

## LEGAL REQUIREMENTS

### STATE SPENDING LIMITATION

Pima County, like all counties and cities in Arizona, is subject to numerous budgetary and related legal requirements. Article 9, Section 20. (1) of the Arizona Constitution sets limits on the County's legal budget capacity. In general, the Board of Supervisors cannot authorize expenditures of local revenues in excess of the expenditure limitations determined annually by the Arizona Economic Estimates Commission. This limitation is based on the County's actual expenditures incurred during fiscal year 1979/80, adjusted to reflect subsequent inflation and population growth. Not subject to this limit are items such as bond proceeds, related debt service, interest earnings, special voter approved districts, certain highway user revenue funds, federal funds, monies received pursuant to intergovernmental agreements, and state grants which are to be used for specific purposes.

### TENTATIVE BUDGET PREPARATION & 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 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 Board meeting minutes and, must be fully itemized in accordance with forms supplied by the auditor general. (See the *State Reports* section.) ARS § 42-17102 defines the contents of the estimates. The Tentative Budget and the reports include all monies used for County purposes including interest and principal payments on bonds and each special levy.

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 regarding the budget and the tax levy.

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 meeting shall be 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 final adoption.

### FINAL BUDGET ADOPTION

State law (ARS § 42-17105) specifies that prior to the date the property tax levy is adopted, and after the hearing required by ARS § 42-17104, the Board of Supervisors must adopt the estimate of proposed expenditures for the fiscal year at a special meeting called for that purpose. The adopted expenditures then become the budget for the upcoming fiscal year and shall not exceed the total amount proposed for expenditure in the published estimates (i.e., the Tentative Budget).

Copies of the Board of Supervisors' resolutions adopting the fiscal year 2004/05 budgets for Pima County, the Free Library District, the Flood Control District, and the Stadium District<sup>1</sup> are provided on pages 3-5 through 3-8.

According to ARS § 42-17106, once adopted, no expenditures shall be made for a purpose not included in the 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 revenue in excess of those required to meet expenditures incurred under the budget.

#### **BUDGET REVISIONS**

ARS § 42-17106 requires that no expenditures be made for a purpose not included in the adopted budget in any fiscal year in excess of the amount specified for each purpose in the 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, on the affirmation of a majority of the supervisors at a duly noticed public meeting, to authorize the transfer of funds between programs if the funds are available, if the transfer is in the public interest and based on a demonstrated need, so long as the transfer does not violate the set spending limitations.

#### **TRUTH IN TAXATION**

State law (ARS § 42-17052) requires that on or before the 10<sup>th</sup> of February, 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, ARS § 42-17107 requires that the Board publish a notice of tax increase. The notice must be published twice, not more than twenty days prior to the truth in taxation hearing.

ARS § 42-17107 requires the truth in taxation hearing to be held prior to the adoption of the budget. Furthermore, ARS § 42-17104 requires a hearing be held on or before the fourteenth day before the day taxes are levied. Pima County customarily holds the truth in taxation hearing on the same day and immediately preceding adoption of the Final Budget.

#### **ADOPTION OF TAX LEVY**

As specified by ARS § 42-17151, 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 tax rates.

Traditionally, in Pima County, the final assessment roll from the Assessor is available on the first Monday in August. This late timing allows the Assessor to produce the most accurate assessment roll possible, using the most current information for property value and exemption amounts. On the third Monday in August, the Board of Supervisors sets and assesses the primary and secondary property tax amounts, and fixes the tax rates for the County primary and secondary taxes. A copy of the Board of Supervisors' resolution for the levy of taxes for fiscal year 2004/05 is provided on pages 3-9 through 3-20.

## PROPERTY TAX LEVY LIMITATION

The Arizona State Constitution and state law specify a property tax levy limitation system. This system consists of two categories of levy, a limited 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 only be used for specific purposes.

