



Board of Supervisors Memorandum

August 18, 2025

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) 2025/26, which includes the levies for FY 2025/26 of various taxing jurisdictions within Pima County. Of the 96 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 2025 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 2016/17 through proposed FY 2025/26 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 2024/25 tax rates to the proposed FY 2025/26 tax rates by school district and for the special districts.

	<u>Fiscal Year 2024/25 Rate</u>	<u>Fiscal Year 2025/26 Rate</u>	<u>Fiscal Year 2025/26 Levy</u>
Primary - General Fund	\$4.0990	\$4.1943	\$495,284,362
County Free Library District	0.5537	0.5579	65,879,681
Debt Service	0.1250	0.1150	13,579,787
Flood Control District	0.3271	0.3289	35,609,954
Fire District Assistance Tax	<u>0.0365</u>	<u>0.0350</u>	<u>4,132,979</u>
Total County	\$5.1413	\$5.2311	\$614,486,763

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The Honorable Chair and Members, Pima County Board of Supervisors

Re: **Tax Levy and Rate Adoption**

August 18, 2025

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The FY 2025/26 Pima County levies reflect Board actions at the June 17, 2025 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 \$5.2311, which is \$0.0898 more than the FY 2024/25 total of \$5.1413.

Recommendation

It is recommended the Board of Supervisors approve the levies for all taxing jurisdictions within Pima County as described in Resolution 2025-31.

Sincerely,

A handwritten signature in black ink, appearing to read "Jan Leshner", with a stylized, cursive script.

Jan Leshner
County Administrator

JKL/anc – August 13, 2025

Attachments

c: Carmine DeBonis, Deputy County Administrator
Steve Holmes, Deputy County Administrator
Art Cuaron, 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

PIMA COUNTY FISCAL YEAR 2025/26 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary - Last levied in FY 1995/96	11,808,510,655	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX			
Primary - Last levied in FY 2021/22	11,808,510,655	0	0.0000
PIMA COUNTY:			
Primary			
General Fund	11,808,510,655	495,284,362	4.1943
TOTAL PRIMARY		495,284,362	4.1943
Secondary			
County Free Library	11,808,510,655	65,879,681	0.5579
Debt Service	11,808,510,655	13,579,787	0.1150
Flood Control District	10,826,985,197	35,609,954	0.3289
Fire District Assistance	11,808,510,655	4,132,979	0.0350
TOTAL PIMA COUNTY		614,486,763	5.2311
PIMA COMMUNITY COLLEGE:			
Primary	11,808,510,655	143,780,426	1.2176
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	11,808,510,655	11,808,511	0.1000
Water Storage Secondary	11,808,510,655	4,723,404	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1409.62 acre-feet)		1,289,802	915.0000
Membership Dues (rate per lot, with 18,425 lots assessed)		617,606	33.5200
Total Category 1 Member Lands		1,907,408	
Category 2 Member Lands			
Water Usage (rate per acre-foot and currently NO assessment)		0	799.0000

PIMA COUNTY FISCAL YEAR 2025/26 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF TUCSON:			
Primary	4,710,466,180		
Primary		19,242,250	0.4085
Involuntary Tort Judgments (Arizona Administrative Code Regulation 15-12-202)		1,733,290	0.0368
TOTAL PRIMARY		20,975,540	0.4453
Secondary	4,710,466,180	25,955,650	0.5510
TOTAL CITY OF TUCSON		46,931,190	0.9963
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			
Assessment **		659,946	N/A
**Charged in relation to the benefits received.			
CITY OF SOUTH TUCSON:			
Primary	29,456,266	64,598	0.2193
TOTAL PRIMARY		64,598	0.2193
Secondary	29,456,266	701,177	2.3804
TOTAL CITY OF SOUTH TUCSON		765,775	2.5997
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	1,126,681	15,340	1.3615
Carriage Hills No. 1	3,334,719	8,874	0.2661
Carriage Hills No. 3	1,514,425	2,988	0.1973
Desert Steppes	2,393,356	5,220	0.2181
Hermosa Hills Estates	3,485,288	4,472	0.1283
Lakeside No. 1	2,680,722	6,960	0.2596
Littletown	2,569,992	27,140	1.0560
Longview Estates No. 1	3,521,979	9,444	0.2681
Longview Estates No. 2	4,094,041	11,155	0.2725
Manana Grande "B"	3,016,351	7,456	0.2472
Manana Grande "C"	3,654,393	12,180	0.3333
Midvale Park	7,846,602	15,752	0.2007
Mortimore Addition	5,420,925	36,773	0.6784
Oaktree No. 1	1,247,305	26,524	2.1265
Oaktree No. 2	891,763	20,800	2.3325
Oaktree No. 3	1,068,606	27,272	2.5521
Orange Grove Valley	2,070,586	7,608	0.3674
Peach Valley	668,457	4,406	0.6591
Peppertree	12,485,090	11,476	0.0919
Rolling Hills	10,200,090	20,044	0.1965
Salida del Sol	880,555	16,932	1.9229

