MEMORANDUM

Date: August 12, 2016

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

From: C.H. Huckelberry
County Administrator

Re: **August 15, 2016 Tax Levy and Rate Adoption Amended Memorandum**

Attached is an amended Board of Supervisors Memorandum for the Fiscal Year 2016/17 Tax Levy and Rate Adoption to be considered at the August 15, 2016 Board of Supervisors Meeting.

This amendment is being issued to reflect a reduction in the primary property tax rate for Continental Elementary School District No. 39 only, and the revised calculations are highlighted in yellow on the attached sheets.

Please note there were no modifications to the language of the original memorandum, nor to the language of Resolution 2016-50.

CHH/mjk

Attachments

Board of Supervisors Memorandum

AMENDED

August 15, 2016

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) 2016/17, which includes the levies for FY 2016/17 of various taxing jurisdictions within Pima County. Of the 94 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 90 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 January 20, 2016 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 the last two fiscal years are shown in the table below, as well as the corresponding tax levy for this fiscal year. For a comparison of Pima County Primary and Secondary rates from FY 2007/08 through proposed FY 2016/17, 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 2015/16 tax rates to the proposed FY 2016/17 tax rates by school district and for the special districts.

Pima County Primary and Secondary Tax Rates.*

Board of Supervisors Controlled Tax Levies	FY 2015/16 Rate	FY 2016/17 Rate	FY 2016/17 Levy
Primary - General Fund	$4.3877	$4.2896	$335,305,153
County Free Library District	0.5153	0.5153	40,279,454
Debt Service	0.7000	0.7000	54,716,898
Flood Control District	0.3135	0.3335	23,643,348
Fire District Assistance Tax	0.0467	0.0468	3,658,216
Total County	**$5.9632**	**$5.8852**	**$457,603,069**

*Per $100 of assessed valuation.

The FY 2016/17 Pima County levies reflect Board actions at the June 21, 2016 and July 5, 2016 meetings adopting the County's budget and directing the levels of tax rates. The impact of the Board's actions on those dates and a slight increase in the Fire District Assistance Tax result in a total County tax rate of $5.8852, which is $0.0780 lower than the FY 2015/16 total of $5.9632.

Recommendation

It is recommended the Board of Supervisors approve the levies for all taxing jurisdictions within Pima County as described in Resolution 2016-50.

Respectfully submitted,

C.H. Huckelberry
County Administrator

CHH/lab – August 10, 2016 **(Amended August 12, 2016)**

Attachments

Attachment A

RESOLUTION NO. 2016 – 50

RESOLUTION OF THE PIMA COUNTY BOARD OF SUPERVISORS FOR THE LEVY OF TAXES FOR FISCAL YEAR 2016/2017

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 24, 2016, made an estimate of the different amounts required to meet the public expenditures of the district for the 2016/2017 fiscal year and, on June 21, 2016, 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 24, 2016, made an estimate of the different amounts required to meet the public expenditures of the district for the 2016/2017 fiscal year and, on June 21, 2016, 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 June 7, 2016, made an estimate of the different amounts required to meet the public expenditures of Pima County for the 2016/2017 fiscal year and, on July 5, 2016, 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 2016/2017, 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 2016/17 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary	7,816,699,760	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX:			
Primary	7,816,699,760	39,161,666	0.5010
PIMA COUNTY:			
Primary			
General Fund	7,816,699,760	335,305,153	4.2896
Secondary			
County Free Library	7,816,699,760	40,279,454	0.5153
Debt Service	7,816,699,760	54,716,898	0.7000
Fire District Assistance	7,816,699,760	3,658,216	0.0468
Flood Control District	7,089,459,732	23,643,348	0.3335
TOTAL PIMA COUNTY		457,603,069	5.8852
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	17,381,976	361,423	2.0793
PIMA COMMUNITY COLLEGE:			
Primary	7,816,699,760	107,346,737	1.3733
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	7,816,699,760	7,816,700	0.1000
Water Storage Secondary	7,816,699,760	3,126,680	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,052.38 acre-feet)		742,980	706.0000
Membership Dues (rate per lot, with 15,814 lots assessed)		267,098	16.8900
Total Category 1 Member Lands		1,010,078	
Category 2 Member Lands			
Water Usage (rate per acre-foot and no usage)		0	598.0000

Revised August 12, 2016

PIMA COUNTY FISCAL YEAR 2016/17 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF TUCSON:			
Primary	3,185,432,195		
Primary		14,535,127	0.4563
Involuntary Tort Judgments (Arizona Administrative Code Regulation 15-12-202)		2,500,001	0.0785
TOTAL PRIMARY		17,035,128	0.5348
Secondary	3,185,432,195	33,874,570	1.0634
TOTAL CITY OF TUCSON		50,909,698	1.5982
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:		509,611	list attached
CITY OF SOUTH TUCSON:			
Primary	20,403,466	51,580	0.2528
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	687,938	6,720	0.9768
Carriage Hills No. 1	2,259,645	3,690	0.1633
Carriage Hills No. 3	950,601	1,269	0.1335
Desert Steppes	1,612,443	2,214	0.1373
Hermosa Hills Estates	2,392,670	1,899	0.0794
Lakeside No. 1	1,736,122	3,149	0.1814
Littletown	1,506,102	18,355	1.2187
Longview Estates No. 1	2,160,920	4,014	0.1858
Longview Estates No. 2	2,621,684	4,635	0.1768
Manana Grande "B"	1,859,214	3,168	0.1704
Manana Grande "C"	2,340,566	5,175	0.2211
Midvale Park	6,146,467	8,532	0.1388
Mortimore Addition	3,345,866	14,211	0.4247
Oaktree No. 1	776,536	14,244	1.8343
Oaktree No. 2	538,106	11,196	2.0806
Oaktree No. 3	677,552	13,208	1.9494
Orange Grove Valley	1,294,797	3,638	0.2810
Peach Valley	435,802	1,728	0.3965
Peppertree	10,249,982	6,930	0.0676
Rolling Hills	5,532,015	7,596	0.1373
Salida del Sol	556,838	8,262	1.4837

