



MEMORANDUM

Date: October 23, 2019

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

From: C.H. Huckelberry 
County Administrator

Re: **Catalina Foothills Unified School District No. 16 Secondary Property Tax**

Pima County was recently made aware of an error that impacts the Fiscal Year 2019/20 secondary property tax levy for the Catalina Foothills Unified School District No. 16 (District).

Property tax billing statements sent to taxpayers in the District contained a line item for a secondary property tax levy for the District entitled *Override Election K-3* (corrected to *Override Capital Outlay*). The amount was calculated using a secondary property tax rate of \$0.0316 per \$100 of taxable net assessed value.

Staff recently noted this was incorrect. The tax amount should have been calculated using a secondary property tax rate of \$0.3161 per \$100 of taxable net assessed value. This error results in the District receiving \$1,800,000 less in property taxes than was originally budgeted for FY 2019/20.

The Pima County Schools Superintendent's Office and County Finance Staff are working with the District's Superintendent to ensure the District does not experience negative impacts for the unbilled amount during the current tax year. Notifications will be sent to the taxpayers within the District to explain the error. The \$1,800,000 for the 2019 Tax Year will be included on the 2020 property tax billing statements mailed in September 2020.

CHH/lab

c: The Honorable Dustin Williams, Pima County School Superintendent
Jan Leshar, Chief Deputy County Administrator
Michelle Campagne, Director, Finance and Risk Management
Robert W. Johnson, Deputy Director, Finance and Risk Management
Patrick McGee, Budget Manager, Finance and Risk Management