PIMA COUNTY FISCAL YEAR 2025/26 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS:			
Arivaca	5,779,802	195,358	3.3800
Avra Valley	39,923,607		
Operations		1,497,135	3.7500
Bonds		231,557	0.5800
Total Avra Valley		1,728,692	4.3300
Corona de Tucson	103,577,814	3,418,068	3.3000
Drexel Heights	324,302,244		
Operations		11,431,975	3.5251
Bonds		810,755	0.2500
Total Drexel Heights		12,242,730	3.7751
Golder Ranch	1,407,557,778		
Operations		35,892,723	2.5500
Bonds		1,548,314	0.1100
Total Golder Ranch		37,441,037	2.6600
Hidden Valley	36,887,125	368,834	0.9999
Mescal-J6	4,686,958	97,957	2.0900
Mt. Lemmon	16,987,615	637,036	3.7500
Northwest	1,764,809,696		
Operations		52,746,632	2.9888
Bonds		3,800,687	0.2154
Total Northwest		56,547,319	3.2042
Picture Rocks	47,541,500		
Operations		1,782,806	3.7500
Bonds		199,008	0.4186
Total Picture Rocks		1,981,814	4.1686
Rincon Valley	253,440,616		
Operations		7,054,266	2.7834
Bonds		839,649	0.3313
Total Rincon Valley		7,893,915	3.1147
Sabino Vista	42,761,634	454,304	1.0624
Santa Rita	733,931,313		
Operations		18,567,728	2.5299
Bonds		881,451	0.1201
Total Santa Rita		19,449,179	2.6500
Sonoita-Elgin	5,608,492	182,276	3.2500
Tanque Verde Valley	20,414,509	293,969	1.4400
Three Points	49,996,094	1,874,854	3.7500
Tucson Country Club Estates	28,332,069	212,491	0.7500
Why	1,023,213	36,017	3.5200
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	15,276,490	114,574	0.7500

PIMA COUNTY FISCAL YEAR 2025/26 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	4,418,956,177		
Maintenance & Operation		146,155,832	3.3074
Adjacent Ways		2,000,000	0.0453
Dropout Prevention		767,410	0.0174
TOTAL PRIMARY		148,923,242	3.3701
Secondary	4,418,956,177		
Class B Bond Interest and Redemption		34,496,589	0.7807
Desegregation		63,711,047	1.4418
TOTAL SECONDARY		98,207,636	2.2225
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	1,400,106,801		
Maintenance & Operation		44,592,297	3.1849
Adjacent Ways		1,250,000	0.0893
TOTAL PRIMARY		45,842,297	3.2742
Secondary	1,400,106,801		
Class B Bond Interest and Redemption		15,142,597	1.0815
Override Maintenance & Operation		15,696,992	1.1211
TOTAL SECONDARY		30,839,589	2.2026
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	249,754,773		
Maintenance & Operation		7,908,984	3.1667
TOTAL PRIMARY		7,908,984	3.1667
Secondary	249,754,773		
Class B Bond Interest and Redemption		3,090,729	1.2375
Override Maintenance & Operation		4,849,947	1.9419
TOTAL SECONDARY		7,940,676	3.1794
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	2,057,623,142		
Maintenance & Operation		67,291,596	3.2703
Adjacent Ways		425,000	0.0207
Dropout Prevention		129,412	0.0063
TOTAL PRIMARY		67,846,008	3.2973
Secondary	2,057,623,142		
Class B Bond Interest and Redemption		12,813,753	0.6227
Desegregation		4,025,000	0.1956
Override Maintenance & Operation		11,452,336	0.5566
TOTAL SECONDARY		28,291,089	1.3749

PIMA COUNTY FISCAL YEAR 2025/26 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	645,431,730		
Maintenance & Operation		20,763,876	3.2171
Dropout Prevention		245,572	0.0380
TOTAL PRIMARY		21,009,448	3.2551
Secondary	645,431,730		
Class B Bond Interest and Redemption		6,571,723	1.0182
Override Maintenance & Operation		8,155,211	1.2635
Override Unrestricted Capital Outlay		7,000,000	1.0845
TOTAL SECONDARY		21,726,934	3.3662
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	255,380,751		
Maintenance & Operation		8,152,775	3.1924
TOTAL PRIMARY		8,152,775	3.1924
Secondary	255,380,751		
Class B Bond Interest and Redemption		1,516,326	0.5938
Override Maintenance & Operation		2,270,000	0.8889
TOTAL SECONDARY		3,786,326	1.4827
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	19,967,954		
Maintenance & Operation		730,368	3.6577
TOTAL PRIMARY		730,368	3.6577
Secondary	19,967,954	0	0.0000
TOTAL SECONDARY			
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	785,872,242		
Maintenance & Operation		24,684,247	3.1410
TOTAL PRIMARY		24,684,247	3.1410
Secondary	785,872,242		
Class B Bond Interest and Redemption		5,210,835	0.6631
Override Maintenance & Operation		4,675,034	0.5949
Override Unrestricted Capital Outlay		2,000,000	0.2545
TOTAL SECONDARY		11,885,869	1.5125

