



Board of Supervisors Memorandum

August 15, 2022

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) 2022/23, which includes the levies for FY 2022/23 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 2022 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 2013/14 through proposed FY 2022/23, 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 2021/22 tax rates to the proposed FY 2022/23 tax rates by school district and for the special districts.

	<u>Fiscal Year 2021/22 Rate</u>	<u>Fiscal Year 2022/23 Rate</u>	<u>Fiscal Year 2022/23 Levy</u>
Primary - General Fund	\$3.8764	\$3.8764	\$392,781,054
County Free Library District	0.5353	0.5453	55,253,201
Debt Service	0.4500	0.3200	32,424,398
Flood Control District	0.3335	0.3235	29,639,879
Fire District Assistance Tax	<u>0.0394</u>	<u>0.0384</u>	<u>3,890,926</u>
Total County	\$5.2346	\$5.1036	\$513,989,458

AUG 12 2022 PM 04:50 PC CLK OF BD 22

The Honorable Chair and Members, Pima County Board of Supervisors
Re: Tax Levy and Rate Adoption
August 15, 2022
Page 2

The FY 2022/23 Pima County levies reflect Board actions at the July 5, 2022 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 \$5.1036, which is \$0.1310 less than the FY 2021/22 total of \$5.2346.

Recommendation

It is recommended the Board of Supervisors approve the levies for all taxing jurisdictions within Pima County as described in Resolution 2022-49.

Sincerely,

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

Jan Leshner
County Administrator

JKL/dym – August 8, 2022

Attachments

- c: Carmine DeBonis, Deputy County Administrator for Public Works
Francisco Garcia, 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

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary - Last levied in FY 1995/96	10,132,624,448	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX			
Primary - Last levied in FY 2021/22	10,132,624,448	0	0.0000
PIMA COUNTY:			
Primary			
General Fund	10,132,624,448	392,781,054	3.8764
TOTAL PRIMARY		392,781,054	3.8764
Secondary			
County Free Library	10,132,624,448	55,253,201	0.5453
Debt Service	10,132,624,448	32,424,398	0.3200
Flood Control District	9,162,249,986	29,639,879	0.3235
Fire District Assistance	10,132,624,448	3,890,926	0.0384
TOTAL PIMA COUNTY		513,989,458	5.1036
PIMA COMMUNITY COLLEGE:			
Primary	10,132,624,448	130,487,937	1.2878
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	10,132,624,448	10,132,624	0.1000
Water Storage Secondary	10,132,624,448	4,053,050	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,046.54 acre-feet)		821,534	785.0000
Membership Dues (rate per lot, with 15,856 lots assessed)		566,535	35.7300
Total Category 1 Member Lands		1,388,069	
Category 2 Member Lands			
Water Usage (rate per acre-foot and NO usage)		0	682.0000

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF TUCSON:			
Primary	4,155,637,522		
Primary		17,678,080	0.4254
Involuntary Tort Judgments (Arizona Administrative Code Regulation 15-12-202)		4,113,450	0.0990
TOTAL PRIMARY		21,791,530	0.5244
Secondary	4,155,637,522	37,598,880	0.9048
TOTAL CITY OF TUCSON		59,390,410	1.4292
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			
Assessment **	List Attached	615,287	N/A
**Charged in relation to the benefits received.			
CITY OF SOUTH TUCSON:			
Primary	25,413,466	59,417	0.2338
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	956,908	11,065	1.1563
Carriage Hills No. 1	2,873,302	7,775	0.2706
Carriage Hills No. 3	1,320,575	2,131	0.1614
Desert Steppes	2,074,137	4,664	0.2249
Hermosa Hills Estates	3,076,586	3,597	0.1169
Lakeside No. 1	2,310,847	5,906	0.2556
Littleton	2,091,838	21,377	1.0219
Longview Estates No. 1	3,028,350	8,439	0.2787
Longview Estates No. 2	3,547,434	9,772	0.2755
Manana Grande "B"	2,595,991	6,662	0.2566
Manana Grande "C"	3,125,637	10,883	0.3482
Midvale Park	7,876,459	14,201	0.1803
Mortimore Addition	4,433,542	25,803	0.5820
Oaktree No. 1	1,098,454	22,746	2.0707
Oaktree No. 2	764,518	16,893	2.2096
Oaktree No. 3	928,890	29,531	3.1792
Orange Grove Valley	1,776,669	6,745	0.3796
Peach Valley	595,124	3,839	0.6451
Peppertree	11,781,194	9,848	0.0836
Rolling Hills	9,571,424	21,587	0.2255
Salida del Sol	765,056	13,753	1.7976

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS:			
Arivaca	5,155,207	128,880	2.5000
Avra Valley	33,868,509		
Operations		1,185,398	3.5000
Bonds		196,437	0.5800
Total Avra Valley		1,381,835	4.0800
Corona de Tucson	78,215,083	2,385,560	3.0500
Drexel Heights	265,460,454		
Operations		8,760,197	3.3000
Bonds		796,382	0.3000
Total Drexel Heights		9,556,579	3.6000
Golder Ranch	1,193,962,298		
Operations		29,013,284	2.4300
Bonds		1,671,547	0.1400
Total Golder Ranch		30,684,831	2.5700
Green Valley	474,891,025		
Operations		12,014,268	2.5299
Bonds		879,498	0.1852
Total Green Valley		12,893,766	2.7151
Hidden Valley	31,637,230	274,168	0.8666
Mescal-J6	4,127,831	82,470	1.9979
Mt. Lemmon	13,109,261	442,438	3.3750
Northwest	1,440,337,964		
Operations		41,928,238	2.9110
Bonds		3,723,175	0.2585
Total Northwest		45,651,413	3.1695
Picture Rocks	41,647,804		
Operations		1,405,613	3.3750
Bonds		250,470	0.6014
Total Picture Rocks		1,656,083	3.9764
Rincon Valley	173,556,483		
Operations		4,830,771	2.7834
Bonds		227,150	0.1309
Total Rincon Valley		5,057,921	2.9143
Sabino Vista	36,915,356	403,227	1.0923
Sonoita-Elgin	4,826,880	131,292	2.7200
Tanque Verde Valley	17,568,662	252,990	1.4400
Three Points	49,346,929	1,665,458	3.3750
Tucson Country Club Estates	24,399,212	141,467	0.5798
Why	937,180	31,630	3.3750
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	14,000,932	105,007	0.7500

