



# Board of Supervisors Memorandum

August 21, 2023

## 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) 2023/24, which includes the levies for FY 2023/24 of various taxing jurisdictions within Pima County. Of the 93 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 2023 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 2014/15 through proposed FY 2023/24, 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 2022/23 tax rates to the proposed FY 2023/24 tax rates by school district and for the special districts.

	<u>Fiscal Year 2022/23 Rate</u>	<u>Fiscal Year 2023/24 Rate</u>	<u>Fiscal Year 2023/24 Levy</u>
Primary - General Fund	\$3.8764	\$4.0102	\$426,961,727
County Free Library District	0.5453	0.5493	58,483,387
Debt Service	0.3200	0.2200	23,423,166
Flood Control District	0.3235	0.3253	31,309,601
Fire District Assistance Tax	<u>0.0384</u>	<u>0.0376</u>	<u>4,003,232</u>
<b>Total County</b>	<b>\$5.1036</b>	<b>\$5.1424</b>	<b>\$544,181,113</b>

The Honorable Chair and Members, Pima County Board of Supervisors

Re: **Tax Levy and Rate Adoption**

August 21, 2023

Page 2

The FY 2023/24 Pima County levies reflect Board actions at the June 20, 2023 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 \$5.1424, which is \$0.0388 more than the FY 2022/23 total of \$5.1036.

Recommendation

I recommended the Board of Supervisors approve the levies for all taxing jurisdictions within Pima County as described in Resolution 2023-\_\_.

Sincerely,



Jan Leshner  
County Administrator

JKL/anc – August 11, 2023

Attachments

c: Carmine DeBonis, Jr., Deputy County Administrator  
Francisco García, MD, MPH, Deputy County Administrator & Chief Medical Officer  
Steve Holmes, Deputy County Administrator  
Ellen Moulton, Director, Finance and Risk Management  
Andy Welch, Deputy Director, Finance and Risk Management  
Xavier Rendon, Budget Division Manager, Finance and Risk Management

# ATTACHMENT A

**RESOLUTION NO. 2023 – \_\_\_\_\_**

**RESOLUTION OF THE PIMA COUNTY BOARD OF SUPERVISORS  
FOR THE LEVY OF TAXES FOR FISCAL YEAR 2023/2024**

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 16, 2023, made an estimate of the different amounts required to meet the public expenditures of the district for the 2023/2024 fiscal year and, on June 20, 2023, 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 16, 2023, made an estimate of the different amounts required to meet the public expenditures of the district for the 2023/2024 fiscal year and, on June 20, 2023, 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 16, 2023, made an estimate of the different amounts required to meet the public expenditures of Pima County for the 2023/2024 fiscal year and, on June 20, 2023, 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 2023/2024, 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 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>STATE OF ARIZONA:</b>			
State of Arizona Property Tax			
Primary - Last levied in FY 1995/96	10,646,893,610	0	0.0000
<b>STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX</b>			
Primary - Last levied in FY 2021/22	10,646,893,610	0	0.0000
<b>PIMA COUNTY:</b>			
Primary			
General Fund	10,646,893,610	426,961,727	4.0102
TOTAL PRIMARY		<u>426,961,727</u>	4.0102
Secondary			
County Free Library	10,646,893,610	58,483,387	0.5493
Debt Service	10,646,893,610	23,423,166	0.2200
Flood Control District	9,624,839,028	31,309,601	0.3253
Fire District Assistance	10,646,893,610	4,003,232	0.0376
TOTAL PIMA COUNTY		<u>544,181,113</u>	5.1424
<b>PIMA COMMUNITY COLLEGE:</b>			
Primary	10,646,893,610	136,301,532	1.2802
<b>CENTRAL ARIZONA WATER CONSERVATION DISTRICT:</b>			
Ad Valorem Secondary	10,646,893,610	10,646,894	0.1000
Water Storage Secondary	10,646,893,610	4,258,757	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,083.59 acre-feet)		860,370	794.0000
Membership Dues (rate per lot, with 15,957 lots assessed)		<u>566,474</u>	35.5000
Total Category 1 Member Lands		1,426,844	
Category 2 Member Lands			
Water Usage (rate per acre-foot and currently NO assessment)		0	682.0000

# PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>CITY OF TUCSON:</b>			
Primary	4,332,448,523		
Primary		18,226,610	0.4207
Involuntary Tort Judgments (Arizona			
Administrative Code Regulation 15-12-202)		1,098,500	0.0254
TOTAL PRIMARY		19,325,110	0.4461
Secondary	4,332,448,523	26,168,170	0.6040
TOTAL CITY OF TUCSON		45,493,280	1.0501
<b>CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:</b>			
Assessment **		627,978	N/A
**Charged in relation to the benefits received.			
<b>CITY OF SOUTH TUCSON:</b>			
Primary	26,987,818	60,237	0.2232
<b>STREET LIGHTING IMPROVEMENT DISTRICTS:</b>			
Cardinal Estates	1,012,086	13,251	1.3093
Carriage Hills No. 1	3,024,197	7,990	0.2642
Carriage Hills No. 3	1,387,939	2,737	0.1972
Desert Steppes	2,172,890	4,789	0.2204
Hermosa Hills Estates	3,210,570	4,110	0.1280
Lakeside No. 1	2,423,490	6,391	0.2637
Littleton	2,245,671	23,966	1.0672
Longview Estates No. 1	3,197,346	8,672	0.2712
Longview Estates No. 2	3,737,745	10,043	0.2687
Manana Grande "B"	2,736,432	6,846	0.2502
Manana Grande "C"	3,296,077	11,183	0.3393
Midvale Park	7,589,451	14,329	0.1888
Mortimore Addition	4,689,145	30,299	0.6462
Oaktree No. 1	1,148,303	22,890	1.9934
Oaktree No. 2	814,209	18,907	2.3221
Oaktree No. 3	969,635	24,783	2.5559
Orange Grove Valley	1,863,305	6,667	0.3578
Peach Valley	611,458	3,747	0.6128
Peppertree	12,757,710	9,940	0.0779
Rolling Hills	9,589,990	16,432	0.1713
Salida del Sol	802,435	14,613	1.8211

## PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>FIRE DISTRICTS:</b>			
Arivaca	5,284,571	153,253	2.9000
Avra Valley	35,094,080		
Operations		1,228,293	3.5000
Bonds		203,546	0.5800
Total Avra Valley		1,431,839	4.0800
Corona de Tucson	83,885,818	2,768,232	3.3000
Drexel Heights	284,937,502		
Operations		9,801,850	3.4400
Bonds		812,072	0.2850
Total Drexel Heights		10,613,922	3.7250
Golder Ranch	1,262,321,256		
Operations		31,558,033	2.5000
Bonds		1,767,250	0.1400
Total Golder Ranch		33,325,283	2.6400
Green Valley	502,047,200		
Operations		12,701,292	2.5299
Bonds		879,648	0.1752
Total Green Valley		13,580,940	2.7051
Hidden Valley	33,320,544	333,172	0.9999
Mescal-J6	4,280,747	86,098	2.0113
Mt. Lemmon	14,108,877	493,811	3.5000
Northwest	1,529,397,141		
Operations		44,520,751	2.9110
Bonds		3,871,735	0.2532
Total Northwest		48,392,486	3.1642
Picture Rocks	43,344,902		
Operations		1,517,072	3.5000
Bonds		242,587	0.5597
Total Picture Rocks		1,759,659	4.0597
Rincon Valley	196,386,349		
Operations		5,466,218	2.7834
Bonds		228,600	0.1164
Total Rincon Valley		5,694,818	2.8998
Sabino Vista	38,725,098	425,989	1.1000
Sonoita-Elgin	5,090,586	138,464	2.7200
Tanque Verde Valley	18,453,310	265,728	1.4400
Three Points	50,904,929	1,781,673	3.5000
Tucson Country Club Estates	25,761,816	194,517	0.7551
Why	1,029,061	36,017	3.5000
<b>HEALTH DISTRICTS:</b>			
Ajo-Lukeville Health District	14,226,943	106,702	0.7500

# PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>TUCSON UNIFIED SCHOOL DISTRICT NO 1:</b>			
Primary	4,072,680,174		
Maintenance & Operation		134,944,318	3.3134
Unrestricted Capital		9,782,578	0.2402
Adjacent Ways		1,000,000	0.0246
Dropout Prevention		767,410	0.0188
TOTAL PRIMARY		146,494,306	3.5970
Secondary	4,072,680,174		
Class B Bond Interest and Redemption		15,305,697	0.3758
Desegregation		63,711,047	1.5644
TOTAL SECONDARY		79,016,744	1.9402
<b>MARANA UNIFIED SCHOOL DISTRICT NO 6:</b>			
Primary	1,178,849,506		
Maintenance & Operation		37,559,191	3.1861
Unrestricted Capital		2,349,447	0.1993
Adjacent Ways		1,100,000	0.0933
TOTAL PRIMARY		41,008,638	3.4787
Secondary	1,178,849,506		
Class B Bond Interest and Redemption		16,537,180	1.4028
Override Maintenance & Operation		9,537,869	0.8091
TOTAL SECONDARY		26,075,049	2.2119
<b>FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:</b>			
Primary	233,327,069		
Maintenance & Operation		7,230,573	3.0989
Unrestricted Capital		593,584	0.2544
TOTAL PRIMARY		7,824,157	3.3533
Secondary	233,327,069		
Class B Bond Interest and Redemption		3,210,291	1.3759
Override Maintenance & Operation		3,492,972	1.4970
TOTAL SECONDARY		6,703,263	2.8729
<b>AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:</b>			
Primary	1,883,370,140		
Maintenance & Operation		59,942,869	3.1827
Unrestricted Capital		4,717,842	0.2505
Adjacent Ways		350,000	0.0186
Dropout Prevention		129,412	0.0069
TOTAL PRIMARY		65,140,123	3.4587
Secondary	1,883,370,140		
Class B Bond Interest and Redemption		13,846,242	0.7352
Desegregation		4,025,000	0.2137
Override Maintenance & Operation		8,700,493	0.4620
Override K-3 / Special Programs		2,610,148	0.1386
TOTAL SECONDARY		29,181,883	1.5495



## PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:</b>			
Primary	593,795,656		
Maintenance & Operation		19,074,164	3.2122
Unrestricted Capital		1,439,954	0.2425
Dropout Prevention		245,572	0.0414
TOTAL PRIMARY		20,759,690	3.4961
Secondary	593,795,656		
Class B Bond Interest and Redemption		4,689,264	0.7897
TOTAL SECONDARY		4,689,264	0.7897
<b>TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:</b>			
Primary	230,541,119		
Maintenance & Operation		7,223,776	3.1334
Unrestricted Capital		607,245	0.2634
TOTAL PRIMARY		7,831,021	3.3968
Secondary	230,541,119		
Class B Bond Interest and Redemption		1,433,811	0.6219
Override Maintenance & Operation		2,188,564	0.9493
TOTAL SECONDARY		3,622,375	1.5712
<b>AJO UNIFIED SCHOOL DISTRICT NO. 15:</b>			
Primary	18,540,613		
Maintenance & Operation		670,150	3.6145
Unrestricted Capital		59,256	0.3196
TOTAL PRIMARY		729,406	3.9341
Secondary	18,540,613	0	0.0000
TOTAL SECONDARY			
<b>CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:</b>			
Primary	714,754,932		
Maintenance & Operation		22,078,065	3.0889
Unrestricted Capital		1,920,547	0.2687
TOTAL PRIMARY		23,998,612	3.3576
Secondary	714,754,932		
Class B Bond Interest and Redemption		4,738,065	0.6629
Override Maintenance & Operation		4,513,375	0.6315
Override District Add'l Assistance		2,000,000	0.2798
TOTAL SECONDARY		11,251,440	1.5742

## PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>VAIL UNIFIED SCHOOL DISTRICT NO. 20:</b>			
Primary	746,456,855		
Maintenance & Operation		24,484,239	3.2801
Unrestricted Capital		1,946,759	0.2608
Adjacent Ways		1,800,000	0.2411
TOTAL PRIMARY		28,230,998	3.7820
Secondary	746,456,855		
Class B Bond Interest and Redemption		9,895,077	1.3256
Override Maintenance & Operation		12,719,421	1.7040
TOTAL SECONDARY		22,614,498	3.0296
<b>SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:</b>			
Primary	426,830,346		
Maintenance & Operation		14,098,207	3.3030
Unrestricted Capital		1,125,978	0.2638
Adjacent Ways		0	0.0000
TOTAL PRIMARY		15,224,185	3.5668
Secondary	426,830,346		
Class B Bond Interest and Redemption		6,496,163	1.5220
Override Maintenance & Operation		5,885,525	1.3789
Override District Add'l Assistance		1,000,000	0.2343
TOTAL SECONDARY		13,381,688	3.1352
<b>SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:</b>			
Primary	12,438,154		
Maintenance & Operation		252,656	2.0313
TOTAL PRIMARY		252,656	2.0313
Secondary	12,438,154	0	0.0000
TOTAL SECONDARY			
<b>EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:</b>			
Primary	7,751,605		
Maintenance & Operation		258,470	3.3344
TOTAL PRIMARY		258,470	3.3344
Secondary	7,751,605	0	0.0000
TOTAL SECONDARY			

# PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:</b>			
Primary	447,380,735		
Maintenance & Operation		4,677,245	1.0455
Unrestricted Capital		529,251	0.1183
Local Aid for Common Schools		2,012,006	0.4497
A.R.S. 15-992 B		2,197,073	0.4911
TOTAL PRIMARY		9,415,575	2.1046
Secondary	447,380,735		
Class B Bond Interest and Redemption		1,130,607	0.2527
Override Maintenance & Operation		559,977	0.1252
TOTAL SECONDARY		1,690,584	0.3779
<b>BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:</b>			
Primary	2,054,585		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	2,054,585	0	0.0000
TOTAL SECONDARY			
<b>REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:</b>			
Primary	1,534,364		
Maintenance & Operation		89,099	5.8069
Unrestricted Capital		0	0.0000
Adjacent Ways		0	0.0000
Local Aid for Common Schools		24,048	1.5673
A.R.S. 15-992 B		0	0.0000
TOTAL PRIMARY		113,147	7.3742
Secondary	1,534,364	0	0.0000
TOTAL SECONDARY			
<b>ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:</b>			
Primary	59,197,320		
Maintenance & Operation		1,325,176	2.2386
Unrestricted Capital		287,581	0.4858
Local Aid for Common Schools		1,955,894	3.3040
TOTAL PRIMARY		3,568,651	6.0284
Secondary	59,197,320		
Override Maintenance & Operation		504,812	0.8528
TOTAL SECONDARY		504,812	0.8528
<b>UNORGANIZED SCHOOL DISTRICT TAX:</b>			
Primary	17,390,437	287,794	1.6549
<b>JOINT TECHNICAL EDUCATION DISTRICT</b>			
Secondary	10,101,200,995	5,050,600	0.0500

# PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>DOMESTIC WATER IMPROVEMENT DISTRICTS:</b>			
DeAnza Domestic Water Improvement District Secondary	162,513	20,000	12.3067
Marana Domestic Water Improvement District Secondary	8,122,122	37,565	0.4625
Mt. Lemmon Domestic Water District Secondary	12,342,640	358,000	2.9005
<b>IMPROVEMENT DISTRICTS:</b>			
<b>GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	36,409,043		
Maintenance & Operation		109,227	0.3000
Bond Indebtedness		910,226	2.5000
TOTAL SECONDARY		1,019,453	2.8000
<b>GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	17,816,168		
Maintenance & Operation		53,449	0.3000
Bond Indebtedness		445,404	2.5000
TOTAL SECONDARY		498,853	2.8000
<b>HAYHOOK RANCH</b>			
Secondary	883,949	40,000	4.5251
<b>QUAIL CREEK COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	40,142,943		
Maintenance & Operation		120,429	0.3000
Bond Indebtedness		955,563	2.3804
TOTAL SECONDARY		1,075,992	2.6804
<b>RANCHO SAHUARITA COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	16,213,590		
Maintenance & Operation		48,641	0.3000
Bond Indebtedness		760,417	4.6900
TOTAL SECONDARY		809,058	4.9900
<b>ROCKING K SOUTH COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	9,290,910		
Maintenance & Operation		46,455	0.5000
Bond Indebtedness		174,669	1.8800
TOTAL SECONDARY		221,124	2.3800

## PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	32,649,569		
Maintenance & Operation		97,949	0.3000
Bond Indebtedness		816,239	2.5000
TOTAL SECONDARY		914,188	2.8000
<b>WILDFLOWER COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	307,636		
Maintenance & Operation		923	0.3000
Bond Indebtedness		0	0.0000
TOTAL SECONDARY		923	0.3000
<b>IRRIGATION DISTRICTS:</b>			
<b>CORTARO-MARANA IRRIGATION DISTRICT 11,807.00 ACRES</b>			
Maintenance & Operation		1,098,051	93.0000
<b>FLOWING WELLS IRRIGATION DISTRICT 1665.07 ACRES</b>			
Maintenance & Operation		35,449	21.2900
<b>SILVERBELL IRRIGATION &amp; DRAINAGE DISTRICT 1,912.15 ACRES</b>			
Maintenance & Operation		6,216	3.2508
<b>MOBILE HOME RELOCATION FUND</b>			
Assessment - Waived by Arizona Dept. of Revenue for FY 2023/24			0.0000

Passed and adopted this 21st day of August, 2023.