**Primary Property Tax Levy:** There is a strict limitation on how much the County can levy as a primary property tax. ARS § 42-17051 states this primary property tax levy shall be limited to an increase of two percent over the previous year's *maximum allowable primary levy*, plus an increased dollar amount due to a net gain in property not taxed the previous year. Even if the County does not adopt the maximum allowable primary levy from year to year, the two percent allowable increase will be based on the prior year's maximum allowable primary levy. The *net new property* factor is included in the calculation to take into account all new construction and any additional property added to a community through annexation. The two percent increase applies to all taxable property.

**Secondary Property Tax Levy:** The secondary property tax levy system allows the County to levy property taxes for numerous purposes. For many years, Pima County has levied four secondary taxes. ARS § 11-275 authorizes a secondary tax levy for the purpose of retiring the principal and paying interest on general obligation bonds. ARS § 48-807 mandates that the Board levy a Fire District Assistance Tax (FDAT). ARS § 48-3620 authorizes a secondary tax levy in order to pay the expenses of the Flood Control District, and ARS § 48-3903 authorizes a secondary tax levy in order to pay the expenses of the Free County Library District.

These levies are referred to as *unlimited levies* because these property taxes may be levied in amounts necessary to meet expenses (with the exception of the FDAT, for which the tax rate shall not exceed ten cents per \$100 of assessed valuation).

Not only is the dollar amount of the secondary property tax levy unlimited, the actual full cash value of property that is used to determine the tax rate will be increased by changes in market value without a cap, unlike the primary tax system which uses a controlled assessment system to determine the tax rate (Article 9, Section 18 and 19, State Constitution).

## ENDNOTE

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<sup>1</sup> The Stadium District is a special district authorized and administered in accordance with ARS § 48-4201 through ARS § 48-4255. ARS § 48-4202. C. directs that the Board of Supervisors shall sit as the Board of Directors of the Stadium District.

**Note: Copies of the resolutions for the Adoption of the County Budget, the Adoption of the 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.**

**RESOLUTION NO. 2004 - 152**  
**PIMA COUNTY**  
**RESOLUTION FOR THE ADOPTION OF THE BUDGET**  
**FISCAL YEAR 2004/2005**

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq., the Board of Supervisors did, on May 25, 2004, 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 15, 2004, 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 2004/2005.

Passed and adopted this 15th day of June, 2004.



Chair, Pima County Board of Supervisors

JUN 15 2004

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board

JUN 15 2004



Deputy County Attorney

**RESOLUTION NO. 2004 - LD 4**  
**PIMA COUNTY**  
**RESOLUTION FOR THE ADOPTION OF THE**  
**FREE LIBRARY DISTRICT BUDGET FOR**  
**FISCAL YEAR 2004/2005**

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq. and §48-3903, the Board of Supervisors, sitting as the Free Library District Board, did, on May 25, 2004, 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 15, 2004, 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 2004/2005.

Passed and adopted this 15th day of June, 2004.



Chair, Pima County Free Library District Board

JUN 15 2004

ATTEST:

APPROVED AS TO FORM:

  
Clerk of the Board

JUN 15 2004

  
Deputy County Attorney

**RESOLUTION NO. 2004 - FC 4**  
**PIMA COUNTY**  
**RESOLUTION FOR THE ADOPTION OF THE**  
**FLOOD CONTROL DISTRICT BUDGET FOR**  
**FISCAL YEAR 2004/2005**

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 25, 2004, 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 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 15, 2004, 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 2004/2005.

Passed and adopted this 15th day of June, 2004.



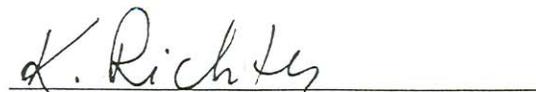
Chair, Pima County Flood Control District Board  
JUN 15 2004

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board  
JUN 15 2004



Deputy County Attorney

**RESOLUTION NO. 2004 - SD   1**  
**PIMA COUNTY**  
**RESOLUTION FOR THE ADOPTION OF THE**  
**STADIUM DISTRICT BUDGET FOR**  
**FISCAL YEAR 2004/2005**

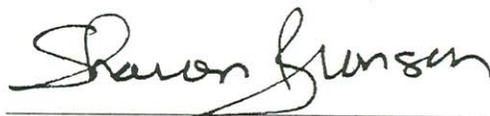
WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq. and §48-4232, the Board of Supervisors, sitting as the Stadium District Board, did, on May 25, 2004, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate 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 15, 2004, 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 2004/2005.