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	3,921,344,294		
Maintenance & Operation		148,827,896	3.7953
Adjacent Ways		1,000,000	0.0255
Dropout Prevention		767,410	0.0196
TOTAL PRIMARY		150,595,306	3.8404
Secondary	3,921,344,294		
Class B Bond Interest and Redemption		17,732,688	0.4522
Desegregation		63,711,047	1.6247
TOTAL SECONDARY		81,443,735	2.0769
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	1,096,226,534		
Maintenance & Operation		38,479,076	3.5101
Adjacent Ways		950,000	0.0867
TOTAL PRIMARY		39,429,076	3.5968
Secondary	1,096,226,534		
Class B Bond Interest and Redemption		11,409,638	1.0408
Override Maintenance & Operation		9,500,000	0.8666
TOTAL SECONDARY		20,909,638	1.9074
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	226,620,536		
Maintenance & Operation		8,383,600	3.6994
TOTAL PRIMARY		8,383,600	3.6994
Secondary	226,620,536		
Class B Bond Interest and Redemption		3,074,171	1.3565
Override Maintenance & Operation		3,417,315	1.5079
TOTAL SECONDARY		6,491,486	2.8644
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,803,846,470		
Maintenance & Operation		64,152,407	3.5564
Adjacent Ways		350,000	0.0194
Dropout Prevention		129,412	0.0072
TOTAL PRIMARY		64,631,819	3.5830
Secondary	1,803,846,470		
Class B Bond Interest and Redemption		13,746,935	0.7621
Desegregation		4,025,000	0.2231
Override Maintenance & Operation		8,249,409	0.4573
Override K-3 / Special Programs		2,474,823	0.1372
TOTAL SECONDARY		28,496,167	1.5797

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	558,934,317		
Maintenance & Operation		19,152,243	3.4266
Dropout Prevention		245,572	0.0439
TOTAL PRIMARY		19,397,815	3.4705
Secondary	558,934,317		
Class B Bond Interest and Redemption		4,684,717	0.8382
TOTAL SECONDARY		4,684,717	0.8382
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	219,134,490		
Maintenance & Operation		7,508,862	3.4266
TOTAL PRIMARY		7,508,862	3.4266
Secondary	219,134,490		
Class B Bond Interest and Redemption		1,420,481	0.6482
Override Maintenance & Operation		2,125,000	0.9697
TOTAL SECONDARY		3,545,481	1.6179
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	18,334,801		
Maintenance & Operation		746,410	4.0710
TOTAL PRIMARY		746,410	4.0710
Secondary	18,334,801	0	0.0000
TOTAL SECONDARY			
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	686,236,808		
Maintenance & Operation		23,819,280	3.4710
TOTAL PRIMARY		23,819,280	3.4710
Secondary	686,236,808		
Class B Bond Interest and Redemption		4,530,523	0.6602
Override Maintenance & Operation		4,373,556	0.6373
Override District Add'l Assistance		2,000,000	0.2914
TOTAL SECONDARY		10,904,079	1.5889

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	682,270,743		
Maintenance & Operation		24,736,224	3.6256
Adjacent Ways		750,000	0.1099
TOTAL PRIMARY		25,486,224	3.7355
Secondary	682,270,743		
Class B Bond Interest and Redemption		9,150,293	1.3412
Override Maintenance & Operation		11,817,216	1.7320
TOTAL SECONDARY		20,967,509	3.0732
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	398,731,084		
Maintenance & Operation		14,344,776	3.5976
Adjacent Ways		1,500,000	0.3762
TOTAL PRIMARY		15,844,776	3.9738
Secondary	398,731,084		
Class B Bond Interest and Redemption		6,106,813	1.5316
Override Maintenance & Operation		5,595,142	1.4032
Override District Add'l Assistance		1,000,000	0.2508
TOTAL SECONDARY		12,701,955	3.1856
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	12,618,325		
Maintenance & Operation		246,184	1.9510
A.R.S. 15-992 B		0	0.0000
TOTAL PRIMARY		246,184	1.9510
Secondary	12,618,325	0	0.0000
TOTAL SECONDARY			
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	7,388,026		
Maintenance & Operation		256,763	3.4754
A.R.S. 15-992 B		0	0.0000
TOTAL PRIMARY		256,763	3.4754
Secondary	7,388,026	0	0.0000
TOTAL SECONDARY			

