

LEGAL REQUIREMENTS

COUNTY SPENDING LIMITATION

Pima County, like all counties and cities in Arizona, is subject to numerous budgetary and related legal requirements. Article 9, Section 20 of the Arizona Constitution sets limits on the County's legal budget capacity. In general, the Board of Supervisors, as the governing body of the County, cannot authorize expenditures from local revenues in excess of the expenditure limitation determined annually for Pima County by the Arizona Economic Estimates Commission. The expenditure limitation is determined each year by adjusting the amount of actual payments of local revenues received by the County during fiscal year 1979/80 to reflect inflation and subsequent population growth for the County. Not subject to this limitation are items such as bond proceeds, related debt service, interest earnings, special voter approved districts, certain highway user revenue funds, federal grant and aid funds, monies received pursuant to intergovernmental agreements, and state grants which are to be used for specific purposes.

Arizona Revised Statutes (ARS) § 42-17151, in effect, also mandates the adoption of a balanced budget for the County, as it requires *the governing body of each county shall fix, levy and assess the amount to be raised from primary property taxation and secondary property taxation. This amount, plus all other sources of revenue, as estimated, and restricted and unrestricted unencumbered balances from the preceding fiscal year, shall equal the total of amounts proposed to be spent in the budget for the current fiscal year.*

TENTATIVE BUDGET PREPARATION AND PUBLICATION

State law (ARS § 42-17101) requires that on or before the third Monday in July of each fiscal year, the Board of Supervisors must prepare an estimate of the County's expenditures and revenues. Pima County refers to these estimates as the *Tentative Budget*. According to ARS § 42-17101, this Tentative Budget must be included in the governing body's minutes and must be fully itemized in accordance with forms supplied by the state Auditor General. (See the *State Reports* section.) ARS § 42-17102 defines those expenditures and revenues comprising the Tentative Budget. The Tentative Budget and state reports include all monies used for County purposes, interest and principal payments on bonds, the amount for each special levy provided by law, and the amount for unanticipated contingencies or emergencies.

ARS § 42-17103 requires publication of the Tentative Budget once a week for at least two consecutive weeks. The published Tentative Budget must be accompanied by a notice of the scheduled date and time for a public hearing and special meeting regarding the proposed budget and taxes levied on property.

ARS § 42-17104 specifies that the Board of Supervisors shall hold a public hearing and special meeting at which any taxpayer may appear and speak for or against the Tentative Budget and tax levy. This public hearing and special meeting must be held on or before the fourteenth day before the day the Board levies taxes.

ARS § 42-17105 prescribes that once the Tentative Budget has been published, expenditures may not be increased above the published amounts; however, they may be decreased. In

effect, with the publication of the Tentative Budget, the Board has set its maximum limits for expenditures, but these limits may be reduced upon adoption of the final budget.

FINAL BUDGET ADOPTION

State law (ARS § 42-17105) specifies that after the hearing required by ARS § 42-17104, the Board of Supervisors must adopt the estimates of proposed expenditures for the fiscal year at a special meeting called for that purpose. The proposed expenditures become the final adopted budget for the current fiscal year when approved by a majority of the supervisors, provided that the total amounts proposed to be spent in the budget do not exceed the total amounts that were proposed for expenditures in the published estimates, i.e., the Tentative Budget.

Copies of the Board of Supervisors' resolutions adopting the fiscal year 2013/14 budgets for Pima County, the County Free Library District, the Flood Control District, and the Stadium District are provided on pages 3-7 through 3-10.

BUDGET REVISIONS

ARS § 42-17106 requires that no money shall be expended for a purpose not included in the adopted budget and no expenditures shall be made in excess of the amounts specified for each purpose in the budget, except as provided by law. This restriction applies whether or not the County has at any time received, or has on hand, funds or revenues in excess of those required to meet expenditures incurred under the adopted budget.

Pima County defines *purpose* as a *program*, i.e., an activity or group of activities that accomplishes a single function or provides a category of service. ARS § 42-17106 permits the Board of Supervisors, upon approval by a majority of the supervisors at a duly noticed public meeting, to authorize the transfer of funds between programs when the funds are available and the transfer is in the public interest and based on a demonstrated need, as long as the transfer does not result in violation of the limitations prescribed by Article 9, Sections 19 and 20 of the Arizona Constitution, i.e., the limitation on annual increases in local ad valorem property tax levies and the limitation on county expenditures, respectively.

