

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 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 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 expenditures in the published estimates (i.e., the Tentative Budget).

Copies of the Board of Supervisors' resolutions adopting the fiscal year 2005/06 budgets for Pima County, the Free Library District, the Regional Flood Control District, and the Stadium District¹ 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 10th 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 2005/06 is provided on pages 3-9 through 3-21.

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 Regional Flood Control District, and ARS § 48-3903 authorizes a secondary tax levy in order to pay the expenses of the County Free 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

¹ 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. 2005 - 139
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE BUDGET
FISCAL YEAR 2005/2006

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq., the Board of Supervisors did, on May 24, 2005, 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 July 5, 2005, 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 2005/2006.

Passed and adopted this 5th day of July, 2005.



Chair, Pima County Board of Supervisors

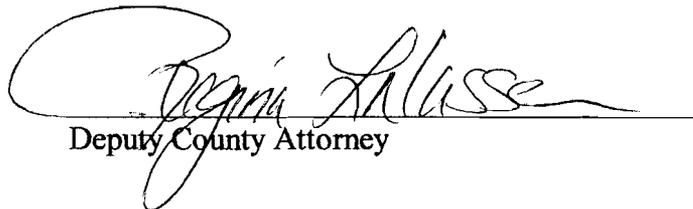
JUL 05 2005

APPROVED AS TO FORM:

ATTEST:



Clerk of the Board



Deputy County Attorney

RESOLUTION NO. 2005 - LD 4
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
FREE LIBRARY DISTRICT BUDGET FOR
FISCAL YEAR 2005/2006

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 24, 2005, 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 21, 2005, 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 2005/2006.

Passed and adopted this 21st day of June, 2005.



Chair, Pima County Free Library District Board

JUN 21 2005

ATTEST:

APPROVED AS TO FORM:


Clerk of the Board
Deputy County Attorney

RESOLUTION NO. 2005 - FC 11
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
FLOOD CONTROL DISTRICT BUDGET FOR
FISCAL YEAR 2005/2006

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 24, 2005, 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 21, 2005, 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 2005/2006.

Passed and adopted this 21st day of June, 2005.



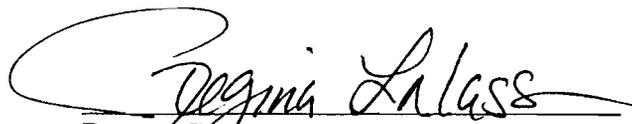
Chair, Pima County Flood Control District Board

JUN 21 2005

ATTEST:

APPROVED AS TO FORM:


Clerk of the Board


Deputy County Attorney

RESOLUTION NO. 2005 - SD 1
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
STADIUM DISTRICT BUDGET FOR
FISCAL YEAR 2005/2006

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 24, 2005, 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 21, 2005, 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 2005/2006.

Passed and adopted this 21st day of June, 2005.



Chair, Pima County Stadium District Board

JUN 21 2005

ATTEST:

APPROVED AS TO FORM:


Clerk of the Board
Deputy County Attorney

RESOLUTION NO. 2005 - 213

**RESOLUTION OF THE PIMA COUNTY BOARD
OF SUPERVISORS FOR THE LEVY OF TAXES
FOR FISCAL YEAR 2005/2006**

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 24, 2005, 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 21, 2005, the Pima County Board of Supervisors did adopt the budget of the Pima County Flood Control District and Pima County Free Library District and on July 5, 2005, adopt the budget of Pima County and the amounts to be raised by taxation upon real and personal property within Pima County for fiscal year 2005/2006, and;

WHEREAS, pursuant to A.R.S. §42-17104, a meeting was held on June 21, 2005 and July 5, 2005, at which 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, 723, 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 Community Facility District 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 2005/2006 for the entities listed:

PIMA COUNTY FISCAL YEAR 2005/06 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary	5,849,548,818	0	0.0000
PIMA COUNTY:			
Primary			
General Fund	5,849,548,818	238,193,628	4.0720
Secondary			
County Free Library	6,050,950,040	15,581,196	0.2575
Debt Service	6,050,950,040	43,264,293	0.7150
Fire District Assistance	6,050,950,040	2,541,399	0.0420
Flood Control District	5,323,432,911	19,941,580	0.3746
TOTAL PIMA COUNTY		319,522,096	5.4611
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	7,574,552	137,024	1.8090
EDUCATION ASSISTANCE:			
Primary	5,849,548,818	25,492,334	0.4358
PIMA COMMUNITY COLLEGE:			
Primary	5,849,548,818	63,935,569	1.0930
Secondary	6,050,950,040	13,215,275	0.2184
TOTAL PIMA COMMUNITY COLLEGE		77,150,844	1.3114
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	6,050,950,040	4,840,760	0.0800
Water Storage Secondary	6,050,950,040	2,420,380	0.0400
Ground Water Replenishment (usage of 236.62 acre feet)			
Category 1 (rate per acre - foot)		53,476	226.0000
Category 2 (rate per acre - foot)		0	195.0000
CITY OF TUCSON:			
Primary	2,641,419,721	9,163,090	0.3469
Secondary	2,722,915,853	24,220,340	0.8895
TOTAL CITY OF TUCSON		33,383,430	1.2364
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			
		355,823	list attached
CITY OF SOUTH TUCSON:			
Primary	17,690,008	42,155	0.2383

PIMA COUNTY FISCAL YEAR 2005/06 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Orange Grove Valley	1,161,351	4,294	0.3697
Longview Estates No. 1	1,982,843	5,625	0.2837
Longview Estates No. 2	2,393,977	6,551	0.2736
Manana Grande "B"	1,738,582	4,538	0.2610
Manana Grande "C"	2,154,131	7,465	0.3465
Rolling Hills	4,809,265	10,600	0.2204
Lakeside No. 1	1,533,388	3,384	0.2207
Hermosa Hills Estates	1,849,916	2,622	0.1417
Carriage Hills Est. No. 1	1,962,256	5,168	0.2634
Carriage Hills Est. No. 3	845,201	2,312	0.2735
Desert Steppes	1,361,851	3,080	0.2262
Littletown	1,530,029	11,638	0.7606
Cardinal Estates	830,709	6,952	0.8369
Midvale Park	4,545,437	6,311	0.1388
Oaktree No. 1	841,147	11,636	1.3833
Oaktree No. 2	643,233	8,117	1.2619
Oaktree No. 3	768,702	12,056	1.5684
Peppertree	8,345,616	5,596	0.0671
Peach Valley	856,174	2,611	0.3050
Salida del Sol	596,820	7,329	1.2280
Mortimore Addition	2,978,679	19,748	0.6630
FIRE DISTRICTS:			
Avra Valley	22,697,898		
Operations		680,937	3.0000
Bonds		61,284	0.2700
Total Avra Valley		742,221	3.2700
Corona de Tucson	20,094,787	522,425	2.5998
Drexel Heights	140,255,742		
Operations		3,646,648	2.6000
Bonds		561,023	0.4000
Total Drexel Heights		4,207,671	3.0000
Golder Ranch	228,589,508		
Operations		4,411,777	1.9300
Bonds		416,719	0.1823
Total Golder Ranch		4,828,496	2.1123
Green Valley	206,007,295	3,605,128	1.7500
Heritage Hills	49,149,986	342,182	0.6962
Hidden Valley	9,351,214	65,458	0.7000
La Canada	24,154,717	181,160	0.7500
Mt. Lemmon	5,656,473	183,836	3.2500
North Ranch/Linda Vista	42,177,534	280,143	0.6642

PIMA COUNTY FISCAL YEAR 2005/06 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS (continued):			
Northwest	689,938,929		
Operations		16,217,014	2.3505
Bonds		912,789	0.1323
Total Northwest		<u>17,129,803</u>	2.4828
Picture Rocks	28,943,935	839,373	2.9000
Rincon Valley	39,460,378	1,038,637	2.6321
Sabino Vista	25,460,371	213,435	0.8383
Three Points	25,421,383		
Operations		762,642	3.0000
Bonds		381,321	1.5000
Total Three Points		<u>1,143,963</u>	4.5000
Tucson Country Club Est.	15,368,761	64,165	0.4175
Why	821,593	21,462	2.6122
HEALTH DISTRICTS			
Ajo-Lukeville Health Dist.	12,606,415	94,548	0.7500
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	2,570,964,583		
Maint & Operation		154,062,482	5.9924
Unrestricted Capital		6,018,628	0.2341
Soft Capital		4,152,108	0.1615
Adjacent Ways		1,149,221	0.0447
TOTAL PRIMARY		<u>165,382,439</u>	6.4327
Secondary	2,650,488,805		
Class A Bond Interest and Redemption		35,081,870	1.3236
Class B Bond Interest and Redemption		3,355,519	0.1266
TOTAL SECONDARY		<u>38,437,389</u>	1.4502
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	482,599,061		
Maint & Operation		19,706,933	4.0835
Unrestricted Capital		10,617	0.0022
Soft Capital		95,555	0.0198
TOTAL PRIMARY		<u>19,813,105</u>	4.1055
Secondary	501,024,640		
Class A Bond Interest and Redemption		5,329,900	1.0638
Class B Bond Interest and Redemption		4,658,527	0.9298
TOTAL SECONDARY		<u>9,988,427</u>	1.9936

