



MEMORANDUM

Date: June 21, 2021

To: The Honorable Chair 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 typed name "C.H. Huckelberry".

Re: **Tax Base Losses Associated with Wildfires**

While the Legislature recently passed special legislation for immediate fiscal relief for the cost of fighting and managing wildfires and their short term impacts on watersheds that are burned, which greatly increases flood potential, the long term affects, particularly a loss of tax base has not been considered.

As an example, attached is information on the Total Full Cash Value, Total Limited Value and the Total Limited Net Assessed Value for Mount Lemmon for Tax Years 2000 through 2021. As you can see, the values in 2003 decreased as a result of the Aspen Fire. The values steadily increased after the fire from 2004 through 2010, which signaled the beginning of the Great Recession. Values since 2013 have remained stable but slightly declined through 2021.

It should be remembered that due to Proposition 117, unless there is a major change to the property, the Limited Value or taxable value can only increase up to five percent per year regardless of market increases. As values increase on Mount Lemmon in the coming years due to market and construction increases, it is important to remember that the Limited Value will not increase at the same rate.

During the Aspen Fire, a total of 340 structures, including homes and commercial buildings were lost.

The tax base of areas stricken by wildfire do not appear to recover at the same rate as the general tax base and appropriate legislative relief should be provided to special taxing districts that rely on revenues to provide direct services to these areas.

CHH/anc

Attachment

c: The Honorable Suzanne Droubie, Pima County Assessor
Stephanie Oroz, Chief Deputy Assessor
Jan Leshner, Chief Deputy County Administrator
Carmine DeBonis, Jr., Deputy County Administrator for Public Works
Francisco Garcia, MD, MPH, Deputy County Administrator & Chief Medical Officer,
Health and Community Services
Nicole Fyffe, Executive Assistant to the County Administrator

	TotalFullCash	TotalLimited	TotalLimitedNetAssessed
2000	57,575,876.00	51,408,099.00	0.00
2001	58,063,433.00	54,477,159.00	0.00
2002	62,057,260.00	58,628,559.00	0.00
2003	57,268,875.00	45,422,492.00	0.00
2004	56,839,361.00	46,927,032.00	4,130,576.00
2005	64,541,396.00	53,804,643.00	5,006,884.00
2006	86,951,306.00	65,921,031.00	6,603,466.00
2007	104,089,444.00	79,992,441.00	8,145,410.00
2008	109,809,622.00	90,212,409.00	9,022,766.00
2009	132,746,184.00	110,523,555.00	10,810,349.00
2010	167,932,099.00	127,470,149.00	12,474,913.00
2011	164,892,226.00	139,759,046.00	13,730,080.00
2012	160,228,509.00	149,170,115.00	14,835,187.00
2013	155,483,411.00	153,078,834.00	15,106,092.00
2014	158,096,093.00	156,713,971.00	15,373,465.00
2015	160,408,855.00	158,776,596.00	15,471,325.00
2016	158,167,038.00	156,204,070.00	14,805,997.00
2017	160,711,116.00	159,542,199.00	15,055,803.00
2018	161,969,377.00	160,872,401.00	15,145,734.00
2019	157,221,970.00	155,112,479.00	14,351,111.00
2020	154,295,502.00	152,771,940.00	14,104,886.00
2021	151,452,999.00	150,051,333.00	13,620,343.00

