



MEMORANDUM

Date: February 7, 2014

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

From: C.H. Huckelberry
County Administrator 

Re: **House Bill 2379 Severely Limiting the Library District Secondary Property Tax**

I previously communicated to the Board of Supervisors the significant adverse consequences House Bill (HB) 2379 would have on our Library District. I understand the Maricopa County Library District is in a similar position; they have amassed a significant fund balance in the past and have used it in recent years to reduce the Library District Tax Levy. They would be placed in a possible \$14.5 million deficit if HB 2379 is approved by the State Legislature and signed into law by the Governor, as opposed to our \$5.6 million deficit.

To understand the significance of the Library District Tax Levy on individual property tax payers, I am enclosing representative property tax statements from 2009, 2010, 2011, 2012, and 2013. These five years represent the same property with valuations near the average property value within Pima County. These are tax statements that were sent to a real homeowner; and they represent a typical taxpayer within the Tucson Unified School District, as well as the City of Tucson. As you can see, the assessed value has been declining over time, which is exactly what has occurred with the tax base since the beginning of the recession.

The table below lists the assessed value for a five-year period, as well as a comparison of the Library District tax as a percentage of the total property tax.

Description	2009	2010	2011	2012	2013
Assessed Value	\$193,262	\$191,669	\$170,465	\$164,436	\$154,769
Library District Tax	\$70.87	\$55.07	\$59.42	\$58.98	\$56.90
Total Property Tax	\$2,128.58	\$2,221.03	\$2,207.69	\$2,255.31	\$2,246.88
Percentage of Property Tax Paid to the Library District	3.3	2.5	2.7	2.6	2.5

Clearly, property taxes for library services in Pima County are not out of control; they are not even a significant burden. They are very modest and represent, on average, only 2.7 percent of a property tax bill to a homeowner within Pima County.

The Honorable Chair and Members

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The services and benefits of the County free library system, which now provides multiple benefits, including workforce development and access to technology, as well as being a repository for information, far exceeds the small amount being paid for these services.

CHH/anc

Attachments

c: Martin Willett, Chief Deputy County Administrator
 Hank Atha, Deputy County Administrator for Community & Economic Development
 Melinda Cervantes, Director, Pima County Library District
 Michael Racy, Racy Associates, Inc.
 Chair and Members, Pima County Library Advisory Board
 Chair and Members, Pima Library Foundation
 Chair and Members, Friends of the Pima County Public Library

PIMA COUNTY

2013 PROPERTY TAX STATEMENT

ARIZONA

BOOK	STATE CODE # MAP PARCEL	AREA CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	IRRIGATION DISTRICT \$ PER ACRE
			11.9835	4.0053	

ASSESSMENT	VALUE IN DOLLARS	ASSESSMENT RATIO	ASSESSED VALUE IN DOLLARS	EXEMPTIONS	NET ASSESSED VALUE
LIMITED	154,769	10.0	15,477		15,477
FULL CASH	154,769	10.0	15,477		15,477
PERSONAL PROPERTY					

2013 TAX SUMMARY		JURISDICTION	2013 TAXES	2012 TAXES	DIFFERENCE
PRIMARY PROPERTY TAX	1,854.87	PIMA COUNTY PRI	567.46	562.02	5.44
		SCHOOL EQUAL	79.29	77.57	1.72
LESS STATE AID TO EDUCATION	306.98	TSH SCH DIST PRI	622.50	742.22	-119.72
		PIMA COLLEGE PRI	197.27	188.84	8.43
NET PRIMARY PROPERTY TAX	1,547.69	CITY OF TSH PRI	65.20	62.62	2.58
		TUCSON TORT PRI	15.97	5.21	10.76
SECONDARY PROPERTY TAX	619.91	COUNTY BONDS SEC	120.72	128.26	-7.54
		TSH SCH DIST SEC	220.75	203.63	17.12
CAGRO MEMBER DUES		JNT TECH ED SEC	7.74	8.22	-0.48
		PIMA COLLEGE SEC	2.89	4.23	-1.34
TOTAL TAX DUE FOR 2013	2,167.60	CITY OF TSH SEC	140.21	140.00	0.21
		CEN ARIZ WTR SEC	21.67	16.45	5.22
		PIMA CO FLD SEC	40.78	43.33	-2.55
		LIBRARY DISTRICT	56.09	56.90	-1.19
		FIRE DIST ASSIST	7.06	7.38	-0.32
		TOTALS	2,167.60	2,246.88	-79.28