PIMA COUNTY FISCAL YEAR 2005/06 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	166,660,260		
Maint & Operation		7,581,209	4.5489
Soft Capital		359,320	0.2156
TOTAL PRIMARY		7,940,529	4.7645
Secondary	171,730,147		
Class A Bond Interest and Redemption		1,657,711	0.9653
Override Maint. And Operation		2,392,888	1.3934
TOTAL SECONDARY		4,050,599	2.3587
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,077,676,391		
Maint & Operation		42,214,740	3.9172
Unrestricted Capital		830,888	0.0771
Soft Capital		2,470,034	0.2292
TOTAL PRIMARY		45,515,662	4.2235
Secondary	1,115,616,576		
Class A Bond Interest and Redemption		17,491,752	1.5679
Override Maint. and Operation		7,077,472	0.6344
TOTAL SECONDARY		24,569,224	2.2023
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	321,084,589		
Maint & Operation		12,086,266	3.7642
Soft Capital		491,902	0.1532
Adjacent Ways		999,536	0.3113
TOTAL PRIMARY		13,577,704	4.2287
Secondary	333,315,616		
Class A Bond Interest and Redemption		7,863,582	2.3592
Override Maint. and Operation		6,867,302	2.0603
TOTAL SECONDARY		14,730,884	4.4195

PIMA COUNTY FISCAL YEAR 2005/06 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	139,891,196		
Maint & Operation		5,640,553	4.0321
Unrestricted Capital		51,480	0.0368
Soft Capital		260,198	0.1860
TOTAL PRIMARY		5,952,231	4.2549
Secondary	145,123,282		
Class A Bond Interest and Redemption		1,167,517	0.8045
Override Maint. and Operation		809,498	0.5578
Override Election K-3		263,109	0.1813
TOTAL SECONDARY		2,240,124	1.5436
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	14,166,279		
Maint & Operation		546,082	3.8548
Unrestricted Capital		30,004	0.2118
Soft Capital		61,312	0.4328
TOTAL PRIMARY		637,398	4.4994
Secondary	15,148,503	0	0.0000
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	461,268,562		
Maint & Operation		18,132,467	3.9310
Unrestricted Capital		1,001,414	0.2171
Soft Capital		1,034,164	0.2242
TOTAL PRIMARY		20,168,045	4.3723
Secondary	477,761,886		
Class A Bond Interest and Redemption		8,109,530	1.6974
Class B Bond Interest and Redemption		344,944	0.0722
Override Maint. and Operation		2,111,708	0.4420
Override Election K-3		633,990	0.1327
Override Capital Outlay		600,069	0.1256
TOTAL SECONDARY		11,800,241	2.4699

PIMA COUNTY FISCAL YEAR 2005/06 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	254,908,537		
Maint & Operation		10,497,134	4.1180
Unrestricted Capital		173,083	0.0679
Soft Capital		543,210	0.2131
Adjacent Ways		602,349	0.2363
TOTAL PRIMARY		11,815,776	4.6353
Secondary	266,357,370		
Class A Bond Interest and Redemption		1,556,592	0.5844
Class B Bond Interest and Redemption		1,245,487	0.4676
Override Maint. and Operation		2,833,243	1.0637
TOTAL SECONDARY		5,635,322	2.1157
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	115,452,444		
Maint & Operation		4,650,424	4.0280
Unrestricted Capital		423,710	0.3670
Soft Capital		150,896	0.1307
Adjacent Ways		40,870	0.0354
TOTAL PRIMARY		5,265,900	4.5611
Secondary	121,793,494		
Class A Bond Interest and Redemption		3,155,182	2.5906
Override Maint. and Operation		1,215,255	0.9978
TOTAL SECONDARY		4,370,437	3.5884
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	808,168		
Maint & Operation		30,000	3.7121
TOTAL PRIMARY		30,000	3.7121
Secondary	812,469	0	0.0000
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	4,782,864		
Maint & Operation		380,252	7.9503
Soft Capital		6,825	0.1427
TOTAL PRIMARY		387,077	8.0930
Secondary	5,089,481	0	0.0000

