

LEGAL REQUIREMENTS

COUNTY SPENDING LIMITATION

Pima County, like all counties and cities in Arizona, is subject to numerous budgetary and related legal requirements. Article 9, Section 20 of the Arizona Constitution sets limits on the County's legal budget capacity. In general, the Board of Supervisors, as the governing body of the County, cannot authorize expenditures from local revenues in excess of the expenditure limitation determined annually for Pima County by the Arizona Economic Estimates Commission. The expenditure limitation is determined each year by adjusting the amount of actual payments of local revenues received by the County during fiscal year 1979/80 to reflect inflation and subsequent population growth for the County. Not subject to this limitation are items such as bond proceeds, related debt service, interest earnings, special voter approved districts, certain highway user revenue funds, federal grant and aid funds, monies received pursuant to intergovernmental agreements, and state grants which are to be used for specific purposes.

Arizona Revised Statute (ARS) § 42-17151, in effect, also mandates the adoption of a balanced budget for the County, as it requires *the governing body of each county shall fix, levy and assess the amount to be raised from primary property taxation and secondary property taxation. This amount, plus all other sources of revenue, as estimated, and restricted and unrestricted unencumbered balances from the preceding fiscal year, shall equal the total of amounts proposed to be spent in the budget for the current fiscal year.*

TENTATIVE BUDGET PREPARATION AND PUBLICATION

State law (ARS § 42-17101) requires that on or before the third Monday in July of each fiscal year, the Board of Supervisors must prepare an estimate of the County's expenditures and revenues. Pima County refers to these estimates as the *Tentative Budget*. According to ARS § 42-17101, this Tentative Budget must be included in the governing body's minutes and must be fully itemized in accordance with forms supplied by the state Auditor General. (See the *State Reports* section.) ARS § 42-17102 defines those expenditures and revenues comprising the Tentative Budget. The Tentative Budget and state reports include all monies used for County purposes, interest and principal payments on bonds, the amount for each special levy provided by law, and the amount for unanticipated contingencies or emergencies.

ARS § 42-17103 requires publication of the Tentative Budget once a week for at least two consecutive weeks. The published Tentative Budget must be accompanied by a notice of the scheduled date and time for a public hearing and special meeting regarding the proposed budget and taxes levied on property.

ARS § 42-17104 specifies that the Board of Supervisors shall hold a public hearing and special meeting at which any taxpayer may appear and speak for or against the Tentative Budget and tax levy. This public hearing and special meeting must be held on or before the fourteenth day before the day the Board levies taxes.

ARS § 42-17105 prescribes that once the Tentative Budget has been published, expenditures may not be increased above the published amounts; however, they may be decreased. In

effect, with the publication of the Tentative Budget, the Board has set its maximum limits for expenditures, but these limits may be reduced upon adoption of the final budget.

FINAL BUDGET ADOPTION

State law (ARS § 42-17105) specifies that after the hearing required by ARS § 42-17104, the Board of Supervisors must adopt the estimates of proposed expenditures for the fiscal year at a special meeting called for that purpose. The proposed expenditures become the final adopted budget for the current fiscal year when approved by a majority of the supervisors, provided that the total amounts proposed to be spent in the budget do not exceed the total amounts that were proposed for expenditures in the published estimates, i.e., the Tentative Budget.

Copies of the Board of Supervisors' resolutions adopting the fiscal year 2012/13 budgets for Pima County, the County Free Library District, the Flood Control District, and the Stadium District are provided on pages 3-7 through 3-10.

BUDGET REVISIONS

ARS § 42-17106 requires that no money shall be expended for a purpose not included in the adopted budget and no expenditures shall be made in excess of the amounts specified for each purpose in the budget, except as provided by law. This restriction applies whether or not the County has at any time received, or has on hand, funds or revenues in excess of those required to meet expenditures incurred under the adopted budget.

Pima County defines *purpose* as a *program*, i.e., an activity or group of activities that accomplishes a single function or provides a category of service. ARS § 42-17106 permits the Board of Supervisors, upon approval by a majority of the supervisors at a duly noticed public meeting, to authorize the transfer of funds between programs when the funds are available and the transfer is in the public interest and based on a demonstrated need, as long as the transfer does not result in violation of the limitations prescribed by Article 9, Sections 19 and 20 of the Arizona Constitution, i.e., the limitation on annual increases in local ad valorem property tax levies and the limitation on county expenditures, respectively.

