



MEMORANDUM

Date: May 22, 2026

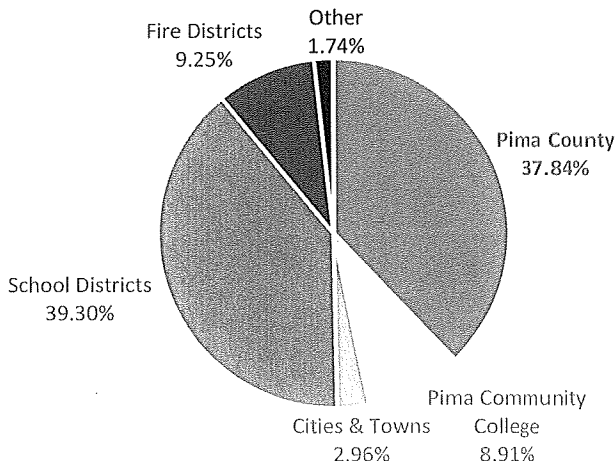
To: The Honorable Chair and Members
Pima County Board of Supervisors

From: Jan Lesho 
County Administrator

Re: Percentage of Total County Property Taxes Levied by Pima County

I am often asked what portion of the property taxes paid to Pima County is actually levied by the County. The initial table below shows the primary entities that receive property taxes collected by the County. Of the 96 taxing jurisdictions, Pima County directly manages only four.

Tax Levies as Percentage of Total Levy

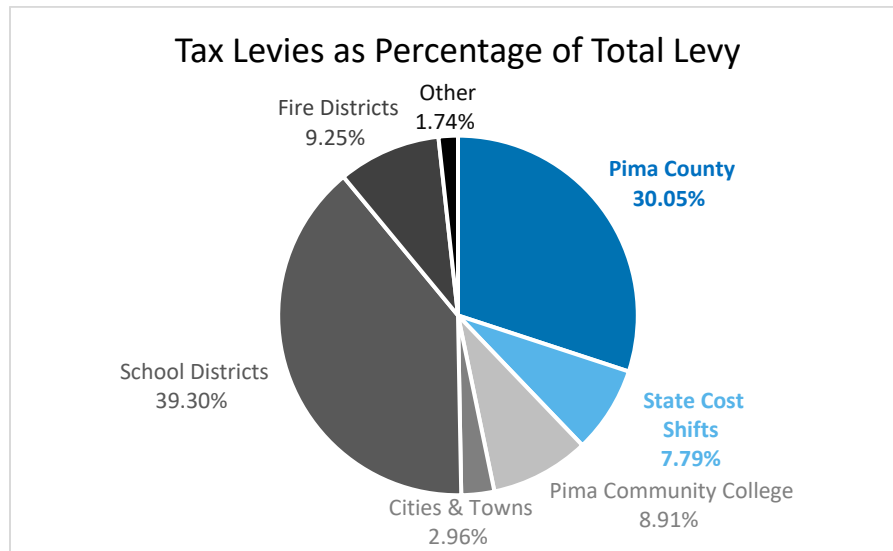


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However, this table does **not** account for property taxes the County levies on behalf of the State to fund State-mandated programs. These State cost shifts significantly affect the share of taxes attributable to the County. For Fiscal Year 2025/26, State cost shifts total \$125,711,204, or 7.79% of the adopted levy. When State cost shifts are included, the distribution of total property taxes collected by the County is shown in the following table:

Taxing Group	Levy	Percent of Total Levy
Pima County	\$ 484,642,580	30.05%
State Cost Shifts	\$ 125,711,204	7.79%
Pima Community College	\$ 143,780,426	8.91%
Cities & Towns	\$ 47,696,965	2.96%
School Districts	\$ 633,817,479	39.30%
Fire Districts	\$ 149,188,829	9.25%
Other	\$ 28,099,058	1.74%
Total 2025/26 Adopted Levy	\$ 1,612,936,541	100.00%

A list of State cost shifts for FY 2025/26 was included in the memorandum: [Transmittal of the Fiscal Year 2026/27 Recommended Budget](#). The chart below represents the updated County distribution when factoring in State cost shifts:



While the County cannot control State-imposed cost shifts, we can—and should—accurately reflect their impact on local taxpayers.

JKL/dym

- 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