Revised August 12, 2016

PIMA COUNTY FISCAL YEAR 2016/17 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS:			
Arivaca	4,324,016	108,100	2.5000
Avra Valley	32,203,226		
Operations		1,046,605	3.2500
Bonds		186,779	0.5800
Total Avra Valley		1,233,384	3.8300
Corona de Tucson	49,804,375	1,519,033	3.0500
Drexel Heights	190,878,511		
Operations		6,203,552	3.2500
Bonds		572,636	0.3000
Total Drexel Heights		6,776,188	3.5500
Golder Ranch	635,572,584		
Operations		13,283,467	2.0900
Bonds		826,244	0.1300
Total Golder Ranch		14,109,711	2.2200
Green Valley	351,100,089	8,357,562	2.3804
Hidden Valley	26,113,795	207,586	0.7949
Mescal-J6	3,889,815	56,788	1.4599
Mt. Lemmon	14,805,997	481,195	3.2500
Mountain Vista	271,790,839	5,707,608	2.1000
Northwest	1,035,651,466		
Operations		27,957,283	2.6995
Bonds		3,029,322	0.2925
Total Northwest		30,986,605	2.9920
Picture Rocks	33,168,897		
Operations		1,077,989	3.2500
Bonds		259,115	0.7812
Total Picture Rocks		1,337,104	4.0312
Rincon Valley	105,442,137		
Operations		2,787,996	2.6441
Bonds		580,981	0.5510
Total Rincon Valley		3,368,977	3.1951
Sabino Vista	30,739,705	389,534	1.2672
Sonoita-Elgin	5,025,747	125,644	2.5000
Tanque Verde Valley	12,702,667	152,432	1.2000
Three Points	40,439,858		
Operations		1,314,295	3.2500
Bonds		606,597	1.5000
Total Three Points		1,920,892	4.7500
Tucson Country Club Estates	18,952,633	178,287	0.9407
Why	834,304	27,115	3.2500
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	13,830,764	103,731	0.7500

Revised August 12, 2016

PIMA COUNTY FISCAL YEAR 2016/17 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	3,081,169,583		
Maintenance & Operation		196,673,208	6.3831
TOTAL PRIMARY		196,673,208	6.3831
Secondary	3,081,169,583		
Class A Bond Interest and Redemption		2,936,795	0.0953
Class B Bond Interest and Redemption		19,947,944	0.6474
TOTAL SECONDARY		22,884,739	0.7427
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	766,202,638		
Maintenance & Operation		33,094,691	4.3193
Adjacent Ways		1,400,000	0.1827
TOTAL PRIMARY		34,494,691	4.5020
Secondary	766,202,638		
Class B Bond Interest and Redemption		7,811,090	1.0195
Override Maintenance & Operation		6,632,010	0.8656
TOTAL SECONDARY		14,443,100	1.8851
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	187,115,881		
Maintenance & Operation		8,069,231	4.3124
TOTAL PRIMARY		8,069,231	4.3124
Secondary	187,115,881		
Class B Bond Interest and Redemption		2,220,589	1.1867
Override Maintenance & Operation		2,615,836	1.3980
TOTAL SECONDARY		4,836,425	2.5847
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,438,175,653		
Maintenance & Operation		59,173,365	4.1145
TOTAL PRIMARY		59,173,365	4.1145
Secondary	1,438,175,653		
Class B Bond Interest and Redemption		12,807,611	0.8905
Override Maintenance & Operation		7,000,000	0.4867
TOTAL SECONDARY		19,807,611	1.3772

Revised August 12, 2016

PIMA COUNTY FISCAL YEAR 2016/17 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	412,271,241		
Maintenance & Operation		17,821,704	4.3228
TOTAL PRIMARY		17,821,704	4.3228
Secondary	412,271,241		
Class B Bond Interest and Redemption		5,058,663	1.2270
TOTAL SECONDARY		5,058,663	1.2270
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	180,679,533		
Maintenance & Operation		7,623,760	4.2195
TOTAL PRIMARY		7,623,760	4.2195
Secondary	180,679,533		
Class B Bond Interest and Redemption		182,671	0.1011
Override Maintenance & Operation		1,648,352	0.9123
TOTAL SECONDARY		1,831,023	1.0134
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	17,773,288		
Maintenance & Operation		847,313	4.7673
TOTAL PRIMARY		847,313	4.7673
Secondary	17,773,288	0	0.0000
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	589,871,811		
Maintenance & Operation		26,201,073	4.4418
TOTAL PRIMARY		26,201,073	4.4418
Secondary	589,871,811		
Class B Bond Interest and Redemption		3,952,388	0.6700
Override Maintenance & Operation		2,420,107	0.4103
Override Election K-3		755,795	0.1281
Override Capital Outlay		2,000,000	0.3391
TOTAL SECONDARY		9,128,290	1.5475