TRUTH IN TAXATION

State law (ARS § 42-17052) requires that on or before February 10th of each year, the County Assessor shall transmit to the Board of Supervisors an estimate of the total net assessed valuation of the County, including an estimate of new property that has been added to the tax roll since the previous levy of property taxes in the County. If the proposed primary property tax levy, excluding amounts that are attributable to new construction, is greater than the amount levied by the County in the preceding year, the Board of Supervisors is required by ARS § 42-17107 to publish a notice of tax increase, inviting citizens to appear and speak for or against the proposed increase at a public truth in taxation hearing. The notice of tax increase must be published twice, with the first publication of the notice being at least fourteen but not more than twenty days before the date of the truth in taxation hearing and the second publication being at least seven days but not more than ten days prior to the hearing.

ARS § 42-17107 requires a public truth in taxation hearing be held prior to the Board's approval of the adopted budget. Furthermore, ARS § 42-17104 requires such a public hearing be held on or before the fourteenth day before the day taxes are levied. Whenever a truth in taxation hearing has been required, Pima County has customarily held such a hearing on the same day and immediately preceding the Board's approval of the adopted budget.

ADOPTION OF TAX LEVY

ARS § 42-17151 specifies that on or before the third Monday in August the Board of Supervisors must fix, levy, and assess the amounts to be raised from primary property taxation and secondary property taxation. The Board must also designate the amounts to be levied for each purpose appearing in the adopted budget and determine and fix a primary property tax rate and the secondary property tax rates.

ARS § 42-17151 requires the primary property tax levy and rate and the secondary property tax levy and rate adopted by the Board of Supervisors for the purpose of retiring principal and paying interest on general obligation bonds shall be fixed using the net assessed values of real and personal property from the assessment roll of the County as transmitted pursuant to ARS § 42-17052 by the Assessor on or before February 10th of each year, unless subsequent changes in such values are approved by the Property Tax Oversight Commission. Pima County also uses the net assessed values from this assessment roll in fixing other secondary property tax rates in the adopted budget. Although the County's secondary tax rates are fixed using the February values, the amounts adopted by the Board of Supervisors on or before the third Monday in August for the secondary tax levies of the County Free Library District and the Flood Control District are based on actual property billing values available from the Assessor around the beginning of August. This enables the Assessor to produce the most accurate billing roll possible, using the most current information for property values and exemptions as authorized by law.

A copy of the Board of Supervisors' resolution for the levy of taxes for fiscal year 2012/13 is provided on pages 3-11 through 3-25.

PROPERTY TAX LEVY LIMITATION

The Arizona Constitution and state statutes specify two distinct types of ad valorem property taxes: a limited property tax levy known as the primary property tax levy and a number of unlimited levies referred to as secondary property tax levies. The primary levy may be imposed for any purpose, while the secondary levies may be used only for specific purposes.

Primary Property Tax Levy: There is a strict limitation on how much the County can levy as an ad valorem primary property tax. Article 9, Section 19 of the Arizona Constitution and ARS § 42-17051 constrain the County's *maximum allowable primary property tax levy limit* each year to an amount that is two percent greater than the previous year's maximum allowable primary property tax levy limit, plus a dollar amount that reflects the net gain in property not taxed the previous year. Even if the County does not tax at the maximum allowable primary property tax levy limit from year to year, the allowed two percent increase is based on the prior year's maximum allowable levy limit. The amount of *net gain in property* is included in the calculation to take into account all new construction and any additional property added to the assessment roll from the previous year.

Secondary Property Tax Levy: Secondary property tax levies allow the County to levy ad valorem property taxes for various specific purposes. For many years, Pima County has levied four secondary property taxes. ARS § 11-275 authorizes a tax levy on the secondary net assessed value of all real and personal property in the County for the purpose of retiring principal and paying interest on general obligation bonds. ARS § 48-807 mandates the Board of Supervisors levy a countywide Fire District Assistance Tax on the secondary net assessed value of all real and personal property to assist the fire districts in Pima County, and ARS § 48-

3903 authorizes a similar secondary tax levy on all property to pay the expenses of the County Free Library District. ARS § 48-3620 authorizes a tax levy only on the secondary net assessed value of real property in the County to pay the expenses of the Regional Flood Control District.

Secondary tax levies are commonly referred to as *unlimited levies* because such property taxes may be levied in amounts necessary to meet expenses and are not statutorily limited in how they may change from year to year. The Fire District Assistance Tax is an exception, however, as ARS §48-807 limits the Fire District Assistance Tax to a rate not to exceed ten cents per \$100 of assessed valuation.

Not only is the dollar amount of the secondary tax levy unlimited, the actual full cash value of property used to determine the secondary tax levy can vary without limitation to reflect changes in overall market values. This is in contrast to the limitations placed on the primary property tax levy and the changes in the value of property used to determine the primary levy. (See Article 9, Sections 18 and 19 of the Arizona Constitution.)

