

**RESOLUTION NO. 2024 – \_\_\_\_\_**

**RESOLUTION OF THE PIMA COUNTY BOARD OF SUPERVISORS  
FOR THE LEVY OF TAXES FOR FISCAL YEAR 2024/2025**

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 21, 2024, made an estimate of the different amounts required to meet the public expenditures of the district for the 2024/2025 fiscal year and, on June 18, 2024, 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 21, 2024, made an estimate of the different amounts required to meet the public expenditures of the district for the 2024/2025 fiscal year and, on June 18, 2024, 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 21, 2024, made an estimate of the different amounts required to meet the public expenditures of Pima County for the 2024/2025 fiscal year and, on June 18, 2024, 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 2024/2025, 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 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>STATE OF ARIZONA:</b>			
State of Arizona Property Tax			
Primary - Last levied in FY 1995/96	11,254,511,170	0	0.0000
<b>STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX</b>			
Primary - Last levied in FY 2021/22	11,254,511,170	0	0.0000
<b>PIMA COUNTY:</b>			
Primary			
General Fund	11,254,511,170	461,322,412	4.0990
TOTAL PRIMARY		<u>461,322,412</u>	4.0990
Secondary			
County Free Library	11,254,511,170	62,316,228	0.5537
Debt Service	11,254,511,170	14,068,139	0.1250
Flood Control District	10,248,197,990	33,521,856	0.3271
Fire District Assistance	11,254,511,170	4,107,896	0.0365
TOTAL PIMA COUNTY		<u>575,336,531</u>	5.1413
<b>PIMA COMMUNITY COLLEGE:</b>			
Primary	11,254,511,170	141,019,025	1.2530
<b>CENTRAL ARIZONA WATER CONSERVATION DISTRICT:</b>			
Ad Valorem Secondary	11,254,511,170	11,254,511	0.1000
Water Storage Secondary	11,254,511,170	4,501,804	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,281.88 acre-feet)		1,121,645	875.0000
Membership Dues (rate per lot, with 17,956 lots assessed)		<u>549,992</u>	30.6300
Total Category 1 Member Lands		1,671,637	
Category 2 Member Lands			
Water Usage (rate per acre-foot and currently NO assessment)		0	682.0000

## PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>CITY OF TUCSON:</b>			
Primary	4,542,971,018		
Primary		18,780,642	0.4134
Involuntary Tort Judgments (Arizona Administrative Code Regulation 15-12-202)		806,093	0.0177
<b>TOTAL PRIMARY</b>		<b>19,586,735</b>	<b>0.4311</b>
Secondary	4,542,971,018	27,412,670	0.6034
<b>TOTAL CITY OF TUCSON</b>		<b>46,999,405</b>	<b>1.0345</b>
 <b>CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:</b>			
Assessment **		643,766	N/A
**Charged in relation to the benefits received.			
 <b>CITY OF SOUTH TUCSON:</b>			
Primary	28,225,708	61,871	0.2192
 <b>STREET LIGHTING IMPROVEMENT DISTRICTS:</b>			
Cardinal Estates	1,065,523	14,771	1.3863
Carriage Hills No. 1	3,178,903	9,084	0.2858
Carriage Hills No. 3	1,451,406	3,112	0.2144
Desert Steppes	2,280,993	5,452	0.2390
Hermosa Hills Estates	3,341,652	4,672	0.1398
Lakeside No. 1	2,545,292	7,272	0.2857
Littletown	2,412,611	28,115	1.1653
Longview Estates No. 1	3,355,656	9,864	0.2940
Longview Estates No. 2	3,913,480	11,420	0.2918
Manana Grande "B"	2,873,057	7,788	0.2711
Manana Grande "C"	3,479,696	12,720	0.3655
Midvale Park	7,614,909	15,972	0.2097
Mortimore Addition	4,904,155	35,671	0.7274
Oaktree No. 1	1,196,166	24,797	2.0730
Oaktree No. 2	849,739	20,526	2.4156
Oaktree No. 3	1,018,205	26,898	2.6417
Orange Grove Valley	1,957,434	8,116	0.4146
Peach Valley	638,883	4,115	0.6441
Peppertree	12,754,528	10,769	0.0844
Rolling Hills	9,831,187	19,622	0.1996
Salida del Sol	841,364	15,825	1.8809

## PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>FIRE DISTRICTS:</b>			
Arivaca	5,477,593	171,449	3.1300
Avra Valley	37,462,780		
Operations		1,404,854	3.7500
Bonds		217,285	0.5800
Total Avra Valley		<u>1,622,139</u>	4.3300
Corona de Tucson	92,580,051	3,055,142	3.3000
Drexel Heights	304,052,818		
Operations		10,585,000	3.4813
Bonds		820,943	0.2700
Total Drexel Heights		<u>11,405,943</u>	3.7513
Golder Ranch	1,333,460,981		
Operations		33,869,909	2.5400
Bonds		1,600,244	0.1200
Total Golder Ranch		<u>35,470,153</u>	2.6600
Hidden Valley	35,026,637	348,690	0.9955
Mescal-J6	4,537,498	94,244	2.0770
Mt. Lemmon	16,048,363	601,814	3.7500
Northwest	1,648,537,835		
Operations		48,992,895	2.9719
Bonds		3,829,142	0.2323
Total Northwest		<u>52,822,037</u>	3.2042
Picture Rocks	45,020,438		
Operations		1,688,266	3.7500
Bonds		352,420	0.7828
Total Picture Rocks		<u>2,040,686</u>	4.5328
Rincon Valley	225,634,321		
Operations		6,280,306	2.7834
Bonds		233,080	0.1033
Total Rincon Valley		<u>6,513,386</u>	2.8867
Sabino Vista	40,719,898	436,768	1.0726
Santa Rita	688,719,598		
Operations		17,423,917	2.5299
Bonds		880,184	0.1278
Total Santa Rita		<u>18,304,101</u>	2.6577
Sonoita-Elgin	5,327,930	165,166	3.1000
Tanque Verde Valley	19,439,663	279,932	1.4400
Three Points	49,777,337	1,866,650	3.7500
Tucson Country Club Estates	27,055,427	200,639	0.7416
Why	1,055,046	39,564	3.7500
<b>HEALTH DISTRICTS:</b>			
Ajo-Lukeville Health District	14,788,210	110,912	0.7500

## PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>TUCSON UNIFIED SCHOOL DISTRICT NO 1:</b>			
Primary	4,274,793,631		
Maintenance & Operation		139,458,645	3.2623
Unrestricted Capital		6,194,176	0.1449
Dropout Prevention		767,410	0.0180
TOTAL PRIMARY		146,420,231	3.4252
Secondary	4,274,793,631		
Class B Bond Interest and Redemption		33,758,838	0.7897
Desegregation		63,711,047	1.4904
TOTAL SECONDARY		97,469,885	2.2801
<b>MARANA UNIFIED SCHOOL DISTRICT NO 6:</b>			
Primary	1,293,503,606		
Maintenance & Operation		39,981,274	3.0909
Unrestricted Capital		2,121,346	0.1640
Adjacent Ways		1,200,000	0.0928
TOTAL PRIMARY		43,302,620	3.3477
Secondary	1,293,503,606		
Class B Bond Interest and Redemption		18,414,105	1.4236
Override Maintenance & Operation		10,077,371	0.7791
TOTAL SECONDARY		28,491,476	2.2027
<b>FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:</b>			
Primary	240,553,027		
Maintenance & Operation		7,178,103	2.9840
Unrestricted Capital		587,430	0.2442
TOTAL PRIMARY		7,765,533	3.2282
Secondary	240,553,027		
Class B Bond Interest and Redemption		3,148,480	1.3089
Override Maintenance & Operation		4,704,093	1.9555
TOTAL SECONDARY		7,852,573	3.2644
<b>AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:</b>			
Primary	1,968,042,183		
Maintenance & Operation		60,486,969	3.0734
Unrestricted Capital		4,670,164	0.2373
Adjacent Ways		450,000	0.0229
Dropout Prevention		129,412	0.0066
TOTAL PRIMARY		65,736,545	3.3402
Secondary	1,968,042,183		
Class B Bond Interest and Redemption		13,517,460	0.6868
Desegregation		4,025,000	0.2045
Override Maintenance & Operation		8,683,233	0.4412
Override K-3 / Special Programs		3,039,132	0.1544
TOTAL SECONDARY		29,264,825	1.4869

## PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:</b>			
Primary	615,676,601		
Maintenance & Operation		19,172,252	3.1140
Unrestricted Capital		1,590,293	0.2583
Dropout Prevention		245,572	0.0399
TOTAL PRIMARY		21,008,117	3.4122
Secondary	615,676,601		
Class B Bond Interest and Redemption		4,722,587	0.7671
Override Maintenance & Operation		8,043,879	1.3065
Override Unrestricted Capital Outlay		7,000,000	1.1370
TOTAL SECONDARY		19,766,466	3.2106
<b>TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:</b>			
Primary	242,713,902		
Maintenance & Operation		7,292,582	3.0046
Unrestricted Capital		611,639	0.2520
TOTAL PRIMARY		7,904,221	3.2566
Secondary	242,713,902		
Class B Bond Interest and Redemption		1,423,454	0.5865
Override Maintenance & Operation		2,260,000	0.9311
TOTAL SECONDARY		3,683,454	1.5176
<b>AJO UNIFIED SCHOOL DISTRICT NO. 15:</b>			
Primary	19,478,015		
Maintenance & Operation		677,407	3.4778
Unrestricted Capital		52,785	0.2710
TOTAL PRIMARY		730,192	3.7488
Secondary	19,478,015	0	0.0000
TOTAL SECONDARY			
<b>CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:</b>			
Primary	750,402,674		
Maintenance & Operation		23,487,603	3.1300
Unrestricted Capital		670,110	0.0893
TOTAL PRIMARY		24,157,713	3.2193
Secondary	750,402,674		
Class B Bond Interest and Redemption		4,973,005	0.6627
Override Maintenance & Operation		4,554,906	0.6070
Override Unrestricted Capital Outlay		2,000,000	0.2665
TOTAL SECONDARY		11,527,911	1.5362

## PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>VAIL UNIFIED SCHOOL DISTRICT NO. 20:</b>			
Primary	812,920,409		
Maintenance & Operation		24,019,978	2.9548
Unrestricted Capital		1,879,472	0.2312
Adjacent Ways		1,800,000	0.2214
TOTAL PRIMARY		27,699,450	3.4074
Secondary	812,920,409		
Class B Bond Interest and Redemption		10,800,494	1.3286
Override Maintenance & Operation		13,345,463	1.6417
TOTAL SECONDARY		24,145,957	2.9703
<b>SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:</b>			
Primary	460,343,323		
Maintenance & Operation		14,352,585	3.1178
Unrestricted Capital		1,189,987	0.2585
TOTAL PRIMARY		15,542,572	3.3763
Secondary	460,343,323		
Class B Bond Interest and Redemption		6,221,687	1.3515
Override Maintenance & Operation		6,311,448	1.3710
Override Unrestricted Capital Outlay		1,000,000	0.2172
TOTAL SECONDARY		13,533,135	2.9397
<b>SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:</b>			
Primary	11,291,529		
Maintenance & Operation		320,193	2.8357
A.R.S. 15-992 B		5,963	0.0528
TOTAL PRIMARY		326,156	2.8885
Secondary	11,291,529	0	0.0000
TOTAL SECONDARY			
<b>EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:</b>			
Primary	8,017,389		
Maintenance & Operation		257,903	3.2168
TOTAL PRIMARY		257,903	3.2168
Secondary	8,017,389	0	0.0000
TOTAL SECONDARY			

## PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:</b>			
Primary	475,965,086		
Maintenance & Operation		4,782,123	1.0047
Unrestricted Capital		367,445	0.0772
A.R.S. 15-992 B		728,601	0.1531
TOTAL PRIMARY		5,878,169	1.2350
Secondary	475,965,086		
Class B Bond Interest and Redemption		1,164,002	0.2446
Override Maintenance & Operation		646,898	0.1359
TOTAL SECONDARY		1,810,900	0.3805
<b>BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:</b>			
Primary	2,132,174		
TOTAL PRIMARY		0	0.0000
Secondary	2,132,174		
Secondary	2,132,174	0	0.0000
TOTAL SECONDARY			
<b>REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:</b>			
Primary	1,570,914		
Maintenance & Operation		100,758	6.4140
Local Aid for Common Schools		20,983	1.3357
TOTAL PRIMARY		121,741	7.7497
Secondary	1,570,914		
TOTAL SECONDARY		0	0.0000
<b>ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:</b>			
Primary	57,138,929		
Maintenance & Operation		1,358,078	2.3768
Unrestricted Capital		212,671	0.3722
Local Aid for Common Schools		910,223	1.5930
TOTAL PRIMARY		2,480,972	4.3420
Secondary	57,138,929		
Override Maintenance & Operation		486,741	0.8519
TOTAL SECONDARY		486,741	0.8519
<b>UNORGANIZED SCHOOL DISTRICT TAX:</b>			
Primary	19,967,778	318,087	1.5930
<b>JOINT TECHNICAL EDUCATION DISTRICT</b>			
Secondary	10,680,559,545	5,340,280	0.0500



# PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>DOMESTIC WATER IMPROVEMENT DISTRICTS:</b>			
DeAnza Domestic Water Improvement District Secondary	189,148	15,000	7.9303
Marana Domestic Water Improvement District Secondary	9,767,523	40,008	0.4096
Mt. Lemmon Domestic Water District Secondary	14,314,280	430,018	3.0041
<b>IMPROVEMENT DISTRICTS:</b>			
<b>GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	38,233,269		
Maintenance & Operation		114,700	0.3000
Bond Indebtedness		955,832	2.5000
TOTAL SECONDARY		<u>1,070,532</u>	<u>2.8000</u>
<b>GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	27,300,042		
Maintenance & Operation		81,900	0.3000
Bond Indebtedness		682,501	2.5000
TOTAL SECONDARY		<u>764,401</u>	<u>2.8000</u>
<b>HAYHOOK RANCH</b>			
Secondary	898,260	40,000	4.4531
<b>QUAIL CREEK COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	47,131,168		
Maintenance & Operation		141,394	0.3000
Bond Indebtedness		988,576	2.0975
TOTAL SECONDARY		<u>1,129,970</u>	<u>2.3975</u>
<b>RANCHO SAHUARITA COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	24,362,396		
Maintenance & Operation		73,087	0.3000
Bond Indebtedness		1,142,596	4.6900
TOTAL SECONDARY		<u>1,215,683</u>	<u>4.9900</u>
<b>ROCKING K SOUTH COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	18,453,759		
Maintenance & Operation		92,269	0.5000
Bond Indebtedness		346,931	1.8800
TOTAL SECONDARY		<u>439,200</u>	<u>2.3800</u>

## PIMA COUNTY FISCAL YEAR 2024/25 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	39,969,451		
Maintenance & Operation		119,908	0.3000
Bond Indebtedness		999,236	2.5000
TOTAL SECONDARY		1,119,144	2.8000
<b>WILDFLOWER COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	297,365		
Maintenance & Operation		892	0.3000
Bond Indebtedness		0	0.0000
TOTAL SECONDARY		892	0.3000
<b>IRRIGATION DISTRICTS:</b>			
<b>CORTARO-MARANA IRRIGATION DISTRICT 11,800.00 ACRES</b>			
Maintenance & Operation		1,097,400	93.0000
<b>FLOWING WELLS IRRIGATION DISTRICT 1665.07 ACRES</b>			
Maintenance & Operation		37,950	22.3500
<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 2024/25			0.0000

Passed and adopted this 19th day of August, 2024.

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Adelita S. Grijalva, Chair  
Pima County Board of Supervisors

ATTEST:

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Melissa Manriquez, Clerk of the Board

APPROVED AS TO FORM:



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Deputy County Attorney