

RESOLUTION NO. 2026 – _____

**RESOLUTION OF THE PIMA COUNTY BOARD OF SUPERVISORS
FOR THE LEVY OF TAXES FOR FISCAL YEAR 2026/2027**

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 26, 2026, made an estimate of the different amounts required to meet the public expenditures of the district for the 2026/2027 fiscal year and, on June 23, 2026, 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 26, 2026, made an estimate of the different amounts required to meet the public expenditures of the district for the 2026/2027 fiscal year and, on June 23, 2026, 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 26, 2026, made an estimate of the different amounts required to meet the public expenditures of Pima County for the 2026/2027 fiscal year and, on June 23, 2026, 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 2026/2027, 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 2026/27 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary - Last levied in FY 1995/96	12,350,762,412	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX			
Primary - Last levied in FY 2021/22	12,350,762,412	0	0.0000
PIMA COUNTY:			
Primary			
General Fund	12,350,762,412	527,785,130	4.2733
TOTAL PRIMARY		527,785,130	4.2733
Secondary			
County Free Library	12,350,762,412	71,881,437	0.5820
Debt Service	12,350,762,412	10,806,917	0.0875
Flood Control District	11,380,492,838	38,773,339	0.3407
Fire District Assistance	12,350,762,412	4,125,153	0.0334
TOTAL PIMA COUNTY		653,371,976	5.3169
PIMA COMMUNITY COLLEGE:			
Primary	12,350,762,412	148,464,810	1.2021
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	12,350,762,412	12,350,762	0.1000
Water Storage Secondary	12,350,762,412	4,940,305	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1269.99 acre-feet)		1,209,030	952.0000
Membership Dues (rate per lot, with 15,177 lots assessed)		508,733	33.5200
Total Category 1 Member Lands		1,717,763	
Category 2 Member Lands			
Water Usage (rate per acre-foot and currently NO assessment)		0	952.0000

PIMA COUNTY FISCAL YEAR 2026/27 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF TUCSON:			
Primary	4,894,404,913		
Primary		19,788,079	0.4043
Involuntary Tort Judgments (Arizona Administrative Code Regulation 15-12-202)		989,839	0.0202
TOTAL PRIMARY		20,777,918	0.4245
Secondary	4,894,404,913	26,713,750	0.5458
TOTAL CITY OF TUCSON		47,491,668	0.9703
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			
Assessment **		860,732	N/A
**Charged in relation to the benefits received.			
CITY OF SOUTH TUCSON:			
Primary	29,082,825	64,971	0.2234
TOTAL PRIMARY		64,971	0.2234
Secondary	29,082,825	764,297	2.6280
TOTAL CITY OF SOUTH TUCSON		829,268	2.8514
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	1,182,070	17,888	1.5133
Carriage Hills No. 1	3,507,544	10,330	0.2945
Carriage Hills No. 3	1,585,745	3,487	0.2199
Desert Steppes	2,513,248	6,029	0.2399
Hermosa Hills Estates	3,622,719	4,779	0.1319
Lakeside No. 1	2,802,700	7,276	0.2596
Littleton	2,690,165	30,606	1.1377
Longview Estates No. 1	3,667,063	10,818	0.2950
Longview Estates No. 2	4,405,186	13,031	0.2958
Manana Grande "B"	3,169,390	8,716	0.2750
Manana Grande "C"	3,860,502	13,002	0.3368
Midvale Park	7,981,558	18,693	0.2342
Mortimore Addition	5,731,245	44,021	0.7681
Oaktree No. 1	1,314,782	30,371	2.3100
Oaktree No. 2	935,906	23,922	2.5560
Oaktree No. 3	1,120,693	30,247	2.6990
Orange Grove Valley	2,155,960	7,857	0.3644
Peach Valley	695,925	4,945	0.7106
Peppertree	12,117,753	12,760	0.1053
Rolling Hills	9,504,399	14,780	0.1555
Salida del Sol	924,071	19,494	2.1096

