



# Board of Supervisors Memorandum

August 18, 2014

## 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) 2014/15, which includes the levies for FY 2014/15 of various taxing jurisdictions within Pima County. Of the 93 separate 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 89 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 Clerk of the Board of Supervisors' January 31, 2014 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 2005/06 through proposed FY 2014/15, 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 2013/14 tax rates to the proposed FY 2014/15 tax rates by school district and for the special districts.

**Pima County Primary and Secondary Tax Rates (per \$100 of assessed valuation).**

Description	FY 2013/14 Rate	FY 2014/15 Rate	FY 2014/15 Levy
Primary - General Fund	\$3.6665	\$4.2779	\$321,633,141
County Free Library District	0.3753	0.4353	32,747,156
Debt Service	0.7800	0.7000	53,059,292
Flood Control District	0.2635	0.3035	20,539,235
Fire District Assistance Tax	0.0456	0.0472	3,577,714
<b>Total County</b>	<b>\$5.1309</b>	<b>\$5.7639</b>	<b>\$431,556,538</b>

The Honorable Chair and Members, Pima County Board of Supervisors  
**Re: Tax Levy Rate and Adoption**  
August 18, 2014  
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The FY 2014/15 Pima County levies reflect Board action at the June 17, 2014 adoption of the County's budget directing the levels of tax rates. The impact of the Board's action on that date and a slight increase in the Fire District Assistance Tax result in a total County tax rate of \$5.7639, which is \$0.6330 higher than the FY 2013/14 total of \$5.1309.

Recommendation

I recommend the Board of Supervisors approve the levies for all taxing jurisdictions within Pima County as described in Resolution 2014-75.

Respectfully submitted,



C.H. Huckelberry  
County Administrator

CHH/mjk – August 13, 2014

Attachments

## Attachment A

**RESOLUTION NO. 2014 – 75**

**RESOLUTION OF THE PIMA COUNTY BOARD  
OF SUPERVISORS FOR THE LEVY OF TAXES  
FOR FISCAL YEAR 2014/2015**

WHEREAS, in accordance with the provisions of A.R.S. §11-275; A.R.S. §42-17101, et. seq.; and A.R.S. §48-3620 and 3903, the Pima County Board of Supervisors did on May 20, 2014, make an estimate of the different amounts required to meet the public expenditures/ expenses of Pima County, Pima County Flood Control District and Pima County Free Library District for the ensuing fiscal year, and on June 17, 2014, the Pima County Board of Supervisors did adopt the budget of Pima County, Pima County Flood Control District and Pima County Free Library District and the amounts to be raised by taxation upon real and personal property within Pima County for Fiscal Year 2014/2015; and

WHEREAS, pursuant to A.R.S. §42-17104, a meeting was held on June 17, 2014, at which taxpayers were privileged to appear and be heard in favor of or against any of the proposed Pima County expenditures or tax levies; and

WHEREAS, the Pima County 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 2014/2015, by or on behalf of those entities; and

WHEREAS, public notice of the levy of taxes was given as required by law,

NOW, THEREFORE, BE IT RESOLVED, that the following taxes and special assessments are to be levied upon property located in Pima County for payment of taxes for Fiscal Year 2014/2015 for the entities listed:

# PIMA COUNTY FISCAL YEAR 2014/15 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>STATE OF ARIZONA:</b>			
State of Arizona Property Tax			
Primary	7,518,481,988	0	0.0000
<b>STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX:</b>			
Primary	7,518,481,988	38,261,555	0.5089
<b>PIMA COUNTY:</b>			
Primary			
General Fund	7,518,481,988	321,633,141	4.2779
Secondary			
County Free Library	7,522,893,581	32,747,156	0.4353
Debt Service	7,579,898,868	53,059,292	0.7000
Fire District Assistance	7,579,898,868	3,577,714	0.0472
Flood Control District	6,767,457,872	20,539,235	0.3035
TOTAL PIMA COUNTY		431,556,538	5.7639
<b>UNORGANIZED SCHOOL DISTRICT TAX:</b>			
Primary	18,329,885	387,182	2.1123
<b>PIMA COMMUNITY COLLEGE:</b>			
Primary	7,518,481,988	100,326,624	1.3344
<b>CENTRAL ARIZONA WATER CONSERVATION DISTRICT:</b>			
Ad Valorem Secondary	7,522,893,581	7,522,894	0.1000
Water Storage Secondary	7,522,893,581	3,009,157	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,466.97 acre-feet)		902,187	615.0000
Membership Dues (rate per lot, with 17,756 lots assessed)		175,252	9.8700
Total Category 1 Member Lands		1,077,439	
Category 2 Member Lands			
Water Usage (rate per acre-foot and no usage)		0	535.0000
<b>CITY OF TUCSON:</b>			
Primary	3,100,675,345		
Primary		13,599,561	0.4386
Involuntary Tort Judgments (Arizona			
Administrative Code Regulation 15-12-202)		1,374,149	0.0443
TOTAL PRIMARY		14,973,710	0.4829
Secondary	3,131,952,246	30,622,420	0.9777
TOTAL CITY OF TUCSON		45,596,130	1.4606
<b>CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:</b>		466,762	list attached