Revised August 12, 2016

PIMA COUNTY FISCAL YEAR 2016/17 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	440,846,055		
Maintenance & Operation		19,858,590	4.5047
TOTAL PRIMARY		19,858,590	4.5047
Secondary	440,846,055		
Class A Bond Interest and Redemption		169,040	0.0383
Class B Bond Interest and Redemption		4,862,210	1.1029
Override Maintenance & Operation		6,200,000	1.4064
TOTAL SECONDARY		11,231,250	2.5476
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	295,126,075		
Maintenance & Operation		13,097,764	4.4380
TOTAL PRIMARY		13,097,764	4.4380
Secondary	295,126,075		
Class A Bond Interest and Redemption		173,194	0.0587
Class B Bond Interest and Redemption		4,301,461	1.4575
Override Maintenance & Operation		4,169,523	1.4128
TOTAL SECONDARY		8,644,178	2.9290
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	11,402,965		
Maintenance & Operation		421,250	3.6942
A.R.S. 15-992 B		89,906	0.7884
TOTAL PRIMARY		511,156	4.4826
Secondary	11,402,965	0	0.0000
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	7,180,034		
Maintenance & Operation		133,482	1.8591
A.R.S. 15-992 B		41,442	0.5772
TOTAL PRIMARY		174,924	2.4363
Secondary	7,180,034	0	0.0000

Revised August 12, 2016

PIMA COUNTY FISCAL YEAR 2016/17 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	320,270,535		
Maintenance & Operation		4,792,667	1.4964
A.R.S. 15-992 B		1,637,496	0.5113
TOTAL PRIMARY		6,430,163	2.0077
Secondary	320,270,535		
Class B Bond Interest and Redemption		980,239	0.3061
Override Maintenance & Operation		476,539	0.1488
TOTAL SECONDARY		1,456,778	0.4549
BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	1,803,581		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	1,803,581	0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,311,666		
Maintenance & Operation		117,544	8.9614
TOTAL PRIMARY		117,544	8.9614
Secondary	1,311,666	0	0.0000
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	48,244,405		
Maintenance & Operation		2,437,410	5.0522
TOTAL PRIMARY		2,437,410	5.0522
Secondary	48,244,405		
Override Maintenance & Operation		450,345	0.9335
TOTAL SECONDARY		450,345	0.9335
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	7,411,035,339	3,705,518	0.0500

Revised August 12, 2016

PIMA COUNTY FISCAL YEAR 2016/17 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
Marana Domestic Water Improvement District			
Secondary	6,636,489	11,000	0.1658
Mt. Lemmon Domestic Water District			
Secondary	13,576,911	367,500	2.7068
IMPROVEMENT DISTRICTS:			
Hayhook Ranch			
Secondary	849,343	54,629	6.4319
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	18,090,779		
Maintenance & Operation		54,272	0.3000
Bond Indebtedness		452,269	2.5000
TOTAL SECONDARY		506,541	2.8000
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	57,263		
Maintenance & Operation		172	0.3000
TOTAL SECONDARY		172	0.3000
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT			
Secondary	4,050,013		
Maintenance & Operation		12,150	0.3000
TOTAL SECONDARY		12,150	0.3000
VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	785,146		
Maintenance & Operation		2,355	0.3000
TOTAL SECONDARY		2,355	0.3000
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	14,121,139		
Maintenance & Operation		42,363	0.3000
Bond Indebtedness		423,634	3.0000
TOTAL SECONDARY		465,997	3.3000
RANCHO SAHUARITA COMMUNITY FACILITIES DISTRICT:			
Secondary	766,533		
Maintenance & Operation		2,300	0.3000
TOTAL SECONDARY		2,300	0.3000

Revised August 12, 2016

PIMA COUNTY FISCAL YEAR 2016/17 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CORTARO-MARANA IRRIGATION DISTRICT 12,153 ACRES			
Maintenance & Operation		911,475	75.0000
FLOWING WELLS IRRIGATION DISTRICT 1,681.77 ACRES			
Maintenance & Operation		32,542	19.3500
SILVERBELL IRRIGATION & DRAINAGE DISTRICT 1,912.15 ACRES			
Maintenance & Operation		5,736	3.0000
MOBILE HOME RELOCATION FUND ASSESSMENT			
Primary	Valuation Unavailable		0.0000
	TOTAL	**1,244,570,764**	

Revised August 12, 2016

FISCAL YEAR 2016/17 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY
11706089C	$2,763.75
11706166B	4,960.99
11706168A	3,122.17
11706168B	126.03
11706168C	550.04
117061740	261.05
11706175B	97.10
11706177A	593.79
11706177B	1,036.80
117061780	311.36
11706179A	2,017.07
11706183B	6,491.36
11706187E	2,918.90
117061900	1,477.42
117061910	2,100.73
11706193D	498.54
11706194A	566.05
11706195A	2,414.07
117061960	1,799.96
117062010	2,815.05
117062050	1,407.59
117062060	1,614.63
117062070	2,285.80
117062080	1,407.59
117062090	1,407.59
117062100	3,717.81
117062110	578.37
117062120	1,069.23
117062160	2,162.29
117062170	3,227.41
11706218A	1,477.62
11706219D	3,071.27
11706219F	896.61
117062200	2,935.18
117067090	2,021.30
117067100	1,608.41
117067110	513.30
117067120	121.66
117067130	869.60

PARCEL ID #	TAX LEVY
117067480	$592.00
117067490	10,338.31
117067500	9,681.84
117067510	3,008.32
117100600	1,716.43
117100610	956.51
117100620	1,543.08
117100630	1,694.19
11710065A	1,089.28
11710066A	977.75
117100670	789.38
117100680	277.73
11710069A	256.02
11710069B	339.82
117100710	52.95
11710075B	1,547.38
117100760	3,371.04
11710077A	1,449.95
117100780	454.33
11710079A	1,185.72
11710081D	999.13
11710082A	1,064.46
11710083A	562.61
117100840	486.23
11710089A	11,343.46
117100920	408.39
11710094A	309.11
117100950	347.50
117100960	581.48
117100970	249.87
11710098A	389.46
117100990	743.44
11710100A	967.16
117101010	2,063.53
117101020	1,537.52
117101210	1,504.76
117101250	551.16
117101260	672.75
117101270	419.38