TRUTH IN TAXATION

State law (ARS § 42-17052) requires that on or before February 10th of each year, the County Assessor shall transmit to the Board of Supervisors an estimate of the total net assessed valuation of the County, including an estimate of new property that has been added to the tax roll since the previous levy of property taxes in the County. If the proposed primary property tax levy, excluding amounts that are attributable to new construction, is greater than the amount levied by the County in the preceding year, the Board of Supervisors is required by ARS § 42-17107 to publish a notice of tax increase, inviting citizens to appear and speak for or against the proposed increase at a public truth in taxation hearing. The notice of tax increase must be published twice, with the first publication of the notice being at least fourteen but not more than twenty days before the date of the truth in taxation hearing and the second publication being at least seven days but not more than ten days prior to the hearing.

ARS § 42-17107 requires a public truth in taxation hearing be held prior to the Board's approval of the adopted budget. Furthermore, ARS § 42-17104 requires such a public hearing be held on or before the fourteenth day before the day taxes are levied. Whenever a truth in taxation hearing has been required, Pima County has customarily held such a hearing on the same day and immediately preceding the Board's approval of the adopted budget.

ADOPTION OF TAX LEVY

ARS § 42-17151 specifies that on or before the third Monday in August the Board of Supervisors must fix, levy, and assess the amounts to be raised from primary property taxation and secondary property taxation. The Board must also designate the amounts to be levied for each purpose appearing in the adopted budget and determine and fix a primary property tax rate and the secondary property tax rates.

ARS § 42-17151 requires the primary property tax levy and rate and the secondary property tax levy and rate adopted by the Board of Supervisors for the purpose of retiring principal and paying interest on general obligation bonds shall be fixed using the net assessed values of real and personal property from the assessment roll of the County as transmitted pursuant to ARS § 42-17052 by the Assessor on or before February 10th of each year, unless subsequent changes in such values are approved by the Property Tax Oversight Commission. Pima County also uses the net assessed values from this assessment roll in fixing other secondary property tax rates in the adopted budget. Although the County's secondary tax rates are fixed using the February values, the amounts adopted by the Board of Supervisors on or before the third Monday in August for the secondary tax levies of the County Free Library District and the Flood Control District are based on actual property billing values available from the Assessor around the beginning of August. This enables the Assessor to produce the most accurate billing roll possible, using the most current information for property values and exemptions as authorized by law.

A copy of the Board of Supervisors' resolution for the levy of taxes for fiscal year 2013/14 is provided on pages 3-11 through 3-26.

PROPERTY TAX LEVY LIMITATION

The Arizona Constitution and state statutes specify two distinct types of ad valorem property taxes: a limited property tax levy known as the primary property tax levy and a number of unlimited levies referred to as secondary property tax levies. The primary levy may be imposed for any purpose, while the secondary levies may be used only for specific purposes.

Primary Property Tax Levy: There is a strict limitation on how much the County can levy as an ad valorem primary property tax. Article 9, Section 19 of the Arizona Constitution and ARS § 42-17051 constrain the County's *maximum allowable primary property tax levy limit* each year to an amount that is two percent greater than the previous year's maximum allowable primary property tax levy limit, plus a dollar amount that reflects the net gain in property not taxed the previous year. Even if the County does not tax at the maximum allowable primary property tax levy limit from year to year, the allowed two percent increase is based on the prior year's maximum allowable levy limit. The amount of *net gain in property* is included in the calculation to take into account all new construction and any additional property added to the assessment roll from the previous year.

Secondary Property Tax Levy: Secondary property tax levies allow the County to levy ad valorem property taxes for various specific purposes. For many years, Pima County has levied four secondary property taxes. ARS § 11-275 authorizes a tax levy on the secondary net assessed value of all real and personal property in the County for the purpose of retiring principal and paying interest on general obligation bonds. ARS § 48-807 mandates the Board of Supervisors levy a countywide Fire District Assistance Tax on the secondary net assessed value of all real and personal property to assist the fire districts in Pima County, and ARS § 48-

3903 authorizes a similar secondary tax levy on all property to pay the expenses of the County Free Library District. ARS § 48-3620 authorizes a tax levy only on the secondary net assessed value of real property in the County to pay the expenses of the Regional Flood Control District.

Secondary tax levies are commonly referred to as *unlimited levies* because such property taxes may be levied in amounts necessary to meet expenses and are not statutorily limited in how they may change from year to year. The Fire District Assistance Tax is an exception, however, as ARS §48-807 limits the Fire District Assistance Tax to a rate not to exceed ten cents per \$100 of secondary net assessed valuation.