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	423,305,882		
Maintenance & Operation		7,307,600	1.7263
A.R.S. 15-992 B		222,588	0.0526
TOTAL PRIMARY		7,530,188	1.7789
Secondary	423,305,882		
Class B Bond Interest and Redemption		1,073,410	0.2536
Override Maintenance & Operation		455,113	0.1075
TOTAL SECONDARY		1,528,523	0.3611
BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	2,008,809		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	2,008,809		
TOTAL SECONDARY		0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,520,741		
Maintenance & Operation		112,142	7.3742
TOTAL PRIMARY		112,142	7.3742
Secondary	1,520,741		
TOTAL SECONDARY		0	0.0000
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	57,672,219		
Maintenance & Operation		2,469,813	4.2825
TOTAL PRIMARY		2,469,813	4.2825
Secondary	57,672,219		
Override Maintenance & Operation		479,510	0.8314
TOTAL SECONDARY		479,510	0.8314
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	16,430,369	281,502	1.7133
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	9,613,688,886	4,806,844	0.0500

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
Marana Domestic Water Improvement District			
Secondary	7,872,761	28,145	0.3575
Mt. Lemmon Domestic Water District			
Secondary	11,809,264	342,000	2.8960
DeAnza Domestic Water Improvement District			
Secondary	161,535	15,000	9.2859
IMPROVEMENT DISTRICTS:			
Hayhook Ranch			
Secondary	806,589	40,000	4.9592
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	34,631,597		
Maintenance & Operation		103,895	0.3000
Bond Indebtedness		865,790	2.5000
TOTAL SECONDARY		969,685	2.8000
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	12,341,900		
Maintenance & Operation		37,026	0.3000
Bond Indebtedness		308,548	2.5000
TOTAL SECONDARY		345,574	2.8000
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT:			
Secondary	27,526,821		
Maintenance & Operation		82,580	0.3000
Bond Indebtedness		688,171	2.5000
TOTAL SECONDARY		770,751	2.8000
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	35,270,244		
Maintenance & Operation		105,811	0.3000
Bond Indebtedness		962,878	2.7300
TOTAL SECONDARY		1,068,689	3.0300
RANCHO SAHUARITA COMMUNITY FACILITIES DISTRICT:			
Secondary	12,137,407		
Maintenance & Operation		36,412	0.3000
Bond Indebtedness		569,244	4.6900
TOTAL SECONDARY		605,656	4.9900

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
ROCKING K SOUTH COMMUNITY FACILITIES DISTRICT:			
Secondary	3,998,680		
Maintenance & Operation		19,993	0.5000
Bond Indebtedness		91,970	2.3000
TOTAL SECONDARY		111,963	2.8000
CORTARO-MARANA IRRIGATION DISTRICT 11,836.47 ACRES			
Maintenance & Operation		1,083,037	91.5000
FLOWING WELLS IRRIGATION DISTRICT 1652.69 ACRES			
Maintenance & Operation		35,186	21.2900
SILVERBELL IRRIGATION & DRAINAGE DISTRICT 1,912.15 ACRES			
Maintenance & Operation		6,216	3.2508
MOBILE HOME RELOCATION FUND			
Assessment - Waived by Arizona Dept. of Revenue for FY 2022/23			0.0000

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
11706089C	\$3,205.10	117067480	\$1,029.80
11706166B	5,753.22	117067490	13,549.10
11706168A	3,620.74	117067500	15,838.38
11706168B	146.14	117100600	1,990.52
11706168C	637.86	117100610	1,109.24
117061740	302.74	117100620	1,789.50
11706177A	688.60	117100630	1,964.66
11706177B	1,202.36	11710065A	1,263.14
117061780	361.06	11710066A	1,133.88
11706179A	2,339.16	117100670	915.42
11706183B	7,527.98	117100680	322.08
117061900	1,743.74	11710069A	296.90
117061910	2,454.76	11710069B	394.08
11706194A	656.44	117100710	61.40
11706195A	2,799.58	11710072B	2,316.44
117061960	2,087.40	11710075B	858.78
117062010	3,264.58	117100760	3,586.66
117062050	1,632.36	11710077A	840.74
11706206A	9,188.76	117100780	526.86
117062080	1,632.36	11710079A	1,374.98
117062090	1,632.36	11710081D	1,158.60
117062100	4,366.40	11710082A	616.06
117062110	670.72	11710083A	652.44
117062120	1,239.96	117100840	563.86
117062160	2,507.58	11710089A	13,154.94
117062170	3,648.46	117100920	473.60
11706218A	1,709.90	11710094A	358.46
11706219D	3,562.56	117100950	402.98
11706219F	1,048.30	117100960	674.32
117062200	3,403.90	117100970	289.76
117067090	1,464.80	11710098A	451.64
117067100	1,865.26	117100990	862.16
117067110	595.26	11710100A	1,121.60
117067120	141.08	117101010	2,349.08
117067130	1,008.46	117101020	1,783.04
117067290	3,111.38	117101210	1,745.04
117067300	12,897.18	117101240	579.52
117067310	1,421.20	117101250	638.24
117067320	1,025.80	117101260	780.18

