



MEMORANDUM

Date: December 13, 2019

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

From: C.H. Huckelberry
County Administrator

A handwritten signature in black ink, appearing to read "CHH", is written over the printed name "C.H. Huckelberry".

Re: **Total Locally Assessed Sales and Property Tax Burden by County for FY2019**

Each year around this time, the Arizona Department of Revenue (ADOR) produces a report that lists the locally assessed property and sales taxes for all taxing jurisdictions within a county for the prior fiscal year. This includes sales taxes levied by cities, towns, counties and special districts (transportation authorities, stadium districts, etc.). This also includes property taxes levied by cities, towns, counties, school districts, community colleges, and special districts, including community facilities districts. Aggregating these taxes by county and dividing by population makes it possible to determine the total tax burden placed on individuals by all local jurisdictions within a county.

For FY2019, the combined tax burden on individuals living in Pima County increased by three percent from the year prior. However, it is still lower than the combined tax burden for individuals living in Maricopa County and three other counties. Pima County remained fifth overall when compared to the other Arizona counties, with Maricopa ranked third.

Attached is a table that summarizes this information and provides links to the report as well as the most recent population estimates published by Arizona Department for Economic Opportunity for July 1, 2019.

CHH/lab

Attachment

c: Jan Leshar, Chief Deputy County Administrator
Carmine DeBonis, Deputy County Administrator for Public Works
Francisco García, MD, MPH, Deputy County Administrator & Chief Medical Officer,
Health and Community Services
Michelle Campagne, Director, Finance and Risk Management
Nicole Fyffe, Executive Assistant to the County Administrator

**Property and Sales Tax Burden Per Capita by Arizona County
Fiscal Year 2018/19**

County	Population ¹	Primary and Secondary Property Tax Levies ²	Sales Tax Collections ³	Property Tax Per Capita	Sales Tax Per Capita	Total Property and Sales Taxes	Total Taxes Per Capita	Rank
Yavapai	232,386	\$ 292,381,136	\$ 158,906,605	\$ 1,258	\$ 684	\$ 451,287,741	\$ 1,942	1
Coconino	147,275	\$ 166,295,832	\$ 118,066,373	\$ 1,129	\$ 802	\$ 284,362,205	\$ 1,931	2
Maricopa	4,367,835	\$ 5,255,359,973	\$ 3,052,344,780	\$ 1,203	\$ 699	\$ 8,307,704,753	\$ 1,902	3
Greenlee	10,375	\$ 17,197,895	\$ 2,307,411	\$ 1,658	\$ 222	\$ 19,505,306	\$ 1,880	4
Pima	1,044,675	\$ 1,322,127,025	\$ 519,398,397	\$ 1,266	\$ 497	\$ 1,841,525,422	\$ 1,763	5
Gila	55,159	\$ 71,552,720	\$ 24,162,967	\$ 1,297	\$ 438	\$ 95,715,687	\$ 1,735	6
La Paz	22,085	\$ 24,396,707	\$ 8,923,587	\$ 1,105	\$ 404	\$ 33,320,294	\$ 1,509	7
Cochise	129,778	\$ 123,456,828	\$ 43,896,474	\$ 951	\$ 338	\$ 167,353,302	\$ 1,290	8
Mohave	216,985	\$ 203,951,941	\$ 71,886,676	\$ 940	\$ 331	\$ 275,838,617	\$ 1,271	9
Navajo	112,825	\$ 94,003,641	\$ 36,404,167	\$ 833	\$ 323	\$ 130,407,808	\$ 1,156	10
Santa Cruz	53,161	\$ 45,038,632	\$ 15,785,518	\$ 847	\$ 297	\$ 60,824,150	\$ 1,144	11
Pinal	455,210	\$ 374,480,008	\$ 130,831,787	\$ 823	\$ 287	\$ 505,311,795	\$ 1,110	12
Yuma	229,957	\$ 165,291,865	\$ 86,618,924	\$ 719	\$ 377	\$ 251,910,789	\$ 1,095	13
Graham	38,476	\$ 24,282,414	\$ 15,069,581	\$ 631	\$ 392	\$ 39,351,995	\$ 1,023	14
Apache	71,808	\$ 31,260,693	\$ 4,509,878	\$ 435	\$ 63	\$ 35,770,571	\$ 498	15
Statewide	7,187,990	\$ 8,211,077,310	\$ 4,289,113,125	\$ 1,142	\$ 597	\$ 12,500,190,435	\$ 1,739	

Statewide Average Total Tax Per Capita: \$ 1,739

¹Arizona Department of Economic Opportunity, July 1, 2019 Population Estimates. <https://population.az.gov/sites/default/files/documents/files/pop-estimates2019-04pla.pdf>

²Property tax includes total 2019 primary, secondary, special district tax levies of the State, counties, cities, towns, community colleges, school districts, and fire, flood control, library and other special districts. Data from Tables 37 & 38 of the Arizona Department of Revenue Annual Report FY2019, year ending June 30, 2019.

³https://azdor.gov/sites/default/files/media/REPORTS_ANNUAL_2019_ASSETS_fy19_annual_report.pdf
Sales tax includes retail privilege tax collections for cities and towns, counties (excise, jail, capitol projects, road, rental car, hotel, health) and other municipal corporations such as regional transportation and sports/tourism authorities. Data from Tables 5 and 27 of the Arizona Department of Revenue Annual Report FY2019, year ending June 30, 2019. https://azdor.gov/sites/default/files/media/REPORTS_ANNUAL_2019_ASSETS_fy19_annual_report.pdf