Not only is the dollar amount of the secondary tax levy unlimited, the actual full cash value of property used to determine the secondary tax levy can vary without limitation to reflect changes in overall market values. This is in contrast to the limitations placed on the primary property tax levy and the changes in the value of property used to determine the primary levy. (See Article 9, Sections 18 and 19 of the Arizona Constitution.)

Note: Copies of the resolutions for the Adoption of the County Budget, the Adoption of the County Free Library District Budget, the Adoption of the Flood Control District Budget, and Adoption of the Stadium District Budget are provided on the following four pages. Although each of the resolutions makes reference to the “accompanying schedules” which show the estimates of revenues and expenditures/expenses, the schedules have been withdrawn, since these schedules replicate the information provided in the section labeled *State Reports*. Please refer to the tab labeled *State Reports* for the estimates of revenues and expenditures/expenses.

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RESOLUTION NO. 2013 - 44
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE BUDGET
FISCAL YEAR 2013/2014

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et seq., the Board of Supervisors did, on May 21, 2013, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of Pima County, and

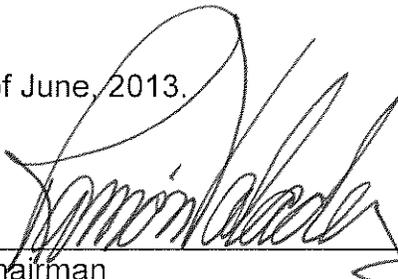
WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with A.R.S. §42-17104, the Board met on June 18, 2013, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in A.R.S. §42-17051.

NOW, THEREFORE, BE IT RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced or changed by the same, are hereby adopted as the budget of Pima County for the Fiscal Year 2013/2014.

Passed and adopted this 18th day of June, 2013.



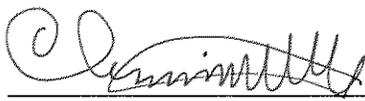
Chairman
Pima County Board of Supervisors JUN 18 2013

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney
CHRISTOPHER STRAUB

RESOLUTION NO. 2013 - LD 1

PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
COUNTY FREE LIBRARY DISTRICT BUDGET FOR
FISCAL YEAR 2013/2014

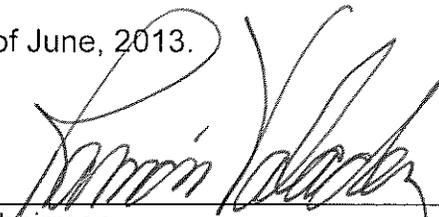
WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et seq. and §48-3903, the Board of Supervisors, sitting as the County Free Library District Board, did, on May 21, 2013, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Pima County Free Library District, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with said sections of said titles, the Board met on June 18, 2013, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

NOW, THEREFORE, BE IT RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced or changed by the same, are hereby adopted as the budget of the Pima County Free Library District for the Fiscal Year 2013/2014.

Passed and adopted this 18th day of June, 2013.



Chairman
Pima County Free Library District Board
JUN 18 2013

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney
CHRISTOPHER STRAUB

RESOLUTION NO. 2013 - FC 5

PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
FLOOD CONTROL DISTRICT BUDGET FOR
FISCAL YEAR 2013/2014

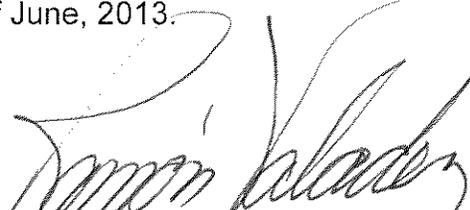
WHEREAS, in accordance with the provisions A.R.S. §42-17101 et seq. and §48-3620, the Board of Supervisors, sitting as the Flood Control District Board, did, on May 21, 2013, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real property of the Pima County Flood Control District, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with said sections of said titles, the Board met on June 18, 2013, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

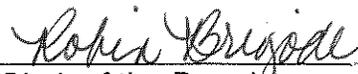
NOW, THEREFORE, BE IT RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced or changed by the same, are hereby adopted as the budget of the Pima County Flood Control District for the Fiscal Year 2013/2014.

Passed and adopted this 18th day of June, 2013.