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
117101270	\$486.34	117120140	\$1,065.80
117101280	1,013.22	117120150	311.64
117101290	683.92	11712017A	2,903.50
117101300	501.38	11712019A	696.74
117101310	445.04	117120200	3,461.32
117101320	414.96	117120210	3,079.60
11710133A	910.44	117120220	974.00
117101350	568.24	117120280	943.36
117101360	489.60	117120290	957.18
117110160	1,316.12	117120300	584.90
117110170	14,807.04	117120310	2,746.92
117110180	710.10	11712033A	1,914.46
117110210	3,555.28	117120360	819.78
117110730	918.62	117120470	1,967.26
11711080C	3,599.48	11712048A	288.30
117110820	1,636.36	117120490	262.04
117110830	1,880.60	117120860	2,294.34
117110840	2,820.92	11712087B	7,707.06
11711085A	3,550.66	11712087C	7,837.40
117110880	1,365.08	11712099B	35,109.16
117110890	1,095.04	117121080	18,885.06
117110900	4,491.36	117121090	7,466.96
117110910	1,363.24	117121240	603.32
117110920	1,224.16	117121250	577.60
11711096C	14,373.18	117121260	588.28
11711096D	13,647.34	117121270	297.12
11711096E	7,872.94	117121280	601.02
117110980	1,726.32	117121290	1,356.80
117110990	779.86	117121940	1,114.92
117111000	2,001.34	11713027A	1,962.82
117111010	1,456.90	11713029A	8,118.72
11711102A	1,633.66	117130360	1,643.04
117111040	1,758.48	11713037A	1,434.10
117111060	403.98	11713039A	4,435.02
117120030	116.28	11713039B	4,360.86
11712006A	1,096.74	117130400	3,010.36
11712007A	4,421.36	117130410	2,296.96
117120080	4,801.24	117130420	1,299.64
117120130	747.40	117130430	1,889.66

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
11713156B	\$10,418.94	117160310	\$670.88
11713156C	2,430.32	117160330	1,106.56
11713160A	4,748.54	117160360	1,151.38
11713162A	19,524.38	117160370	1,412.38
117131730	896.54	117170010	2,999.14
117131740	1,577.10	117170020	1,128.36
117131750	667.96	11717003A	3,286.08
11713177C	7,045.46	117170060	677.02
11713182A	3,757.22	11717007B	612.84
117131830	1,543.56	117170090	2,130.08
117132170	206.32	11717011A	3,927.40
117132180	1,800.78	117170120	3,328.52
117132190	450.88	117170170	3,718.92
117132200	438.44	11717020A	3,503.46
117132210	438.44	117170340	576.92
117132220	450.88	117170380	1,176.80
11713223A	789.38	117170400	513.20
117132250	436.14	11717044B	2,134.38
117132260	415.18	117170610	42.20
11713227A	1,434.64	117170620	41.06
11714072A	1,252.56	117170630	41.06
117140750	846.50	117170640	42.20
11714077A	2,286.74	117170650	32.68
11714079A	1,503.26	117170660	31.84
11714081A	1,758.18	117170670	31.84
11714086A	3,121.04	117170680	31.84
11714087B	2,075.26	117170690	32.68
117150010	2,999.08	117170700	42.20
117150030	1,005.08	117170710	40.98
117150040	1,180.48	117170720	40.98
117150050	2,338.78	117170730	42.20
117160030	3,762.44	117170740	33.22
117160050	1,489.44	117170750	48.20
11716007B	6,926.64	117170760	48.20
117160100	2,135.30	117170770	44.28
117160110	2,429.60	117170780	52.80
117160120	844.96	117170790	42.28
117160130	3,812.80	117170800	41.22
117160300	1,248.72	117170810	41.22

PIMA COUNTY FISCAL YEAR 2022/23 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

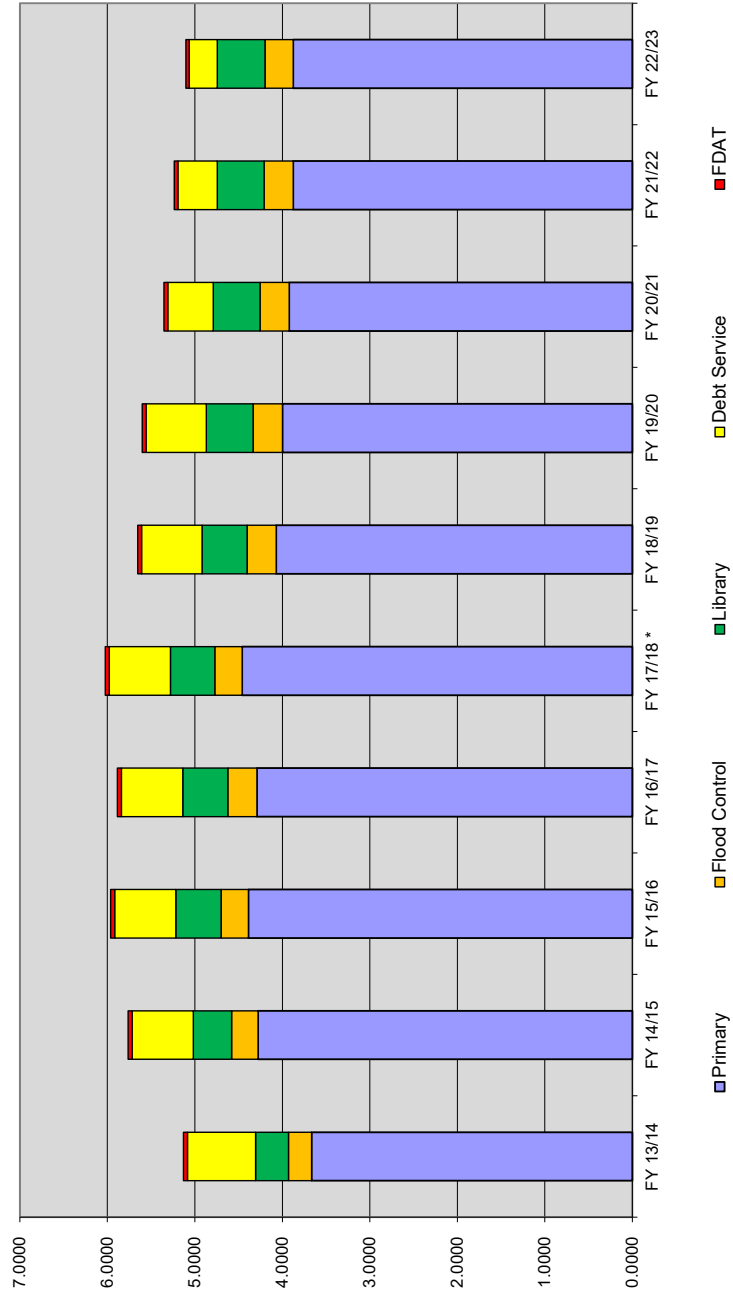
<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117170820	\$42.28	117171050	\$31.92
117170830	32.84	117171060	31.92
117170840	31.92	117171070	32.84
117170850	31.92	117171080	42.28
117170860	31.92	117171090	41.14
117170870	32.84	117171100	41.14
117170880	42.28	117171110	41.14
117170890	41.14	117171120	41.14
117170900	41.14	117171130	42.28
117170910	41.14	117171140	353.24
117170920	41.14	117171150	149.06
117170930	42.28	117171160	457.78
117170940	33.22	117171170	428.00
117170950	48.20	117171180	358.30
117170960	48.20	117171190	358.30
117170970	48.20	117171200	121.88
117170980	48.88	117171210	177.92
117170990	42.28	11720015B	245.32
117171000	41.22	11720015C	9,917.44
117171010	41.22	11720024A	4,994.82
117171020	42.28	772501630	2,557.16
117171030	32.84	972901630	31,411.32
117171040	31.92	979501630	2,177.20
		Total Levy	\$615,287.12