# PIMA COUNTY FISCAL YEAR 2014/15 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>CITY OF SOUTH TUCSON:</b>			
Primary	21,180,048	53,543	0.2528
<b>STREET LIGHTING IMPROVEMENT DISTRICTS:</b>			
Cardinal Estates	605,933	6,643	1.0963
Carriage Hills No. 1	2,079,194	3,821	0.1838
Carriage Hills No. 3	871,219	1,306	0.1499
Desert Steppes	1,463,676	2,294	0.1567
Hermosa Hills Estates	2,251,408	1,968	0.0874
Lakeside No. 1	1,569,125	3,053	0.1946
Littletown	1,430,909	14,560	1.0175
Longview Estates No. 1	1,952,919	4,147	0.2123
Longview Estates No. 2	2,366,149	4,800	0.2029
Manana Grande "B"	1,688,413	3,274	0.1939
Manana Grande "C"	2,105,417	5,347	0.2540
Midvale Park	6,640,526	6,758	0.1018
Mortimore Addition	3,115,650	14,861	0.4770
Oaktree No. 1	703,870	11,309	1.6067
Oaktree No. 2	483,558	8,890	1.8385
Oaktree No. 3	609,982	11,654	1.9105
Orange Grove Valley	1,142,829	3,446	0.3015
Peach Valley	402,952	1,795	0.4455
Peppertree	11,241,482	4,963	0.0441
Rolling Hills	5,208,009	7,862	0.1510
Salida del Sol	501,523	7,286	1.4528
<b>FIRE DISTRICTS:</b>			
Arivaca	4,630,752	115,768	2.5000
Avra Valley	34,816,090		
Operations		1,131,523	3.2500
Bonds		201,933	0.5800
Total Avra Valley		<u>1,333,456</u>	3.8300
Corona de Tucson	44,457,558	1,355,956	3.0500
Drexel Heights	181,008,337		
Operations		5,882,771	3.2500
Bonds		615,428	0.3400
Total Drexel Heights		<u>6,498,199</u>	3.5900
Golder Ranch	603,394,987		
Operations		12,312,322	2.0405
Bonds		844,753	0.1400
Total Golder Ranch		<u>13,157,075</u>	2.1805
Green Valley	335,667,499	7,653,219	2.2800
Hidden Valley	24,211,660	193,693	0.8000
Mescal-J6	3,869,559	47,298	1.2223

# PIMA COUNTY FISCAL YEAR 2014/15 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>FIRE DISTRICTS (continued):</b>			
Mt. Lemmon	15,535,923	504,917	3.2500
Mountain Vista	257,335,269	5,018,038	1.9500
Northwest	973,803,888		
Operations		25,400,000	2.6083
Bonds		3,105,123	0.3189
Total Northwest		<u>28,505,123</u>	2.9272
Picture Rocks	34,176,995		
Operations		1,110,752	3.2500
Bonds		230,353	0.6740
Total Picture Rocks		<u>1,341,105</u>	3.9240
Rincon Valley	96,585,175		
Operations		2,602,064	2.6941
Bonds		576,394	0.5968
Total Rincon Valley		<u>3,178,458</u>	3.2909
Sabino Vista	28,531,163	357,010	1.2513
Sonoita-Elgin	5,375,386	112,883	2.1000
Tanque Verde Valley	11,149,666	222,965	1.9997
Three Points	29,427,295		
Operations		956,387	3.2500
Bonds		441,410	1.5000
Total Three Points		<u>1,397,797</u>	4.7500
Tucson Country Club Estates	17,811,883	152,862	0.8582
Why	986,020	32,045	3.2500
<b>HEALTH DISTRICTS:</b>			
Ajo-Lukeville Health District	14,726,992	110,452	0.7500
<b>TUCSON UNIFIED SCHOOL DISTRICT NO 1:</b>			
Primary	3,001,654,186		
Maintenance & Operation		180,948,719	6.0283
Unrestricted Capital		22,977,663	0.7655
Adjacent Ways		249,137	0.0083
TOTAL PRIMARY		<u>204,175,519</u>	6.8021
Secondary	3,028,698,794		
Class B Bond Interest and Redemption		21,421,987	0.7073
TOTAL SECONDARY		<u>21,421,987</u>	0.7073

# PIMA COUNTY FISCAL YEAR 2014/15 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>MARANA UNIFIED SCHOOL DISTRICT NO. 6:</b>			
Primary	710,742,511		
Maintenance & Operation		30,212,243	4.2508
Adjacent Ways		700,081	0.0985
TOTAL PRIMARY		30,912,324	4.3493
Secondary	716,727,241		
Class A Bond Interest and Redemption		3,413,772	0.4763
Class B Bond Interest and Redemption		3,916,198	0.5464
Override Maintenance & Operation		6,140,919	0.8568
TOTAL SECONDARY		13,470,889	1.8795
<b>FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:</b>			
Primary	186,861,550		
Maintenance & Operation		8,252,740	4.4165
TOTAL PRIMARY		8,252,740	4.4165
Secondary	188,539,024		
Class B Bond Interest and Redemption		1,669,136	0.8853
Override Maintenance & Operation		2,473,066	1.3117
TOTAL SECONDARY		4,142,202	2.1970
<b>AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:</b>			
Primary	1,376,502,037		
Maintenance & Operation		59,817,273	4.3456
Adjacent Ways		300,077	0.0218
TOTAL PRIMARY		60,117,350	4.3674
Secondary	1,388,632,126		
Class B Bond Interest and Redemption		13,054,531	0.9401
Override Maintenance & Operation		6,900,113	0.4969
TOTAL SECONDARY		19,954,644	1.4370
<b>SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:</b>			
Primary	407,058,151		
Maintenance & Operation		14,069,965	3.4565
TOTAL PRIMARY		14,069,965	3.4565
Secondary	411,215,844		
Class A Bond Interest and Redemption		6,008,275	1.4611
Class B Bond Interest and Redemption		4,600,683	1.1188
TOTAL SECONDARY		10,608,958	2.5799



# PIMA COUNTY FISCAL YEAR 2014/15 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:</b>			
Primary	168,680,927		
Maintenance & Operation		6,493,204	3.8494
Unrestricted Capital		72,870	0.0432
<b>TOTAL PRIMARY</b>		<b>6,566,074</b>	<b>3.8926</b>
Secondary	169,220,355		
Class B Bond Interest and Redemption		930,712	0.5500
Override Maintenance & Operation		998,908	0.5903
<b>TOTAL SECONDARY</b>		<b>1,929,620</b>	<b>1.1403</b>
<b>AJO UNIFIED SCHOOL DISTRICT NO. 15:</b>			
Primary	19,274,239		
Maintenance & Operation		933,875	4.8452
<b>TOTAL PRIMARY</b>		<b>933,875</b>	<b>4.8452</b>
Secondary	19,423,050	0	0.0000
<b>CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:</b>			
Primary	555,678,226		
Maintenance & Operation		17,377,725	3.1273
<b>TOTAL PRIMARY</b>		<b>17,377,725</b>	<b>3.1273</b>
Secondary	558,433,356		
Class B Bond Interest and Redemption		3,740,945	0.6699
Override Maintenance & Operation		2,339,277	0.4189
Override Election K-3		739,366	0.1324
Override Capital Outlay		1,999,750	0.3581
<b>TOTAL SECONDARY</b>		<b>8,819,338</b>	<b>1.5793</b>
<b>VAIL UNIFIED SCHOOL DISTRICT NO. 20:</b>			
Primary	417,720,711		
Maintenance & Operation		18,707,204	4.4784
Unrestricted Capital		708,454	0.1696
Adjacent Ways		948,644	0.2271
<b>TOTAL PRIMARY</b>		<b>20,364,302</b>	<b>4.8751</b>
Secondary	420,342,209		
Class B Bond Interest and Redemption		4,532,130	1.0782
Override Maintenance & Operation		5,660,749	1.3467
<b>TOTAL SECONDARY</b>		<b>10,192,879</b>	<b>2.4249</b>