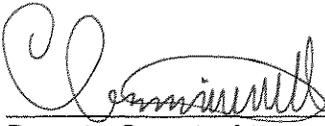
Chairwoman
Pima County Flood Control District Board
JUN 18 2013

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney
CHRISTOPHER STRAUB

RESOLUTION NO. 2013 - SD 1

PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
STADIUM DISTRICT BUDGET FOR
FISCAL YEAR 2013/2014

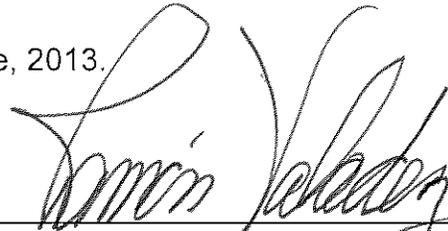
WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et seq. and §48-4232, the Board of Supervisors, sitting as the Stadium District Board, did, on May 21, 2013, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with said sections of said titles, the Board met on June 18, 2013, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses, and

NOW, THEREFORE, BE IT RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced or changed by the same, are hereby adopted as the budget of the Pima County Stadium District for the Fiscal Year 2013/2014.

Passed and adopted this 18th day of June, 2013.



Chairman
Pima County Stadium District Board
JUN 18 2013

ATTEST:


Clerk of the Board

APPROVED AS TO FORM:


Deputy County Attorney
CHRISTOPHER STRAUB

RESOLUTION NO. 2013 – 74

**RESOLUTION OF THE PIMA COUNTY BOARD
OF SUPERVISORS FOR THE LEVY OF TAXES
FOR FISCAL YEAR 2013/2014**

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 21, 2013, 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 18, 2013, 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 2013/2014; and

WHEREAS, pursuant to A.R.S. §42-17104, a meeting was held on June 18, 2013, 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 2013/2014, 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 2013/2014 for the entities listed:

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary	7,559,129,097	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX:			
Primary	7,559,129,097	38,725,418	0.5123
PIMA COUNTY:			
Primary			
General Fund	7,559,129,097	277,155,468	3.6665
Secondary			
County Free Library	7,590,546,275	28,487,320	0.3753
Debt Service	7,623,691,280	59,464,792	0.7800
Fire District Assistance	7,623,691,280	3,476,404	0.0456
Flood Control District	6,768,456,641	17,834,883	0.2635
TOTAL PIMA COUNTY		386,418,867	5.1309
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	18,100,983	384,917	2.1265
PIMA COMMUNITY COLLEGE:			
Primary	7,559,129,097	96,348,660	1.2746
Secondary	7,623,691,280	1,422,750	0.0187
TOTAL PIMA COMMUNITY COLLEGE		97,771,410	1.2933
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	7,590,546,275	7,590,546	0.1000
Water Storage Secondary	7,590,546,275	3,036,219	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,364.40 acre-feet)		747,691	548.0000
Membership Dues (rate per lot, with 17,759 lots assessed)		148,820	8.3800
Total Category 1 Member Lands		896,511	
Category 2 Member Lands			
Water Usage (rate per acre-foot and no usage)		0	473.0000

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF TUCSON:			
Primary	3,114,079,421		
Primary		13,119,610	0.4213
Involuntary Tort Judgments (Arizona Administrative Code Regulation 15-12-202)		3,213,750	0.1032
TOTAL PRIMARY		<u>16,333,360</u>	<u>0.5245</u>
Secondary	3,151,042,287	28,545,292	0.9059
TOTAL CITY OF TUCSON		<u>44,878,652</u>	<u>1.4304</u>
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:		438,743	list attached
CITY OF SOUTH TUCSON:			
Primary	21,690,054	54,832	0.2528
Secondary	22,125,702	602,888	2.7248
TOTAL CITY OF SOUTH TUCSON		<u>657,720</u>	<u>2.9776</u>
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	602,871	5,815	0.9646
Carriage Hills No. 1	2,057,565	3,544	0.1722
Carriage Hills No. 3	872,566	1,215	0.1392
Desert Steppes	1,466,217	2,126	0.1450
Hermosa Hills Estates	2,271,912	1,822	0.0802
Lakeside No. 1	1,569,130	2,835	0.1807
Littletown	1,338,915	10,104	0.7546
Longview Estates No. 1	1,952,170	3,848	0.1971
Longview Estates No. 2	2,325,419	4,455	0.1916
Manana Grande "B"	1,799,839	3,038	0.1688
Manana Grande "C"	2,129,877	4,962	0.2330
Midvale Park	7,382,975	5,911	0.0801
Mortimore Addition	3,218,386	12,837	0.3989
Oaktree No. 1	673,883	9,939	1.4749
Oaktree No. 2	552,544	7,800	1.4117
Oaktree No. 3	691,310	10,225	1.4791
Orange Grove Valley	1,089,665	3,134	0.2876
Peach Valley	411,708	1,550	0.3765
Peppertree	10,724,109	4,340	0.0405
Rolling Hills	5,204,194	7,290	0.1401
Salida del Sol	504,888	6,411	1.2698