Revised August 12, 2016

FISCAL YEAR 2016/17 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY
117101280	$873.70
117101290	589.75
117101300	432.35
117101310	383.77
117101320	357.82
11710133A	785.08
117101350	490.00
117101360	423.98
117110160	1,134.89
117110170	13,660.83
117110180	612.32
11711020A	1,455.12
117110210	2,916.65
11711048D	22,726.51
117110730	654.62
117110740	954.92
117110750	264.49
11711076A	1,042.49
11711076B	2,205.04
117110770	524.95
117110780	542.56
117110790	957.65
11711080A	26,569.88
11711080C	3,103.84
117110820	1,411.03
117110830	1,621.65
117110840	2,432.47
11711085A	3,063.06
117110890	944.26
117110900	3,971.19
117110910	1,175.53
117110920	1,055.59
11711096C	12,393.96
11711096D	9,256.57
11711096E	5,849.58
117110980	1,497.54
117110990	672.49
117111000	1,725.77
117111010	1,256.28

PARCEL ID #	TAX LEVY
11711102A	$1,332.99
117111040	1,516.34
117111050	1,603.12
117111060	348.36
117120030	100.28
11712006A	945.72
11712007A	3,812.53
117120080	4,133.02
117120130	644.49
117120140	919.04
117120150	268.73
11712017A	2,503.69
11712019A	600.80
117120200	3,028.78
117120210	3,239.06
117120220	839.88
117120280	813.47
117120290	825.39
117120300	504.37
117120310	2,368.67
11712033A	1,650.84
117120360	706.91
11712037A	2,046.95
117120470	1,697.90
11712048A	248.61
117120490	225.97
117120860	1,634.62
11712087B	7,171.59
11712087C	2,872.24
11712098A	19,240.43
11712099A	3,213.91
11712103C	23,094.33
117121240	520.25
117121250	498.08
117121260	507.28
117121270	256.22
117121280	518.27
117121290	1,169.97
117121300	161.11

Revised August 12, 2016

FISCAL YEAR 2016/17 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY
117121310	$190.49
117121320	190.49
117121330	182.82
117121340	285.28
117121350	982.79
117121360	153.56
117121370	94.78
117121380	142.44
117121390	142.44
117121400	94.78
117121410	153.56
117121420	153.56
117121430	110.80
117121440	86.05
117121450	86.05
117121460	128.81
117121470	157.00
117121480	412.23
117121490	153.56
117121500	94.78
117121510	142.44
117121520	142.57
117121530	95.71
117121540	153.30
117121550	153.82
117121560	111.07
117121570	86.05
117121580	86.05
117121590	128.81
117121600	157.00
117121610	153.56
117121620	94.78
117121630	142.44
117121640	142.57
117121650	95.71
117121660	153.30
117121670	153.82
117121680	110.80
117121690	86.05

PARCEL ID #	TAX LEVY
117121700	$86.05
117121710	128.81
117121720	157.00
117121730	145.75
117121740	86.71
117121750	142.44
117121760	142.57
117121770	95.71
117121780	153.30
117121790	153.82
117121800	110.80
117121810	86.05
117121820	85.91
117121830	128.81
117121840	156.08
117121850	312.42
117121860	228.22
117121870	475.37
117121880	218.82
117121890	391.18
117121900	3,720.13
117121910	334.92
117121920	1,051.89
11713027A	662.59
11713029A	2,958.68
117130360	1,416.79
11713037A	1,253.90
117130390	4,923.92
117130400	2,595.83
117130410	1,980.66
117130420	1,120.66
117130430	1,629.46
11713156A	9,628.65
117131600	3,670.06
117131610	728.09
117131620	1,104.31
117131630	122.32
117131640	820.75
117131650	33.09

Revised August 12, 2016

FISCAL YEAR 2016/17 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY
117131660	$1,032.56
117131670	1,032.56
117131680	429.67
117131720	2,985.16
117131740	1,366.02
117131750	575.98
11713177A	3,594.37
11713182A	3,238.53
117131830	1,286.07
117132170	177.92
117132180	1,552.81
117132190	388.80
117132200	378.08
117132210	378.08
117132220	388.80
11713223A	680.70
117132250	376.09
117132260	358.02
117132270	6,394.39
11714072A	1,080.08
11714077A	1,971.86
11714081A	1,516.08
117140860	2,862.04
117140870	1,861.78
117150010	2,628.79
117150030	925.80
117150040	1,032.56
117150050	2,072.93
117160030	3,244.36
117160050	1,284.35
11716007B	5,972.83
117160100	1,841.27
117160110	2,095.04
117160130	3,167.05
117160330	954.19
117160360	992.85
117160370	1,217.89
117170010	2,586.17
117170020	972.99

PARCEL ID #	TAX LEVY
117170060	$583.79
11717007B	528.33
11717008B	1,219.61
117170090	1,836.77
117170110	2,166.99
117170120	2,870.19
117170170	3,195.04
11717020A	3,021.03
117170340	497.48
117170380	1,014.75
117170400	442.54
11717044B	1,903.29
117170610	36.40
117170620	35.41
117170630	35.41
117170640	36.40
117170650	28.20
117170660	27.47
117170670	27.47
117170680	27.47
117170690	28.20
117170700	36.40
117170710	35.35
117170720	35.35
117170730	36.40
117170740	28.66
117170750	41.57
117170760	41.57
117170770	38.19
117170780	45.54
117170790	36.47
117170800	35.54
117170810	35.54
117170820	36.47
117170830	28.33
117170840	27.53
117170850	27.53
117170860	27.53
117170870	28.33