ATTACHMENT B

PIMA COUNTY TAX RATES

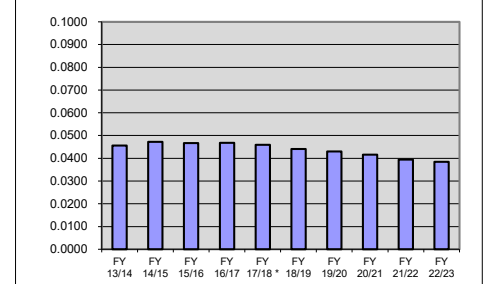
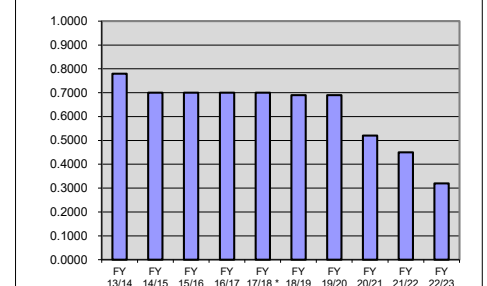
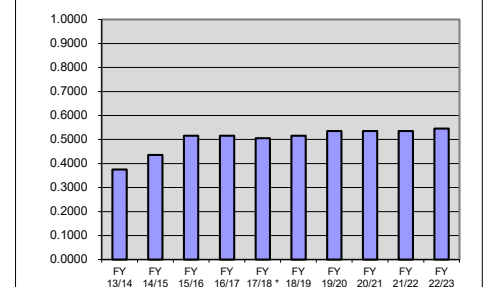
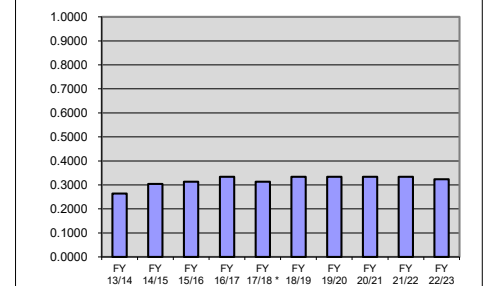
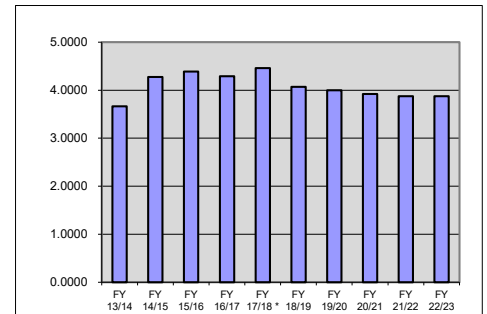
	TOTAL LEVY	PRIMARY	FLOOD CONTROL	LIBRARY	DEBT SERVICE	FDAT	TOTAL RATE
FY 13/14	386,418,867	3.6665	0.2635	0.3753	0.7800	0.0456	5.1309
FY 14/15	431,556,538	4.2779	0.3035	0.4353	0.7000	0.0472	5.7639
FY 15/16	452,212,954	4.3877	0.3135	0.5153	0.7000	0.0467	5.9632
FY 16/17	457,603,069	4.2896	0.3335	0.5153	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

* 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 13/14	277,155,468	7,559,129,097	3.6665
	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
Flood Control	FY 13/14	17,834,883	6,768,456,641	0.2635
	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
Library District	FY 13/14	28,487,320	7,590,546,275	0.3753
	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
Debt Service	FY 13/14	59,464,792	7,623,691,280	0.7800
	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
Fire District Assistance	FY 13/14	3,476,404	7,623,691,280	0.0456
	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