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS:			
Arivaca	4,444,829	111,121	2.5000
Avra Valley	31,130,256		
Operations		1,011,732	3.2500
Bonds		186,782	0.6000
Total Avra Valley		<u>1,198,514</u>	3.8500
Corona de Tucson	43,050,017	1,205,400	2.8000
Drexel Heights	178,953,828		
Operations		5,815,999	3.2500
Bonds		620,075	0.3465
Total Drexel Heights		<u>6,436,074</u>	3.5965
Golder Ranch	605,743,994		
Operations		11,024,541	1.8200
Bonds		848,042	0.1400
Total Golder Ranch		<u>11,872,583</u>	1.9600
Green Valley	335,238,045	7,408,761	2.2100
Hidden Valley	13,573,139	101,800	0.7500
Mescal-J6	3,815,868	40,529	1.0621
Mt. Lemmon	15,386,627	500,065	3.2500
Mountain Vista	253,644,601	3,703,211	1.4600
Northwest	943,310,315		
Operations		25,400,000	2.6926
Bonds		3,100,380	0.3287
Total Northwest		<u>28,500,380</u>	3.0213
Picture Rocks	33,713,959		
Operations		1,095,704	3.2500
Bonds		227,232	0.6740
Total Picture Rocks		<u>1,322,936</u>	3.9240
Rincon Valley	95,825,324		
Operations		2,602,064	2.7154
Bonds		518,533	0.5411
Total Rincon Valley		<u>3,120,597</u>	3.2565
Sabino Vista	27,343,319	348,108	1.2731
Sonoita-Elgin	5,489,515	108,692	1.9800
Tanque Verde Valley	10,865,401	153,400	1.4118
Three Points	30,315,727		
Operations		985,260	3.2500
Bonds		454,736	1.5000
Total Three Points		<u>1,439,996</u>	4.7500
Tucson Country Club Estates	17,310,937	107,000	0.6181
Why	1,017,336	30,417	2.9900

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	14,997,971	112,485	0.7500
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	3,002,397,412		
Maintenance & Operation		177,081,399	5.8980
Unrestricted Capital		2,416,930	0.0805
Adjacent Ways		813,650	0.0271
TOTAL PRIMARY		180,311,979	6.0056
Secondary	3,029,356,410		
Class A Bond Interest and Redemption		32,456,525	1.0714
Class B Bond Interest and Redemption		10,751,186	0.3549
TOTAL SECONDARY		43,207,711	1.4263
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	709,375,822		
Maintenance & Operation		29,700,147	4.1868
TOTAL PRIMARY		29,700,147	4.1868
Secondary	714,418,579		
Class A Bond Interest and Redemption		5,070,229	0.7097
Class B Bond Interest and Redemption		1,926,072	0.2696
Override Maintenance & Operation		6,018,262	0.8424
TOTAL SECONDARY		13,014,563	1.8217
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	187,074,617		
Maintenance & Operation		8,288,154	4.4304
TOTAL PRIMARY		8,288,154	4.4304
Secondary	188,811,118		
Class A Bond Interest and Redemption		1,490,475	0.7894
Class B Bond Interest and Redemption		374,790	0.1985
Override Maintenance & Operation		2,447,559	1.2963
TOTAL SECONDARY		4,312,824	2.2842

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,381,230,897		
Maintenance & Operation		60,303,160	4.3659
Adjacent Ways		299,727	0.0217
TOTAL PRIMARY		60,602,887	4.3876
Secondary	1,394,361,320		
Class B Bond Interest and Redemption		14,502,752	1.0401
Override Maintenance & Operation		6,900,694	0.4949
TOTAL SECONDARY		21,403,446	1.5350
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	412,538,124		
Maintenance & Operation		14,611,275	3.5418
Adjacent Ways		825	0.0002
TOTAL PRIMARY		14,612,100	3.5420
Secondary	420,920,323		
Class A Bond Interest and Redemption		757,236	0.1799
Class B Bond Interest and Redemption		2,805,013	0.6664
Override Maintenance & Operation		2,576,032	0.6120
TOTAL SECONDARY		6,138,281	1.4583
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	170,152,349		
Maintenance & Operation		6,450,305	3.7909
Unrestricted Capital		20,759	0.0122
TOTAL PRIMARY		6,471,064	3.8031
Secondary	170,709,751		
Class B Bond Interest and Redemption		938,904	0.5500
Override Maintenance & Operation		987,044	0.5782
Override Election K-3		119,326	0.0699
TOTAL SECONDARY		2,045,274	1.1981
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	19,958,308		
Maintenance & Operation		776,019	3.8882
TOTAL PRIMARY		776,019	3.8882
Secondary	20,189,693	0	0.0000

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	548,804,971		
Maintenance & Operation		20,099,982	3.6625
TOTAL PRIMARY		<u>20,099,982</u>	<u>3.6625</u>
Secondary	550,354,786		
Class B Bond Interest and Redemption		1,384,142	0.2515
Override Maintenance & Operation		2,292,778	0.4166
Override Election K-3		728,670	0.1324
Override Capital Outlay		1,999,989	0.3634
TOTAL SECONDARY		<u>6,405,579</u>	<u>1.1639</u>
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	411,951,177		
Maintenance & Operation		18,520,089	4.4957
Unrestricted Capital		533,889	0.1296
Adjacent Ways		846,560	0.2055
TOTAL PRIMARY		<u>19,900,538</u>	<u>4.8308</u>
Secondary	414,482,307		
Class B Bond Interest and Redemption		4,032,913	0.9730
Override Maintenance & Operation		5,663,901	1.3665
TOTAL SECONDARY		<u>9,696,814</u>	<u>2.3395</u>
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	351,924,548		
Maintenance & Operation		13,690,217	3.8901
Adjacent Ways		1,000,170	0.2842
TOTAL PRIMARY		<u>14,690,387</u>	<u>4.1743</u>
Secondary	353,343,653		
Class B Bond Interest and Redemption		4,286,412	1.2131
Override Maintenance & Operation		3,405,173	0.9637
Override Capital Outlay		999,963	0.2830
TOTAL SECONDARY		<u>8,691,548</u>	<u>2.4598</u>

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	1,244,998		
Maintenance & Operation		71,999	5.7831
TOTAL PRIMARY		71,999	5.7831
Secondary	1,265,493	0	0.0000
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	7,755,728		
Maintenance & Operation		85,003	1.0960
A.R.S. 15-992 B		2,536	0.0327
TOTAL PRIMARY		87,539	1.1287
Secondary	7,859,518	0	0.0000
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	303,006,930		
Maintenance & Operation		3,224,600	1.0642
Adjacent Ways		195,136	0.0644
A.R.S. 15-992 B		197,864	0.0653
TOTAL PRIMARY		3,617,600	1.1939
Secondary	305,320,754		
Class B Bond Interest and Redemption		1,019,161	0.3338
Override Maintenance & Operation		534,311	0.1750
TOTAL SECONDARY		1,553,472	0.5088
BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	1,055,574		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	1,055,574	0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,384,757		
Maintenance & Operation		66,745	4.8200
TOTAL PRIMARY		66,745	4.8200
Secondary	1,450,432	0	0.0000

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	31,278,067		
Maintenance & Operation		1,519,488	4.8580
TOTAL PRIMARY		1,519,488	4.8580
Secondary	31,402,131		
Override Maintenance & Operation		442,644	1.4096
TOTAL SECONDARY		442,644	1.4096
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	7,258,003,514	3,629,002	0.0500
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
Mt. Lemmon Domestic Water District			
Secondary	13,506,007	363,500	2.6914
IMPROVEMENT DISTRICTS:			
Hayhook Ranch			
Secondary	1,344,230	36,000	2.6781
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	14,826,252		
Maintenance & Operation		44,479	0.3000
Bond Indebtedness		370,656	2.5000
TOTAL SECONDARY		415,135	2.8000
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	143,338		
Maintenance & Operation		430	0.3000
TOTAL SECONDARY		430	0.3000
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT			
Secondary	1,476,754		
Maintenance & Operation		4,430	0.3000
TOTAL SECONDARY		4,430	0.3000

PIMA COUNTY FISCAL YEAR 2013/14 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	894,423		
Maintenance & Operation		2,683	0.3000
TOTAL SECONDARY		2,683	0.3000
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	9,088,470		
Maintenance & Operation		27,265	0.3000
Bond Indebtedness		272,654	3.0000
TOTAL SECONDARY		299,919	3.3000
CORTARO-MARANA IRRIGATION DISTRICT APPROXIMATELY 12,154.50 ACRES			
Maintenance & Operation		838,660	69.0000
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		0.5000
TOTAL		1,132,091,094	