# PIMA COUNTY FISCAL YEAR 2014/15 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:</b>			
Primary	310,070,522		
Maintenance & Operation		12,537,081	4.0433
Adjacent Ways		792,230	0.2555
TOTAL PRIMARY		13,329,311	4.2988
Secondary	311,158,214		
Class B Bond Interest and Redemption		4,661,772	1.4982
Override Maintenance & Operation		3,640,862	1.1701
Override Capital Outlay		1,000,062	0.3214
TOTAL SECONDARY		9,302,696	2.9897
<b>SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:</b>			
Primary	1,287,681		
Maintenance & Operation		49,999	3.8829
Unrestricted Capital		25,000	1.9415
TOTAL PRIMARY		74,999	5.8244
Secondary	1,293,428	0	0.0000
<b>EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:</b>			
Primary	7,660,522		
Maintenance & Operation		50,000	0.6527
A.R.S. 15-992 B		116,134	1.5160
TOTAL PRIMARY		166,134	2.1687
Secondary	7,713,138	0	0.0000
<b>CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:</b>			
Primary	304,352,575		
Maintenance & Operation		4,621,289	1.5184
A.R.S. 15-992 B		2,249,470	0.7391
TOTAL PRIMARY		6,870,759	2.2575
Secondary	307,026,750		
Class B Bond Interest and Redemption		665,327	0.2167
Override Maintenance & Operation		431,066	0.1404
TOTAL SECONDARY		1,096,393	0.3571

# PIMA COUNTY FISCAL YEAR 2014/15 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:</b>			
Primary	1,045,743		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		<u>0</u>	<u>0.0000</u>
Secondary	1,045,743	0	0.0000
<b>REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:</b>			
Primary	1,405,204		
Maintenance & Operation		67,044	4.7711
TOTAL PRIMARY		<u>67,044</u>	<u>4.7711</u>
Secondary	1,453,488	0	0.0000
<b>ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:</b>			
Primary	30,178,032		
Maintenance & Operation		1,315,068	4.3577
Unrestricted Capital		442,651	1.4668
TOTAL PRIMARY		<u>1,757,719</u>	<u>5.8245</u>
Secondary	30,502,585		
Override Maintenance & Operation		278,672	0.9136
TOTAL SECONDARY		<u>278,672</u>	<u>0.9136</u>
<b>JOINT TECHNICAL EDUCATION DISTRICT</b>			
Secondary	7,213,435,956	3,606,718	0.0500
<b>DOMESTIC WATER IMPROVEMENT DISTRICTS:</b>			
Marana Domestic Water Improvement District			
Secondary	6,569,539	38,000	0.5784
Mt. Lemmon Domestic Water District			
Secondary	13,703,784	362,737	2.6470
<b>IMPROVEMENT DISTRICTS:</b>			
Hayhook Ranch			
Secondary	904,384	45,000	4.9758
<b>GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	15,723,726		
Maintenance & Operation		47,171	0.3000
Bond Indebtedness		393,093	2.5000
TOTAL SECONDARY		<u>440,264</u>	<u>2.8000</u>

# PIMA COUNTY FISCAL YEAR 2014/15 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	61,346		
Maintenance & Operation		184	0.3000
TOTAL SECONDARY		184	0.3000
<b>SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT</b>			
Secondary	1,687,896		
Maintenance & Operation		5,064	0.3000
TOTAL SECONDARY		5,064	0.3000
<b>VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	896,465		
Maintenance & Operation		2,689	0.3000
TOTAL SECONDARY		2,689	0.3000
<b>QUAIL CREEK COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	10,749,352		
Maintenance & Operation		32,248	0.3000
Bond Indebtedness		322,481	3.0000
TOTAL SECONDARY		354,729	3.3000
<b>CORTARO-MARANA IRRIGATION DISTRICT 12,154.50 ACRES</b>			
Maintenance & Operation		838,661	69.0000
<b>FLOWING WELLS IRRIGATION DISTRICT 1,681.77 ACRES</b>			
Maintenance & Operation		32,542	19.3500
<b>SILVERBELL IRRIGATION &amp; DRAINAGE DISTRICT 1,912.15 ACRES</b>			
Maintenance & Operation		5,736	3.0000
<b>MOBILE HOME RELOCATION FUND ASSESSMENT</b>			
Primary	Valuation Unavailable		0.5000
<b>TOTAL</b>		<b>1,191,662,622</b>	

# FISCAL YEAR 2014/15 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

### PARCEL ID # TAX LEVY

117061740	\$248.47
117061780	296.35
117061900	1,406.23
117061910	1,999.50
117061960	1,713.23
117062000	665.28
117062010	2,679.40
117067090	1,923.90
117067100	1,530.91
117067110	488.57
117067120	115.79
117067130	827.70
117062050	1,339.77
117062060	1,536.83
117062070	2,175.65
117062080	1,339.77
117062090	1,339.77
117062100	3,538.67
117062110	550.50
117062120	1,017.71
117062160	2,058.10
117062170	3,071.90
117062200	2,793.75
117067240	776.04
117067250	129.02
117100600	1,633.72
117100610	910.42
117100620	1,468.73
117100630	1,612.56
117100670	751.34
117100680	264.35
117100710	50.40
117100760	3,208.61
117100780	432.43
117100840	462.80
117100920	388.71
117100950	330.75
117100960	553.46
117100970	237.83