---

Adelita S. Grijalva, Chair  
Pima County Board of Supervisors

ATTEST:

---

Melissa Manriquez, Clerk of the Board

APPROVED AS TO FORM:



---

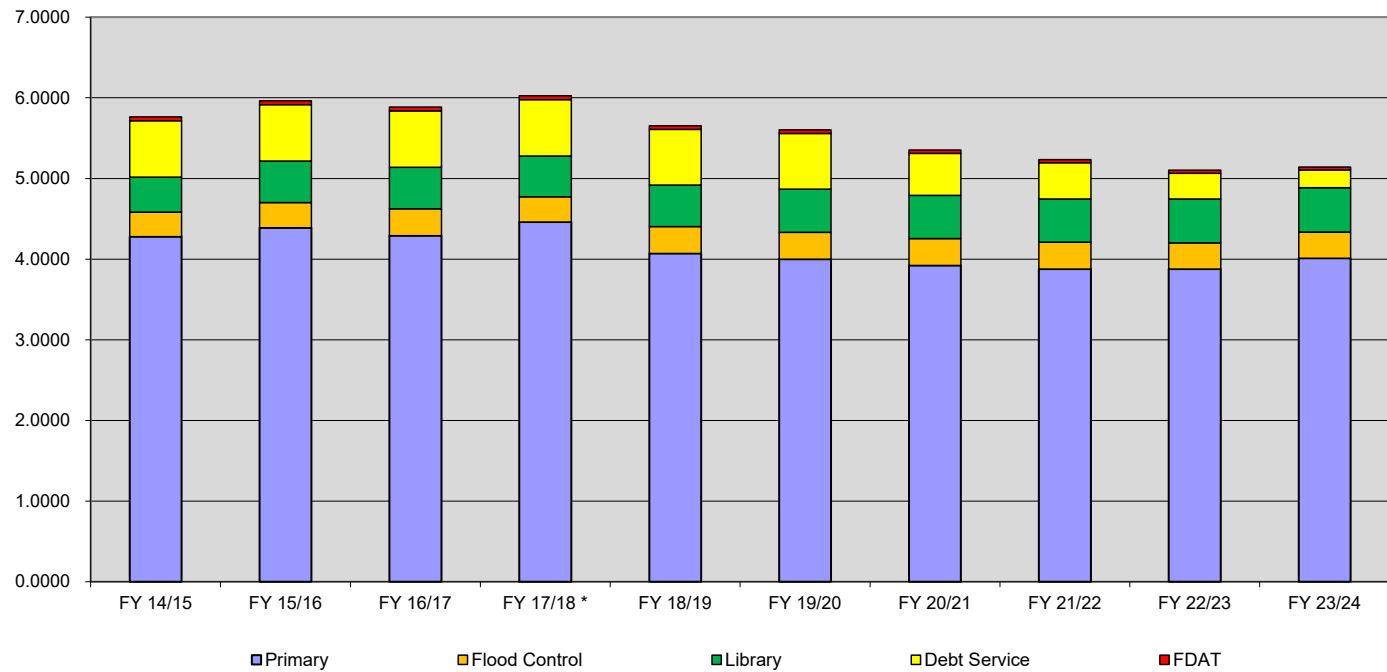
Deputy County Attorney

# ATTACHMENT B

## PIMA COUNTY TAX RATES

	TOTAL LEVY	PRIMARY	FLOOD CONTROL	LIBRARY	DEBT SERVICE	FDAT	TOTAL RATE
FY 14/15	431,556,538	4.2779	0.3035	0.4353	0.7000	0.0472	5.7639
FY 15/16	452,212,954	4.3877	0.3135	0.5153	0.7000	0.0467	5.9632
FY 16/17	457,603,069	4.2896	0.3335	0.5153	0.7000	0.0468	5.8852
FY 17/18 *	484,260,210	4.4596	0.3135	0.5053	0.7000	0.0459	6.0243
FY 18/19	468,546,217	4.0696	0.3335	0.5153	0.6900	0.0441	5.6525
FY 19/20	486,381,459	3.9996	0.3335	0.5353	0.6900	0.0430	5.6014
FY 20/21	486,725,027	3.9220	0.3335	0.5353	0.5200	0.0416	5.3524
FY 21/22	504,547,519	3.8764	0.3335	0.5353	0.4500	0.0394	5.2346
FY 22/23	513,989,458	3.8764	0.3235	0.5453	0.3200	0.0384	5.1036
FY 23/24	544,181,113	4.0102	0.3253	0.5493	0.2200	0.0376	5.1424