Revised August 12, 2016

FISCAL YEAR 2016/17 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY
117170880	$36.47
117170890	35.48
117170900	35.48
117170910	35.48
117170920	35.48
117170930	36.47
117170940	28.66
117170950	41.57
117170960	41.57
117170970	41.57
117170980	42.16
117170990	36.47
117171000	35.54
117171010	35.54
117171020	36.47
117171030	28.33
117171040	27.53
117171050	27.53

PARCEL ID #	TAX LEVY
117171060	$27.53
117171070	28.33
117171080	36.47
117171090	35.48
117171100	35.48
117171110	35.48
117171120	35.48
117171130	36.47
117171140	304.61
117171150	128.54
117171160	394.76
117171170	369.07
117171180	308.97
117171190	308.97
117171200	105.11
117171210	153.43
11720024A	4,307.03
Total Levy	**$509,611.02**

Revised August 12, 2016

Passed and adopted this 15th day of August, 2016.

_____
Chair
Pima County Board of Supervisors

ATTEST:

_____
Clerk of the Board

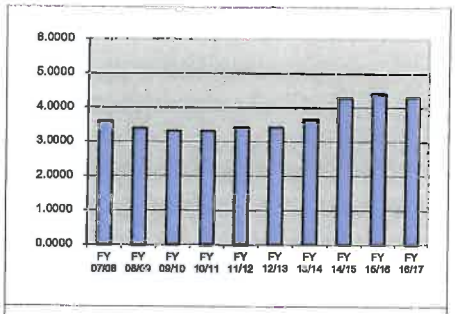
APPROVED AS TO FORM:

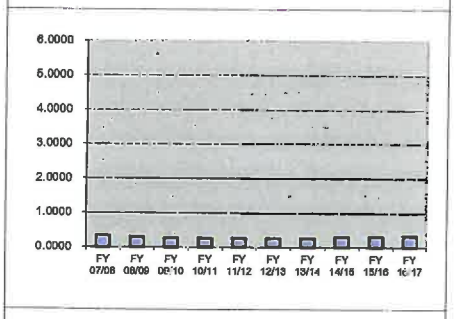
Regina Nassen
Deputy County Attorney
REGINA NASSEN

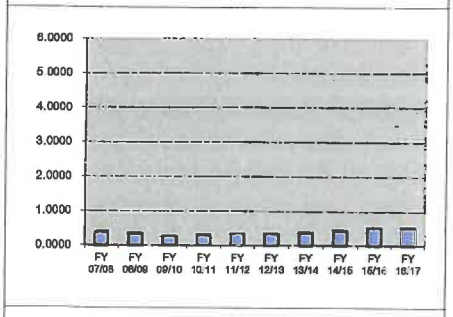
Attachment B

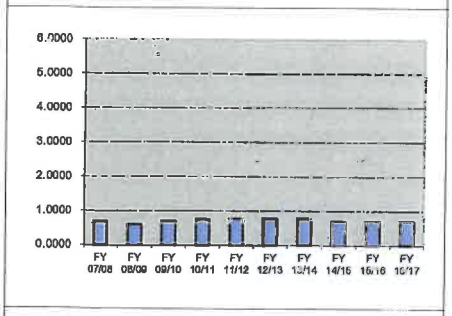
PIMA COUNTY TAX RATES

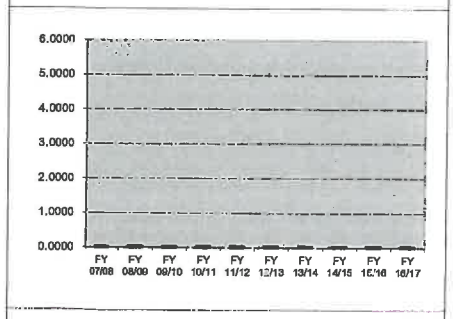
CATEGORY		LEVY AMT	VALUATION	TAX RATE
Primary	FY 07/08	264,866,986	7,353,331,088	3.6020
	FY 08/09	279,136,768	8,230,966,534	3.3913
	FY 09/10	297,723,590	8,985,711,830	3.3133
	FY 10/11	296,197,333	8,939,647,260	3.3133
	FY 11/12	284,023,289	8,310,120,212	3.4178
	FY 12/13	275,951,044	8,073,937,734	3.4178
	FY 13/14	277,155,468	7,559,129,097	3.6665
	FY 14/15	321,633,141	7,518,481,988	4.2779
	FY 15/16	334,358,574	7,620,360,873	4.3877
	FY 16/17	335,305,153	7,816,699,760	4.2896
Flood Control	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
	FY 15/16	21,685,425	6,917,200,982	0.3135
	FY 16/17	23,643,348	7,089,459,732	0.3335
Library District	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
	FY 15/16	39,267,720	7,620,360,873	0.5153
	FY 16/17	40,279,454	7,816,699,760	0.5153
Debt Service	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
	FY 15/16	53,342,526	7,620,360,873	0.7000
	FY 16/17	54,716,898	7,816,699,760	0.7000
Fire District Assistance	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
	FY 15/16	3,558,709	7,620,360,873	0.0467
	FY 16/17	3,658,216	7,816,699,760	0.0468
Total Pima County Property Tax Rate	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	402,812,609		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
	FY 15/16	452,212,954		5.9632
	FY 16/17	457,603,069		5.8852