### PARCEL ID # TAX LEVY

117100990	\$707.62
117101010	1,964.10
117101020	1,463.44
117101210	1,432.25
117101250	524.60
117101260	640.34
117101270	399.17
117101280	831.60
117101290	561.33
117101300	411.52
117101310	365.28
117101320	340.58
117101350	466.39
117101360	403.55
117110160	1,080.20
117110170	13,002.58
117110180	582.82
117110210	2,776.11
117110730	623.07
117110740	908.91
117110750	251.75
117110770	499.65
117110780	516.41
117110790	911.51
117110820	1,343.04
117110830	1,543.51
117110840	2,315.26
117110890	898.76
117110900	3,779.83
117110910	1,118.89
117110920	1,004.73
117120860	1,555.86
11712087B	5,443.92
117121300	153.34
117121310	181.31
117121320	181.31
117121330	174.01
117121340	271.53
117121350	935.43

# FISCAL YEAR 2014/15 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117121360	\$146.16	117121750	\$135.58
117121370	90.22	117121760	135.70
117121380	135.58	117121770	91.10
117121390	135.58	117121780	145.91
117121400	90.22	117121790	146.41
117121410	146.16	117121800	105.46
117121420	146.16	117121810	81.90
117121430	105.46	117121820	81.77
117121440	81.90	117121830	122.60
117121450	81.90	117121840	148.55
117121460	122.60	117121850	297.36
117121470	149.44	117121860	217.23
117121480	392.37	117121870	452.47
117121490	146.16	117121880	208.28
117121500	90.22	117121910	318.78
117121510	135.58	117121920	1,001.20
117121520	135.70	117121890	372.33
117121530	91.10	117121900	3,540.87
117121540	145.91	117130250	825.93
117121550	146.41	117130390	4,686.66
117121560	105.71	117131740	1,300.20
117121570	81.90	117131750	548.23
117121580	81.90	117131760	835.38
117121590	122.60	117131770	990.37
117121600	149.44	117132170	169.34
117121610	146.16	117132180	1,477.99
117121620	90.22	117132190	370.06
117121630	135.58	117132200	359.86
117121640	135.70	117132210	359.86
117121650	91.10	117132220	370.06
117121660	145.91	11713223A	647.90
117121670	146.41	117132250	357.97
117121680	105.46	117132260	340.77
117121690	81.90	117132270	6,086.27
117121700	81.90	117170610	34.65
117121710	122.60	117170620	33.71
117121720	149.44	117170630	33.71
117121730	138.73	117170640	34.65
117121740	82.53	117170650	26.84

# FISCAL YEAR 2014/15 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117170660	\$26.15	117171050	\$26.21
117170670	26.15	117171060	26.21
117170680	26.15	117171070	26.96
117170690	26.84	117171080	34.71
117170700	34.65	117171090	33.77
117170710	33.64	117171100	33.77
117170720	33.64	117171110	33.77
117170730	34.65	117171120	33.77
117170740	27.28	117171130	34.71
117170750	39.56	117171140	289.93
117170760	39.56	117171150	122.35
117170770	36.35	117171160	375.73
117170780	43.34	117171170	351.29
117170790	34.71	117171180	294.09
117170800	33.83	117171190	294.09
117170810	33.83	117171200	100.04
117170820	34.71	117171210	146.03
117170830	26.96	11706089C	2,630.58
117170840	26.21	11706166B	4,721.94
117170850	26.21	11706168A	2,971.73
117170860	26.21	11706168B	119.95
117170870	26.96	11706168C	523.53
117170880	34.71	11706175D	15,151.14
117170890	33.77	11706177A	565.18
117170900	33.77	11706177B	986.84
117170910	33.77	11706179A	1,919.87
117170920	33.77	11706183B	5,818.90
117170930	34.71	11706187D	2,812.97
117170940	27.28	11706193B	575.32
117170950	39.56	11706193C	1,709.96
117170960	39.56	11706194A	538.78
117170970	39.56	11706195A	2,297.75
117170980	40.13	11706197A	1,261.46
117170990	34.71	11706218A	1,406.42
117171000	33.83	11706219D	2,923.28
117171010	33.83	11706219F	853.40
117171020	34.71	11710065A	1,036.80
117171030	26.96	11710066A	930.64
117171040	26.21	11710069A	243.69

# FISCAL YEAR 2014/15 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

### PARCEL ID # TAX LEVY

11710069B	\$323.44
11710075B	1,472.82
11710077A	1,380.09
11710079A	1,128.59
11710081D	950.99
11710082A	1,013.17
11710083A	535.50
11710089A	10,796.87
11710094A	294.21
11710098A	370.69
11710100A	920.56
11710133A	747.25
11711020A	1,385.00
11711076A	992.26
11711076B	2,098.79
11711080A	25,289.60
11711080C	2,954.28
11711085A	2,915.47
11711096C	11,796.75
11711096D	8,810.54
11711096E	5,567.72
117110980	1,425.38
117110990	640.08
117111000	1,642.61
117111010	1,195.75
11711102A	1,268.76
117111040	1,443.27
117111050	1,525.87
117111060	331.57
117120030	95.45
11712006A	900.15
11712007A	3,628.82
117120080	3,933.87
117120130	613.43
117120140	874.76
117120150	255.78
11712017A	2,383.05
11712019A	571.85
117120200	2,882.83

### PARCEL ID # TAX LEVY

117120210	\$3,082.98
117120220	799.41
117120280	774.27
117120290	785.61
117120300	480.06
117120310	2,254.53
11712033A	1,571.29
117120360	672.84
11712037A	1,948.32
117120470	1,616.08
11712048A	236.63
117120490	215.08
11712087C	10,550.35
11712098A	18,313.32
11712099A	3,059.04
11712103C	21,981.51
117121240	495.18
117121250	474.08
117121260	482.83
117121270	243.87
117121280	493.29
117121290	1,113.59
117130260	193.29
11713027A	630.66
117130290	1,310.41
117130300	239.40
117130310	239.40
117130360	1,348.52
11713037A	1,193.48
117130400	2,470.75
117130410	1,885.22
117130420	1,066.66
117130430	1,550.94
117131560	4,037.13
11713157A	2,814.73
11713158A	952.94
117131590	1,280.92
117131600	3,493.21
117131610	693.00