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

ATTACHMENT C

SUMMARY OF FY 2022/23 PRIMARY TAX RATES

School District	County	Community College District	City or Town	School District	FY 2022/23 Total
Unorganized School District	3.8764	1.2878	0.0000	1.7133	6.8775
1 TUSD in Tucson	3.8764	1.2878	0.5244	3.8404	9.5290
TUSD in S. Tucson	3.8764	1.2878	0.2338	3.8404	9.2384
TUSD outside city	3.8764	1.2878	0.0000	3.8404	9.0046
6 Marana	3.8764	1.2878	0.0000	3.5968	8.7610
8 Flowing Wells in Tucson	3.8764	1.2878	0.5244	3.6994	9.3880
Flowing Wells outside city	3.8764	1.2878	0.0000	3.6994	8.8636
10 Amphitheater in Tucson	3.8764	1.2878	0.5244	3.5830	9.2716
Amphitheater outside city	3.8764	1.2878	0.0000	3.5830	8.7472
12 Sunnyside in Tucson	3.8764	1.2878	0.5244	3.4705	9.1591
Sunnyside outside city	3.8764	1.2878	0.0000	3.4705	8.6347
13 Tanque Verde in Tucson	3.8764	1.2878	0.5244	3.4266	9.1152
Tanque Verde outside city	3.8764	1.2878	0.0000	3.4266	8.5908
15 Ajo	3.8764	1.2878	0.0000	4.0710	9.2352
16 Catalina Foothills in Tucson	3.8764	1.2878	0.5244	3.4710	9.1596
Catalina Foothills outside city	3.8764	1.2878	0.0000	3.4710	8.6352
20 Vail in Tucson	3.8764	1.2878	0.5244	3.7355	9.4241
Vail outside city	3.8764	1.2878	0.0000	3.7355	8.8997
30 Sahuarita in Tucson	3.8764	1.2878	0.5244	3.9738	9.6624
Sahuarita outside city	3.8764	1.2878	0.0000	3.9738	9.1380
35 San Fernando	3.8764	1.2878	0.0000	1.9510	7.1152
37 Empire	3.8764	1.2878	0.0000	3.4754	8.6396
39 Continental	3.8764	1.2878	0.0000	1.7789	6.9431
40 Baboquivari	3.8764	1.2878	0.0000	0.0000	5.1642
44 Redington	3.8764	1.2878	0.0000	7.3742	12.5384
51 Altar Valley	3.8764	1.2878	0.0000	4.2825	9.4467

Arizona Property Tax and School Equalization Tax are not levied for FY 2022/23.

SUMMARY OF FY 2022/23 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 2022/23 Total
Unorganized School District	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0000	0.0000	1.3672
1 TUSD in Tucson	0.8653	0.0384	0.3235	0.0000	0.1400	0.9048	0.0500	2.0769	4.3989
TUSD in S. Tucson	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	2.0769	3.4941
TUSD outside city	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	2.0769	3.4941
6 Marana	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	1.9074	3.3246
8 Flowing Wells in Tucson	0.8653	0.0384	0.3235	0.0000	0.1400	0.9048	0.0500	2.8644	5.1864
Flowing Wells outside city	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	2.8644	4.2816
10 Amphitheater in Tucson	0.8653	0.0384	0.3235	0.0000	0.1400	0.9048	0.0500	1.5797	3.9017
Amphitheater outside city	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	1.5797	2.9969
12 Sunnyside in Tucson	0.8653	0.0384	0.3235	0.0000	0.1400	0.9048	0.0500	0.8382	3.1602
Sunnyside outside city	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	0.8382	2.2554
13 Tanque Verde in Tucson	0.8653	0.0384	0.3235	0.0000	0.1400	0.9048	0.0500	1.6179	3.9399
Tanque Verde outside city	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	1.6179	3.0351
15 Ajo	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	0.0000	1.4172
16 Catalina Foothills in Tucson	0.8653	0.0384	0.3235	0.0000	0.1400	0.9048	0.0500	1.5889	3.9109
Catalina Foothills outside city	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	1.5889	3.0061
20 Vail in Tucson	0.8653	0.0384	0.3235	0.0000	0.1400	0.9048	0.0500	3.0732	5.3952
Vail outside city	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	3.0732	4.4904
30 Sahuarita in Tucson	0.8653	0.0384	0.3235	0.0000	0.1400	0.9048	0.0500	3.1856	5.5076
Sahuarita outside city	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	3.1856	4.6028
35 San Fernando	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0000	0.0000	1.3672
37 Empire	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0000	0.0000	1.3672
39 Continental	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0000	0.3611	1.7283
40 Baboquivari	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0500	0.0000	1.4172
44 Redington	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0000	0.0000	1.3672
51 Altar Valley	0.8653	0.0384	0.3235	0.0000	0.1400	0.0000	0.0000	0.8314	2.1986

