1.2590	\$1.4600	\$0.2010	16.0%
Rincon Valley	\$2.3427	\$2.7154	\$0.3727	15.9%
Golder Ranch	\$1.6100	\$1.8200	\$0.2100	13.0%
Sabino Vista	\$1.1466	\$1.2731	\$0.1265	11.0%
Tanque Verde Valley	\$1.2848	\$1.4118	\$0.1270	9.9%
Green Valley	\$2.0400	\$2.2100	\$0.1700	8.3%
Why	\$2.8000	\$2.9900	\$0.1900	6.8%
Northwest	\$2.5253	\$2.6926	\$0.1673	6.6%

Pima County School Districts Top Increases in Total Primary Property Tax Rate From FY 2012/13 to FY 2013/14				
School District	FY 2012/13 Primary Property Tax Rate	FY 2013/14 Primary Property Tax Rate	Increase from FY 2012/13 to FY 2013/14	Percent Change FY 2012/13 to FY 2013/14
San Fernando Elementary School District #35	\$4.0331	\$5.7831	\$1.7500	43.4%
Flowing Wells Unified School District #8	\$3.3742	\$4.4304	\$1.0562	31.3%
Sahuarita Unified School District #30	\$3.2630	\$4.1743	\$0.9113	27.9%
Tanque Verde Unified School District #13	\$3.0083	\$3.8031	\$0.7948	26.4%
Vail Unified School District #20	\$4.0849	\$4.8308	\$0.7459	18.3%
Ajo Unified School District #15	\$3.5338	\$3.8882	\$0.3544	10.0%
Unorganized School District	\$1.9585	\$2.1265	\$0.1680	8.6%
Amphitheater Unified School District #10	\$4.0830	\$4.3876	\$0.3046	7.5%
Marana Unified School District #6	\$3.9419	\$4.1868	\$0.2449	6.2%

Ten Highest FY 2013/14 Property Tax Rates Fire Districts and School Districts

Pima County Fire Districts - Top Ten Secondary Tax Rates for Operations Only Excludes Property Taxes for Bonds/Debt Service	
Fire District	Operations Property Tax Rate
Avra Valley	\$3.2500
Drexel Heights	\$3.2500
Mt. Lemmon	\$3.2500
Picture Rocks	\$3.2500
Three Points	\$3.2500
Why	\$2.9900
Corona de Tucson	\$2.8000
Rincon Valley	\$2.7154
Northwest	\$2.6926
Arivaca	\$2.5000

Pima County School Districts - Top Ten Primary Tax Rates Excludes Secondary Property Taxes	
School District	Total Primary Property Tax Rate
Tucson Unified School District #1	\$6.0056
San Fernando Elementary School District #35	\$5.7831
Altar Valley Elementary School District #51	\$4.8580
Vail Unified School District #20	\$4.8308
Redington Elementary School District #44	\$4.8200
Flowing Wells Unified School District #8	\$4.4304
Amphitheater Unified School District #10	\$4.3876
Marana Unified School District #6	\$4.1868
Sahuarita Unified School District #30	\$4.1743
Ajo Unified School District #15	\$3.8882