Note: Copies of the resolutions for the Adoption of the County Budget, the Adoption of the County Free Library District Budget, the Adoption of the Flood Control District Budget, and Adoption of the Stadium District Budget are provided on the following four pages. Although each of the resolutions makes reference to the “accompanying schedules” which show the estimates of revenues and expenditures/expenses, the schedules have been withdrawn, since these schedules replicate the information provided in the section labeled *State Reports*. Please refer to the tab labeled *State Reports* for the estimates of revenues and expenditures/expenses.

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RESOLUTION NO. 2012 - 40
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE BUDGET
FISCAL YEAR 2012/2013

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et seq., the Board of Supervisors did, on May 15, 2012, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of Pima County, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with A.R.S. §42-17104, the Board met on June 19, 2012, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in A.R.S. §42-17051.

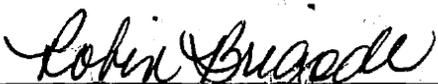
NOW, THEREFORE, BE IT RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced or changed by the same, are hereby adopted as the budget of Pima County for the Fiscal Year 2012/2013.

Passed and adopted this 19th day of June, 2012.



Chairman
Pima County Board of Supervisors
JUN 19 2012

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

RESOLUTION NO. 2012 - LD 1

PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
COUNTY FREE LIBRARY DISTRICT BUDGET FOR
FISCAL YEAR 2012/2013

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et seq. and §48-3903, the Board of Supervisors, sitting as the County Free Library District Board, did, on May 15, 2012, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Pima County Free Library District, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with said sections of said titles, the Board met on June 19, 2012, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

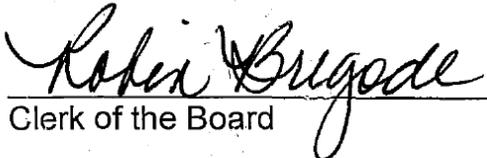
NOW, THEREFORE, BE IT RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced or changed by the same, are hereby adopted as the budget of the Pima County Free Library District for the Fiscal Year 2012/2013.

Passed and adopted this 19th day of June, 2012.



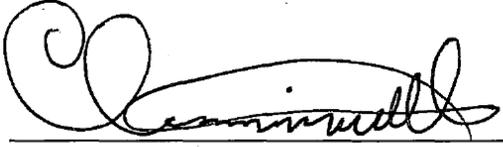
Chairman
Pima County Free Library District Board
JUN 19 2012

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

RESOLUTION NO. 2012 - FC 4

PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
FLOOD CONTROL DISTRICT BUDGET FOR
FISCAL YEAR 2012/2013

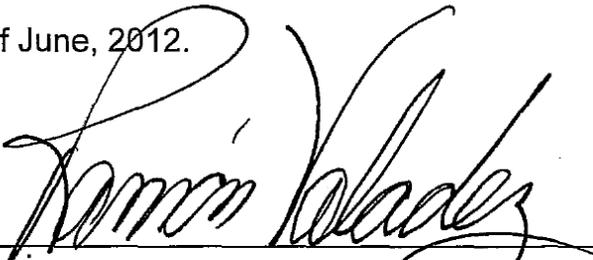
WHEREAS, in accordance with the provisions A.R.S. §42-17101 et seq. and §48-3620, the Board of Supervisors, sitting as the Flood Control District Board, did, on May 15, 2012, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real property of the Pima County Flood Control District, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with said sections of said titles, the Board met on June 19, 2012, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

NOW, THEREFORE, BE IT RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced or changed by the same, are hereby adopted as the budget of the Pima County Flood Control District for the Fiscal Year 2012/2013.

Passed and adopted this 19th day of June, 2012.



Chairman
Pima County Flood Control District Board
JUN 19 2012

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

RESOLUTION NO. 2012 - SD 1

PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
STADIUM DISTRICT BUDGET FOR
FISCAL YEAR 2012/2013

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et seq. and §48-4232, the Board of Supervisors, sitting as the Stadium District Board, did, on May 15, 2012, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with said sections of said titles, the Board met on June 19, 2012, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses, and

NOW, THEREFORE, BE IT RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced or changed by the same, are hereby adopted as the budget of the Pima County Stadium District for the Fiscal Year 2012/2013.

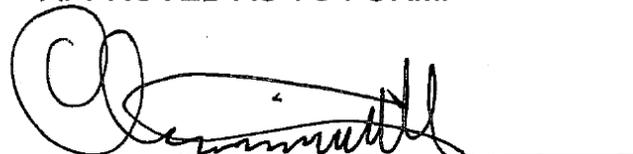
Passed and adopted this 19th day of June, 2012.