Passed and adopted this 15th day of June, 2004.



Chair, Pima County Stadium District Board

JUN 15 2004

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board

JUN 15 2004



Deputy County Attorney

**RESOLUTION NO. 2004 - 227**

**RESOLUTION OF THE PIMA COUNTY BOARD  
OF SUPERVISORS FOR THE LEVY OF TAXES  
FOR FISCAL YEAR 2004/2005**

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 25, 2004, 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 15, 2004, 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 2004/2005, and;

WHEREAS: Pursuant to A.R.S. §42-17104, a meeting was held on August 16, 2004, at which meeting any taxpayer was 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. §9-102(D), 15-972, 991.01, 992, 993, 994, 995, 1022, 1461 and 1462; A.R.S. §42-17151; and A.R.S. §48-575, 709, 807, 955, 2223, 3114, 3715, 3715.02, 3778, 4501, and 4503; the Pima County Board of Supervisors has received the budgets and/or the expenditure amounts to be raised by taxation upon real property from School Districts within Pima County; the Unorganized School District Tax; the Education Assistance Tax; Pima Community College District; City of Tucson; City of South Tucson; the 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 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;

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 2004/2005 for the entities listed:

# PIMA COUNTY FISCAL YEAR 2004/05 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>STATE OF ARIZONA:</b>			
State of Arizona Property Tax			
Primary	5,412,550,080	0	0.0000
<b>PIMA COUNTY:</b>			
Primary			
General Fund	5,412,550,080	220,399,039	4.0720
Secondary			
County Free Library	5,620,156,274	11,937,212	0.2124
Debt Service	5,620,156,274	45,804,274	0.8150
Fire District Assistance	5,620,156,274	2,399,807	0.0427
Flood Control District	4,907,357,254	17,401,489	0.3546
TOTAL PIMA COUNTY		297,941,821	5.4967
<b>UNORGANIZED SCHOOL DISTRICT TAX:</b>			
Primary	7,704,965	145,863	1.8931
<b>EDUCATION ASSISTANCE:</b>			
Primary	5,412,550,080	24,681,228	0.4560
<b>PIMA COMMUNITY COLLEGE:</b>			
Primary	5,412,550,080	60,312,046	1.1143
Secondary	5,620,156,274	12,842,057	0.2285
TOTAL PIMA COMMUNITY COLLEGE		73,154,103	1.3428
<b>CENTRAL ARIZONA WATER CONSERVATION DISTRICT:</b>			
Ad Valorem Secondary	5,620,156,274	4,496,125	0.0800
Water Storage Secondary	5,620,156,274	2,248,063	0.0400
Ground Water Replenishment (usage of 159.28 acre feet)			
Category 1 (rate per acre - foot)		33,130	208.0000
Category 2 (rate per acre - foot)		0	181.0000
<b>CITY OF TUCSON:</b>			
Primary	2,477,050,053	8,746,464	0.3531
Secondary	2,558,231,181	21,274,250	0.8316
TOTAL CITY OF TUCSON		30,020,714	1.1847
<b>CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:</b>			
			363,827 list attached
<b>CITY OF SOUTH TUCSON:</b>			
Primary	17,552,543	41,828	0.2383