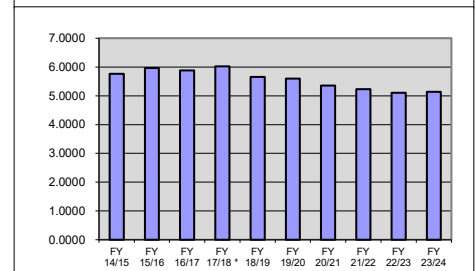
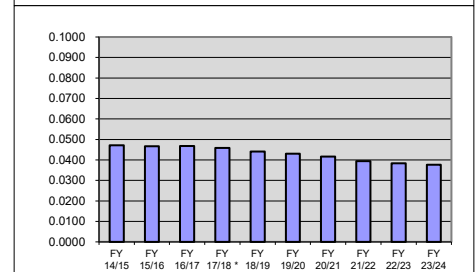
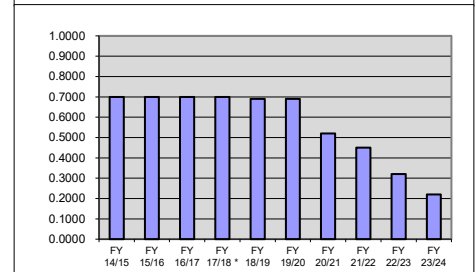
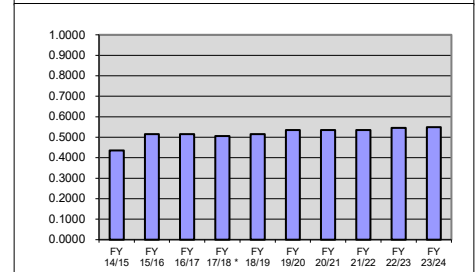
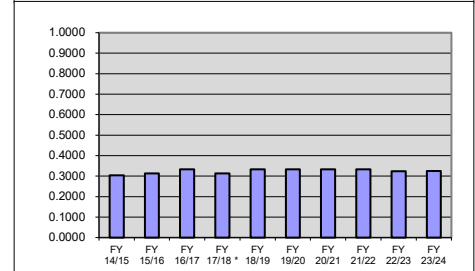
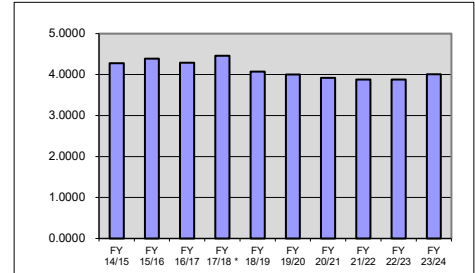
\* FY2017/18 County Primary levy and rate includes \$0.2500 Transportation Property Road Tax Primary.





## PIMA COUNTY TAX RATES

CATEGORY		LEVY AMT	VALUATION	TAX RATE
Primary	FY 14/15	321,633,141	7,518,481,988	4.2779
	FY 15/16	334,358,574	7,620,360,873	4.3877
	FY 16/17	335,305,153	7,816,699,760	4.2896
	FY 17/18 *	360,110,814	8,074,957,717	4.4596
	FY 18/19	339,156,105	8,333,892,906	4.0696
	FY 19/20	349,163,676	8,729,964,923	3.9996
	FY 20/21	358,487,504	9,140,425,898	3.9220
	FY 21/22	375,861,572	9,696,150,355	3.8764
	FY 22/23	392,781,054	10,132,624,448	3.8764
	FY 23/24	426,961,727	10,646,893,610	4.0102
Flood Control	FY 14/15	20,539,235	6,767,457,872	0.3035
	FY 15/16	21,685,425	6,917,200,982	0.3135
	FY 16/17	23,643,348	7,089,459,732	0.3335
	FY 17/18	23,115,524	7,373,372,757	0.3135
	FY 18/19	25,266,454	7,576,148,151	0.3335
	FY 19/20	26,495,639	7,944,719,355	0.3335
	FY 20/21	27,976,190	8,388,662,525	0.3335
	FY 21/22	29,329,496	8,794,451,623	0.3335
	FY 22/23	29,639,879	9,162,249,986	0.3235
	FY 23/24	31,309,601	9,624,839,028	0.3253
Library District	FY 14/15	32,747,156	7,522,893,581	0.4353
	FY 15/16	39,267,720	7,620,360,873	0.5153
	FY 16/17	40,279,454	7,816,699,760	0.5153
	FY 17/18	40,802,761	8,074,957,717	0.5053
	FY 18/19	42,944,550	8,333,892,906	0.5153
	FY 19/20	46,731,502	8,729,964,923	0.5353
	FY 20/21	48,928,700	9,140,425,898	0.5353
	FY 21/22	51,903,493	9,696,150,355	0.5353
	FY 22/23	55,253,201	10,132,624,448	0.5453
	FY 23/24	58,483,387	10,646,893,610	0.5493
Debt Service	FY 14/15	53,059,292	7,579,898,868	0.7000
	FY 15/16	53,342,526	7,620,360,873	0.7000
	FY 16/17	54,716,898	7,816,699,760	0.7000
	FY 17/18	56,524,704	8,074,957,717	0.7000
	FY 18/19	57,503,861	8,333,892,906	0.6900
	FY 19/20	60,236,758	8,729,964,923	0.6900
	FY 20/21	47,530,215	9,140,425,898	0.5200
	FY 21/22	43,632,677	9,696,150,355	0.4500
	FY 22/23	32,424,398	10,132,624,448	0.3200
	FY 23/24	23,423,166	10,646,893,610	0.2200
Fire District Assistance	FY 14/15	3,577,714	7,579,898,868	0.0472
	FY 15/16	3,558,709	7,620,360,873	0.0467
	FY 16/17	3,658,216	7,816,699,760	0.0468
	FY 17/18	3,706,407	8,074,957,717	0.0459
	FY 18/19	3,675,247	8,333,892,906	0.0441
	FY 19/20	3,753,884	8,729,964,923	0.0430
	FY 20/21	3,802,418	9,140,425,898	0.0416
	FY 21/22	3,820,281	9,696,150,355	0.0394
	FY 22/23	3,890,926	10,132,624,448	0.0384
	FY 23/24	4,003,232	10,646,893,610	0.0376
Total Pima County Property Tax Rate	FY 14/15	431,556,538		5.7639
	FY 15/16	452,212,954		5.9632
	FY 16/17	457,603,069		5.8852
	FY 17/18	484,260,210		6.0243
	FY 18/19	468,546,217		5.6525
	FY 19/20	486,381,459		5.6014
	FY 20/21	486,725,027		5.3524
	FY 21/22	504,547,519		5.2346
	FY 22/23	513,989,458		5.1036
	FY 23/24	544,181,113		5.1424