Chairman
Pima County Stadium District Board
JUN 19 2012

ATTEST:


Clerk of the Board

APPROVED AS TO FORM:


Deputy County Attorney

RESOLUTION NO. 2012 – 73

**RESOLUTION OF THE PIMA COUNTY BOARD
OF SUPERVISORS FOR THE LEVY OF TAXES
FOR FISCAL YEAR 2012/2013**

WHEREAS, in accordance with the provisions of A.R.S. §11-275; A.R.S. §42-17101, et. seq.; and A.R.S. §48-3620 and 3903, the Pima County Board of Supervisors did on May 15, 2012, make an estimate of the different amounts required to meet the public expenditures/ expenses of Pima County, Pima County Flood Control District and Pima County Free Library District for the ensuing fiscal year, and on June 19, 2012, the Pima County Board of Supervisors did adopt the budget of Pima County, Pima County Flood Control District and Pima County Free Library District and the amounts to be raised by taxation upon real and personal property within Pima County for Fiscal Year 2012/2013, and;

WHEREAS, pursuant to A.R.S. §42-17104, a meeting was held on June 19, 2012, at which taxpayers were privileged to appear and be heard in favor of or against any of the proposed Pima County expenditures or tax levies, and;

WHEREAS, in accordance with the provisions of A.R.S. §15-393, 972, 991.01, 992, 993, 994, 995, 1022, 1461 and 1462; A.R.S. §33-1476.03; A.R.S. §42-17151; and A.R.S. §48-575, 719, 723, 806, 807, 955, 960, 2223, 3114, 3715, 3715.02, 3778, 3779, 4501, and 4503; the Pima County Board of Supervisors has received the budgets and/or the expenditure amounts to be raised by taxation upon property from School Districts within Pima County; the Joint Technical Education District; the Unorganized School District Tax; the State Equalization Assistance Tax; Pima Community College District; City of Tucson; City of South Tucson; the City of Tucson Business Improvement District; the Fire Districts within Pima County; the Improvement Districts within Pima County; the Street Lighting Improvement Districts within Pima County; the Health District within Pima County; the Irrigation Districts within Pima County; the Community Facilities Districts within Pima County; the Central Arizona Water Conservation District and the Central Arizona Groundwater Replenishment District.

WHEREAS, public notice of the levy of taxes having been duly made as required by law, NOW, THEREFORE, BE IT RESOLVED, that the following amounts are taxes to be levied upon property located in Pima County for payment of taxes for Fiscal Year 2012/2013 for the entities listed:

PIMA COUNTY FISCAL YEAR 2012/13 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary	8,073,937,734	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX:			
Primary	8,073,937,734	38,084,764	0.4717
PIMA COUNTY:			
Primary			
General Fund	8,073,937,734	275,951,044	3.4178
Secondary			
County Free Library	8,116,015,231	28,081,413	0.3460
Debt Service	8,171,211,922	63,735,453	0.7800
Fire District Assistance	8,171,211,922	3,650,680	0.0447
Flood Control District	7,244,629,122	19,089,598	0.2635
TOTAL PIMA COUNTY		390,508,188	4.8520
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	17,995,824	352,448	1.9585
PIMA COMMUNITY COLLEGE:			
Primary	8,073,937,734	92,721,101	1.1484
Secondary	8,171,211,922	2,098,625	0.0257
TOTAL PIMA COMMUNITY COLLEGE		94,819,726	1.1741
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	8,116,015,231	4,869,609	0.0600
Water Storage Secondary	8,116,015,231	3,246,406	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,356.95 acre-feet)		643,194	474.0000
Membership Dues (rate per lot, with 17,702 lots assessed)		110,460	6.2400
Total Category 1 Member Lands		753,654	
Category 2 Member Lands			
Water Usage (rate per acre-foot and no usage)		0	409.0000

PIMA COUNTY FISCAL YEAR 2012/13 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF TUCSON:			
Primary	3,313,878,996		
Primary		12,619,250	0.3808
Involuntary Tort Judgments (Arizona Administrative Code Regulation 15-12-202)		1,051,650	0.0317
TOTAL PRIMARY		13,670,900	0.4125
Secondary	3,377,401,416	28,754,300	0.8514
TOTAL CITY OF TUCSON		42,425,200	1.2639
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:		412,925	list attached
CITY OF SOUTH TUCSON:			
Primary	23,255,713	53,604	0.2305
Secondary	23,716,054	600,850	2.5335
TOTAL CITY OF SOUTH TUCSON		654,454	2.7640
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	726,230	5,876	0.8091
Carriage Hills No. 1	2,287,045	3,301	0.1443
Carriage Hills No. 3	941,073	1,132	0.1203
Desert Steppes	1,539,393	1,980	0.1286
Hermosa Hills Estates	2,459,685	1,698	0.0690
Lakeside No. 1	1,781,516	2,641	0.1482
Littletown	1,361,527	7,316	0.5373
Longview Estates No. 1	2,209,200	3,583	0.1622
Longview Estates No. 2	2,610,675	4,149	0.1589
Manana Grande "B"	1,911,584	2,829	0.1480
Manana Grande "C"	2,466,279	4,621	0.1874
Midvale Park	6,637,559	5,973	0.0900
Mortimore Addition	3,278,902	12,947	0.3949
Oaktree No. 1	814,249	10,047	1.2339
Oaktree No. 2	585,803	7,890	1.3469
Oaktree No. 3	743,454	10,334	1.3900
Orange Grove Valley	1,164,293	2,914	0.2503
Peach Valley	493,152	1,563	0.3169
Peppertree	11,294,212	4,389	0.0389
Rolling Hills	5,656,348	6,759	0.1195
Salida del Sol	580,150	6,480	1.1170