# PIMA COUNTY FISCAL YEAR 2004/05 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>STREET LIGHTING IMPROVEMENT DISTRICTS:</b>			
Orange Grove Valley	1,066,416	4,292	0.4025
Longview Estates No. 1	1,845,117	5,623	0.3048
Longview Estates No. 2	2,343,836	6,547	0.2793
Manana Grande "B"	1,594,896	4,536	0.2844
Manana Grande "C"	1,972,836	7,347	0.3724
Rolling Hills	4,593,534	10,593	0.2306
Lakeside No. 1	1,440,464	3,601	0.2500
Hermosa Hills Estates	1,706,659	2,620	0.1535
Carriage Hills Est. No. 1	1,848,665	5,165	0.2794
Carriage Hills Est. No. 3	796,912	2,312	0.2901
Desert Steppes	1,222,229	3,079	0.2519
Littletown	1,600,230	11,644	0.7276
Cardinal Estates	816,212	6,959	0.8526
Midvale Park	4,535,306	6,337	0.1397
Oaktree No. 1	799,913	11,694	1.4619
Oaktree No. 2	601,984	8,157	1.3550
Oaktree No. 3	730,156	12,112	1.6588
Peppertree	7,661,684	5,601	0.0731
Peach Valley	447,558	2,612	0.5836
Salida del Sol	603,390	7,338	1.2161
Mortimore Addition	2,054,404	19,757	0.9617
<b>FIRE DISTRICTS:</b>			
Avra Valley	21,850,538		
Operations		655,515	3.0000
Bonds		61,181	0.2800
Total Avra Valley		716,696	3.2800
Corona de Tucson	14,398,776	373,318	2.5927
Drexel Heights	124,950,622		
Operations		3,186,240	2.5500
Bonds		362,357	0.2900
Total Drexel Heights		3,548,597	2.8400
Golder Ranch	187,890,958	3,663,875	1.9500
Green Valley	189,805,249	3,321,591	1.7500
Heritage Hills	45,114,932	260,584	0.5776
Hidden Valley	8,570,360	61,707	0.7200
La Canada	22,191,206	129,819	0.5850
Mt. Lemmon	4,453,482	133,605	3.0000
North Ranch/Linda Vista	39,612,935	255,582	0.6452
Northwest	629,996,708	15,021,641	2.3844
Picture Rocks	28,266,804	819,737	2.9000
Rincon Valley	27,718,656	729,584	2.6321
Sabino Vista	24,335,759	206,465	0.8484
Three Points	25,278,041	758,340	3.0000
Tucson Country Club Est.	14,551,033	60,678	0.4170
Why	659,472	17,227	2.6122

# PIMA COUNTY FISCAL YEAR 2004/05 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>HEALTH DISTRICTS</b>			
Ajo-Lukeville Health Dist.	11,083,160	83,124	0.7500
<b>TUCSON UNIFIED SCHOOL DISTRICT NO 1:</b>			
Primary	2,420,754,862		
Maint & Operation		152,238,853	6.2889
Unrestricted Capital		7,918,289	0.3271
Soft Capital		4,560,702	0.1884
Adjacent Ways		566,457	0.0234
TOTAL PRIMARY		165,284,301	6.8278
Secondary	2,498,086,222		
Class A Bond Interest and Redemption		37,491,278	1.5008
TOTAL SECONDARY		37,491,278	1.5008
<b>MARANA UNIFIED SCHOOL DISTRICT NO 6:</b>			
Primary	433,202,614		
Maint & Operation		16,956,417	3.9142
Unrestricted Capital		64,114	0.0148
Soft Capital		1,163,582	0.2686
Adjacent Ways		565,763	0.1306
TOTAL PRIMARY		18,749,876	4.3282
Secondary	454,309,453		
Class A Bond Interest and Redemption		6,135,903	1.3506
Class B Bond Interest and Redemption		3,746,236	0.8246
TOTAL SECONDARY		9,882,139	2.1752
<b>FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:</b>			
Primary	159,168,948		
Maint & Operation		5,942,891	3.7337
Unrestricted Capital		284,117	0.1785
Soft Capital		446,310	0.2804
TOTAL PRIMARY		6,673,318	4.1926
Secondary	164,538,782		
Class A Bond Interest and Redemption		1,657,564	1.0074
Override Maint. And Operation		2,284,292	1.3883
TOTAL SECONDARY		3,941,856	2.3957