FISCAL YEAR 2013/14 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID # TAX LEVY

11706089C	\$2,566.42
11706166B	4,606.77
11706168A	3,059.60
11706168B	117.03
11706168C	520.72
117061740	242.41
11706177A	551.39
11706177B	962.77
117061780	289.13
11706179A	1,873.05
11706183B	5,676.98
11706187D	2,744.36
117061900	1,371.93
117061910	1,950.74
11706193B	561.29
11706193C	1,668.25
11706194A	525.64
11706195A	2,241.71
117061960	1,671.45
11706197A	1,230.69
117062000	649.06
117062010	2,614.05
117062050	1,307.09
117062060	1,499.35
117062070	2,122.59
117062080	1,307.09
117062090	1,307.09
117062100	3,452.36
117062110	537.07
117062120	992.89
117062160	2,007.90
117062170	2,996.97
11706218A	1,372.12
11706219D	2,851.98
11706219F	832.59
117062200	2,725.61
117067090	1,876.98
117067100	1,493.57
117067110	476.65

PARCEL ID # TAX LEVY

117067120	\$112.97
117067130	807.51
117067190	3,763.18
117067200	690.24
117067210	621.15
117067220	12.29
117067230	1,260.25
117067240	757.11
117067250	125.88
117100600	1,593.88
117100610	888.21
117100620	1,432.90
117100630	1,573.23
11710065A	1,011.51
11710066A	907.94
117100670	733.02
117100680	257.90
11710069A	237.74
11710069B	315.55
117100710	49.17
11710075B	1,436.90
117100760	3,130.35
11710077A	1,346.42
117100780	421.89
11710079A	1,101.06
11710081D	927.80
11710082A	988.46
11710083A	522.44
117100840	451.51
11710089A	10,533.53
117100920	379.23
11710094A	287.04
117100950	322.68
117100960	539.96
117100970	232.03
11710098A	361.65
117100990	690.36
11710100A	898.11
117101010	1,916.19

FISCAL YEAR 2013/14 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID # TAX LEVY

117101020	\$1,427.74
117101210	1,397.32
117101250	511.81
117101260	624.72
117101270	389.43
117101280	811.32
117101290	547.64
117101300	401.48
117101310	356.37
117101320	332.27
11710133A	729.02
117101350	455.02
117101360	393.71
117110160	1,053.86
117110170	12,685.44
117110180	568.60
11711020A	1,351.22
117110210	2,708.40
117110730	607.88
117110740	886.74
117110750	245.61
11711076A	968.05
11711076B	2,047.60
117110770	487.47
117110780	503.82
117110790	889.28
11711080A	24,672.78
11711080C	2,882.22
117110820	1,310.28
117110830	1,505.86
117110840	2,258.79
11711085A	2,844.36
117110890	876.84
117110900	3,687.64
117110910	1,091.60
117110920	980.22
11711096C	11,509.03
11711096D	8,595.64
11711096E	5,431.92

PARCEL ID # TAX LEVY

117110980	\$1,390.62
117110990	624.47
117111000	1,602.54
117111010	1,166.58
11711102A	1,237.81
117111040	1,408.07
117111050	1,488.65
117111060	323.48
117120030	93.12
11712006A	878.19
11712007A	3,540.31
117120080	3,837.92
117120130	598.47
117120140	853.42
117120150	249.54
11712017A	2,324.93
11712019A	557.91
117120200	2,812.52
117120210	3,007.79
117120220	779.91
117120280	755.39
117120290	766.45
117120300	468.35
117120310	2,199.54
11712033A	1,384.04
117120360	295.03
11712037A	1,900.80
117120470	1,576.67
11712048A	88.26
117120490	68.22
117120860	1,517.91
11712087B	5,311.14
11712087C	2,667.16
11712098A	17,866.65
11712099A	2,984.43
11712103C	21,445.38
117121240	483.11
117121250	462.51
117121260	471.06

FISCAL YEAR 2013/14 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID # TAX LEVY