PAYMENT INSTRUCTIONS
 To pay the 1st half installment, send the 1st half coupon with your payment postmarked no later than **Nov. 1, 2013**. To pay the 2nd half installment, send the 2nd half coupon with

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PIMA COUNTY

2012 PROPERTY TAX STATEMENT

ARIZONA

BOOK	TAX CODE # MAP PARCEL	AREA CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	IRRIGATION DISTRICT \$ PER ACRE
			11.5308	3.6996	

ASSESSMENT	VALUE IN DOLLARS	ASSESSMENT RATIO	ASSESSED VALUE IN DOLLARS	EXEMPTIONS	NET ASSESSED VALUE
LIMITED FULL CASH PERSONAL PROPERTY	164,436	10.0	16,444		16,444

2012 TAX SUMMARY		JURISDICTION	2012 TAXES	2011 TAXES	DIFFERENCE
PRIMARY PROPERTY TAX	1,896.12	PIMA COUNTY PRI	562.02	582.63	-20.61
		SCHOOL EQUAL	77.57	72.60	4.97
LESS STATE AID TO EDUCATION	257.64	TSH SCH DIST PRI	742.22	691.34	50.88
		PIMA COLLEGE PRI	188.84	184.89	3.95
NET PRIMARY PROPERTY TAX	1,638.48	CITY OF TSH PRI	62.62	60.84	1.78
		TUCSON TORT PRI	5.21	12.41	-7.20
SECONDARY PROPERTY TAX	608.40	COUNTY BONDS SEC	128.26	132.97	-4.71
		TSH SCH DIST SEC	203.63	251.94	-48.31
CAGRO MEMBER DUES	0.00	JNT TECH ED SEC	8.22	8.52	-0.30
		PIMA COLLEGE SEC	4.23	4.23	0.00
TOTAL TAX DUE FOR 2012	2,246.88	CITY OF TSH SEC	140.00	124.85	15.15
		CEN ARIZ WTR SEC	16.45	17.05	-0.60
		PIMA CO FLD SEC	43.33	44.92	-1.59
		LIBRARY DISTRICT	56.90	58.98	-2.08
		FIRE DIST ASSIST	7.38	7.14	0.24
		TOTALS	2,246.88	2,255.31	-8.43

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PIMA COUNTY

2011 PROPERTY TAX STATEMENT

ARIZONA

STATE CODE # FORM MAP PARCEL	AREA CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE 10.8281	SECONDARY TAX RATE PER \$100 ASSESSED VALUE 3.8164	IRRIGATION DISTRICT \$ PER ACRE
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ASSESSMENT	VALUE IN DOLLARS	ASSESSMENT RATIO	ASSESSED VALUE IN DOLLARS	EXEMPTIONS	NET ASSESSED VALUE
LIMITED	170,465	10.0	17,047		17,047
FULL CASH	170,465	10.0	17,047		17,047
PERSONAL PROPERTY					

2011 TAX SUMMARY		JURISDICTION	2011 TAXES	2010 TAXES	DIFFERENCE
PRIMARY PROPERTY TAX	1,845.86	PIMA COUNTY PRI	582.63	635.06	-52.43
LESS STATE AID TO EDUCATION	241.15	SCHOOL EQUAL	72.60	68.31	4.29
NET PRIMARY PROPERTY TAX	1,604.71	TSN SCH DIST PRI	691.34	583.34	108.00
SECONDARY PROPERTY TAX	650.60	PIMA COLLEGE PRI	184.89	186.97	-2.08
TOTAL TAX DUE FOR 2011	2,255.31	CITY OF TSN PRI	60.84	61.66	-0.82
		TUCSON TORT PRI	12.41	1.38	11.03
		COUNTY BONDS SEC	132.97	143.75	-10.78
		TSN SCH DIST SEC	251.94	239.34	12.60
		JHT TECH ED SEC	8.52	9.58	-1.06
		PIMA COLLEGE SEC	4.23	20.95	-16.72
		CITY OF TSN SEC	124.85	120.00	4.85
		CEN ARIZ WTR SEC	17.05	19.17	-2.12
		PIMA CO FLD SEC	44.92	50.51	-5.59
		LIBRARY DISTRICT	58.98	59.42	-0.44
		FIRE DIST ASSIST	7.14	8.25	-1.11
		TOTALS	2,255.31	2,207.69	47.62