# FISCAL YEAR 2014/15 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117131620	\$1,051.10	117160050	\$1,222.46
117131630	116.42	11716007B	5,685.03
117131640	781.20	117160100	1,752.54
117131650	31.50	117160110	1,994.09
117131660	982.81	117160130	3,014.44
117131670	982.81	117160330	908.21
117131680	408.97	117160360	945.01
117131720	3,001.59	117160370	1,159.21
117131780	756.00	117170010	2,461.55
117131790	435.46	117170020	926.11
117131800	340.58	117170060	555.66
11713182A	3,082.48	11717007B	502.87
117131830	1,224.10	11717008B	1,160.84
11714072A	1,028.04	117170090	1,748.26
11714077A	1,876.84	117170110	2,062.57
11714081A	1,443.02	117170120	2,731.88
117140860	2,724.13	117170170	3,041.09
117140870	1,772.07	11717020A	2,875.46
117150010	2,502.12	117170340	473.51
117150030	881.19	117170380	965.86
117150040	982.81	117170400	421.22
117150050	1,973.04	11717044B	1,811.57
117160030	3,088.02	11720024A	4,099.50
		<b>Total Levy</b>	<b>\$466,762.28</b>

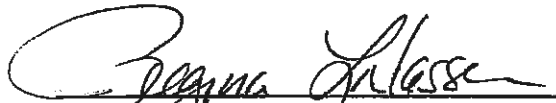
Passed and adopted this 18th day of August, 2014.

\_\_\_\_\_  
Chair  
Pima County Board of Supervisors

ATTEST:

\_\_\_\_\_  
Clerk of the Board

APPROVED AS TO FORM:



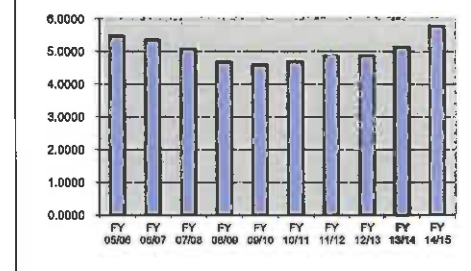
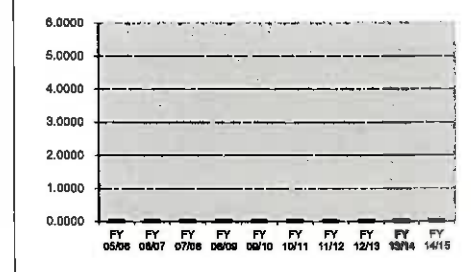
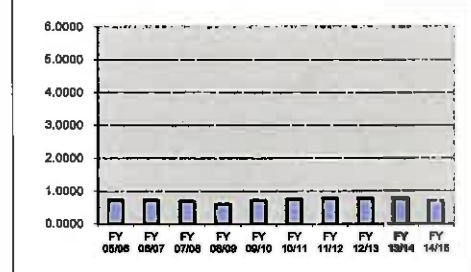
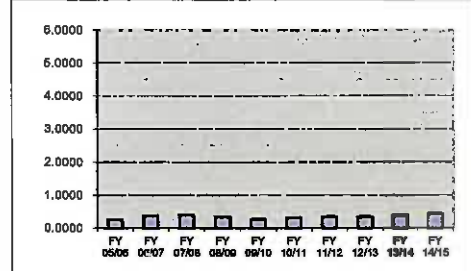
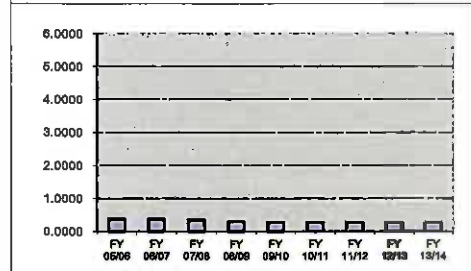
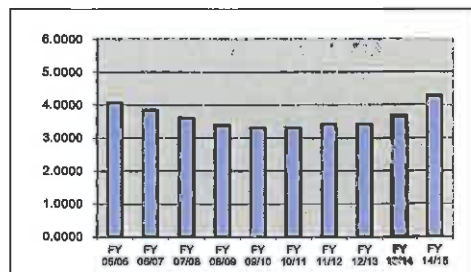
Deputy County Attorney

**REGINA NASSEN**

## Attachment B

PIMA COUNTY TAX RATES

CATEGORY		LEVY AMT	VALUATION	TAX RATE
Primary	FY 05/06	238,193,628	5,849,548,818	4.0720
	FY 06/07	248,469,882	6,467,201,516	3.8420
	FY 07/08	264,866,986	7,353,331,088	3.6020
	FY 08/09	279,136,768	8,230,966,534	3.3913
	FY 09/10	297,723,590	8,985,711,830	3.3133
	FY 10/11	296,197,333	8,939,647,260	3.3133
	FY 11/12	284,023,289	8,310,120,212	3.4178
	FY 12/13	275,951,044	8,073,937,734	3.4178
	FY 13/14	277,155,468	7,559,129,097	3.6665
	FY 14/15	321,633,141	7,518,481,988	4.2779
Flood Control	FY 05/06	19,941,580	5,323,432,911	0.3746
	FY 06/07	22,902,866	6,113,952,541	0.3746
	FY 07/08	25,542,408	7,412,190,230	0.3446
	FY 08/09	25,489,218	8,684,571,743	0.2935
	FY 09/10	23,412,476	8,885,189,956	0.2635
	FY 10/11	22,474,309	8,529,149,549	0.2635
	FY 11/12	20,116,215	7,634,237,253	0.2635
	FY 12/13	19,089,598	7,244,629,122	0.2635
	FY 13/14	17,834,883	6,768,456,641	0.2635
	FY 14/15	20,539,235	6,767,457,872	0.3035
Library District	FY 05/06	15,581,196	6,050,950,040	0.2575
	FY 06/07	25,247,086	6,869,955,457	0.3675
	FY 07/08	32,676,073	8,220,395,835	0.3975
	FY 08/09	32,555,365	9,594,861,519	0.3393
	FY 09/10	26,062,573	9,860,980,900	0.2643
	FY 10/11	28,961,940	9,342,561,193	0.3100
	FY 11/12	29,231,054	8,448,281,586	0.3460
	FY 12/13	28,081,413	8,116,015,231	0.3460
	FY 13/14	28,487,320	7,590,546,275	0.3753
	FY 14/15	32,747,156	7,522,893,581	0.4353
Debt Service	FY 05/06	43,264,293	6,050,950,040	0.7150
	FY 06/07	49,120,182	6,869,955,457	0.7150
	FY 07/08	56,309,711	8,220,395,835	0.6850
	FY 08/09	58,048,912	9,594,861,519	0.6050
	FY 09/10	70,012,964	9,860,980,900	0.7100
	FY 10/11	70,069,209	9,342,561,193	0.7500
	FY 11/12	65,896,596	8,448,281,586	0.7800
	FY 12/13	63,735,453	8,171,211,922	0.7800
	FY 13/14	59,464,792	7,623,691,280	0.7800
	FY 14/15	53,059,292	7,579,898,868	0.7000
Fire District Assistance	FY 05/06	2,541,399	6,050,950,040	0.0420
	FY 06/07	2,851,032	6,869,955,457	0.0415
	FY 07/08	3,148,412	8,220,395,835	0.0383
	FY 08/09	3,943,488	9,594,861,519	0.0411
	FY 09/10	4,003,558	9,860,980,900	0.0406
	FY 10/11	4,018,605	9,345,594,118	0.0430
	FY 11/12	3,545,455	8,481,950,795	0.0418
	FY 12/13	3,650,680	8,171,211,922	0.0447
	FY 13/14	3,476,404	7,623,691,280	0.0456
	FY 14/15	3,577,714	7,579,898,868	0.0472
Total Pima County Property Tax Rate	FY 05/06	319,522,096		5.4611
	FY 06/07	348,591,048		5.3408
	FY 07/08	382,543,590		5.0674
	FY 08/09	399,173,751		4.6702
	FY 09/10	421,215,161		4.5917
	FY 10/11	421,721,396		4.6798
	FY 11/12	402,812,809		4.8491
	FY 12/13	390,508,188		4.8520
	FY 13/14	386,418,867		5.1309
	FY 14/15	431,556,538		5.7639