117121270	\$237.93
117121280	481.26
117121290	1,086.43
117121300	149.60
117121310	176.89
117121320	176.89
117121330	169.76
117121340	264.91
117121350	912.61
117121360	142.60
117121370	88.02
117121380	132.27
117121390	132.27
117121400	88.02
117121410	142.60
117121420	142.60
117121430	102.89
117121440	79.90
117121450	79.90
117121460	119.61
117121470	145.79
117121480	382.80
117121490	142.60
117121500	88.02
117121510	132.27
117121520	132.39
117121530	88.88
117121540	142.35
117121550	142.84
117121560	103.14
117121570	79.90
117121580	79.90
117121590	119.61
117121600	145.79
117121610	142.60
117121620	88.02
117121630	132.27
117121640	132.39
117121650	88.88

PARCEL ID # TAX LEVY

117121660	\$142.35
117121670	142.84
117121680	102.89
117121690	79.90
117121700	79.90
117121710	119.61
117121720	145.79
117121730	135.34
117121740	80.52
117121750	132.27
117121760	132.39
117121770	88.88
117121780	142.35
117121790	142.84
117121800	102.89
117121810	79.90
117121820	79.78
117121830	119.61
117121840	144.93
117121850	290.11
117121860	211.93
117121870	441.43
117121880	203.20
117121890	363.25
117121900	3,454.51
117121910	311.01
117121920	976.78
117130250	805.79
117130260	188.57
11713027A	615.28
117130290	1,278.45
117130300	233.56
117130310	233.56
117130360	1,315.63
11713037A	1,164.37
117130390	4,572.35
117130400	2,410.49
117130410	1,839.24
117130420	1,040.64

FISCAL YEAR 2013/14 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID # TAX LEVY

117130430	\$1,513.11
117131560	3,938.66
11713157A	2,746.08
11713158A	929.70
117131590	1,249.68
117131600	3,408.01
117131610	676.10
117131620	1,025.46
117131630	113.59
117131640	762.15
117131650	30.73
117131660	958.83
117131670	958.83
117131680	398.99
117131720	2,928.38
117131740	1,268.49
117131750	534.86
117131760	815.01
117131770	966.21
117131780	737.57
117131790	424.84
117131800	332.27
11713182A	3,007.30
117131830	1,194.24
117132170	165.21
117132180	1,441.94
117132190	361.04
117132200	351.08
117132210	351.08
117132220	361.04
117132230	349.24
117132240	332.09
117132250	349.24
117132260	332.46
117132270	5,937.83
11714072A	1,002.97
11714077A	1,831.07
11714081A	1,407.83
117140860	2,657.69

PARCEL ID # TAX LEVY

117140870	\$1,728.85
117150010	2,441.09
117150030	859.69
117150040	958.83
117150050	1,924.92
117160030	3,012.71
117160050	1,192.64
11716007B	5,546.37
117160100	1,709.80
117160110	1,945.45
117160130	2,940.92
117160330	886.06
117160360	921.96
117160370	1,130.93
117170010	2,401.51
117170020	903.52
117170060	542.11
11717007B	490.60
11717008B	1,132.53
117170090	1,705.62
117170110	2,012.26
117170120	2,665.25
117170170	2,966.92
11717020A	2,805.33
117170340	461.96
117170380	942.30
117170400	410.95
11717044B	1,767.39
117170610	33.81
117170620	32.88
117170630	32.88
117170640	33.81
117170650	26.18
117170660	25.51
117170670	25.51
117170680	25.51
117170690	26.18
117170700	33.81
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FISCAL YEAR 2013/14 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID # TAX LEVY

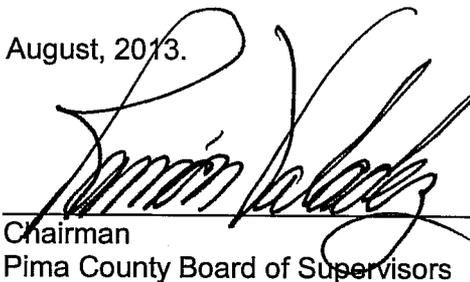
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PARCEL ID # TAX LEVY

117170980	\$39.15
117170990	33.87
117171000	33.01
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117171030	26.31
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117171130	33.87
117171140	282.86
117171150	119.36
117171160	366.57
117171170	342.72
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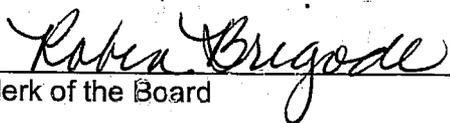
Passed and adopted this 19th day of August, 2013.



Chairman
Pima County Board of Supervisors

AUG 19 2013

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney
REGINA NASSEN