PIMA COUNTY FISCAL YEAR 2012/13 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS:			
Arivaca	4,338,716	108,467	2.5000
Avra Valley	34,998,226		
Operations		1,137,442	3.2500
Bonds		59,496	0.1700
Total Avra Valley		1,196,938	3.4200
Corona de Tucson	47,364,048	1,269,356	2.6800
Drexel Heights	193,781,802		
Operations		6,297,909	3.2500
Bonds		755,749	0.3900
Total Drexel Heights		7,053,658	3.6400
Golder Ranch	646,395,224		
Operations		10,406,963	1.6100
Bonds		904,953	0.1400
Total Golder Ranch		11,311,916	1.7500
Green Valley	353,517,233	7,211,752	2.0400
Hidden Valley	14,829,052	111,218	0.7500
Mescal-J6	4,268,827	37,997	0.8901
Mt. Lemmon	16,036,331	521,180	3.2500
Mountain Vista	255,671,298	3,218,902	1.2590
Northwest	1,005,771,804		
Operations		25,399,140	2.5253
Bonds		3,104,230	0.3086
Total Northwest		28,503,370	2.8339
Picture Rocks	38,444,477		
Operations		1,211,001	3.1500
Bonds		259,115	0.6740
Total Picture Rocks		1,470,116	3.8240
Rincon Valley	102,874,422		
Operations		2,410,064	2.3427
Bonds		578,495	0.5623
Total Rincon Valley		2,988,559	2.9050
Sabino Vista	29,446,337	337,636	1.1466
Sonoita-Elgin	5,683,309	93,775	1.6500
Tanque Verde Valley	11,494,210	147,672	1.2848
Three Points	34,344,490		
Operations		1,116,196	3.2500
Bonds		515,168	1.5000
Total Three Points		1,631,364	4.7500
Tucson Country Club Estates	19,136,480	131,047	0.6848
Why	1,086,437	30,419	2.8000
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	15,617,906	117,134	0.7500

PIMA COUNTY FISCAL YEAR 2012/13 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	3,215,914,415		
Maintenance & Operation		187,600,367	5.8335
Unrestricted Capital		6,882,057	0.2140
Adjacent Ways		430,933	0.0134
Soft Capital		627,103	0.0195
TOTAL PRIMARY		195,540,460	6.0804
Secondary	3,264,316,779		
Class A Bond Interest and Redemption		25,118,918	0.7695
Class B Bond Interest and Redemption		15,303,117	0.4688
TOTAL SECONDARY		40,422,035	1.2383
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	755,872,036		
Maintenance & Operation		29,795,720	3.9419
TOTAL PRIMARY		29,795,720	3.9419
Secondary	766,417,621		
Class A Bond Interest and Redemption		5,846,234	0.7628
Class B Bond Interest and Redemption		564,850	0.0737
Override Maintenance & Operation		6,191,888	0.8079
TOTAL SECONDARY		12,602,972	1.6444
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	203,704,550		
Maintenance & Operation		6,873,399	3.3742
TOTAL PRIMARY		6,873,399	3.3742
Secondary	208,197,581		
Class B Bond Interest and Redemption		2,942,248	1.4132
Override Maintenance & Operation		2,478,384	1.1904
TOTAL SECONDARY		5,420,632	2.6036

