



---

# MEMORANDUM

---

Date: September 11, 2015

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 printed name "C.H. Huckelberry".

Re: **Tax Burden Comparison: Maricopa County versus Pima County**

The attached table reports on the total tax burden of residents in Pima County versus Maricopa residents' tax burden.

The myth that Pima County is a high-tax County continues to be perpetuated. The data in the table comparing the tax burdens of all counties in Arizona dispels that myth. Pima County is ranked fifth among the 15 counties and is slightly below the statewide average for tax burden per capita. This information is based on data from the State for Fiscal Year (FY) 2013/14. Comparison data for FY 2014/15 will not be available until approximately December 2015.

When FY 2015/16 data is available, it is likely the tax burden per capita disparity between Maricopa County and Pima County will widen, since voters in the City of Phoenix recently approved an increase in their sales tax from 0.4 percent to 0.7 percent for transportation purposes. The Towns of Marana and Oro Valley both recently increased their sales tax by 0.5 percent. These two tax increases will raise the per capita tax burden in each county; however, the tax increases in Oro Valley and Marana are smaller than that of the City of Phoenix, and the overall tax base that it is applied to is much smaller than that of Phoenix. Hence, it is likely the per capita tax burden in Maricopa County will increase much more significantly than it will increase in Pima County.

If General Obligation bonds are approved in Pima County this year, the overall impact on the tax burden will be smaller, simply because of the limitation on the issuance of new debt each year due to the secondary property tax voluntary cap adopted by the Board of Supervisors, coupled with the continuing retirement of older General Obligation bond debt.

CHH/lab

Attachment

c: Tom Burke, Deputy County Administrator for Administration  
Keith Dommer, Finance Director, Finance and Risk Management  
Robert Johnson, Budget Manager, Finance and Risk Management

**TAX BURDEN BY COUNTY  
FISCAL YEAR 2013/14<sup>1</sup>**

County	Population <sup>2</sup>	Property Tax <sup>3</sup>	Sales Tax <sup>4</sup>	Property Tax Per Capita	Sales Tax Per Capita	Total Taxes	Total Taxes Per Capita	Rank
Apache	72,180	\$ 28,941,581	\$ 4,612,049	\$ 400.96	\$ 63.90	\$ 33,553,630	\$ 464.86	15
Cochise	130,906	\$ 114,484,293	\$ 37,330,568	\$ 874.55	\$ 285.17	\$ 151,814,861	\$ 1,159.72	10
Coconino	135,695	\$ 139,389,348	\$ 73,673,220	\$ 1,027.23	\$ 542.93	\$ 213,062,568	\$ 1,570.16	4
Gila	53,670	\$ 59,262,705	\$ 18,820,658	\$ 1,104.21	\$ 350.67	\$ 78,083,363	\$ 1,454.88	6
Graham	37,872	\$ 23,171,603	\$ 12,353,725	\$ 611.84	\$ 326.20	\$ 35,525,328	\$ 938.04	14
Greenlee	10,913	\$ 14,487,386	\$ 3,338,331	\$ 1,327.53	\$ 305.90	\$ 17,825,717	\$ 1,633.44	1
La Paz	20,979	\$ 21,826,352	\$ 6,971,403	\$ 1,040.39	\$ 332.30	\$ 28,797,755	\$ 1,372.69	7
Maricopa	3,944,859	\$ 3,995,179,379	\$ 2,275,190,826	\$ 1,012.76	\$ 576.75	\$ 6,270,370,205	\$ 1,589.50	3
Mohave	203,592	\$ 193,776,857	\$ 50,376,725	\$ 951.79	\$ 247.44	\$ 244,153,582	\$ 1,199.23	9
Navajo	108,694	\$ 89,980,803	\$ 31,365,869	\$ 827.84	\$ 288.57	\$ 121,346,672	\$ 1,116.41	11
Pima	996,046	\$ 1,130,111,625	\$ 326,643,344	\$ 1,134.60	\$ 327.94	\$ 1,456,754,969	\$ 1,462.54	5
Pinal	393,813	\$ 313,421,943	\$ 86,677,115	\$ 795.86	\$ 220.10	\$ 400,099,058	\$ 1,015.96	12
Santa Cruz	49,218	\$ 43,527,646	\$ 15,626,169	\$ 884.38	\$ 317.49	\$ 59,153,815	\$ 1,201.87	8
Yavapai	213,294	\$ 248,977,804	\$ 93,376,686	\$ 1,167.30	\$ 437.78	\$ 342,354,490	\$ 1,605.08	2
Yuma	209,323	\$ 139,243,585	\$ 67,409,507	\$ 665.21	\$ 322.04	\$ 206,653,092	\$ 987.25	13
<b>Statewide Totals</b>	<b>6,581,054</b>	<b>\$ 6,555,782,910</b>	<b>\$ 3,103,766,195</b>	<b>\$ 13,826.45</b>	<b>\$ 4,945.18</b>	<b>\$ 9,659,549,105</b>	<b>\$ 1,467.78</b>	

<sup>1</sup>Latest year for which data is available. Data for FY 2014/15 is anticipated to be available December 2015.

<sup>2</sup>Population estimate as of July 1, 2013. Source: Arizona Department of Administration.

<sup>3</sup>Property tax includes all primary, secondary, special district taxes of the State, counties, cities and towns, community college, school districts, and fire, flood control, library and other special districts. Data from 2014 Arizona Department of Revenue Annual Report, available at <https://www.azdor.gov/ReportsResearch/AnnualReports.aspx>.

<sup>4</sup>State taxes include county, cities and towns, and other municipal corporations such as regional transportation authorities. Data from 2014 Arizona Department of Revenue Annual Report, available at <https://www.azdor.gov/ReportsResearch/AnnualReports.aspx>.