



MEMORANDUM

Date: May 22, 2026

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

From: Jan Lester 
County Administrator

Re: **Total Locally Assessed Sales and Property Tax Burden by County for FY 2024/25**

As the Board continues to evaluate the FY 2026/27 Budget, it is important to have comparative information related to the overall tax burden of County residents. The Arizona Department of Revenue (ADOR) produces a report that lists the locally assessed property and sales taxes for all taxing jurisdictions within a county for the prior fiscal year. This report includes sales taxes levied by cities, towns, counties, and special districts (transportation authorities, stadium districts, jail districts, etc.), as well as property taxes levied by cities, towns, counties, school districts, community colleges and various special districts, including community facility districts. Aggregating these taxes by county and dividing by the population makes it possible to determine the total tax burden borne by individuals across all local jurisdictions within a county.

Fiscal Year 2025 data from the State has been compiled in the attached table for all 15 Arizona counties. The combined tax burden on Pima County residents increased by approximately 3.7 percent compared to the prior year. Despite this increase, Pima County's overall tax burden remains lower than that of five (5) other counties, including Maricopa County, which ranks as the third highest statewide in terms of per capita tax burden.

JKL/dym

Attachment

c: Carmine DeBonis, Jr., Deputy County Administrator
Steve Holmes, Deputy County Administrator
Chad Kasmar, Deputy County Administrator
Art Cuaron, Director, Finance and Risk Management
Andy Welch, Deputy Director, Finance and Risk Management
Xavier Rendon, Budget Division Manager, Finance and Risk Management

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**Property and Sales Tax Burden Per Capita by Arizona County
Fiscal Year 2024/25**

County	Population ¹	Primary and Secondary Property Tax Levies for All Taxing Entities ²	Sales Tax Collections for All Taxing Entities ³	Property Tax Per Capita	Sales Tax Per Capita	Total Property and Sales Taxes	FY 2024 Total Taxes Per Capita	FY 2025 Total Taxes Per Capita	Rank
Coconino	149,900	\$ 207,400,485	\$ 182,185,519	\$ 1,384	\$ 1,215	\$ 389,586,004	\$ 2,490	\$ 2,599	1
Gila	54,000	\$ 86,488,886	\$ 44,732,365	\$ 1,602	\$ 828	\$ 131,221,251	\$ 2,267	\$ 2,430	2
Maricopa	4,726,200	\$ 6,144,978,676	\$ 5,031,983,522	\$ 1,300	\$ 1,065	\$ 11,176,962,198	\$ 2,340	\$ 2,365	3
La Paz	17,100	\$ 30,151,795	\$ 10,273,231	\$ 1,763	\$ 601	\$ 40,425,026	\$ 2,262	\$ 2,364	4
Yavapai	251,800	\$ 345,328,004	\$ 240,224,431	\$ 1,371	\$ 954	\$ 585,552,435	\$ 2,285	\$ 2,325	5
Pima	1,086,600	\$ 1,609,336,753	\$ 739,999,701	\$ 1,481	\$ 681	\$ 2,349,336,454	\$ 2,085	\$ 2,162	6
Greenlee	9,700	\$ 17,695,699	\$ 3,021,305	\$ 1,824	\$ 311	\$ 20,717,004	\$ 2,160	\$ 2,135	7
Santa Cruz	50,600	\$ 62,194,466	\$ 27,347,569	\$ 1,229	\$ 540	\$ 89,542,035	\$ 1,764	\$ 1,769	8
Cochise	128,300	\$ 134,753,907	\$ 79,487,703	\$ 1,050	\$ 620	\$ 214,241,610	\$ 1,605	\$ 1,670	9
Navajo	110,800	\$ 107,375,990	\$ 68,719,230	\$ 969	\$ 620	\$ 176,095,220	\$ 1,546	\$ 1,589	10
Pinal	483,900	\$ 501,852,438	\$ 240,061,575	\$ 1,037	\$ 496	\$ 741,914,013	\$ 1,529	\$ 1,533	11
Yuma	218,000	\$ 192,189,244	\$ 142,000,864	\$ 882	\$ 651	\$ 334,190,108	\$ 1,491	\$ 1,533	11
Mohave	228,100	\$ 250,053,505	\$ 96,255,259	\$ 1,096	\$ 422	\$ 346,308,764	\$ 1,481	\$ 1,518	13
Graham	40,100	\$ 28,114,189	\$ 26,350,956	\$ 701	\$ 657	\$ 54,465,145	\$ 1,296	\$ 1,358	14
Apache	66,600	\$ 35,185,791	\$ 8,397,311	\$ 528	\$ 126	\$ 43,583,102	\$ 639	\$ 654	15
Statewide	7,621,700	\$ 9,753,099,828	\$ 6,941,040,541	\$ 1,280	\$ 911	\$ 16,694,140,369	\$ 2,154	\$ 2,191	

¹ Arizona Department of Economic Opportunity, July 1, 2024 Population Estimates

<https://oeo.az.gov/population/estimates>

² Property tax includes total 2025 primary, secondary, special district tax levies of the State, counties, cities, towns, community colleges, school districts, as well as fire, flood control, library and other special districts. Data comes from Tables 37 and 38 of the Arizona Department of Revenue Annual Report FY2025, year ending June 30, 2025.

[https://azdor.gov/sites/default/files/document/REPORTS ANNUAL 2025 ASSETS fy25 annual report.pdf](https://azdor.gov/sites/default/files/document/REPORTS%20ANNUAL%202025%20ASSETS%20fy25%20annual%20report.pdf)

³ Sales tax includes collections for cities and towns, counties (excise, jail, capital projects, road, rental car, hotel, health) and other municipal corporations such as regional transportation and sports/tourism authorities. Data comes from Tables 5 and 27 of the Arizona Department of Revenue Annual Report FY2025, year ending June 30, 2025.

[https://azdor.gov/sites/default/files/document/REPORTS ANNUAL 2025 ASSETS fy25 annual report.pdf](https://azdor.gov/sites/default/files/document/REPORTS%20ANNUAL%202025%20ASSETS%20fy25%20annual%20report.pdf)