PIMA COUNTY FISCAL YEAR 2012/13 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,465,994,418		
Maintenance & Operation		54,348,811	3.7073
Unrestricted Capital		3,420,165	0.2333
Adjacent Ways		274,141	0.0187
Soft Capital		1,813,435	0.1237
TOTAL PRIMARY		59,856,552	4.0830
Secondary	1,482,678,329		
Class B Bond Interest and Redemption		14,508,007	0.9785
Override Maintenance & Operation		7,300,708	0.4924
TOTAL SECONDARY		21,808,715	1.4709
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	435,017,813		
Maintenance & Operation		16,451,939	3.7819
TOTAL PRIMARY		16,451,939	3.7819
Secondary	447,030,726		
Class A Bond Interest and Redemption		3,696,050	0.8268
Class B Bond Interest and Redemption		2,325,007	0.5201
Override Maintenance & Operation		5,304,467	1.1866
TOTAL SECONDARY		11,325,524	2.5335
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	184,135,116		
Maintenance & Operation		5,539,337	3.0083
TOTAL PRIMARY		5,539,337	3.0083
Secondary	184,878,059		
Class B Bond Interest and Redemption		1,014,796	0.5489
Override Maintenance & Operation		885,936	0.4792
Override Election K-3		217,047	0.1174
TOTAL SECONDARY		2,117,779	1.1455

PIMA COUNTY FISCAL YEAR 2012/13 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	19,743,735		
Maintenance & Operation		697,704	3.5338
TOTAL PRIMARY		697,704	3.5338
Secondary	20,065,919	0	0.0000
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	583,516,439		
Maintenance & Operation		22,171,291	3.7996
Unrestricted Capital		451,642	0.0774
TOTAL PRIMARY		22,622,933	3.8770
Secondary	585,344,020		
Override Maintenance & Operation		2,356,595	0.4026
Override Election K-3		736,948	0.1259
Override Capital Outlay		2,000,121	0.3417
TOTAL SECONDARY		5,093,664	0.8702
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	443,206,134		
Maintenance & Operation		16,904,325	3.8141
Adjacent Ways		1,200,202	0.2708
TOTAL PRIMARY		18,104,527	4.0849
Secondary	452,490,744		
Class A Bond Interest and Redemption		236,200	0.0522
Class B Bond Interest and Redemption		2,764,718	0.6110
Override Maintenance & Operation		5,266,540	1.1639
TOTAL SECONDARY		8,267,458	1.8271

PIMA COUNTY FISCAL YEAR 2012/13 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	371,038,734		
Maintenance & Operation		11,236,908	3.0285
Adjacent Ways		870,086	0.2345
TOTAL PRIMARY		12,106,994	3.2630
Secondary	372,866,553		
Class B Bond Interest and Redemption		4,121,294	1.1053
Override Maintenance & Operation		3,287,937	0.8818
Override Capital Outlay		1,000,028	0.2682
TOTAL SECONDARY		8,409,259	2.2553
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	1,233,499		
Maintenance & Operation		49,748	4.0331
TOTAL PRIMARY		49,748	4.0331
Secondary	1,521,446	0	0.0000
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	7,861,447		
Maintenance & Operation		98,142	1.2484
TOTAL PRIMARY		98,142	1.2484
Secondary	8,049,979	0	0.0000
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	318,390,818		
Maintenance & Operation		3,266,371	1.0259
Adjacent Ways		1,046,869	0.3288
TOTAL PRIMARY		4,313,240	1.3547
Secondary	320,207,916		
Class B Bond Interest and Redemption		317,646	0.0992
Override Maintenance & Operation		381,047	0.1190
TOTAL SECONDARY		698,693	0.2182

PIMA COUNTY FISCAL YEAR 2012/13 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	1,167,687		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		<u>0</u>	<u>0.0000</u>
Secondary	1,167,687	0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,388,545		
Maintenance & Operation		82,199	5.9198
TOTAL PRIMARY		<u>82,199</u>	<u>5.9198</u>
Secondary	1,398,244	0	0.0000
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	34,926,465		
Maintenance & Operation		1,270,869	3.6387
Unrestricted Capital		537,728	1.5396
TOTAL PRIMARY		<u>1,808,597</u>	<u>5.1783</u>
Secondary	35,281,080		
Override Maintenance & Operation		443,554	1.2572
TOTAL SECONDARY		<u>443,554</u>	<u>1.2572</u>
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	7,785,454,018	3,892,727	0.0500
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
Mt. Lemmon Domestic Water District			
Secondary	14,132,484	383,600	2.7143
IMPROVEMENT DISTRICTS:			
Hayhook Ranch			
Secondary	1,362,927	36,000	2.6414