# PIMA COUNTY FISCAL YEAR 2004/05 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:</b>			
Primary	996,071,598		
Maint & Operation		43,468,565	4.3640
Unrestricted Capital		83,670	0.0084
Soft Capital		1,381,551	0.1387
TOTAL PRIMARY		44,933,786	4.5111
Secondary	1,036,842,553		
Class A Bond Interest and Redemption		18,936,892	1.8264
TOTAL SECONDARY		18,936,892	1.8264
<b>SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:</b>			
Primary	297,174,669		
Maint & Operation		12,086,094	4.0670
Soft Capital		482,017	0.1622
TOTAL PRIMARY		12,568,111	4.2292
Secondary	311,227,376		
Class A Bond Interest and Redemption		6,816,813	2.1903
Override Maint. and Operation		6,427,157	2.0651
TOTAL SECONDARY		13,243,970	4.2554
<b>TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:</b>			
Primary	130,154,299		
Maint & Operation		5,029,292	3.8641
Unrestricted Capital		54,014	0.0415
Soft Capital		166,077	0.1276
TOTAL PRIMARY		5,249,383	4.0332
Secondary	135,898,992		
Class A Bond Interest and Redemption		1,161,529	0.8547
Override Maint. and Operation		794,873	0.5849
Override Election K-3		262,693	0.1933
TOTAL SECONDARY		2,219,095	1.6329
<b>AJO UNIFIED SCHOOL DISTRICT NO. 15:</b>			
Primary	13,193,920		
Maint & Operation		557,601	4.2262
Soft Capital		27,100	0.2054
TOTAL PRIMARY		584,701	4.4316
Secondary	13,579,791	0	0.0000

# PIMA COUNTY FISCAL YEAR 2004/05 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:</b>			
Primary	425,297,663		
Maint & Operation		17,252,625	4.0566
Unrestricted Capital		37,426	0.0088
Soft Capital		735,340	0.1729
TOTAL PRIMARY		18,025,391	4.2383
Secondary	440,943,767		
Class A Bond Interest and Redemption		7,954,626	1.8040
Override Maint. and Operation		2,045,538	0.4639
Override Election K-3		615,998	0.1397
TOTAL SECONDARY		10,616,162	2.4076
<b>VAIL UNIFIED SCHOOL DISTRICT NO. 20:</b>			
Primary	215,837,120		
Maint & Operation		8,877,165	4.1129
Unrestricted Capital		231,593	0.1073
Soft Capital		346,634	0.1606
Adjacent Ways		1,163,146	0.5389
TOTAL PRIMARY		10,618,538	4.9197
Secondary	228,913,523		
Class A Bond Interest and Redemption		1,479,010	0.6461
Class B Bond Interest and Redemption		932,823	0.4075
Override Maint. and Operation		2,352,086	1.0275
TOTAL SECONDARY		4,763,919	2.0811
<b>SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:</b>			
Primary	92,417,456		
Maint & Operation		3,653,724	3.9535
Soft Capital		146,020	0.1580
Adjacent Ways		53,510	0.0579
TOTAL PRIMARY		3,853,254	4.1694
Secondary	98,749,653		
Class A Bond Interest and Redemption		3,063,905	3.1027
Override Maint. and Operation		1,024,429	1.0374
TOTAL SECONDARY		4,088,334	4.1401

# PIMA COUNTY FISCAL YEAR 2004/05 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:</b>			
Primary	907,232		
Maint & Operation		0	0.0000
TOTAL PRIMARY		<u>0</u>	<u>0.0000</u>
Secondary	911,229	0	0.0000
<b>EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:</b>			
Primary	4,072,380		
Maint & Operation		229,556	5.6369
Unrestricted Capital		19,556	0.4802
TOTAL PRIMARY		<u>249,112</u>	<u>6.1171</u>
Secondary	4,428,357	0	0.0000
<b>CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:</b>			
Primary	188,224,846		
Maint & Operation		2,121,670	1.1272
Unrestricted Capital		3,764	0.0020
Soft Capital		83,760	0.0445
A.R.S. 15-992 B		1,354,090	0.7194
TOTAL PRIMARY		<u>3,563,284</u>	<u>1.8931</u>
Secondary	193,866,290		
Class A Bond Interest and Redemption		496,492	0.2561
Override Maint. and Operation		140,359	0.0724
TOTAL SECONDARY		<u>636,851</u>	<u>0.3285</u>
<b>INDIAN OASIS UNIFIED SCHOOL DISTRICT NO. 40:</b>			
Primary	2,942,822		
Maint & Operation		0	0.0000
TOTAL PRIMARY		<u>0</u>	<u>0.0000</u>
Secondary	2,935,121		
Class A Bond Interest and Redemption		0	0.0000
TOTAL SECONDARY		<u>0</u>	<u>0.0000</u>