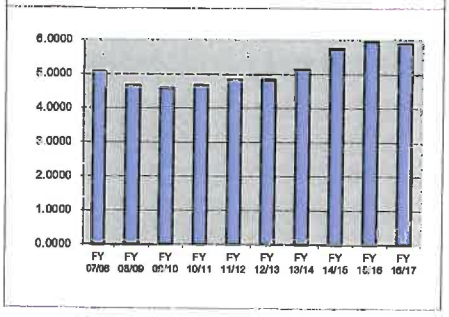












Attachment C

SUMMARY OF FY 2016/17 PRIMARY TAX RATES

School District	Arizona Property Tax	State School Equalization Assistance	County	Community College District	City or Town	School District	FY 2016/17 Total
Unorganized School District	0.0000	0.5010	4.2896	1.3733	0.0000	2.0793	8.2432
1 TUSD in Tucson	0.0000	0.5010	4.2896	1.3733	0.5348	6.3831	13.0818
TUSD in S. Tucson	0.0000	0.5010	4.2896	1.3733	0.2528	6.3831	12.7998
TUSD outside city	0.0000	0.5010	4.2896	1.3733	0.0000	6.3831	12.5470
6 Marana	0.0000	0.5010	4.2896	1.3733	0.0000	4.5020	10.6659
8 Flowing Wells in Tucson	0.0000	0.5010	4.2896	1.3733	0.5348	4.3124	11.0111
Flowing Wells outside city	0.0000	0.5010	4.2896	1.3733	0.0000	4.3124	10.4763
10 Amphitheater in Tucson	0.0000	0.5010	4.2896	1.3733	0.5348	4.1145	10.8132
Amphitheater outside city	0.0000	0.5010	4.2896	1.3733	0.0000	4.1145	10.2784
12 Sunnyside in Tucson	0.0000	0.5010	4.2896	1.3733	0.5348	4.3228	11.0215
Sunnyside outside city	0.0000	0.5010	4.2896	1.3733	0.0000	4.3228	10.4867
13 Tanque Verde in Tucson	0.0000	0.5010	4.2896	1.3733	0.5348	4.2195	10.9182
Tanque Verde outside city	0.0000	0.5010	4.2896	1.3733	0.0000	4.2195	10.3834
15 Ajo	0.0000	0.5010	4.2896	1.3733	0.0000	4.7673	10.9312
16 Catalina Foothills in Tucson	0.0000	0.5010	4.2896	1.3733	0.5348	4.4418	11.1405
Catalina Foothills outside city	0.0000	0.5010	4.2896	1.3733	0.0000	4.4418	10.6057
20 Vail in Tucson	0.0000	0.5010	4.2896	1.3733	0.5348	4.5047	11.2034
Vail outside city	0.0000	0.5010	4.2896	1.3733	0.0000	4.5047	10.6686
30 Sahuarita in Tucson	0.0000	0.5010	4.2896	1.3733	0.5348	4.4380	11.1367
Sahuarita outside city	0.0000	0.5010	4.2896	1.3733	0.0000	4.4380	10.6019
35 San Fernando	0.0000	0.5010	4.2896	1.3733	0.0000	4.4826	10.6465
37 Empire	0.0000	0.5010	4.2896	1.3733	0.0000	2.4363	8.6002
39 Continental	0.0000	0.5010	4.2896	1.3733	0.0000	2.0077	8.1716
40 Baboquivari	0.0000	0.5010	4.2896	1.3733	0.0000	0.0000	6.1639
44 Redington	0.0000	0.5010	4.2896	1.3733	0.0000	8.9614	15.1253
51 Altar Valley	0.0000	0.5010	4.2896	1.3733	0.0000	5.0522	11.2161

SUMMARY OF FY 2016/17 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 2016/17 Total
Unorganized School District	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0000	0.0000	1.7356
1 TUSD in Tucson	1.2153	0.0468	0.3335	0.0000	0.1400	1.0634	0.0500	0.7427	3.5917
TUSD in S. Tucson	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	0.7427	2.5283
TUSD outside city	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	0.7427	2.5283
6 Marana	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	1.8851	3.6707
8 Flowing Wells in Tucson	1.2153	0.0468	0.3335	0.0000	0.1400	1.0634	0.0500	2.5847	5.4337
Flowing Wells outside city	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	2.5847	4.3703
10 Amphitheater in Tucson	1.2153	0.0468	0.3335	0.0000	0.1400	1.0634	0.0500	1.3772	4.2262
Amphitheater outside city	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	1.3772	3.1628
12 Sunnyside in Tucson	1.2153	0.0468	0.3335	0.0000	0.1400	1.0634	0.0500	1.2270	4.0760
Sunnyside outside city	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	1.2270	3.0126
13 Tanque Verde in Tucson	1.2153	0.0468	0.3335	0.0000	0.1400	1.0634	0.0500	1.0134	3.8624
Tanque Verde outside city	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	1.0134	2.7990
15 Ajo	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	0.0000	1.7856
16 Catalina Foothills in Tucson	1.2153	0.0468	0.3335	0.0000	0.1400	1.0634	0.0500	1.5475	4.3965
Catalina Foothills outside city	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	1.5475	3.3331
20 Vail in Tucson	1.2153	0.0468	0.3335	0.0000	0.1400	1.0634	0.0500	2.5476	5.3966
Vail outside city	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	2.5476	4.3332
30 Sahuarita in Tucson	1.2153	0.0468	0.3335	0.0000	0.1400	1.0634	0.0500	2.9290	5.7780
Sahuarita outside city	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	2.9290	4.7146
35 San Fernando	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0000	0.0000	1.7356
37 Empire	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0000	0.0000	1.7356
39 Continental	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0000	0.4549	2.1905
40 Baboquivari	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0500	0.0000	1.7856
44 Redington	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0000	0.0000	1.7356
51 Altar Valley	1.2153	0.0468	0.3335	0.0000	0.1400	0.0000	0.0000	0.9335	2.6691