## Attachment C

## SUMMARY OF FY 2014/15 PRIMARY TAX RATES

School District	Arizona Property Tax	State School Equalization Assistance	County	Community College District	City or Town	School District	FY 2014/15 Total
Unorganized School District	0.0000	0.5089	4.2779	1.3344	0.0000	2.1123	8.2335
1 TUSD in Tucson	0.0000	0.5089	4.2779	1.3344	0.4829	6.8021	13.4062
TUSD in S. Tucson	0.0000	0.5089	4.2779	1.3344	0.2528	6.8021	13.1761
TUSD outside city	0.0000	0.5089	4.2779	1.3344	0.0000	6.8021	12.9233
6 Marana	0.0000	0.5089	4.2779	1.3344	0.0000	4.3493	10.4705
8 Flowing Wells in Tucson	0.0000	0.5089	4.2779	1.3344	0.4829	4.4165	11.0206
Flowing Wells outside city	0.0000	0.5089	4.2779	1.3344	0.0000	4.4165	10.5377
10 Amphitheater in Tucson	0.0000	0.5089	4.2779	1.3344	0.4829	4.3674	10.9715
Amphitheater outside city	0.0000	0.5089	4.2779	1.3344	0.0000	4.3674	10.4886
12 Sunnyside in Tucson	0.0000	0.5089	4.2779	1.3344	0.4829	3.4565	10.0606
Sunnyside outside city	0.0000	0.5089	4.2779	1.3344	0.0000	3.4565	9.5777
13 Tanque Verde in Tucson	0.0000	0.5089	4.2779	1.3344	0.4829	3.8926	10.4967
Tanque Verde outside city	0.0000	0.5089	4.2779	1.3344	0.0000	3.8926	10.0138
15 Ajo	0.0000	0.5089	4.2779	1.3344	0.0000	4.8452	10.9664
16 Catalina Foothills in Tucson	0.0000	0.5089	4.2779	1.3344	0.4829	3.1273	9.7314
Catalina Foothills outside city	0.0000	0.5089	4.2779	1.3344	0.0000	3.1273	9.2485
20 Vail in Tucson	0.0000	0.5089	4.2779	1.3344	0.4829	4.8751	11.4792
Vail outside city	0.0000	0.5089	4.2779	1.3344	0.0000	4.8751	10.9963
30 Sahuarita in Tucson	0.0000	0.5089	4.2779	1.3344	0.4829	4.2988	10.9029
Sahuarita outside city	0.0000	0.5089	4.2779	1.3344	0.0000	4.2988	10.4200
35 San Fernando	0.0000	0.5089	4.2779	1.3344	0.0000	5.8244	11.9456
37 Empire	0.0000	0.5089	4.2779	1.3344	0.0000	2.1687	8.2899
39 Continental	0.0000	0.5089	4.2779	1.3344	0.0000	2.2575	8.3787
40 Baboquivari	0.0000	0.5089	4.2779	1.3344	0.0000	0.0000	6.1212
44 Redington	0.0000	0.5089	4.2779	1.3344	0.0000	4.7711	10.8923
51 Altar Valley	0.0000	0.5089	4.2779	1.3344	0.0000	5.8245	11.9457

## SUMMARY OF FY 2014/15 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 2014/15 Total
Unorganized School District	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0000	0.0000	1.6260
1 TUSD in Tucson	1.1353	0.0472	0.3035	0.0000	0.1400	0.9777	0.0500	0.7073	3.3610
TUSD in S. Tucson	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	0.7073	2.3833
TUSD outside city	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	0.7073	2.3833
6 Marana	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	1.8795	3.5555
8 Flowing Wells in Tucson	1.1353	0.0472	0.3035	0.0000	0.1400	0.9777	0.0500	2.1970	4.8507
Flowing Wells outside city	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	2.1970	3.8730
10 Amphitheater in Tucson	1.1353	0.0472	0.3035	0.0000	0.1400	0.9777	0.0500	1.4370	4.0907
Amphitheater outside city	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	1.4370	3.1130
12 Sunnyside in Tucson	1.1353	0.0472	0.3035	0.0000	0.1400	0.9777	0.0500	2.5799	5.2336
Sunnyside outside city	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	2.5799	4.2559
13 Tanque Verde in Tucson	1.1353	0.0472	0.3035	0.0000	0.1400	0.9777	0.0500	1.1403	3.7940
Tanque Verde outside city	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	1.1403	2.8163
15 Ajo	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	0.0000	1.6760
16 Catalina Foothills in Tucson	1.1353	0.0472	0.3035	0.0000	0.1400	0.9777	0.0500	1.5793	4.2330
Catalina Foothills outside city	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	1.5793	3.2553
20 Vail in Tucson	1.1353	0.0472	0.3035	0.0000	0.1400	0.9777	0.0500	2.4249	5.0786
Vail outside city	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	2.4249	4.1009
30 Sahuarita in Tucson	1.1353	0.0472	0.3035	0.0000	0.1400	0.9777	0.0500	2.9897	5.6434
Sahuarita outside city	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	2.9897	4.6657
35 San Fernando	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0000	0.0000	1.6260
37 Empire	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0000	0.0000	1.6260
39 Continental	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0000	0.3571	1.9831
40 Baboquivari	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0500	0.0000	1.6760
44 Redington	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0000	0.0000	1.6260
51 Altar Valley	1.1353	0.0472	0.3035	0.0000	0.1400	0.0000	0.0000	0.9136	2.5396