PIMA COUNTY FISCAL YEAR 2026/27 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS:			
Arivaca	5,460,133	199,294	3.6500
Avra Valley	47,453,108		
Operations		1,779,492	3.7500
Bonds		249,461	0.5257
Total Avra Valley		2,028,953	4.2757
Corona de Tucson	111,869,507	3,691,694	3.3000
Drexel Heights	348,854,953		
Operations		12,558,778	3.6000
Bonds		872,138	0.2500
Total Drexel Heights		13,430,916	3.8500
Golder Ranch	1,474,067,948		
Operations		39,357,613	2.6700
Bonds		1,326,661	0.0900
Total Golder Ranch		40,684,274	2.7600
Hidden Valley	38,650,086	413,556	1.0700
Mescal-J6	4,871,153	104,666	2.1487
Mt. Lemmon	17,005,752	637,716	3.7500
Northwest	1,870,109,831		
Operations		56,256,644	3.0082
Bonds		3,665,709	0.1960
Total Northwest		59,922,353	3.2042
Picture Rocks	48,225,432		
Operations		1,808,454	3.7500
Bonds		204,089	0.4232
Total Picture Rocks		2,012,543	4.1732
Rincon Valley	280,144,665		
Operations		7,844,051	2.8000
Bonds		844,076	0.3013
Total Rincon Valley		8,688,127	3.1013
Sabino Vista	44,883,278	476,324	1.0613
Santa Rita	769,959,328		
Operations		20,480,148	2.6599
Bonds		890,843	0.1157
Total Santa Rita		21,370,991	2.7756
Sonoita-Elgin	5,756,183	187,076	3.2500
Tanque Verde Valley	21,630,285	305,000	1.4101
Three Points	49,418,142	1,853,180	3.7500
Tucson Country Club Estates	29,746,415	232,022	0.7800
Why	1,046,465	39,242	3.7500
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	15,658,067	117,436	0.7500

PIMA COUNTY FISCAL YEAR 2026/27 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	4,601,805,959		
Maintenance & Operation		146,498,365	3.1835
Adjacent Ways		2,500,000	0.0543
Dropout Prevention		767,410	0.0167
TOTAL PRIMARY		149,765,775	3.2545
Secondary	4,601,805,959		
Class B Bond Interest and Redemption		35,656,937	0.7748
Desegregation		63,711,047	1.3845
Override Maintenance & Operation		44,882,945	0.9753
TOTAL SECONDARY		144,250,929	3.1346
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	1,502,237,644		
Maintenance & Operation		46,342,391	3.0849
Adjacent Ways		1,250,000	0.0832
TOTAL PRIMARY		47,592,391	3.1681
Secondary	1,502,237,644		
Class B Bond Interest and Redemption		16,937,172	1.1275
Override Maintenance & Operation		16,010,932	1.0658
TOTAL SECONDARY		32,948,104	2.1933
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	255,940,202		
Maintenance & Operation		7,857,620	3.0701
TOTAL PRIMARY		7,857,620	3.0701
Secondary	255,940,202		
Class B Bond Interest and Redemption		3,384,296	1.3223
Override Maintenance & Operation		4,734,758	1.8499
TOTAL SECONDARY		8,119,054	3.1722
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	2,143,109,519		
Maintenance & Operation		67,122,835	3.1321
Adjacent Ways		350,000	0.0163
Dropout Prevention		129,412	0.0060
TOTAL PRIMARY		67,602,247	3.1544
Secondary	2,143,109,519		
Class B Bond Interest and Redemption		12,684,812	0.5919
Desegregation		4,025,000	0.1878
Override Maintenance & Operation		11,836,911	0.5523
TOTAL SECONDARY		28,546,723	1.3320

PIMA COUNTY FISCAL YEAR 2026/27 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	675,176,672		
Maintenance & Operation		21,165,198	3.1347
Adjacent Ways		1,500,000	0.2222
Dropout Prevention		245,572	0.0364
TOTAL PRIMARY		22,910,770	3.3933
Secondary	675,176,672		
Class B Bond Interest and Redemption		9,853,780	1.4594
Override Maintenance & Operation		8,084,357	1.1974
Override Unrestricted Capital Outlay		7,000,000	1.0368
TOTAL SECONDARY		24,938,137	3.6936
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	269,068,514		
Maintenance & Operation		8,284,081	3.0788
TOTAL PRIMARY		8,284,081	3.0788
Secondary	269,068,514		
Class B Bond Interest and Redemption		1,345,597	0.5001
Override Maintenance & Operation		2,300,000	0.8548
TOTAL SECONDARY		3,645,597	1.3549
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	20,947,679		
Maintenance & Operation		740,459	3.5348
TOTAL PRIMARY		740,459	3.5348
Secondary	20,947,679	0	0.0000
TOTAL SECONDARY			
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	822,116,892		
Maintenance & Operation		25,100,051	3.0531
TOTAL PRIMARY		25,100,051	3.0531
Secondary	822,116,892		
Class B Bond Interest and Redemption		5,438,364	0.6615
Override Maintenance & Operation		4,706,044	0.5724
Override Unrestricted Capital Outlay		2,000,000	0.2433
TOTAL SECONDARY		12,144,408	1.4772