PIMA COUNTY FISCAL YEAR 2025/26 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	886,862,070		
Maintenance & Operation		28,828,643	3.2506
Adjacent Ways		2,200,000	0.2481
TOTAL PRIMARY		31,028,643	3.4987
Secondary	886,862,070		
Class B Bond Interest and Redemption		11,163,705	1.2588
Override Maintenance & Operation		14,002,328	1.5789
TOTAL SECONDARY		25,166,033	2.8377
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	485,821,380		
Maintenance & Operation		16,071,188	3.3080
Adjacent Ways		1,500,000	0.3088
TOTAL PRIMARY		17,571,188	3.6168
Secondary	485,821,380		
Class B Bond Interest and Redemption		5,409,026	1.1134
Override Maintenance & Operation		6,392,748	1.3159
Override Unrestricted Capital Outlay		1,000,000	0.2058
TOTAL SECONDARY		12,801,774	2.6351
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	10,608,492		
Maintenance & Operation		452,399	4.2645
A.R.S. 15-992 B		9,442	0.0890
TOTAL PRIMARY		461,841	4.3535
Secondary	10,608,492	0	0.0000
TOTAL SECONDARY			
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	8,443,279		
Maintenance & Operation		261,953	3.1025
TOTAL PRIMARY		261,953	3.1025
Secondary	8,443,279	0	0.0000
TOTAL SECONDARY			

PIMA COUNTY FISCAL YEAR 2025/26 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	501,787,616		
Maintenance & Operation		5,606,473	1.1173
Local Aid for Common Schools		2,178,260	0.4341
A.R.S. 15-992 B		97,347	0.0194
TOTAL PRIMARY		7,882,080	1.5708
Secondary	501,787,616		
Class B Bond Interest and Redemption		1,289,748	0.2570
Override Maintenance & Operation		761,439	0.1517
TOTAL SECONDARY		2,051,187	0.4087
BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	2,053,389		
TOTAL PRIMARY		0	0.0000
Secondary	2,053,389		
TOTAL SECONDARY		0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,585,758		
A.R.S. 15-992 B		24,747	1.5606
TOTAL PRIMARY		24,747	1.5606
Secondary	1,585,758		
TOTAL SECONDARY		0	0.0000
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	57,189,281		
Maintenance & Operation		1,504,478	2.6307
Local Aid for Common Schools		892,496	1.5606
TOTAL PRIMARY		2,396,974	4.1913
Secondary	57,189,281		
Override Maintenance & Operation		462,903	0.8094
TOTAL SECONDARY		462,903	0.8094
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	21,065,820	328,753	1.5606
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	11,207,830,409	5,603,915	0.0500

PIMA COUNTY FISCAL YEAR 2025/26 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
DeAnza Domestic Water Improvement District Secondary	150,854	15,000	9.9434
Marana Domestic Water Improvement District Secondary	10,176,273	40,008	0.3931
Mt. Lemmon Domestic Water District Secondary	15,095,756	452,852	2.9999
IMPROVEMENT DISTRICTS:			
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	42,247,045		
Maintenance & Operation		126,741	0.3000
Bond Indebtedness		950,559	2.2500
TOTAL SECONDARY		1,077,300	2.5500
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	36,358,181		
Maintenance & Operation		109,075	0.3000
Bond Indebtedness		908,955	2.5000
TOTAL SECONDARY		1,018,030	2.8000
HAYHOOK RANCH			
Secondary	925,640	40,000	4.3213
MANDARINA COMMUNITY FACILITIES DISTRICT:			
Secondary	2,427,792		
Maintenance & Operation		7,283	0.3000
Bond Indebtedness		60,695	2.5000
TOTAL SECONDARY		67,978	2.8000
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	52,360,545		
Maintenance & Operation		157,082	0.3000
Bond Indebtedness		1,025,010	1.9576
TOTAL SECONDARY		1,182,092	2.2576
RANCHO SAHUARITA COMMUNITY FACILITIES DISTRICT:			
Secondary	31,701,537		
Maintenance & Operation		95,105	0.3000
Bond Indebtedness		1,486,802	4.6900
TOTAL SECONDARY		1,581,907	4.9900
ROCKING K SOUTH COMMUNITY FACILITIES DISTRICT:			
Secondary	29,534,357		
Maintenance & Operation		147,672	0.5000
Bond Indebtedness		555,246	1.8800
TOTAL SECONDARY		702,918	2.3800

