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# MEMORANDUM

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Date: May 20, 2015

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

From: C.H. Huckelberry  
County Administrator *CHH*

Re: **Property Tax Impacts from the Fiscal Year 2015/16 Adopted Tentative Budget**

On May 19, 2015, the Board of Supervisors adopted the Fiscal Year 2015/16 Tentative Budget, which increased the primary property tax rate by \$0.1098 and the secondary property tax by \$0.0900. There has been a great deal of discussion regarding the annual tax impact of this property tax rate increase on the residential homeowner.

Attached is graph showing the distribution of assessed value of the 225,907 primary residences in Pima County. As can be seen, the average assessed value is \$152,511, and the median value is \$120,693. Average value is defined as the total value of the residential property tax base divided by the number of properties. The median value is defined as that value at which one half of the properties are valued less than, and one half is valued more.

The table below shows the annual property tax increase for primary residence properties valued at \$50,000, the median (\$120,693), the average (\$152,511), \$200,000 and \$250,000.

Primary Residence Limited Value	Primary Property Tax Increase*	Secondary Property Tax Increase*
\$50,000	\$ 5.49	\$ 4.50
Median: \$120,693	13.25	10.86
Average: \$152,511	16.75	13.72
\$200,000	21.96	18.00
\$250,000	27.45	22.50

\* At Tentative Tax Rates.

As the Board knows, the primary property tax rate increase was conditionally adopted. This means that if the County is successful in pending litigation to invalidate the State Aid to Education cost transferred to the County, the property tax increase in the primary levy will be zero.

CHH/mjk  
Attachment

c: Tom Burke, Deputy County Administrator for Administration  
Ellen Moulton, Interim Director, Finance and Risk Management  
Robert Johnson, Budget Manager, Finance and Risk Management

# DISTRIBUTION OF FY 2015/16 TAXABLE LIMITED VALUES FOR THE 225,907 PRIMARY RESIDENCES IN PIMA COUNTY