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

# ATTACHMENT C

## SUMMARY OF FY 2023/24 PRIMARY TAX RATES

School District	County	Community College District	City or Town	School District	FY 2023/24 Total
Unorganized School District	4.0102	1.2802	0.0000	1.6549	6.9453
1 TUSD in Tucson	4.0102	1.2802	0.4461	3.5970	9.3335
TUSD in S. Tucson	4.0102	1.2802	0.2232	3.5970	9.1106
TUSD outside city	4.0102	1.2802	0.0000	3.5970	8.8874
6 Marana	4.0102	1.2802	0.0000	3.4787	8.7691
8 Flowing Wells in Tucson	4.0102	1.2802	0.4461	3.3533	9.0898
Flowing Wells outside city	4.0102	1.2802	0.0000	3.3533	8.6437
10 Amphitheater in Tucson	4.0102	1.2802	0.4461	3.4587	9.1952
Amphitheater outside city	4.0102	1.2802	0.0000	3.4587	8.7491
12 Sunnyside in Tucson	4.0102	1.2802	0.4461	3.4961	9.2326
Sunnyside outside city	4.0102	1.2802	0.0000	3.4961	8.7865
13 Tanque Verde in Tucson	4.0102	1.2802	0.4461	3.3968	9.1333
Tanque Verde outside city	4.0102	1.2802	0.0000	3.3968	8.6872
15 Ajo	4.0102	1.2802	0.0000	3.9341	9.2245
16 Catalina Foothills in Tucson	4.0102	1.2802	0.4461	3.3576	9.0941
Catalina Foothills outside city	4.0102	1.2802	0.0000	3.3576	8.6480
20 Vail in Tucson	4.0102	1.2802	0.4461	3.7820	9.5185
Vail outside city	4.0102	1.2802	0.0000	3.7820	9.0724
30 Sahuarita in Tucson	4.0102	1.2802	0.4461	3.5668	9.3033
Sahuarita outside city	4.0102	1.2802	0.0000	3.5668	8.8572
35 San Fernando	4.0102	1.2802	0.0000	2.0313	7.3217
37 Empire	4.0102	1.2802	0.0000	3.3344	8.6248
39 Continental	4.0102	1.2802	0.0000	2.1046	7.3950
40 Baboquivari	4.0102	1.2802	0.0000	0.0000	5.2904
44 Redington	4.0102	1.2802	0.0000	7.3742	12.6646
51 Altar Valley	4.0102	1.2802	0.0000	6.0284	11.3188

Arizona Property Tax and School Equalization Tax are not levied for FY 2023/24.

## SUMMARY OF FY 2023/24 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 2023/24 Total
Unorganized School District	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0000	0.0000	1.2722
1 TUSD in Tucson	0.7693	0.0376	0.3253	0.0000	0.1400	0.6040	0.0500	1.9402	3.8664
TUSD in S. Tucson	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	1.9402	3.2624
TUSD outside city	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	1.9402	3.2624
6 Marana	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	2.2119	3.5341
8 Flowing Wells in Tucson	0.7693	0.0376	0.3253	0.0000	0.1400	0.6040	0.0500	2.8729	4.7991
Flowing Wells outside city	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	2.8729	4.1951
10 Amphitheater in Tucson	0.7693	0.0376	0.3253	0.0000	0.1400	0.6040	0.0500	1.5495	3.4757
Amphitheater outside city	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	1.5495	2.8717
12 Sunnyside in Tucson	0.7693	0.0376	0.3253	0.0000	0.1400	0.6040	0.0500	0.7897	2.7159
Sunnyside outside city	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	0.7897	2.1119
13 Tanque Verde in Tucson	0.7693	0.0376	0.3253	0.0000	0.1400	0.6040	0.0500	1.5712	3.4974
Tanque Verde outside city	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	1.5712	2.8934
15 Ajo	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	0.0000	1.3222
16 Catalina Foothills in Tucson	0.7693	0.0376	0.3253	0.0000	0.1400	0.6040	0.0500	1.5742	3.5004
Catalina Foothills outside city	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	1.5742	2.8964
20 Vail in Tucson	0.7693	0.0376	0.3253	0.0000	0.1400	0.6040	0.0500	3.0296	4.9558
Vail outside city	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	3.0296	4.3518
30 Sahuarita in Tucson	0.7693	0.0376	0.3253	0.0000	0.1400	0.6040	0.0500	3.1352	5.0614
Sahuarita outside city	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	3.1352	4.4574
35 San Fernando	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0000	0.0000	1.2722
37 Empire	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0000	0.0000	1.2722
39 Continental	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0000	0.3779	1.6501
40 Baboquivari	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0500	0.0000	1.3222
44 Redington	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0000	0.0000	1.2722
51 Altar Valley	0.7693	0.0376	0.3253	0.0000	0.1400	0.0000	0.0000	0.8528	2.1250