PIMA COUNTY FISCAL YEAR 2012/13 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	16,511,922		
Maintenance & Operation		49,536	0.3000
Bond Indebtedness		412,798	2.5000
TOTAL SECONDARY		462,334	2.8000
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	50,877		
Maintenance & Operation		153	0.3000
TOTAL SECONDARY		153	0.3000
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT			
Secondary	1,748,152		
Maintenance & Operation		5,244	0.3000
TOTAL SECONDARY		5,244	0.3000
VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	943,231		
Maintenance & Operation		2,830	0.3000
TOTAL SECONDARY		2,830	0.3000
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	8,769,938		
Maintenance & Operation		26,310	0.3000
Bond Indebtedness		263,098	3.0000
TOTAL SECONDARY		289,408	3.3000
CORTARO-MARANA IRRIGATION DISTRICT 12,154.50 ACRES			
Maintenance & Operation		802,197	66.0000
FLOWING WELLS IRRIGATION DISTRICT 1,681.77 ACRES			
Maintenance & Operation		32,542	19.3500
SILVERBELL IRRIGATION & DRAINAGE DISTRICT 1,912.15 ACRES			
Maintenance & Operation		5,736	3.0000
MOBILE HOME RELOCATION FUND ASSESSMENT			
Primary	Valuation Unavailable		0.5000
TOTAL		1,140,192,819	

FISCAL YEAR 2012/13 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
11706089C	\$2,514.80	117067130	\$787.82
11706166B	4,494.41	117100600	1,555.00
11706168A	2,984.98	117100610	866.55
11706168B	114.17	117100620	1,397.96
11706168C	508.02	117100630	1,534.85
117061740	236.50	11710065A	986.84
11706177A	537.94	11710066A	885.80
11706177B	939.29	117100670	715.14
117061780	282.07	117100680	251.61
11706179A	1,827.36	11710069A	231.94
11706183B	5,538.51	11710069B	307.86
11706187D	2,677.42	117100710	47.97
117061900	1,338.47	11710075B	1,401.85
117061910	1,903.16	117100760	3,054.00
11706193B	547.66	11710077A	1,313.59
11706193C	1,627.62	117100780	411.60
11706194A	512.82	11710079A	1,074.21
11706195A	2,187.03	11710081D	905.17
117061960	1,630.68	11710082A	964.35
11706197A	1,200.67	11710083A	509.70
117062000	633.23	117100840	440.50
117062010	2,550.30	11710089A	10,276.62
117062050	1,275.21	117100920	369.44
117062060	1,462.78	11710094A	280.03
117062070	2,063.80	117100950	314.81
117062080	1,275.21	117100960	526.79
117062090	1,275.21	117100970	226.37
117062100	3,368.15	11710098A	352.83
117062110	523.97	117100990	670.28
117062120	968.67	11710100A	876.20
117062160	1,958.92	117101010	1,871.80
117062170	2,923.88	117101020	1,392.92
11706218A	1,379.79	117101210	1,363.24
11706219D	2,782.42	117101250	499.33
117062200	2,659.13	117101260	609.48
117067090	1,831.20	117101270	379.94
117067100	971.43	117101280	791.53
117067110	310.02	117101290	534.28
117067120	110.21	117101300	391.69

FISCAL YEAR 2012/13 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
1171101310	\$347.67	117111060	\$315.59
1171101320	324.17	117120030	90.85
117110133A	711.24	11712006A	850.84
1171101350	443.92	11712007A	3,453.96
1171101360	384.10	117120080	3,744.31
117110160	1,028.15	117120130	583.88
117110170	12,376.04	117120140	832.61
117110180	551.79	117120150	243.46
11711020A	1,318.26	11712017A	2,268.22
117110210	2,642.34	11712019A	544.30
117110730	593.05	117120200	2,743.92
117110740	865.11	117120210	2,934.43
117110750	239.62	117120220	613.14
11711076A	944.44	117120280	736.97
11711076B	1,997.66	117120290	812.16
117110770	475.58	117120300	456.93
117110780	491.53	117120310	2,145.89
117110790	867.59	11712033A	1,350.28
11711080A	24,071.00	117120360	287.83
11711080C	2,812.10	11712037A	1,854.44
117110820	1,278.33	117120470	1,538.21
117110830	1,469.13	11712048A	86.11
117110840	2,203.70	117120490	66.56
11711085A	2,774.98	117120860	1,480.89
117110880	1,848.83	11712087B	5,181.60
117110890	855.46	11712087C	2,602.11
117110900	3,597.70	11712098A	17,430.88
117110910	1,064.97	11712099A	2,911.64
117110920	936.89	11712103C	20,922.32
11711096C	9,772.56	117121240	471.32
11711096D	8,385.99	117121250	451.23
11711096E	5,299.43	117121260	459.57
117110980	1,356.70	117121270	232.12
117110990	609.24	117121280	469.52
117111000	1,563.46	117121290	1,059.93
117111010	1,138.13	117121300	145.95
11711102A	1,207.62	117121310	172.58
117111040	1,373.73	117121320	172.58
117111050	1,452.34	117121330	165.62