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PO BOX 29011
Phoenix AZ 85038-9011



PIMA COUNTY

2010 PROPERTY TAX STATEMENT

ARIZONA

STATE CODE # <small>MARK</small> 1000 940011	AREA CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	IRRIGATION DISTRICT \$ PER ACRE
		10.0230	3.5006	

ASSESSMENT	VALUE IN DOLLARS	ASSESSMENT RATIO	ASSESSED VALUE IN DOLLARS	EXEMPTIONS	NET ASSESSED VALUE
LIMITED	191,669	10.0	19,167		19,167
FULL CASH	191,669	10.0	19,167		19,167
PERSONAL PROPERTY					

2010 TAX SUMMARY		JURISDICTION	2010 TAXES	2009 TAXES	DIFFERENCE
PRIMARY PROPERTY TAX	1,921.10	PIMA COUNTY PRI	635.06	640.33	-5.27
LESS STATE AID TO EDUCATION	384.38	SCHOOL EQUAL	68.31	63.89	4.42
NET PRIMARY PROPERTY TAX	1,536.72	TSN SCH DIST PRI	583.34	584.09	-0.75
SECONDARY PROPERTY TAX	670.97	PIMA COLLEGE PRI	186.97	180.31	6.66
		CITY OF TSN PRI	61.66	60.61	1.05
		TUCSON TORT PRI	1.38	0.00	1.38
		COUNTY BONDS SEC	143.75	147.94	-4.19
		TSN SCH DIST SEC	239.34	235.52	3.82
TOTAL TAX DUE FOR 2010	2,207.69	JNT TECH ED SEC	9.58	10.42	-0.84
		PIMA COLLEGE SEC	20.95	29.46	-8.51
		CITY OF TSN SEC	120.00	129.19	-9.19
		CEN ARIZ WTR SEC	19.17	20.83	-1.66
		PIMA CO FLD SEC	50.51	54.91	-4.40
		LIBRARY DISTRICT	59.42	55.07	4.35
		FIRE DIST ASSIST	8.25	8.46	-0.21
		TOTALS	2,207.69	2,221.03	-13.34

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PIMA COUNTY

2009 PROPERTY TAX STATEMENT

ARIZONA

STATE CODE # BOOK MAP PARCEL	AREA CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	IRRIGATION DISTRICT \$ PER ACRE
		9.8303	3.3201	

ASSESSMENT	VALUE IN DOLLARS	ASSESSMENT RATIO	ASSESSED VALUE IN DOLLARS	EXEMPTIONS	NET ASSESSED VALUE
LIMITED	193,262	10.0	19,326		19,326
FULL CASH	208,369	10.0	20,837		20,837
PERSONAL PROPERTY					

2009 TAX SUMMARY		JURISDICTION	2009 TAXES	2008 TAXES	DIFFERENCE
PRIMARY PROPERTY TAX	1,899.81	PIMA COUNTY PRI	640.33	595.82	44.51
		SCHOOL EQUAL	63.89	0.00	63.89
LESS STATE AID TO EDUCATION	370.58	TSH SCH DIST PRI	584.09	587.41	-3.32
		PIMA COLLEGE PRI	180.31	172.95	7.36
NET PRIMARY PROPERTY TAX	1,529.23	CITY OF TSH PRI	60.61	56.77	3.84
		COUNTY BONDS SEC	147.94	126.36	21.58
SECONDARY PROPERTY TAX	691.80	TSH SCH DIST SEC	235.52	252.59	-17.07
		JNT TECH ED SEC	10.42	10.44	-0.02
TOTAL TAX DUE FOR 2009	2,221.03	PIMA COLLEGE SEC	29.46	31.56	-2.10
		CITY OF TSH SEC	129.19	133.04	-3.85
		CEH ARIZ WTR SEC	20.83	20.88	-0.05
		PIMA CO FLD SEC	54.91	61.30	-6.39
		LIBRARY DISTRICT	55.07	70.87	-15.80
		FIRE DIST ASSIST	8.46	8.59	-0.13
		TOTALS	2,221.03	2,128.58	92.45

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