# ATTACHMENT D

## COMPARISON OF FY 2023/24 AND FY 2022/23 PRIMARY TAX RATES

School District	State, County & Community College Total	City or Town	School District	FY 2023/24 Total	FY 2022/23 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	5.2904	0.0000	1.6549	6.9453	6.8775	0.0678	0.99
1 TUSD in Tucson	5.2904	0.4461	3.5970	9.3335	9.5290	(0.1955)	(2.05)
TUSD in S. Tucson	5.2904	0.2232	3.5970	9.1106	9.2384	(0.1278)	(1.38)
TUSD outside city	5.2904	0.0000	3.5970	8.8874	9.0046	(0.1172)	(1.30)
6 Marana	5.2904	0.0000	3.4787	8.7691	8.7588	0.0103	0.12
8 Flowing Wells in Tucson	5.2904	0.4461	3.3533	9.0898	9.3880	(0.2982)	(3.18)
Flowing Wells outside city	5.2904	0.0000	3.3533	8.6437	8.8636	(0.2199)	(2.48)
10 Amphitheater in Tucson	5.2904	0.4461	3.4587	9.1952	9.2716	(0.0764)	(0.82)
Amphitheater outside city	5.2904	0.0000	3.4587	8.7491	8.7472	0.0019	0.02
12 Sunnyside in Tucson	5.2904	0.4461	3.4961	9.2326	9.1591	0.0735	0.80
Sunnyside outside city	5.2904	0.0000	3.4961	8.7865	8.6347	0.1518	1.76
13 Tanque Verde in Tucson	5.2904	0.4461	3.3968	9.1333	9.1152	0.0181	0.20
Tanque Verde outside city	5.2904	0.0000	3.3968	8.6872	8.5908	0.0964	1.12
15 Ajo	5.2904	0.0000	3.9341	9.2245	9.2352	(0.0107)	(0.12)
16 Catalina Foothills in Tucson	5.2904	0.4461	3.3576	9.0941	9.1596	(0.0655)	(0.72)
Catalina Foothills outside city	5.2904	0.0000	3.3576	8.6480	8.6352	0.0128	0.15
20 Vail in Tucson	5.2904	0.4461	3.7820	9.5185	9.4241	0.0944	1.00
Vail outside city	5.2904	0.0000	3.7820	9.0724	8.8997	0.1727	1.94
30 Sahuarita in Tucson	5.2904	0.4461	3.5668	9.3033	9.6624	(0.3591)	(3.72)
Sahuarita outside city	5.2904	0.0000	3.5668	8.8572	9.1380	(0.2808)	(3.07)
35 San Fernando	5.2904	0.0000	2.0313	7.3217	7.1152	0.2065	2.90
37 Empire	5.2904	0.0000	3.3344	8.6248	8.6396	(0.0148)	(0.17)
39 Continental	5.2904	0.0000	2.1046	7.3950	6.9431	0.4519	6.51
40 Baboquivari	5.2904	0.0000	0.0000	5.2904	5.1642	0.1262	2.44
44 Redington	5.2904	0.0000	7.3742	12.6646	12.5384	0.1262	1.01
51 Altar Valley	5.2904	0.0000	6.0284	11.3188	9.4467	1.8721	19.82

# COMPARISON OF FY 2023/24 AND FY 2022/23 SECONDARY TAX RATES

School District	County, Community College & Cent. Az. Water Conservation District Total	City or Town	Joint Tech. Ed. District	School District	FY 2023/24 Total	FY 2022/23 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	1.2722	0.0000	0.0000	0.0000	1.2722	1.3672	(0.0950)	(6.95)
1 TUSD in Tucson	1.2722	0.6040	0.0500	1.9402	3.8664	4.3989	(0.5325)	(12.11)
TUSD in S. Tucson	1.2722	0.0000	0.0500	1.9402	3.2624	3.4941	(0.2317)	(6.63)
TUSD outside city	1.2722	0.0000	0.0500	1.9402	3.2624	3.4941	(0.2317)	(6.63)
6 Marana	1.2722	0.0000	0.0500	2.2119	3.5341	3.2915	0.2426	7.37
8 Flowing Wells in Tucson	1.2722	0.6040	0.0500	2.8729	4.7991	5.1864	(0.3873)	(7.47)
Flowing Wells outside city	1.2722	0.0000	0.0500	2.8729	4.1951	4.2816	(0.0865)	(2.02)
10 Amphitheater in Tucson	1.2722	0.6040	0.0500	1.5495	3.4757	3.9017	(0.4260)	(10.92)
Amphitheater outside city	1.2722	0.0000	0.0500	1.5495	2.8717	2.9969	(0.1252)	(4.18)
12 Sunnyside in Tucson	1.2722	0.6040	0.0500	0.7897	2.7159	3.1602	(0.4443)	(14.06)
Sunnyside outside city	1.2722	0.0000	0.0500	0.7897	2.1119	2.2554	(0.1435)	(6.36)
13 Tanque Verde in Tucson	1.2722	0.6040	0.0500	1.5712	3.4974	3.9399	(0.4425)	(11.23)
Tanque Verde outside city	1.2722	0.0000	0.0500	1.5712	2.8934	3.0351	(0.1417)	(4.67)
15 Ajo	1.2722	0.0000	0.0500	0.0000	1.3222	1.4172	(0.0950)	(6.70)
16 Catalina Foothills in Tucson	1.2722	0.6040	0.0500	1.5742	3.5004	3.9109	(0.4105)	(10.50)
Catalina Foothills outside city	1.2722	0.0000	0.0500	1.5742	2.8964	3.0061	(0.1097)	(3.65)
20 Vail in Tucson	1.2722	0.6040	0.0500	3.0296	4.9558	5.3952	(0.4394)	(8.14)
Vail outside city	1.2722	0.0000	0.0500	3.0296	4.3518	4.4904	(0.1386)	(3.09)
30 Sahuarita in Tucson	1.2722	0.6040	0.0500	3.1352	5.0614	5.5076	(0.4462)	(8.10)
Sahuarita outside city	1.2722	0.0000	0.0500	3.1352	4.4574	4.6028	(0.1454)	(3.16)
35 San Fernando	1.2722	0.0000	0.0000	0.0000	1.2722	1.3672	(0.0950)	(6.95)
37 Empire	1.2722	0.0000	0.0000	0.0000	1.2722	1.3672	(0.0950)	(6.95)
39 Continental	1.2722	0.0000	0.0000	0.3779	1.6501	1.7283	(0.0782)	(4.52)
40 Baboquivari	1.2722	0.0000	0.0500	0.0000	1.3222	1.4172	(0.0950)	(6.70)
44 Redington	1.2722	0.0000	0.0000	0.0000	1.2722	1.3672	(0.0950)	(6.95)
51 Altar Valley	1.2722	0.0000	0.0000	0.8528	2.1250	2.1986	(0.0736)	(3.35)