PIMA COUNTY FISCAL YEAR 2005/06 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	204,154,455		
Maint & Operation		2,249,986	1.1021
Soft Capital		7,758	0.0038
Adjacent Ways		24,907	0.0122
A.R.S. 15-992 B		1,410,503	0.6909
TOTAL PRIMARY		3,693,154	1.8090
Secondary	209,707,044		
Class A Bond Interest and Redemption		581,308	0.2772
Override Maint. and Operation		140,504	0.0670
TOTAL SECONDARY		721,812	0.3442
INDIAN OASIS UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	1,268,016		
Maint & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	1,268,016		
Class A Bond Interest and Redemption		0	0.0000
TOTAL SECONDARY		0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,142,606		
Maint & Operation		55,823	4.8856
TOTAL PRIMARY		55,823	4.8856
Secondary	1,145,938	0	0.0000
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	25,146,255		
Maint & Operation		1,220,800	4.8548
Unrestricted Capital		52,002	0.2068
Soft Capital		36,940	0.1469
Adjacent Ways		11,341	0.0451
TOTAL PRIMARY		1,321,083	5.2536
Secondary	26,106,236		
Override Maint. and Operation		262,916	1.0071
TOTAL SECONDARY		262,916	1.0071

PIMA COUNTY FISCAL YEAR 2005/06 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FLOWING WELLS IRRIGATION DISTRICT 2078.44 ACRES			
Maintenance & Operation		26,812	12.9000
SILVERBELL IRRIGATION & DRAINAGE DISTRICT 5067 ACRES			
Maintenance & Operation		15,201	3.0000
CORTARO-MARANA IRRIGATION DISTRICT 12,362.70 ACRES (APPROX)			
		741,762	60.0000
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT			
Secondary	2,279,434		
Maintenance and Operation		6,838	0.3000
Bond Indebtedness		56,986	2.5000
TOTAL SECONDARY		63,824	2.8000
		918,260,961	

FISCAL YEAR 2005/06 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 2005/06 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	117121230	561.80
117111020	1,002.23	117121240	416.58
117111040	1,214.18	117121250	398.83
117111050	1,283.66	117121260	406.19
117111060	278.94	117121270	205.16
117120030	80.30	117121280	414.99
117120040	493.14	117121290	936.83
117120060	258.88	117130250	694.83
11712007A	3,052.80	117130260	162.60
117120080	3,309.43	11713027A	530.56
117120130	516.06	117130290	1,102.40
117120140	735.91	117130300	201.40
117120150	215.18	117130310	201.40
11712017A	2,004.78	117130360	1,134.47
11712019A	481.08	11713037A	1,004.03
117120200	2,425.23	11713038C	3,249.80
117120210	2,593.61	11713038D	922.09
117120220	541.93	117130390	3,942.72
117120280	651.37	117130400	2,078.55
117120290	717.83	117130410	1,585.97
117120300	403.86	117130420	897.34
117120310	1,896.66	117130430	1,304.75
11712032B	14,422.78	117131560	3,368.52
11712033A	1,025.44	11713157A	2,573.92
11712034A	706.70	11713158A	801.68
117120350	510.23	117131590	780.43
117120360	254.40	117131600	2,938.72
117120370	198.75	117131610	583.00
11712043A	88.62	117131620	884.25
11712043B	38.16	117131630	97.94
117120440	109.39	117131640	657.20

FISCAL YEAR 2005/06 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
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	117160280	530.00
117131740	1,093.81	117160320	265.00
117131750	461.21	117160330	764.05
117131760	702.78	117160360	795.00
117131770	833.16	117160370	975.20
117131780	636.00	117170010	1,035.41
117131790	366.34	117170020	389.55
117131800	286.52	117170060	467.46
11713182A	2,593.18	11717007B	421.30
117131830	1,029.79	11717008B	976.58
11714072A	864.85	117170090	735.64
11714077A	1,578.92	117170100	3,461.27
11714081A	1,213.97	117170110	1,735.17
117140860	2,291.72	117170120	2,298.24
117140870	1,490.78	117170170	2,558.36
117150010	2,104.95	11717020A	2,419.03
117150030	741.31	117170340	398.35
117150040	826.80	117170380	812.54
117150050	1,659.85	11717044B	1,524.02
117160050	1,028.41	11720024A	3,448.76
		Total Levy	355,822.79

Passed and adopted this 15th day of August, 2005.



Chair, Pima County Board of Supervisors

AUG 15 2005

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

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