PIMA COUNTY FISCAL YEAR 2025/26 TAX LEVY

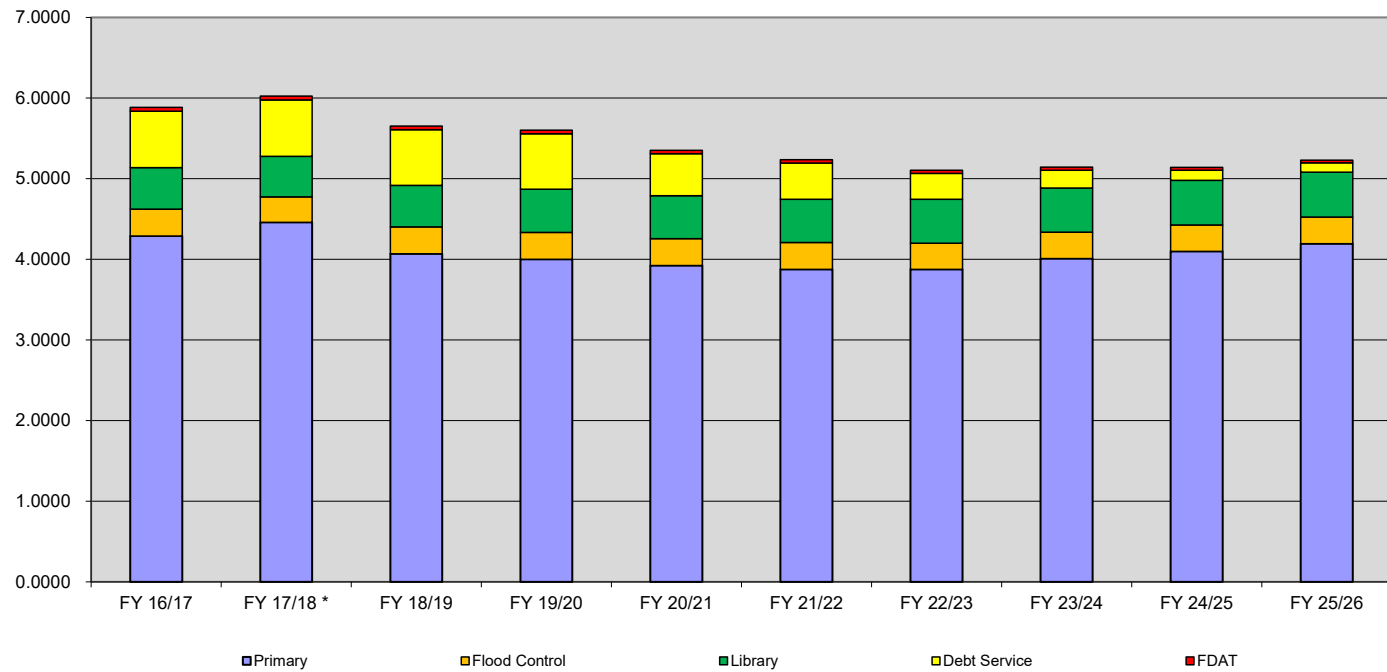
JURISDICTION	VALUATION	TAX LEVY	RATE
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT:			
Secondary	45,208,709		
Maintenance & Operation		135,626	0.3000
Bond Indebtedness		1,130,218	2.5000
TOTAL SECONDARY		1,265,844	2.8000
WILDFLOWER COMMUNITY FACILITIES DISTRICT:			
Secondary	308,536		
Maintenance & Operation		926	0.3000
Bond Indebtedness		0	0.0000
TOTAL SECONDARY		926	0.3000
IRRIGATION DISTRICTS:			
CORTARO-MARANA IRRIGATION DISTRICT 11,800.00 ACRES			
Maintenance & Operation		1,097,400	93.0000
FLOWING WELLS IRRIGATION DISTRICT 1,697.00 ACRES			
Maintenance & Operation		37,928	22.3500
SILVERBELL IRRIGATION & DRAINAGE DISTRICT 1,912.00 ACRES			
Maintenance & Operation		6,216	3.2508
MOBILE HOME RELOCATION FUND			
Assessment - Waived by Arizona Dept. of Revenue for FY 2025/26			0.0000