**SUMMARY AND COMPARISON OF FY 2023/24 AND FY 2022/23  
SPECIAL DISTRICT TAX RATES**

	<b>FY 2023/24 Total</b>	<b>FY 2022/23 Total</b>	<b>Rate Incr / (Decr)</b>	<b>Percent Change</b>
<b>FIRE DISTRICTS</b>				
Arivaca	2.9000	2.5000	0.4000	16.00
Avra Valley				
Operations	3.5000	3.5000	0.0000	0.00
Bonds	0.5800	0.5800	0.0000	0.00
Corona de Tucson	3.3000	3.0500	0.2500	8.20
Drexel Heights				
Operations	3.4400	3.3000	0.1400	4.24
Bonds	0.2850	0.3000	(0.0150)	(5.00)
Golder Ranch				
Operations	2.5000	2.4300	0.0700	2.88
Bonds	0.1400	0.1400	0.0000	0.00
Green Valley				
Operations	2.5299	2.5299	0.0000	0.00
Bonds	0.1752	0.1852	(0.0100)	(5.40)
Hidden Valley	0.9999	0.8666	0.1333	15.38
Mescal-J6	2.0113	1.9979	0.0134	0.67
Mt. Lemmon	3.5000	3.3750	0.1250	3.70
Northwest				
Operations	2.9110	2.9110	0.0000	0.00
Bonds	0.2532	0.2585	(0.0053)	(2.05)
Picture Rocks				
Operations	3.5000	3.3750	0.1250	3.70
Bonds	0.5597	0.6014	(0.0417)	(6.93)
Rincon Valley				
Operations	2.7834	2.7834	0.0000	0.00
Bonds	0.1164	0.1309	(0.0145)	(11.08)
Sabino Vista	1.1000	1.0923	0.0077	0.70
Sonoita-Elgin	2.7200	2.7200	0.0000	0.00
Tanque Verde Valley	1.4400	1.4400	0.0000	0.00
Three Points				
Operations	3.5000	3.3750	0.1250	3.70
Tucson Country Club Estates	0.7551	0.5798	0.1753	30.23
Why	3.5000	3.3750	0.1250	3.70
<b>HEALTH DISTRICTS</b>				
Ajo-Lukeville Health District	0.7500	0.7500	0.0000	0.00
<b>DOMESTIC WATER IMPROVEMENT DISTRICTS</b>				
Marana Domestic Water Improvement District	0.4625	0.3575	0.1050	29.37
Mt. Lemmon Domestic Water Improvement District	2.9005	2.8960	0.0045	0.16
DeAnza Domestic Water Improvement District	12.3067	9.2859	3.0208	32.53
<b>IMPROVEMENT DISTRICTS</b>				
Hayhook Ranch	4.5251	4.9592	(0.4341)	(8.75)



**SUMMARY AND COMPARISON OF FY 2023/24 AND FY 2022/23  
SPECIAL DISTRICT TAX RATES**

	<b>FY 2023/24 Total</b>	<b>FY 2022/23 Total</b>	<b>Rate Incr / (Decr)</b>	<b>Percent Change</b>
<b>STREET LIGHTING IMPROVEMENT DISTRICTS</b>				
Cardinal Estates	1.3093	1.1563	0.1530	13.23
Carriage Hills No. 1	0.2642	0.2706	(0.0064)	(2.37)
Carriage Hills No. 3	0.1972	0.1614	0.0358	22.18
Desert Steppes	0.2204	0.2249	(0.0045)	(2.00)
Hermosa Hills Estates	0.1280	0.1169	0.0111	9.50
Lakeside No. 1	0.2637	0.2556	0.0081	3.17
Littleton	1.0672	1.0219	0.0453	4.43
Longview Estates No. 1	0.2712	0.2787	(0.0075)	(2.69)
Longview Estates No. 2	0.2687	0.2755	(0.0068)	(2.47)
Manana Grande "B"	0.2502	0.2566	(0.0064)	(2.49)
Manana Grande "C"	0.3393	0.3482	(0.0089)	(2.56)
Midvale Park	0.1888	0.1803	0.0085	4.71
Mortimore Addition	0.6462	0.5820	0.0642	11.03
Oaktree No. 1	1.9934	2.0707	(0.0773)	(3.73)
Oaktree No. 2	2.3221	2.2096	0.1125	5.09
Oaktree No. 3	2.5559	3.1792	(0.6233)	(19.61)
Orange Grove Valley	0.3578	0.3796	(0.0218)	(5.74)
Peach Valley	0.6128	0.6451	(0.0323)	(5.01)
Peppertree	0.0779	0.0836	(0.0057)	(6.82)
Rolling Hills	0.1713	0.2255	(0.0542)	(24.04)
Salida del Sol	1.8211	1.7976	0.0235	1.31
<b>COMMUNITY FACILITIES DISTRICTS</b>				
Gladden Farms Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	2.5000	2.5000	0.0000	0.00
Gladden Farms Phase II Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	2.5000	2.5000	0.0000	0.00
Quail Creek Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	2.3804	2.7300	(0.3496)	(12.81)
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	2.3000	(0.4200)	(18.26)
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	N/A	N/A	N/A
Bond Indebtedness	0.0000	N/A	N/A	N/A
<b>IRRIGATION DISTRICTS</b>				
Cortaro-Marana Irrigation District - Per Acre	93.0000	91.5000	1.5000	1.64
Flowing Wells Irrigation District - Per Acre	21.2900	21.2900	0.0000	0.00
Silverbell Irrigation & Drainage District - Per Acre	3.2508	3.2508	0.0000	0.00