



# MEMORANDUM

Date: February 15, 2023

To: The Honorable Chair and Members  
Pima County Board of Supervisors

From: Jan Lasher   
County Administrator

Re: **Additional Information for the Board of Supervisors February 7, 2023 Meeting, Agenda Item No. 31 – The Nature Conservancy Property Acquisition**

At the Board of Supervisors meeting on February 7, 2023, Supervisor Christy asked for additional information about Agenda Item No. 31 regarding the County purchase of land from The Nature Conservancy (TNC). Specifically, he asked if TNC paid property taxes on the parcels of land that were part of the proposed acquisition.

The Nature Conservancy has been paying property taxes while it has owned these parcels. For tax year 2021, the amount of property taxes paid totaled \$4,320.75. With Board approval of the acquisition agreement, the County will take ownership of this land and there will no longer be property taxes collected.

Land owned by TNC that is specifically restricted for conservation purposes is exempt from property tax. TNC land that was acquired or conveyed to them for the purpose of selling to support the organization are not tax exempt. The three parcels acquired by the County were conveyed to them for the latter purpose, so TNC did pay property tax on them.

JKL/dym

c: Carmine DeBonis, Jr., Deputy County Administrator  
Francisco García, MD, MPH, Deputy County Administrator & Chief Medical Officer  
Steve Holmes, Deputy County Administrator  
Linda Mayo, Director, Office of Sustainability and Conservation  
Ellen Moulton, Director, Finance and Risk Management



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