PIMA COUNTY FISCAL YEAR 2026/27 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	948,032,134		
Maintenance & Operation		29,441,803	3.1056
Adjacent Ways		1,100,000	0.1160
TOTAL PRIMARY		30,541,803	3.2216
Secondary	948,032,134		
Class B Bond Interest and Redemption		11,146,951	1.1758
Override Maintenance & Operation		14,705,441	1.5512
TOTAL SECONDARY		25,852,392	2.7270
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	488,956,421		
Maintenance & Operation		15,492,045	3.1684
Adjacent Ways		600,000	0.1227
TOTAL PRIMARY		16,092,045	3.2911
Secondary	488,956,421		
Class B Bond Interest and Redemption		6,890,624	1.4093
Override Maintenance & Operation		6,396,553	1.3082
Override Unrestricted Capital Outlay		1,000,000	0.2045
TOTAL SECONDARY		14,287,177	2.9220
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	9,540,127		
Maintenance & Operation		537,882	5.6381
A.R.S. 15-992 B		2,728	0.0286
TOTAL PRIMARY		540,610	5.6667
Secondary	9,540,127	0	0.0000
TOTAL SECONDARY			
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	8,690,473		
Maintenance & Operation		351,391	4.0434
A.R.S. 15-992 B		10,263	0.1181
TOTAL PRIMARY		361,654	4.1615
Secondary	8,690,473	0	0.0000
TOTAL SECONDARY			

PIMA COUNTY FISCAL YEAR 2026/27 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	524,424,768		
Maintenance & Operation		5,428,321	1.0351
Local Aid for Common Schools		2,326,348	0.4436
A.R.S. 15-992 B		448,908	0.0856
TOTAL PRIMARY		8,203,577	1.5643
Secondary	524,424,768		
Class B Bond Interest and Redemption		1,315,803	0.2509
Override Maintenance & Operation		737,628	0.1407
TOTAL SECONDARY		2,053,431	0.3916
BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	2,195,922		
TOTAL PRIMARY		0	0.0000
Secondary	2,195,922		
TOTAL SECONDARY		0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,582,800		
A.R.S. 15-992 B		23,945	1.5128
TOTAL PRIMARY		23,945	1.5128
Secondary	1,582,800		
TOTAL SECONDARY		0	0.0000
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	55,886,008		
Maintenance & Operation		1,523,564	2.7262
Local Aid for Common Schools		845,444	1.5128
TOTAL PRIMARY		2,369,008	4.2390
Secondary	55,886,008		
Override Maintenance & Operation		460,683	0.8243
TOTAL SECONDARY		460,683	0.8243
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	21,050,678	318,455	1.5128
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	11,729,587,558	5,864,794	0.0500

PIMA COUNTY FISCAL YEAR 2026/27 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
DeAnza Domestic Water Improvement District Secondary	154,458	15,000	9.7114
Marana Domestic Water Improvement District Secondary	10,834,992	40,008	0.3692
Mt. Lemmon Domestic Water District Secondary	15,149,774	453,902	2.9961
IMPROVEMENT DISTRICTS:			
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	45,426,576		
Maintenance & Operation		136,280	0.3000
Bond Indebtedness		863,105	1.9000
TOTAL SECONDARY		999,385	2.2000
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	44,646,407		
Maintenance & Operation		133,939	0.3000
Bond Indebtedness		1,116,160	2.5000
TOTAL SECONDARY		1,250,099	2.8000
HAYHOOK RANCH			
Secondary	904,522	39,087	4.3213
MANDARINA COMMUNITY FACILITIES DISTRICT:			
Secondary	4,784,887		
Maintenance & Operation		14,355	0.3000
Bond Indebtedness		119,622	2.5000
TOTAL SECONDARY		133,977	2.8000
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	57,350,735		
Maintenance & Operation		172,052	0.3000
Bond Indebtedness		872,821	1.5219
TOTAL SECONDARY		1,044,873	1.8219
RANCHO SAHUARITA COMMUNITY FACILITIES DISTRICT:			
Secondary	37,774,906		
Maintenance & Operation		113,325	0.3000
Bond Indebtedness		1,771,643	4.6900
TOTAL SECONDARY		1,884,968	4.9900
ROCKING K SOUTH COMMUNITY FACILITIES DISTRICT:			
Secondary	38,682,735		
Maintenance & Operation		193,414	0.5000
Bond Indebtedness		727,235	1.8800
TOTAL SECONDARY		920,649	2.3800

PIMA COUNTY FISCAL YEAR 2026/27 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT:			
Secondary	48,011,903		
Maintenance & Operation		144,036	0.3000
Bond Indebtedness		1,200,298	2.5000
TOTAL SECONDARY		1,344,334	2.8000
WILDFLOWER COMMUNITY FACILITIES DISTRICT:			
Secondary	321,748		
Maintenance & Operation		1,609	0.5000
Bond Indebtedness		0	0.0000
TOTAL SECONDARY		1,609	0.5000
IRRIGATION DISTRICTS:			
CORTARO-MARANA IRRIGATION DISTRICT 11,654.00 ACRES			
Maintenance & Operation		1,083,822	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 2026/27			0.0000

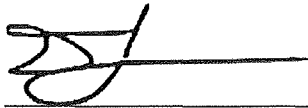
Passed and adopted this 17th day of August, 2026.

Jennifer Allen, 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 'DJ', followed by a horizontal line.

Daniel Jurkowitz
Deputy County Attorney