ATTACHMENT D

COMPARISON OF FY 2022/23 AND FY 2021/22 PRIMARY TAX RATES

School District	State, County & Community College Total	City or Town	School District	FY 2022/23 Total	FY 2021/22 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	5.1642	0.0000	1.7133	6.8775	7.3454	(0.4679)	(6.37)
1 TUSD in Tucson	5.1642	0.5244	3.8404	9.5290	9.9679	(0.4389)	(4.40)
TUSD in S. Tucson	5.1642	0.2338	3.8404	9.2384	9.7619	(0.5235)	(5.36)
TUSD outside city	5.1642	0.0000	3.8404	9.0046	9.5249	(0.5203)	(5.46)
6 Marana	5.1642	0.0000	3.5968	8.7610	9.6812	(0.9202)	(9.51)
8 Flowing Wells in Tucson	5.1642	0.5244	3.6994	9.3880	9.8725	(0.4845)	(4.91)
Flowing Wells outside city	5.1642	0.0000	3.6994	8.8636	9.4295	(0.5659)	(6.00)
10 Amphitheater in Tucson	5.1642	0.5244	3.5830	9.2716	9.6228	(0.3512)	(3.65)
Amphitheater outside city	5.1642	0.0000	3.5830	8.7472	9.1798	(0.4326)	(4.71)
12 Sunnyside in Tucson	5.1642	0.5244	3.4705	9.1591	9.6927	(0.5336)	(5.51)
Sunnyside outside city	5.1642	0.0000	3.4705	8.6347	9.2497	(0.6150)	(6.65)
13 Tanque Verde in Tucson	5.1642	0.5244	3.4266	9.1152	9.7531	(0.6379)	(6.54)
Tanque Verde outside city	5.1642	0.0000	3.4266	8.5908	9.3101	(0.7193)	(7.73)
15 Ajo	5.1642	0.0000	4.0710	9.2352	9.7036	(0.4684)	(4.83)
16 Catalina Foothills in Tucson	5.1642	0.5244	3.4710	9.1596	9.6663	(0.5067)	(5.24)
Catalina Foothills outside city	5.1642	0.0000	3.4710	8.6352	9.2233	(0.5881)	(6.38)
20 Vail in Tucson	5.1642	0.5244	3.7355	9.4241	10.1222	(0.6981)	(6.90)
Vail outside city	5.1642	0.0000	3.7355	8.8997	9.6792	(0.7795)	(8.05)
30 Sahuarita in Tucson	5.1642	0.5244	3.9738	9.6624	9.9477	(0.2853)	(2.87)
Sahuarita outside city	5.1642	0.0000	3.9738	9.1380	9.5047	(0.3667)	(3.86)
35 San Fernando	5.1642	0.0000	1.9510	7.1152	7.5719	(0.4567)	(6.03)
37 Empire	5.1642	0.0000	3.4754	8.6396	9.1847	(0.5451)	(5.93)
39 Continental	5.1642	0.0000	1.7789	6.9431	7.3960	(0.4529)	(6.12)
40 Baboquivari	5.1642	0.0000	0.0000	5.1642	5.5760	(0.4118)	(7.39)
44 Redington	5.1642	0.0000	7.3742	12.5384	12.9502	(0.4118)	(3.18)
51 Altar Valley	5.1642	0.0000	4.2825	9.4467	11.4144	(1.9677)	(17.24)

COMPARISON OF FY 2022/23 AND FY 2021/22 SECONDARY TAX RATES

School District	County, Community College & Cent. Az. Water Conservation District Total	City or Town	Joint Tech. Ed. District	School District	FY 2022/23 Total	FY 2021/22 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	1.3672	0.0000	0.0000	0.0000	1.3672	1.4982	(0.1310)	(8.74)
1 TUSD in Tucson	1.3672	0.9048	0.0500	2.0769	4.3989	4.5718	(0.1729)	(3.78)
TUSD in S. Tucson	1.3672	0.0000	0.0500	2.0769	3.4941	3.7025	(0.2084)	(5.63)
TUSD outside city	1.3672	0.0000	0.0500	2.0769	3.4941	3.7025	(0.2084)	(5.63)
6 Marana	1.3672	0.0000	0.0500	1.9074	3.3246	3.3921	(0.0675)	(1.99)
8 Flowing Wells in Tucson	1.3672	0.9048	0.0500	2.8644	5.1864	5.0495	0.1369	2.71
Flowing Wells outside city	1.3672	0.0000	0.0500	2.8644	4.2816	4.1802	0.1014	2.43
10 Amphitheater in Tucson	1.3672	0.9048	0.0500	1.5797	3.9017	3.9171	(0.0154)	(0.39)
Amphitheater outside city	1.3672	0.0000	0.0500	1.5797	2.9969	3.0478	(0.0509)	(1.67)
12 Sunnyside in Tucson	1.3672	0.9048	0.0500	0.8382	3.1602	3.4043	(0.2441)	(7.17)
Sunnyside outside city	1.3672	0.0000	0.0500	0.8382	2.2554	2.5350	(0.2796)	(11.03)
13 Tanque Verde in Tucson	1.3672	0.9048	0.0500	1.6179	3.9399	3.9565	(0.0166)	(0.42)
Tanque Verde outside city	1.3672	0.0000	0.0500	1.6179	3.0351	3.0872	(0.0521)	(1.69)
15 Ajo	1.3672	0.0000	0.0500	0.0000	1.4172	1.5482	(0.1310)	(8.46)
16 Catalina Foothills in Tucson	1.3672	0.9048	0.0500	1.5889	3.9109	3.9682	(0.0573)	(1.44)
Catalina Foothills outside city	1.3672	0.0000	0.0500	1.5889	3.0061	3.0989	(0.0928)	(2.99)
20 Vail in Tucson	1.3672	0.9048	0.0500	3.0732	5.3952	5.4640	(0.0688)	(1.26)
Vail outside city	1.3672	0.0000	0.0500	3.0732	4.4904	4.5947	(0.1043)	(2.27)
30 Sahuarita in Tucson	1.3672	0.9048	0.0500	3.1856	5.5076	5.7930	(0.2854)	(4.93)
Sahuarita outside city	1.3672	0.0000	0.0500	3.1856	4.6028	4.9237	(0.3209)	(6.52)
35 San Fernando	1.3672	0.0000	0.0000	0.0000	1.3672	1.4982	(0.1310)	(8.74)
37 Empire	1.3672	0.0000	0.0000	0.0000	1.3672	1.4982	(0.1310)	(8.74)
39 Continental	1.3672	0.0000	0.0000	0.3611	1.7283	1.9270	(0.1987)	(10.31)
40 Baboquivari	1.3672	0.0000	0.0500	0.0000	1.4172	1.5482	(0.1310)	(8.46)
44 Redington	1.3672	0.0000	0.0000	0.0000	1.3672	1.4982	(0.1310)	(8.74)
51 Altar Valley	1.3672	0.0000	0.0000	0.8314	2.1986	2.3806	(0.1820)	(7.65)