## Attachment D



## COMPARISON OF FY 2014/15 AND FY 2013/14 PRIMARY TAX RATES

School District	State, County & Community College Total	City or Town	School District	FY 2014/15 Total	FY 2013/14 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	6.1212	0.0000	2.1123	8.2335	7.5799	0.6536	8.62
1 TUSD in Tucson	6.1212	0.4829	6.8021	13.4062	11.9835	1.4227	11.87
TUSD in S. Tucson	6.1212	0.2528	6.8021	13.1761	11.7118	1.4643	12.50
TUSD outside city	6.1212	0.0000	6.8021	12.9233	11.4590	1.4643	12.78
6 Marana	6.1212	0.0000	4.3493	10.4705	9.6402	0.8303	8.61
8 Flowing Wells in Tucson	6.1212	0.4829	4.4165	11.0206	10.4083	0.6123	5.88
Flowing Wells outside city	6.1212	0.0000	4.4165	10.5377	9.8838	0.6539	6.62
10 Amphitheater in Tucson	6.1212	0.4829	4.3674	10.9715	10.3655	0.6060	5.85
Amphitheater outside city	6.1212	0.0000	4.3674	10.4886	9.8410	0.6476	6.58
12 Sunnyside in Tucson	6.1212	0.4829	3.4565	10.0606	9.5199	0.5407	5.68
Sunnyside outside city	6.1212	0.0000	3.4565	9.5777	8.9954	0.5823	6.47
13 Tanque Verde in Tucson	6.1212	0.4829	3.8926	10.4967	9.7810	0.7157	7.32
Tanque Verde outside city	6.1212	0.0000	3.8926	10.0138	9.2565	0.7573	8.18
15 Ajo	6.1212	0.0000	4.8452	10.9664	9.3416	1.6248	17.39
16 Catalina Foothills in Tucson	6.1212	0.4829	3.1273	9.7314	9.6404	0.0910	0.94
Catalina Foothills outside city	6.1212	0.0000	3.1273	9.2485	9.1159	0.1326	1.45
20 Vail in Tucson	6.1212	0.4829	4.8751	11.4792	10.8087	0.6705	6.20
Vail outside city	6.1212	0.0000	4.8751	10.9963	10.2842	0.7121	6.92
30 Sahuarita in Tucson	6.1212	0.4829	4.2988	10.9029	10.1522	0.7507	7.39
Sahuarita outside city	6.1212	0.0000	4.2988	10.4200	9.6277	0.7923	8.23
35 San Fernando	6.1212	0.0000	5.8244	11.9456	11.2365	0.7091	6.31
37 Empire	6.1212	0.0000	2.1687	8.2899	6.5821	1.7078	25.95
39 Continental	6.1212	0.0000	2.2575	8.3787	6.6473	1.7314	26.05
40 Baboquivari	6.1212	0.0000	0.0000	6.1212	5.4534	0.6678	12.25
44 Redington	6.1212	0.0000	4.7711	10.8923	10.2734	0.6189	6.02
51 Altar Valley	6.1212	0.0000	5.8245	11.9457	10.3114	1.6343	15.85

## COMPARISON OF FY 2014/15 AND FY 2013/14 SECONDARY TAX RATES

School District	County, Community College & Cent. Az. Water Conservation District Total	City or Town	Joint Tech. Ed. District	School District	FY 2014/15 Total	FY 2013/14 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	1.6260	0.0000	0.0000	0.0000	1.6260	1.6231	0.0029	0.18
1 TUSD in Tucson	1.6260	0.9777	0.0500	0.7073	3.3610	4.0053	(0.6443)	(16.09)
TUSD in S. Tucson	1.6260	0.0000	0.0500	0.7073	2.3833	5.8242	(3.4409)	(59.08)
TUSD outside city	1.6260	0.0000	0.0500	0.7073	2.3833	3.0994	(0.7161)	(23.10)
6 Marana	1.6260	0.0000	0.0500	1.8795	3.5555	3.4948	0.0607	1.74
8 Flowing Wells in Tucson	1.6260	0.9777	0.0500	2.1970	4.8507	4.8632	(0.0125)	(0.26)
Flowing Wells outside city	1.6260	0.0000	0.0500	2.1970	3.8730	3.9573	(0.0843)	(2.13)
10 Amphitheater in Tucson	1.6260	0.9777	0.0500	1.4370	4.0907	4.1140	(0.0233)	(0.57)
Amphitheater outside city	1.6260	0.0000	0.0500	1.4370	3.1130	3.2081	(0.0951)	(2.96)
12 Sunnyside in Tucson	1.6260	0.9777	0.0500	2.5799	5.2336	4.0373	1.1963	29.63
Sunnyside outside city	1.6260	0.0000	0.0500	2.5799	4.2559	3.1314	1.1245	35.91
13 Tanque Verde in Tucson	1.6260	0.9777	0.0500	1.1403	3.7940	3.7771	0.0169	0.45
Tanque Verde outside city	1.6260	0.0000	0.0500	1.1403	2.8163	2.8712	(0.0549)	(1.91)
15 Ajo	1.6260	0.0000	0.0500	0.0000	1.6760	1.6731	0.0029	0.17
16 Catalina Foothills in Tucson	1.6260	0.9777	0.0500	1.5793	4.2330	3.7429	0.4901	13.09
Catalina Foothills outside city	1.6260	0.0000	0.0500	1.5793	3.2553	2.8370	0.4183	14.74
20 Vail in Tucson	1.6260	0.9777	0.0500	2.4249	5.0786	4.9185	0.1601	3.26
Vail outside city	1.6260	0.0000	0.0500	2.4249	4.1009	4.0126	0.0883	2.20
30 Sahuarita in Tucson	1.6260	0.9777	0.0500	2.9897	5.6434	5.0388	0.6046	12.00
Sahuarita outside city	1.6260	0.0000	0.0500	2.9897	4.6657	4.1329	0.5328	12.89
35 San Fernando	1.6260	0.0000	0.0000	0.0000	1.6260	1.6231	0.0029	0.18
37 Empire	1.6260	0.0000	0.0000	0.0000	1.6260	1.6231	0.0029	0.18
39 Continental	1.6260	0.0000	0.0000	0.3571	1.9831	2.1319	(0.1488)	(6.98)
40 Baboquivari	1.6260	0.0000	0.0500	0.0000	1.6760	1.6731	0.0029	0.17
44 Redington	1.6260	0.0000	0.0000	0.0000	1.6260	1.6231	0.0029	0.18
51 Altar Valley	1.6260	0.0000	0.0000	0.9136	2.5396	3.0327	(0.4931)	(16.26)