Revised August 12, 2016

Attachment D

COMPARISON OF FY 2016/17 AND FY 2015/16 PRIMARY TAX RATES

School District	State, County & Community College Total	City or Town	School District	FY 2016/17 Total	FY 2015/16 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	6.1639	0.0000	2.0793	8.2432	8.3597	(0.1165)	(1.39)
1 TUSD in Tucson	6.1639	0.5348	6.3831	13.0818	13.3163	(0.2345)	(1.76)
TUSD in S. Tucson	6.1639	0.2528	6.3831	12.7998	13.0365	(0.2367)	(1.82)
TUSD outside city	6.1639	0.0000	6.3831	12.5470	12.7837	(0.2367)	(1.85)
6 Marana	6.1639	0.0000	4.5020	10.6659	10.7183	(0.0524)	(0.49)
8 Flowing Wells in Tucson	6.1639	0.5348	4.3124	11.0111	11.1110	(0.0999)	(0.90)
Flowing Wells outside city	6.1639	0.0000	4.3124	10.4763	10.5784	(0.1021)	(0.97)
10 Amphitheater in Tucson	6.1639	0.5348	4.1145	10.8132	11.0447	(0.2315)	(2.10)
Amphitheater outside city	6.1639	0.0000	4.1145	10.2784	10.5121	(0.2337)	(2.22)
12 Sunnyside in Tucson	6.1639	0.5348	4.3228	11.0215	9.5692	1.4523	15.18
Sunnyside outside city	6.1639	0.0000	4.3228	10.4867	9.0366	1.4501	16.05
13 Tanque Verde in Tucson	6.1639	0.5348	4.2195	10.9182	10.5179	0.4003	3.81
Tanque Verde outside city	6.1639	0.0000	4.2195	10.3834	9.9853	0.3981	3.99
15 Ajo	6.1639	0.0000	4.7673	10.9312	10.8160	0.1152	1.07
16 Catalina Foothills in Tucson	6.1639	0.5348	4.4418	11.1405	10.2497	0.8908	8.69
Catalina Foothills outside city	6.1639	0.0000	4.4418	10.6057	9.7171	0.8886	9.14
20 Vail in Tucson	6.1639	0.5348	4.5047	11.2034	11.3371	(0.1337)	(1.18)
Vail outside city	6.1639	0.0000	4.5047	10.6686	10.8045	(0.1359)	(1.26)
30 Sahuarita in Tucson	6.1639	0.5348	4.4380	11.1367	11.4034	(0.2667)	(2.34)
Sahuarita outside city	6.1639	0.0000	4.4380	10.6019	10.8708	(0.2689)	(2.47)
35 San Fernando	6.1639	0.0000	4.4826	10.6465	12.2158	(1.5693)	(12.85)
37 Empire	6.1639	0.0000	2.4363	8.6002	8.0297	0.5705	7.10
39 Continental	6.1639	0.0000	2.0077	8.1716	8.4419	(0.2703)	(3.20)
40 Baboquivari	6.1639	0.0000	0.0000	6.1639	6.2620	(0.0981)	(1.57)
44 Redington	6.1639	0.0000	8.9614	15.1253	10.8521	4.2732	39.38
51 Altar Valley	6.1639	0.0000	5.0522	11.2161	12.3739	(1.1578)	(9.36)

Revised August 12, 2016

COMPARISON OF FY 2016/17 AND FY 2015/16 SECONDARY TAX RATES

School District	County, Community College & Cent. Az. Water Conservation District Total	City or Town	Joint Tech. Ed. District	School District	FY 2016/17 Total	FY 2015/16 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	1.7356	0.0000	0.0000	0.0000	1.7356	1.7155	0.0201	1.17
1 TUSD in Tucson	1.7356	1.0634	0.0500	0.7427	3.5917	3.6497	(0.0580)	(1.59)
TUSD in S. Tucson	1.7356	0.0000	0.0500	0.7427	2.5283	2.5863	(0.0580)	(2.24)
TUSD outside city	1.7356	0.0000	0.0500	0.7427	2.5283	2.5863	(0.0580)	(2.24)
6 Marana	1.7356	0.0000	0.0500	1.8851	3.6707	3.6462	0.0245	0.67
8 Flowing Wells in Tucson	1.7356	1.0634	0.0500	2.5847	5.4337	5.1417	0.2920	5.68
Flowing Wells outside city	1.7356	0.0000	0.0500	2.5847	4.3703	4.0783	0.2920	7.16
10 Amphitheater in Tucson	1.7356	1.0634	0.0500	1.3772	4.2262	4.2513	(0.0251)	(0.59)
Amphitheater outside city	1.7356	0.0000	0.0500	1.3772	3.1628	3.1879	(0.0251)	(0.79)
12 Sunnyside in Tucson	1.7356	1.0634	0.0500	1.2270	4.0760	4.0530	0.0230	0.57
Sunnyside outside city	1.7356	0.0000	0.0500	1.2270	3.0126	2.9896	0.0230	0.77
13 Tanque Verde in Tucson	1.7356	1.0634	0.0500	1.0134	3.8624	4.4125	(0.5501)	(12.47)
Tanque Verde outside city	1.7356	0.0000	0.0500	1.0134	2.7990	3.3491	(0.5501)	(16.43)
15 Ajo	1.7356	0.0000	0.0500	0.0000	1.7856	1.7655	0.0201	1.14
16 Catalina Foothills in Tucson	1.7356	1.0634	0.0500	1.5475	4.3965	4.3723	0.0242	0.55
Catalina Foothills outside city	1.7356	0.0000	0.0500	1.5475	3.3331	3.3089	0.0242	0.73
20 Vail in Tucson	1.7356	1.0634	0.0500	2.5476	5.3966	5.3053	0.0913	1.72
Vail outside city	1.7356	0.0000	0.0500	2.5476	4.3332	4.2419	0.0913	2.15
30 Sahuarita in Tucson	1.7356	1.0634	0.0500	2.9290	5.7780	5.5048	0.2732	4.96
Sahuarita outside city	1.7356	0.0000	0.0500	2.9290	4.7146	4.4414	0.2732	6.15
35 San Fernando	1.7356	0.0000	0.0000	0.0000	1.7356	1.7155	0.0201	1.17
37 Empire	1.7356	0.0000	0.0000	0.0000	1.7356	1.7155	0.0201	1.17
39 Continental	1.7356	0.0000	0.0000	0.4549	2.1905	2.1868	0.0037	0.17
40 Baboquivari	1.7356	0.0000	0.0500	0.0000	1.7856	1.7655	0.0201	1.14
44 Redington	1.7356	0.0000	0.0000	0.0000	1.7356	1.7155	0.0201	1.17
51 Altar Valley	1.7356	0.0000	0.0000	0.9335	2.6691	3.2220	(0.5529)	(17.16)