ATTACHMENT B

PIMA COUNTY TAX RATES

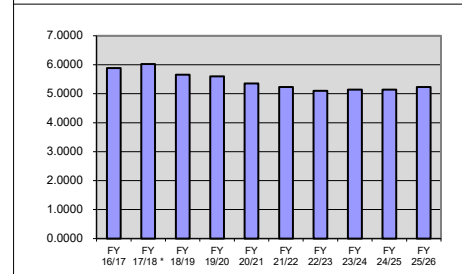
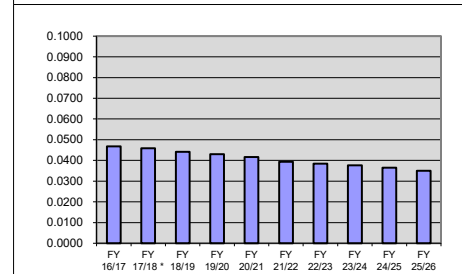
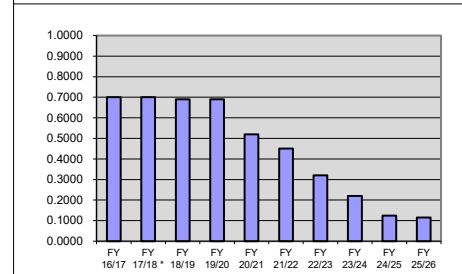
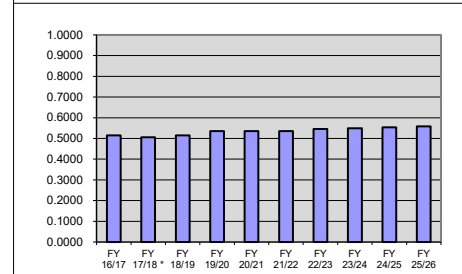
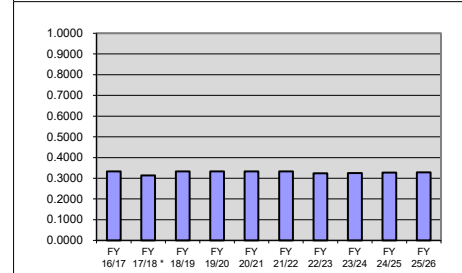
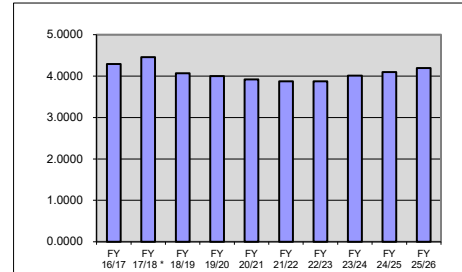
	TOTAL LEVY	PRIMARY	FLOOD CONTROL	LIBRARY	DEBT SERVICE	FDAT	TOTAL RATE
FY 16/17	457,603,069	4.2896	0.3335	0.5153	0.7000	0.0468	5.8852
FY 17/18 *	484,260,210	4.4596	0.3135	0.5053	0.7000	0.0459	6.0243
FY 18/19	468,546,217	4.0696	0.3335	0.5153	0.6900	0.0441	5.6525
FY 19/20	486,381,459	3.9996	0.3335	0.5353	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
FY 25/26	614,486,763	4.1943	0.3289	0.5579	0.1150	0.0350	5.2311

* 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 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
	FY 25/26	495,284,362	11,808,510,655	4.1943
Flood Control	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
	FY 25/26	35,609,954	10,826,985,197	0.3289
Library District	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
	FY 25/26	65,879,681	11,808,510,655	0.5579
Debt Service	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
	FY 25/26	13,579,787	11,808,510,655	0.1150
Fire District Assistance	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
	FY 25/26	4,132,979	11,808,510,655	0.0350
Total Pima County Property Tax Rate	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
	FY 25/26	614,486,763		5.2311



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

ATTACHMENT C

SUMMARY OF FY 2025/26 PRIMARY TAX RATES

School District	County	Community College District	City or Town	School District	FY 2025/26 Total
Unorganized School District	4.1943	1.2176	0.0000	1.5606	6.9725
1 TUSD in Tucson	4.1943	1.2176	0.4453	3.3701	9.2273
TUSD in S. Tucson	4.1943	1.2176	0.2193	3.3701	9.0013
TUSD outside city	4.1943	1.2176	0.0000	3.3701	8.7820
6 Marana	4.1943	1.2176	0.0000	3.2742	8.6861
8 Flowing Wells in Tucson	4.1943	1.2176	0.4453	3.1667	9.0239
Flowing Wells outside city	4.1943	1.2176	0.0000	3.1667	8.5786
10 Amphitheater in Tucson	4.1943	1.2176	0.4453	3.2973	9.1545
Amphitheater outside city	4.1943	1.2176	0.0000	3.2973	8.7092
12 Sunnyside in Tucson	4.1943	1.2176	0.4453	3.2551	9.1123
Sunnyside outside city	4.1943	1.2176	0.0000	3.2551	8.6670
13 Tanque Verde in Tucson	4.1943	1.2176	0.4453	3.1924	9.0496
Tanque Verde outside city	4.1943	1.2176	0.0000	3.1924	8.6043
15 Ajo	4.1943	1.2176	0.0000	3.6577	9.0696
16 Catalina Foothills in Tucson	4.1943	1.2176	0.4453	3.1410	8.9982
Catalina Foothills outside city	4.1943	1.2176	0.0000	3.1410	8.5529
20 Vail in Tucson	4.1943	1.2176	0.4453	3.4987	9.3559
Vail outside city	4.1943	1.2176	0.0000	3.4987	8.9106
30 Sahuarita in Tucson	4.1943	1.2176	0.4453	3.6168	9.4740
Sahuarita outside city	4.1943	1.2176	0.0000	3.6168	9.0287
35 San Fernando	4.1943	1.2176	0.0000	4.3535	9.7654
37 Empire	4.1943	1.2176	0.0000	3.1025	8.5144
39 Continental	4.1943	1.2176	0.0000	1.5708	6.9827
40 Baboquivari	4.1943	1.2176	0.0000	0.0000	5.4119
44 Redington	4.1943	1.2176	0.0000	1.5606	6.9725
51 Altar Valley	4.1943	1.2176	0.0000	4.1913	9.6032

Arizona Property Tax and School Equalization Tax are not levied for FY 2025/26.