**SUMMARY AND COMPARISON OF FY 2014/15 AND FY 2013/14  
SPECIAL DISTRICT TAX RATES**

	FY 2014/15 Total	FY 2013/14 Total	Rate Incr/ (Decr)	Percent Change
<b>FIRE DISTRICTS</b>				
Arivaca	2.5000	2.5000	0.0000	0.00
Avra Valley				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.5800	0.6000	(0.0200)	(3.33)
Corona de Tucson	3.0500	2.8000	0.2500	8.93
Drexel Heights				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.3400	0.3465	(0.0065)	(1.88)
Golder Ranch				
Operations	2.0405	1.8200	0.2205	12.12
Bonds	0.1400	0.1400	0.0000	0.00
Green Valley	2.2800	2.2100	0.0700	3.17
Hidden Valley	0.8000	0.7500	0.0500	6.67
Mescal-J6	1.2223	1.0621	0.1602	15.08
Mt. Lemmon	3.2500	3.2500	0.0000	0.00
Mountain Vista	1.9500	1.4600	0.4900	33.56
Northwest				
Operations	2.6083	2.6926	(0.0843)	(3.13)
Bonds	0.3189	0.3287	(0.0098)	(2.98)
Picture Rocks				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.6740	0.6740	0.0000	0.00
Rincon Valley				
Operations	2.6941	2.7154	(0.0213)	(0.78)
Bonds	0.5968	0.5411	0.0557	10.29
Sabino Vista	1.2513	1.2731	(0.0218)	(1.71)
Sonoita-Elgin	2.1000	1.9800	0.1200	6.06
Tanque Verde Valley	1.9997	1.4118	0.5879	41.64
Three Points				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	1.5000	1.5000	0.0000	0.00
Tucson Country Club Estates	0.8582	0.6181	0.2401	38.84
Why	3.2500	2.9900	0.2600	8.70
<b>HEALTH DISTRICTS</b>				
Ajo-Lukeville Health District	0.7500	0.7500	0.0000	0.00
<b>DOMESTIC WATER IMPROVEMENT DISTRICTS</b>				
Marana Domestic Water Improvement District	0.5784	0.0000	0.5784	n/a
Mt. Lemmon Domestic Water Improvement District	2.6470	2.6914	(0.0444)	(1.65)
<b>IMPROVEMENT DISTRICTS</b>				
Hayhook Ranch	4.9758	2.6781	2.2977	85.80

**SUMMARY AND COMPARISON OF FY 2014/15 AND FY 2013/14  
SPECIAL DISTRICT TAX RATES**

	FY 2014/15 Total	FY 2013/14 Total	Rate Incr/ (Decr)	Percent Change
<b>STREET LIGHTING IMPROVEMENT DISTRICTS</b>				
Cardinal Estates	1.0963	0.9646	0.1317	13.65
Carriage Hills No. 1	0.1838	0.1722	0.0116	6.74
Carriage Hills No. 3	0.1499	0.1392	0.0107	7.69
Desert Steppes	0.1567	0.1450	0.0117	8.07
Hermosa Hills Estates	0.0874	0.0802	0.0072	8.98
Lakeside No. 1	0.1946	0.1807	0.0139	7.69
Littletown	1.0175	0.7546	0.2629	34.84
Longview Estates No. 1	0.2123	0.1971	0.0152	7.71
Longview Estates No. 2	0.2029	0.1916	0.0113	5.90
Manana Grande "B"	0.1939	0.1688	0.0251	14.87
Manana Grande "C"	0.2540	0.2330	0.0210	9.01
Midvale Park	0.1018	0.0801	0.0217	27.09
Mortimore Addition	0.4770	0.3989	0.0781	19.58
Oaktree No. 1	1.6067	1.4749	0.1318	8.94
Oaktree No. 2	1.8385	1.4117	0.4268	30.23
Oaktree No. 3	1.9105	1.4791	0.4314	29.17
Orange Grove Valley	0.3015	0.2876	0.0139	4.83
Peach Valley	0.4455	0.3765	0.0690	18.33
Peppertree	0.0441	0.0405	0.0036	8.89
Rolling Hills	0.1510	0.1401	0.0109	7.78
Salida del Sol	1.4528	1.2698	0.1830	14.41
<b>COMMUNITY FACILITIES DISTRICTS</b>				
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
Saguaro Springs Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Vanderbilt Farms Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Quail Creek Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	3.0000	3.0000	0.0000	0.00
<b>IRRIGATION DISTRICTS</b>				
Cortaro-Marana Irrigation District - Per Acre	69.0000	69.0000	0.0000	0.00
Flowing Wells Irrigation District - Per Acre	19.3500	19.3500	0.0000	0.00
Silverbell Irrigation & Drainage District - Per Acre	3.0000	3.0000	0.0000	0.00