Revised August 12, 2016

SUMMARY AND COMPARISON OF FY 2016/17 AND FY 2015/16
SPECIAL DISTRICT TAX RATES

	FY 2016/17 Total	FY 2015/16 Total	Rate Incr/ (Decr)	Percent Change
FIRE DISTRICTS				
Arivaca	2.5000	2.5000	0.0000	0.00
Avra Valley				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.5800	0.5800	0.0000	0.00
Corona de Tucson	3.0500	3.0500	0.0000	0.00
Drexel Heights				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.3000	0.3400	(0.0400)	(11.76)
Golder Ranch				
Operations	2.0900	2.0700	0.0200	0.97
Bonds	0.1300	0.1300	0.0000	0.00
Green Valley	2.3804	2.3807	(0.0003)	(0.01)
Hidden Valley	0.7949	0.8500	(0.0551)	(6.48)
Mescal-J6	1.4599	1.3429	0.1170	8.71
Mt. Lemmon	3.2500	3.2500	0.0000	0.00
Mountain Vista	2.1000	1.9500	0.1500	7.69
Northwest				
Operations	2.6995	2.6086	0.0909	3.48
Bonds	0.2925	0.3052	(0.0127)	(4.16)
Picture Rocks				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.7812	0.6740	0.1072	15.91
Rincon Valley				
Operations	2.6441	2.6943	(0.0502)	(1.86)
Bonds	0.5510	0.5732	(0.0222)	(3.87)
Sabino Vista	1.2672	1.2241	0.0431	3.52
Sonoita-Elgin	2.5000	2.1200	0.3800	17.92
Tanque Verde Valley	1.2000	0.8539	0.3461	40.53
Three Points				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	1.5000	1.5000	0.0000	0.00
Tucson Country Club Estates	0.9407	0.9042	0.0365	4.04
Why	3.2500	3.2500	0.0000	0.00
HEALTH DISTRICTS				
Ajo-Lukeville Health District	0.7500	0.7500	0.0000	0.00
DOMESTIC WATER IMPROVEMENT DISTRICTS				
Marana Domestic Water Improvement District	0.1658	0.5723	(0.4065)	(71.03)
Mt. Lemmon Domestic Water Improvement District	2.7068	2.7075	(0.0007)	(0.03)

Revised August 12, 2016

SUMMARY AND COMPARISON OF FY 2016/17 AND FY 2015/16
SPECIAL DISTRICT TAX RATES

	FY 2016/17 Total	FY 2015/16 Total	Rate Incr/ (Decr)	Percent Change
IMPROVEMENT DISTRICTS				
Hayhook Ranch	6.4319	6.6303	(0.1984)	(2.99)
STREET LIGHTING IMPROVEMENT DISTRICTS				
Cardinal Estates	0.9768	1.0188	(0.0420)	(4.12)
Carriage Hills No. 1	0.1633	0.1702	(0.0069)	(4.05)
Carriage Hills No. 3	0.1335	0.1385	(0.0050)	(3.61)
Desert Steppes	0.1373	0.1418	(0.0045)	(3.17)
Hermosa Hills Estates	0.0794	0.0813	(0.0019)	(2.34)
Lakeside No. 1	0.1814	0.1762	0.0052	2.95
Littletown	1.2187	1.4225	(0.2038)	(14.33)
Longview Estates No. 1	0.1858	0.1916	(0.0058)	(3.03)
Longview Estates No. 2	0.1768	0.1830	(0.0062)	(3.39)
Manana Grande "B"	0.1704	0.1756	(0.0052)	(2.96)
Manana Grande "C"	0.2211	0.2298	(0.0087)	(3.79)
Midvale Park	0.1388	0.1085	0.0303	27.93
Mortimore Addition	0.4247	0.5951	(0.1704)	(28.63)
Oaktree No. 1	1.8343	1.5328	0.3015	19.67
Oaktree No. 2	2.0806	1.7545	0.3261	18.59
Oaktree No. 3	1.9494	1.7671	0.1823	10.32
Orange Grove Valley	0.2810	0.2695	0.0115	4.27
Peach Valley	0.3965	0.4380	(0.0415)	(9.47)
Peppertree	0.0676	0.0578	0.0098	16.96
Rolling Hills	0.1373	0.1412	(0.0039)	(2.76)
Salida del Sol	1.4837	1.7407	(0.2570)	(14.76)
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
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
Rancho Sahuarita Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00

Revised August 12, 2016

SUMMARY AND COMPARISON OF FY 2016/17 AND FY 2015/16
SPECIAL DISTRICT TAX RATES

	FY 2016/17 Total	FY 2015/16 Total	Rate Incr/ (Decr)	Percent Change
IRRIGATION DISTRICTS				
Cortaro-Marana Irrigation District - Per Acre	75.0000	72.0000	3.0000	4.17
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