**SUMMARY AND COMPARISON OF FY 2022/23 AND FY 2021/22
SPECIAL DISTRICT TAX RATES**

	FY 2022/23 Total	FY 2021/22 Total	Rate Incr / (Decr)	Percent Change
FIRE DISTRICTS				
Arivaca	2.5000	2.5000	0.0000	0.00
Avra Valley				
Operations	3.5000	3.5000	0.0000	0.00
Bonds	0.5800	0.6000	(0.0200)	(3.33)
Corona de Tucson	3.0500	3.0500	0.0000	0.00
Drexel Heights				
Operations	3.3000	3.2500	0.0500	1.54
Bonds	0.3000	0.3300	(0.0300)	(9.09)
Golder Ranch				
Operations	2.4300	2.3700	0.0600	2.53
Bonds	0.1400	0.1400	0.0000	0.00
Green Valley				
Operations	2.5299	2.5299	0.0000	0.00
Bonds	0.1852	0.1951	(0.0099)	(5.07)
Hidden Valley	0.8666	0.8330	0.0336	4.03
Mescal-J6	1.9979	1.8853	0.1126	5.97
Mt. Lemmon	3.3750	3.2500	0.1250	3.85
Northwest				
Operations	2.9110	2.7795	0.1315	4.73
Bonds	0.2585	0.2700	(0.0115)	(4.26)
Picture Rocks				
Operations	3.3750	3.2500	0.1250	3.85
Bonds	0.6014	0.5823	0.0191	3.28
Rincon Valley				
Operations	2.7834	2.7834	0.0000	0.00
Bonds	0.1309	0.3415	(0.2106)	(61.67)
Sabino Vista	1.0923	1.1336	(0.0413)	(3.64)
Sonoita-Elgin	2.7200	2.7200	0.0000	0.00
Tanque Verde Valley	1.4400	1.4300	0.0100	0.70
Three Points				
Operations	3.3750	3.2500	0.1250	3.85
Tucson Country Club Estates	0.5798	0.6898	(0.1100)	(15.95)
Why	3.3750	3.2500	0.1250	3.85
HEALTH DISTRICTS				
Ajo-Lukeville Health District	0.7500	0.7500	0.0000	0.00
DOMESTIC WATER IMPROVEMENT DISTRICTS				
Marana Domestic Water Improvement District	0.3575	0.3458	0.0117	3.38
Mt. Lemmon Domestic Water Improvement District	2.8960	2.6446	0.2514	9.51
DeAnza Domestic Water Improvement District	9.2859	11.1195	(1.8336)	(16.49)
IMPROVEMENT DISTRICTS				
Hayhook Ranch	4.9592	5.1838	(0.2246)	(4.33)

SUMMARY AND COMPARISON OF FY 2022/23 AND FY 2021/22 SPECIAL DISTRICT TAX RATES

	FY 2022/23 Total	FY 2021/22 Total	Rate Incr / (Decr)	Percent Change
STREET LIGHTING IMPROVEMENT DISTRICTS				
Cardinal Estates	1.1563	1.2826	(0.1263)	(9.85)
Carriage Hills No. 1	0.2706	0.2534	0.0172	6.79
Carriage Hills No. 3	0.1614	0.0949	0.0665	70.07
Desert Steppes	0.2249	0.2118	0.0131	6.19
Hermosa Hills Estates	0.1169	0.1212	(0.0043)	(3.55)
Lakeside No. 1	0.2556	0.2524	0.0032	1.27
Littletown	1.0219	0.7709	0.2510	32.56
Longview Estates No. 1	0.2787	0.2620	0.0167	6.37
Longview Estates No. 2	0.2755	0.2580	0.0175	6.78
Manana Grande "B"	0.2566	0.2412	0.0154	6.38
Manana Grande "C"	0.3482	0.3275	0.0207	6.32
Midvale Park	0.1803	0.1595	0.0208	13.04
Mortimore Addition	0.5820	0.6369	(0.0549)	(8.62)
Oaktree No. 1	2.0707	1.9774	0.0933	4.72
Oaktree No. 2	2.2096	2.2386	(0.0290)	(1.30)
Oaktree No. 3	3.1792	3.2302	(0.0510)	(1.58)
Orange Grove Valley	0.3796	0.3582	0.0214	5.97
Peach Valley	0.6451	0.5268	0.1183	22.46
Peppertree	0.0836	0.0775	0.0061	7.87
Rolling Hills	0.2255	0.1706	0.0549	32.18
Salida del Sol	1.7976	1.8074	(0.0098)	(0.54)
COMMUNITY FACILITIES DISTRICTS				
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
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
Quail Creek Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	2.7300	3.0000	(0.2700)	(9.00)
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	2.3000	2.3000	0.0000	0.00
IRRIGATION DISTRICTS				
Cortaro-Marana Irrigation District - Per Acre	91.5000	84.0000	7.5000	8.93
Flowing Wells Irrigation District - Per Acre	21.2900	19.3500	1.9400	10.03
Silverbell Irrigation & Drainage District - Per Acre	3.2508	3.0000	0.2508	8.36