# PIMA COUNTY FISCAL YEAR 2004/05 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:</b>			
Primary	1,120,492		
Maint & Operation		44,724	3.9915
TOTAL PRIMARY		44,724	3.9915
Secondary	1,126,040	0	0.0000
<b>ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:</b>			
Primary	24,304,194		
Maint & Operation		1,160,841	4.7763
Unrestricted Capital		28,582	0.1176
Soft Capital		46,956	0.1932
Adjacent Ways		35,581	0.1464
TOTAL PRIMARY		1,271,960	5.2335
Secondary	25,600,355		
Override Maint. and Operation		266,858	1.0424
TOTAL SECONDARY		266,858	1.0424
<b>FLOWING WELLS IRRIGATION DISTRICT 2078.44 ACRES</b>			
Maintenance & Operation		26,812	12.9000
<b>SILVERBELL IRRIGATION &amp; DRAINAGE DISTRICT 5067 ACRES</b>			
Maintenance & Operation		15,201	3.0000
<b>CORTARO-MARANA IRRIGATION DISTRICT 12,410.95 ACRES (APPROX)</b>			
		744,657	60.0000
<b>GLADDEN FARMS COMMUNITY FACILITIES DISTRICT</b>			
Secondary	280,304		
Maintenance and Operation		841	0.3000
Bond Indebtedness		7,008	2.5000
TOTAL SECONDARY		7,849	2.8000

861,988,410

# FISCAL YEAR 2004/05 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
117060820	213.70	11710077A	1,161.02
117060830	651.05	117100780	363.79
117060840	310.05	11710079A	949.39
117060850	525.23	11710081B	344.29
11706089A	3,843.45	11710081C	503.71
117061660	2,904.98	11710082A	852.35
11706168A	2,638.29	11710082B	34.13
11706168B	100.91	11710083A	450.50
11706168C	449.02	117100840	389.34
117061740	209.03	11710089A	9,083.03
11706177A	475.46	117100920	326.53
11706177B	830.19	117100950	278.25
117061780	249.31	117100960	465.61
11706179A	1,615.12	117100970	200.08
11706187D	2,366.45	11710098A	311.85
117061900	1,183.49	117100990	592.43
117061910	1,682.11	11710100A	774.44
11706193A	1,922.52	117101010	1,654.29
11706194A	453.26	117101020	1,167.70
11706195A	1,933.02	117101210	1,205.91
117061960	1,441.28	117101250	441.33
11706197A	1,061.22	117101260	538.69
117062000	559.68	117101270	335.81
117062010	2,254.09	117101280	699.60
117062020	3,529.91	117101290	472.23
117062050	1,127.10	117101300	346.20
117062060	646.44	117101310	307.29
117062070	912.05	117101320	286.52
117062080	1,127.10	11710133A	628.63
117062090	1,127.10	117101350	392.36
117062100	2,976.96	117101360	339.49
117062110	463.11	117110160	908.74
117062120	856.22	117110170	10,938.62
117062160	1,731.40	117110180	487.71
117062170	2,584.28	117110210	2,335.45
11706218A	1,219.53	117110730	524.17
11706219D	2,459.20	117110740	764.63
117062200	2,350.29	117110750	211.79
117100600	1,374.40	11711076A	834.75
117100610	765.90	11711076B	1,765.64
117100620	1,235.59	117110770	420.43
117100630	1,356.54	117110780	434.44
11710065A	872.17	117110790	766.82
117100750	1,239.03	11711080A	21,275.26
117100760	2,699.18	11711080B	2,550.41

