

RESOLUTION NO. 2025 – _____

**RESOLUTION OF THE PIMA COUNTY BOARD OF SUPERVISORS
FOR THE LEVY OF TAXES FOR FISCAL YEAR 2025/2026**

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 20, 2025, made an estimate of the different amounts required to meet the public expenditures of the district for the 2025/2026 fiscal year and, on June 17, 2025, 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 20, 2025, made an estimate of the different amounts required to meet the public expenditures of the district for the 2025/2026 fiscal year and, on June 17, 2025, 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 20, 2025, made an estimate of the different amounts required to meet the public expenditures of Pima County for the 2025/2026 fiscal year and, on June 17, 2025, 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 2025/2026, 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 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

Passed and adopted this 18th day of August, 2025.

Rex Scott, Chair
Pima County Board of Supervisors

ATTEST:

Melissa Manriquez, Clerk of the Board

APPROVED AS TO FORM:

A handwritten signature in black ink, appearing to be 'D. Jurkowitz', written over a horizontal line.

Daniel Jurkowitz
Deputy County Attorney