SUMMARY OF FY 2025/26 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 2025/26 Total
Unorganized School District	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0000	0.0000	1.1768
1 TUSD in Tucson	0.6729	0.0350	0.3289	0.0000	0.1400	0.5510	0.0500	2.2225	4.0003
TUSD in S. Tucson	0.6729	0.0350	0.3289	0.0000	0.1400	2.3804	0.0500	2.2225	5.8297
TUSD outside city	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	2.2225	3.4493
6 Marana	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	2.2026	3.4294
8 Flowing Wells in Tucson	0.6729	0.0350	0.3289	0.0000	0.1400	0.5510	0.0500	3.1794	4.9572
Flowing Wells outside city	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	3.1794	4.4062
10 Amphitheater in Tucson	0.6729	0.0350	0.3289	0.0000	0.1400	0.5510	0.0500	1.3749	3.1527
Amphitheater outside city	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	1.3749	2.6017
12 Sunnyside in Tucson	0.6729	0.0350	0.3289	0.0000	0.1400	0.5510	0.0500	3.3662	5.1440
Sunnyside outside city	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	3.3662	4.5930
13 Tanque Verde in Tucson	0.6729	0.0350	0.3289	0.0000	0.1400	0.5510	0.0500	1.4827	3.2605
Tanque Verde outside city	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	1.4827	2.7095
15 Ajo	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	0.0000	1.2268
16 Catalina Foothills in Tucson	0.6729	0.0350	0.3289	0.0000	0.1400	0.5510	0.0500	1.5125	3.2903
Catalina Foothills outside city	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	1.5125	2.7393
20 Vail in Tucson	0.6729	0.0350	0.3289	0.0000	0.1400	0.5510	0.0500	2.8377	4.6155
Vail outside city	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	2.8377	4.0645
30 Sahuarita in Tucson	0.6729	0.0350	0.3289	0.0000	0.1400	0.5510	0.0500	2.6351	4.4129
Sahuarita outside city	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	2.6351	3.8619
35 San Fernando	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0000	0.0000	1.1768
37 Empire	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0000	0.0000	1.1768
39 Continental	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0000	0.4087	1.5855
40 Baboquivari	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0500	0.0000	1.2268
44 Redington	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0000	0.0000	1.1768
51 Altar Valley	0.6729	0.0350	0.3289	0.0000	0.1400	0.0000	0.0000	0.8094	1.9862

ATTACHMENT D

COMPARISON OF FY 2025/26 AND FY 2024/25 PRIMARY TAX RATES

School District	State, County & Community College Total	City or Town	School District	FY 2025/26 Total	FY 2024/25 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	5.4119	0.0000	1.5606	6.9725	6.9450	0.0275	0.40
1 TUSD in Tucson	5.4119	0.4453	3.3701	9.2273	9.2083	0.0190	0.21
TUSD in S. Tucson	5.4119	0.2193	3.3701	9.0013	8.9964	0.0049	0.05
TUSD outside city	5.4119	0.0000	3.3701	8.7820	8.7772	0.0048	0.05
6 Marana	5.4119	0.0000	3.2742	8.6861	8.6997	(0.0136)	(0.16)
8 Flowing Wells in Tucson	5.4119	0.4453	3.1667	9.0239	9.0113	0.0126	0.14
Flowing Wells outside city	5.4119	0.0000	3.1667	8.5786	8.5802	(0.0016)	(0.02)
10 Amphitheater in Tucson	5.4119	0.4453	3.2973	9.1545	9.1233	0.0312	0.34
Amphitheater outside city	5.4119	0.0000	3.2973	8.7092	8.6922	0.0170	0.20
12 Sunnyside in Tucson	5.4119	0.4453	3.2551	9.1123	9.1953	(0.0830)	(0.90)
Sunnyside outside city	5.4119	0.0000	3.2551	8.6670	8.7642	(0.0972)	(1.11)
13 Tanque Verde in Tucson	5.4119	0.4453	3.1924	9.0496	9.0397	0.0099	0.11
Tanque Verde outside city	5.4119	0.0000	3.1924	8.6043	8.6086	(0.0043)	(0.05)
15 Ajo	5.4119	0.0000	3.6577	9.0696	9.1008	(0.0312)	(0.34)
16 Catalina Foothills in Tucson	5.4119	0.4453	3.1410	8.9982	9.0024	(0.0042)	(0.05)
Catalina Foothills outside city	5.4119	0.0000	3.1410	8.5529	8.5713	(0.0184)	(0.21)
20 Vail in Tucson	5.4119	0.4453	3.4987	9.3559	9.1905	0.1654	1.80
Vail outside city	5.4119	0.0000	3.4987	8.9106	8.7594	0.1512	1.73
30 Sahuarita in Tucson	5.4119	0.4453	3.6168	9.4740	9.1594	0.3146	3.43
Sahuarita outside city	5.4119	0.0000	3.6168	9.0287	8.7283	0.3004	3.44
35 San Fernando	5.4119	0.0000	4.3535	9.7654	8.2405	1.5249	18.50
37 Empire	5.4119	0.0000	3.1025	8.5144	8.5688	(0.0544)	(0.63)
39 Continental	5.4119	0.0000	1.5708	6.9827	6.5870	0.3957	6.01
40 Baboquivari	5.4119	0.0000	0.0000	5.4119	5.3520	0.0599	1.12
44 Redington	5.4119	0.0000	1.5606	6.9725	13.1017	(6.1292)	(46.78)
51 Altar Valley	5.4119	0.0000	4.1913	9.6032	9.6940	(0.0908)	(0.94)

COMPARISON OF FY 2025/26 AND FY 2024/25 SECONDARY TAX RATES

School District	County, Community College & Cent. Az. Water Conservation District Total	City or Town	Joint Tech. Ed. District	School District	FY 2025/26 Total	FY 2024/25 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	1.1768	0.0000	0.0000	0.0000	1.1768	1.1823	(0.0055)	(0.47)
1 TUSD in Tucson	1.1768	0.5510	0.0500	2.2225	4.0003	4.1158	(0.1155)	(2.81)
TUSD in S. Tucson	1.1768	2.3804	0.0500	2.2225	5.8297	3.5124	2.3173	65.97
TUSD outside city	1.1768	0.0000	0.0500	2.2225	3.4493	3.5124	(0.0631)	(1.80)
6 Marana	1.1768	0.0000	0.0500	2.2026	3.4294	3.4350	(0.0056)	(0.16)
8 Flowing Wells in Tucson	1.1768	0.5510	0.0500	3.1794	4.9572	5.1001	(0.1429)	(2.80)
Flowing Wells outside city	1.1768	0.0000	0.0500	3.1794	4.4062	4.4967	(0.0905)	(2.01)
10 Amphitheater in Tucson	1.1768	0.5510	0.0500	1.3749	3.1527	3.3226	(0.1699)	(5.11)
Amphitheater outside city	1.1768	0.0000	0.0500	1.3749	2.6017	2.7192	(0.1175)	(4.32)
12 Sunnyside in Tucson	1.1768	0.5510	0.0500	3.3662	5.1440	5.0463	0.0977	1.94
Sunnyside outside city	1.1768	0.0000	0.0500	3.3662	4.5930	4.4429	0.1501	3.38
13 Tanque Verde in Tucson	1.1768	0.5510	0.0500	1.4827	3.2605	3.3533	(0.0928)	(2.77)
Tanque Verde outside city	1.1768	0.0000	0.0500	1.4827	2.7095	2.7499	(0.0404)	(1.47)
15 Ajo	1.1768	0.0000	0.0500	0.0000	1.2268	1.2323	(0.0055)	(0.45)
16 Catalina Foothills in Tucson	1.1768	0.5510	0.0500	1.5125	3.2903	3.3719	(0.0816)	(2.42)
Catalina Foothills outside city	1.1768	0.0000	0.0500	1.5125	2.7393	2.7685	(0.0292)	(1.05)
20 Vail in Tucson	1.1768	0.5510	0.0500	2.8377	4.6155	4.8060	(0.1905)	(3.96)
Vail outside city	1.1768	0.0000	0.0500	2.8377	4.0645	4.2026	(0.1381)	(3.29)
30 Sahuarita in Tucson	1.1768	0.5510	0.0500	2.6351	4.4129	4.7754	(0.3625)	(7.59)
Sahuarita outside city	1.1768	0.0000	0.0500	2.6351	3.8619	4.1720	(0.3101)	(7.43)
35 San Fernando	1.1768	0.0000	0.0000	0.0000	1.1768	1.1823	(0.0055)	(0.47)
37 Empire	1.1768	0.0000	0.0000	0.0000	1.1768	1.1823	(0.0055)	(0.47)
39 Continental	1.1768	0.0000	0.0000	0.4087	1.5855	1.5628	0.0227	1.45
40 Baboquivari	1.1768	0.0000	0.0500	0.0000	1.2268	1.2323	(0.0055)	(0.45)
44 Redington	1.1768	0.0000	0.0000	0.0000	1.1768	1.1823	(0.0055)	(0.47)
51 Altar Valley	1.1768	0.0000	0.0000	0.8094	1.9862	2.0342	(0.0480)	(2.36)

**SUMMARY AND COMPARISON OF FY 2025/26 AND FY 2024/25
SPECIAL DISTRICT TAX RATES**

	FY 2025/26 Total	FY 2024/25 Total	Rate Incr / (Decr)	Percent Change
FIRE DISTRICTS				
Arivaca	3.3800	3.1300	0.2500	7.99
Avra Valley				
Operations	3.7500	3.7500	0.0000	0.00
Bonds	0.5800	0.5800	0.0000	0.00
Corona de Tucson	3.3000	3.3000	0.0000	0.00
Drexel Heights				
Operations	3.5251	3.4813	0.0438	1.26
Bonds	0.2500	0.2700	(0.0200)	(7.41)
Golder Ranch				
Operations	2.5500	2.5400	0.0100	0.39
Bonds	0.1100	0.1200	(0.0100)	(8.33)
Hidden Valley	0.9999	0.9955	0.0044	0.44
Mescal-J6	2.0900	2.0770	0.0130	0.63
Mt. Lemmon	3.7500	3.7500	0.0000	0.00
Northwest				
Operations	2.9888	2.9719	0.0169	0.57
Bonds	0.2154	0.2323	(0.0169)	(7.28)
Picture Rocks				
Operations	3.7500	3.7500	0.0000	0.00
Bonds	0.4186	0.7828	(0.3642)	(46.53)
Rincon Valley				
Operations	2.7834	2.7834	0.0000	0.00
Bonds	0.3313	0.1033	0.2280	220.72
Sabino Vista	1.0624	1.0726	(0.0102)	(0.95)
Santa Rita				
Operations	2.5299	2.5299	0.0000	0.00
Bonds	0.1201	0.1278	(0.0077)	(6.03)
Sonoita-Elgin	3.2500	3.1000	0.1500	4.84
Tanque Verde Valley	1.4400	1.4400	0.0000	0.00
Three Points				
Operations	3.7500	3.7500	0.0000	0.00
Tucson Country Club Estates	0.7500	0.7416	0.0084	1.13
Why	3.5200	3.7500	(0.2300)	(6.13)
HEALTH DISTRICTS				
Ajo-Lukeville Health District	0.7500	0.7500	0.0000	0.00
DOMESTIC WATER IMPROVEMENT DISTRICTS				
Marana Domestic Water Improvement District	0.3931	0.4096	(0.0165)	(4.03)
Mt. Lemmon Domestic Water Improvement District	2.9999	3.0041	(0.0042)	(0.14)
DeAnza Domestic Water Improvement District	9.9434	7.9303	2.0131	25.38
IMPROVEMENT DISTRICTS				
Hayhook Ranch	4.3213	4.4531	(0.1318)	(2.96)

**SUMMARY AND COMPARISON OF FY 2025/26 AND FY 2024/25
SPECIAL DISTRICT TAX RATES**

	FY 2025/26 Total	FY 2024/25 Total	Rate Incr / (Decr)	Percent Change
STREET LIGHTING IMPROVEMENT DISTRICTS				
Cardinal Estates	1.3615	1.3863	(0.0248)	(1.79)
Carriage Hills No. 1	0.2661	0.2858	(0.0197)	(6.89)
Carriage Hills No. 3	0.1973	0.2144	(0.0171)	(7.98)
Desert Steppes	0.2181	0.2390	(0.0209)	(8.74)
Hermosa Hills Estates	0.1283	0.1398	(0.0115)	(8.23)
Lakeside No. 1	0.2596	0.2857	(0.0261)	(9.14)
Littleton	1.0560	1.1653	(0.1093)	(9.38)
Longview Estates No. 1	0.2681	0.2940	(0.0259)	(8.81)
Longview Estates No. 2	0.2725	0.2918	(0.0193)	(6.61)
Manana Grande "B"	0.2472	0.2711	(0.0239)	(8.82)
Manana Grande "C"	0.3333	0.3655	(0.0322)	(8.81)
Midvale Park	0.2007	0.2097	(0.0090)	(4.29)
Mortimore Addition	0.6784	0.7274	(0.0490)	(6.74)
Oaktree No. 1	2.1265	2.0730	0.0535	2.58
Oaktree No. 2	2.3325	2.4156	(0.0831)	(3.44)
Oaktree No. 3	2.5521	2.6417	(0.0896)	(3.39)
Orange Grove Valley	0.3674	0.4146	(0.0472)	(11.38)
Peach Valley	0.6591	0.6441	0.0150	2.33
Peppertree	0.0919	0.0844	0.0075	8.89
Rolling Hills	0.1965	0.1996	(0.0031)	(1.55)
Salida del Sol	1.9229	1.8809	0.0420	2.23
COMMUNITY FACILITIES DISTRICTS				
Gladden Farms Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	2.2500	2.5000	(0.2500)	(10.00)
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
Mandarina Community Facilities District				
Maintenance and Operation	0.3000	0.0000	N/A	N/A
Bond Indebtedness	2.5000	0.0000	N/A	N/A
Quail Creek Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	1.9576	2.0975	(0.1399)	(6.67)
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	0.0000	0.00
Bond Indebtedness	0.0000	0.0000	0.0000	N/A
IRRIGATION DISTRICTS				
Cortaro-Marana Irrigation District - Per Acre	93.0000	93.0000	0.0000	0.00

**SUMMARY AND COMPARISON OF FY 2025/26 AND FY 2024/25
SPECIAL DISTRICT TAX RATES**

	FY 2025/26 Total	FY 2024/25 Total	Rate Incr / (Decr)	Percent Change
Flowing Wells Irrigation District - Per Acre	22.3500	22.3500	0.0000	0.00
Silverbell Irrigation & Drainage District - Per Acre	3.2508	3.2508	0.0000	0.00