# FISCAL YEAR 2004/05 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
117110820	1,129.85	117120450	77.17
117110830	1,298.50	117120460	242.50
117110840	1,947.75	117120470	1,359.56
11711085A	2,452.68	11712048A	76.11
117110880	1,634.10	11712048B	38.53
117110890	756.10	117120490	58.83
117110900	3,179.84	117120860	1,308.89
117110910	941.28	117120870	4,295.49
117110920	828.07	11712088A	214.33
11711096C	8,637.52	11712089A	1,525.87
11711096D	7,412.00	11712091D	566.04
11711096E	4,683.93	117120950	192.92
117110980	1,199.13	11712098A	15,406.36
117110990	538.48	11712099A	2,573.47
117111000	1,381.87	11712103C	18,492.28
117111010	1,005.94	11712121C	2,716.09
117111020	1,002.23	117121230	561.80
117111040	1,214.18	117121240	416.58
117111050	1,283.66	117121250	398.83
117111060	278.94	117121260	406.19
117120030	80.30	117121270	205.16
117120040	493.14	117121280	414.99
117120060	258.88	117121290	936.83
11712007A	3,052.80	117130250	694.83
117120080	3,309.43	117130260	162.60
117120130	516.06	11713027A	530.56
117120140	735.91	117130290	1,102.40
117120150	215.18	117130300	201.40
11712017A	2,004.78	117130310	201.40
11712019A	481.08	117130360	1,134.47
117120200	2,425.23	11713037A	1,004.03
117120210	2,593.61	11713038C	3,249.80
117120220	541.93	11713038D	922.09
117120280	651.37	117130390	3,942.72
117120290	717.83	117130400	2,078.55
117120300	403.86	117130410	1,585.97
117120310	1,896.66	117130420	897.34
11712032B	14,422.78	117130430	1,304.75
11712033A	1,025.44	117131560	3,368.52
11712034A	706.70	11713157A	2,573.92
117120350	510.23	11713158A	801.68
117120360	254.40	117131590	780.43
117120370	198.75	117131600	2,938.72
11712043A	88.62	117131610	583.00
11712043B	38.16	117131620	884.25
117120440	109.39	117131630	97.94

# FISCAL YEAR 2004/05 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
117131640	657.20	117160050	1,028.41
117131650	26.50	117160140	5,825.97
117131660	826.80	117160200	281.06
117131670	826.80	117160220	845.62
117131680	344.05	117160230	1,857.65
117131720	2,525.13	117160260	2,237.29
117131740	1,093.81	117160280	530.00
117131750	461.21	117160320	265.00
117131760	702.78	117160330	764.05
117131770	833.16	117160360	795.00
117131780	636.00	117160370	975.20
117131790	366.34	117170010	1,035.41
117131800	286.52	117170020	389.55
11713182A	2,593.18	117170060	467.46
117131830	1,029.79	11717007B	421.30
11714072A	864.85	11717008B	976.58
11714077A	1,578.92	117170090	735.64
11714081A	1,213.97	117170100	3,461.27
117140860	2,291.72	117170110	1,735.17
117140870	1,490.78	117170120	2,298.24
117150010	2,104.95	117170170	2,558.36
117150030	741.31	11717020A	2,419.03
117150040	826.80	117170340	398.35
117150050	1,659.85	117170380	812.54
117150060	1,091.80	11717044B	1,524.02
117150080	1,958.88	11720024A	3,448.76
		Total Levy	363,826.85

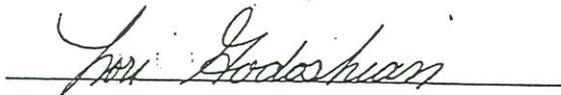
Passed and adopted this 16th day of August, 2004.



Chair, Pima County Board of Supervisors

AUG 16 2004

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney