




MEMORANDUM

Date: February 19, 2021

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

From: C.H. Huckelberry
County Administrator 

Re: **Total Locally Assessed Sales and Property Tax Burden by County for FY2020**

As the Board begins to discuss next year's budget, it is important to have factual comparative information regarding the issue of tax burden. Towards the end of each calendar year 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, jail 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.

The Fiscal Year 2020 data from the State has been compiled in the attached table for each of the 15 Arizona counties. The combined tax burden on individuals living in Pima County increased by less than 1 percent from the year prior. It is lower than the combined tax burden for individuals living in five other counties, including Maricopa County. Pima County dropped from fifth last year to sixth this year when compared to the other Arizona counties, with Maricopa ranked third.

It is noteworthy that Navajo County began levying a "jail excise tax" for the first time in FY2020. This means eight Arizona counties now levy an excise tax for jail operations. If Pima County were to levy a similar jail excise tax, it would reduce the County's property tax rate proportionally. However, this would require the Board to create a county jail district and seek voter approval of an excise tax to fund the district.

Attachment

CHH/dr

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

**Property and Sales Tax Burden Per Capital by Arizona County
Fiscal Year 2019/20**

County	Population ¹	Primary and Secondary Property Tax Levies for All Taxing Entities ²	Sales Tax Collections for All Taxing Entities ³	Property Tax Per Capita	Sales Tax Per Capita	Total Property and Sales Taxes	FY2019 Total Taxes Per Capita	FY2020 Total Taxes Per Capita	Rank
Yavapai	234,400	\$ 300,783,377	\$ 167,174,486	\$ 1,283	\$ 713	\$ 467,957,863	\$ 1,978	\$ 1,996	1
Coconino	148,400	\$ 171,052,187	\$ 121,071,403	\$ 1,153	\$ 816	\$ 292,123,590	\$ 1,951	\$ 1,968	2
Maricopa	4,436,900	\$ 5,461,008,063	\$ 3,221,798,972	\$ 1,231	\$ 726	\$ 8,682,807,035	\$ 1,941	\$ 1,957	3
Greenlee	10,700	\$ 18,139,744	\$ 2,655,759	\$ 1,695	\$ 248	\$ 20,795,503	\$ 1,914	\$ 1,944	4
Gila	55,100	\$ 76,275,479	\$ 25,625,195	\$ 1,384	\$ 465	\$ 101,900,674	\$ 1,762	\$ 1,849	5
Pima	1,050,900	\$ 1,347,830,609	\$ 525,099,306	\$ 1,283	\$ 500	\$ 1,872,929,915	\$ 1,768	\$ 1,782	6
La Paz	22,000	\$ 25,011,114	\$ 9,141,005	\$ 1,137	\$ 416	\$ 34,152,119	\$ 1,519	\$ 1,552	7
Cochise	131,300	\$ 125,061,629	\$ 48,782,262	\$ 952	\$ 372	\$ 173,843,891	\$ 1,327	\$ 1,324	8
Mohave	218,300	\$ 213,205,661	\$ 69,718,912	\$ 977	\$ 319	\$ 282,924,573	\$ 1,261	\$ 1,296	9
Santa Cruz	53,700	\$ 49,734,162	\$ 16,938,901	\$ 926	\$ 315	\$ 66,673,063	\$ 1,166	\$ 1,242	10
Navajo	114,300	\$ 94,721,040	\$ 39,973,268	\$ 829	\$ 350	\$ 134,694,308	\$ 1,187	\$ 1,178	11
Pinal	466,200	\$ 398,353,002	\$ 147,539,380	\$ 854	\$ 316	\$ 545,892,382	\$ 1,147	\$ 1,171	12
Yuma	231,800	\$ 168,343,555	\$ 94,862,412	\$ 726	\$ 409	\$ 263,205,967	\$ 1,131	\$ 1,135	13
Graham	38,600	\$ 25,718,546	\$ 16,893,641	\$ 666	\$ 438	\$ 42,612,187	\$ 1,070	\$ 1,104	14
Apache	73,600	\$ 33,572,861	\$ 4,961,259	\$ 456	\$ 67	\$ 38,534,120	\$ 504	\$ 524	15
Statewide	7,286,200	\$ 8,508,811,029	\$ 4,512,236,161	\$ 1,168	\$ 619	\$ 13,021,047,190	\$ 1,770	\$ 1,787	

¹Arizona Department of Economic Opportunity, July 1, 2020 Medium Population Estimates for All Areas 2018-2055.

<https://www.azcommerce.com/oeo/population/population-projections/>

²Property tax includes total 2020 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 FY2020, year ending June 30, 2020. https://azdor.gov/sites/default/files/REPORTS_ANNUAL_2020_ASSETS_fy20_annual_report.pdf

³Sales 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 FY2020, year ending June 30, 2020.

https://azdor.gov/sites/default/files/REPORTS_ANNUAL_2020_ASSETS_fy20_annual_report.pdf