FISCAL YEAR 2012/13 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

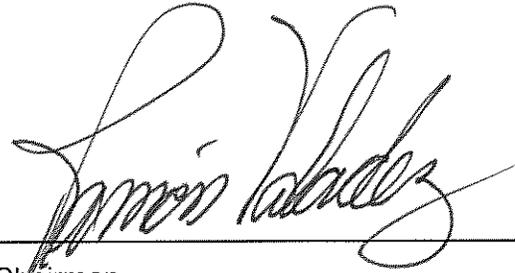
<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117121340	\$257.85	117131830	\$1,165.11
117121350	890.35	117132170	107.46
117121890	354.39	117132180	93.54
117121900	3,370.25	117132190	234.82
117130250	786.14	117132200	228.35
117130260	183.97	117132210	228.35
11713027A	600.28	117132220	152.91
117130290	1,247.26	117132230	227.15
117130300	227.87	117132240	215.99
117130310	227.87	117132250	227.15
117130360	1,283.54	117132260	216.23
11713037A	1,135.97	117132270	7,222.08
117130390	4,460.83	11714072A	978.50
117130400	2,351.69	11714077A	1,786.41
117130410	1,794.38	11714081A	1,373.49
117130420	1,015.26	117140860	2,592.87
117130430	1,476.21	117140870	1,686.69
117131560	3,811.17	117150010	2,381.56
11713157A	2,912.15	117150030	838.73
11713158A	907.03	117150040	935.45
117131590	882.98	117150050	1,877.97
117131600	3,324.89	117160030	2,907.57
117131610	659.61	117160050	1,163.55
117131620	1,000.45	117160060	1,586.66
117131630	110.81	11716007A	3,998.32
117131640	743.56	11716008A	896.42
117131650	29.98	117160100	1,668.64
117131660	935.45	117160110	1,898.00
117131670	935.45	117160130	2,869.19
117131680	389.26	117160200	317.99
117131720	2,856.96	117160220	956.74
117131740	1,237.55	117160330	864.45
117131750	521.81	117160360	899.47
117131760	795.13	117160370	1,103.35
117131770	942.64	117170010	2,342.94
117131780	719.58	117170020	881.48
117131790	414.48	117170060	528.89
117131800	324.17	11717007B	476.66
11713182A	2,933.95	11717008B	1,104.91

FISCAL YEAR 2012/13 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
117170090	\$1,664.62	117170880	\$33.04
117170110	1,963.18	117170890	32.14
117170120	2,600.25	117170900	32.14
117170170	2,894.55	117170910	32.14
11717020A	2,736.91	117170920	32.14
117170340	450.69	117170930	33.04
117170380	919.32	117170940	25.96
117170400	400.92	117170950	37.66
11717044B	1,724.28	117170960	37.66
117170610	32.86	117170970	37.66
117170620	32.08	117170980	38.20
117170630	32.08	117170990	33.04
117170640	32.98	117171000	32.20
117170650	25.54	117171010	32.20
117170660	24.89	117171020	33.04
117170670	24.89	117171030	25.66
117170680	24.89	117171040	24.95
117170690	25.54	117171050	24.95
117170700	32.98	117171060	24.95
117170710	32.02	117171070	25.66
117170720	32.02	117171080	33.04
117170730	32.98	117171090	32.14
117170740	25.96	117171100	32.14
117170750	37.66	117171110	32.14
117170760	37.66	117171120	32.14
117170770	34.60	117171130	33.04
117170780	41.26	117171140	275.96
117170790	33.04	117171150	116.45
117170800	32.20	117171160	357.63
117170810	32.20	117171170	334.36
117170820	33.04	117171180	279.91
117170830	25.66	117171190	279.91
117170840	24.95	117171200	95.22
117170850	24.95	117171210	139.00
117170860	24.95	11720024A	3,901.96
117170870	25.66		
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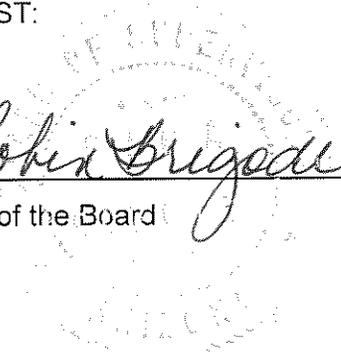
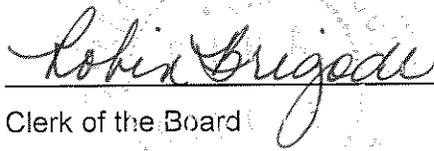
Passed and adopted this 20th day of August, 2012.



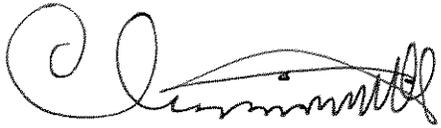
Chairman
Pima County Board of Supervisors

AUG 20 2012

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

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