

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 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 2006/07 budgets for Pima County, the County Free Library District, the Flood Control District, and the Stadium District 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; the first publication is not more than twenty days and the second is not more than ten 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 2006/07 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 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).

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.

RESOLUTION NO. 2006 - 138
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE BUDGET
FISCAL YEAR 2006/2007

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq., the Board of Supervisors did, on May 16, 2006, 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 20, 2006, 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 2006/2007.

Passed and adopted this 20th day of June, 2006.

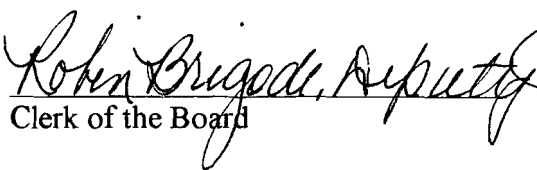


Chair, Pima County Board of Supervisors


JUN 20 2006

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board



Deputy County Attorney

RESOLUTION NO. 2006 - LD 4
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
FREE LIBRARY DISTRICT BUDGET FOR
FISCAL YEAR 2006/2007

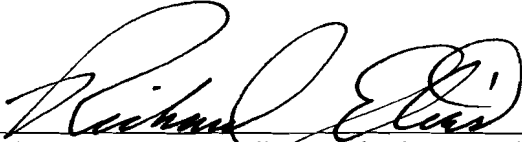
WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq. and §48-3903, the Board of Supervisors, sitting as the Free Library District Board, did, on May 16, 2006, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate 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 20, 2006, 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 2006/2007.

Passed and adopted this 20th day of June, 2006.




Chair, Pima County Free Library District Board

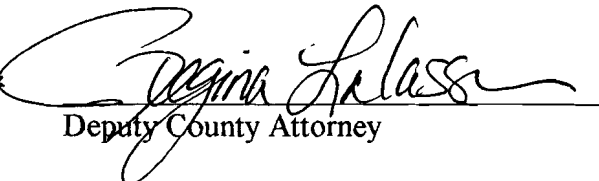
JUN 20 2006

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board



Deputy County Attorney

RESOLUTION NO. 2006 - FC 7
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
FLOOD CONTROL DISTRICT BUDGET FOR
FISCAL YEAR 2006/2007

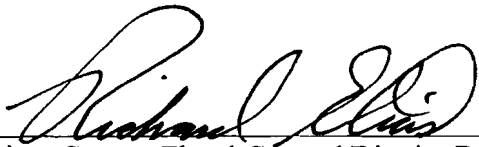
WHEREAS, in accordance with the provisions A.R.S. §42-17101 et. seq. and §48-3620, the Board of Supervisors, sitting as the Flood Control District Board, did, on May 16, 2006, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate 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 20, 2006, 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 2006/2007.

Passed and adopted this 20th day of June, 2006.

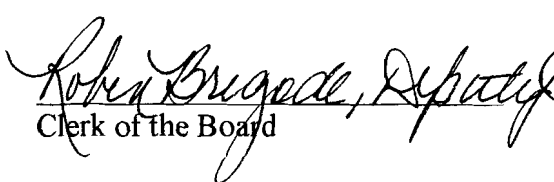


Chair, Pima County Flood Control District Board


JUN 20 2006

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board



Deputy County Attorney

RESOLUTION NO. 2006 - SD 1
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
STADIUM DISTRICT BUDGET FOR
FISCAL YEAR 2006/2007

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 16, 2006, 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 20, 2006, 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 2006/2007.

Passed and adopted this 20th day of June, 2006.

Chair, Pima County Stadium District Board

JUN 20 2006

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board
Deputy County Attorney

RESOLUTION NO. 2006 - 225

**RESOLUTION OF THE PIMA COUNTY BOARD
OF SUPERVISORS FOR THE LEVY OF TAXES
FOR FISCAL YEAR 2006/2007**

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 16, 2006, 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 20, 2006, 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 2006/2007, and;

WHEREAS, pursuant to A.R.S. §42-17104, a meeting was held on June 20, 2006, 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 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 2006/2007 for the entities listed:

PIMA COUNTY FISCAL YEAR 2006/07 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary	6,467,201,516	0	0.0000
PIMA COUNTY:			
Primary			
General Fund	6,467,201,516	248,469,882	3.8420
Secondary			
County Free Library	6,869,955,457	25,247,086	0.3675
Debt Service	6,869,955,457	49,120,182	0.7150
Fire District Assistance	6,869,955,457	2,851,032	0.0415
Flood Control District	6,113,952,541	22,902,866	0.3746
TOTAL PIMA COUNTY		348,591,048	5.3406
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	9,370,179	162,985	1.7394
EDUCATION ASSISTANCE:			
Primary	6,467,201,516	0	0.0000
PIMA COMMUNITY COLLEGE:			
Primary	6,467,201,516	68,358,320	1.0570
Secondary	6,869,955,457	13,362,063	0.1945
TOTAL PIMA COMMUNITY COLLEGE		81,720,383	1.2515
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	6,869,955,457	5,495,964	0.0800
Water Storage Secondary	6,869,955,457	2,747,982	0.0400
Ground Water Replenishment (usage of 398.63 acre feet)			
Category 1 (rate per acre - foot)		100,056	251.0000
Category 2 (rate per acre - foot)		0	230.0000
CITY OF TUCSON:			
Primary	2,839,163,113	9,684,390	0.3411
Secondary	3,016,230,759	26,681,580	0.8846
TOTAL CITY OF TUCSON		36,365,970	1.2257
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			
		351,015	list attached
CITY OF SOUTH TUCSON:			
Primary	19,000,276	45,278	0.2383

PIMA COUNTY FISCAL YEAR 2006/07 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	904,138	9,045	1.0004
Carriage Hills Est. No. 1	2,245,719	6,976	0.3106
Carriage Hills Est. No. 3	975,525	3,142	0.3221
Desert Steppes	1,452,176	4,186	0.2883
Hermosa Hills Estates	1,940,284	3,588	0.1849
Lakeside No. 1	1,648,893	5,581	0.3385
Littleton	1,640,834	16,243	0.9899
Longview Estates No. 1	2,201,295	7,574	0.3441
Longview Estates No. 2	2,633,892	8,770	0.3330
Manana Grande "B"	1,826,404	5,980	0.3274
Manana Grande "C"	2,273,431	9,767	0.4296
Midvale Park	4,535,651	8,954	0.1974
Mortimore Addition	3,159,963	28,635	0.9062
Oaktree No. 1	940,472	15,235	1.6199
Oaktree No. 2	715,545	11,907	1.6640
Oaktree No. 3	855,167	15,623	1.8269
Orange Grove Valley	1,282,141	5,755	0.4489
Peach Valley	508,555	3,449	0.6782
Peppertree Ranch	7,768,228	6,791	0.0874
Rolling Hills	5,586,205	14,351	0.2569
Salida del Sol	670,832	10,126	1.5095
FIRE DISTRICTS:			
Avra Valley	25,557,418		
Operations		766,722	3.0000
Bonds		66,449	0.2600
Total Avra Valley		833,171	3.2600
Corona de Tucson	27,428,245	713,106	2.5999
Drexel Heights	165,062,861		
Operations		4,456,698	2.7000
Bonds		808,808	0.4900
Total Drexel Heights		5,265,506	3.1900
Golder Ranch	266,707,519		
Operations		5,040,772	1.8900
Bonds		539,549	0.2023
Total Golder Ranch		5,580,321	2.0923
Green Valley	244,514,539	4,279,004	1.7500
Heritage Hills	54,179,765	514,708	0.9500
Hidden Valley	10,632,006	74,424	0.7000
La Canada	28,006,945	350,086	1.2500
Mt. Lemmon	8,584,567	279,000	3.2500
North Ranch/Linda Vista	46,041,339	462,531	1.0046

PIMA COUNTY FISCAL YEAR 2006/07 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS (continued):			
Northwest	811,214,969		
Operations		19,409,941	2.3927
Bonds		634,370	0.0782
Total Northwest		20,044,311	2.4709
Picture Rocks	30,810,580	1,001,345	3.2500
Rincon Valley	59,712,970	1,571,706	2.6321
Sabino Vista	28,177,475	248,187	0.8808
Three Points	27,438,721		
Operations		823,161	3.0000
Bonds		411,581	1.5000
Total Three Points		1,234,742	4.5000
Tucson Country Club Est.	17,397,417	70,842	0.4072
Why	864,883	22,593	2.6122
HEALTH DISTRICTS			
Ajo-Lukeville Health Dist.	13,233,207	99,249	0.7500
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	2,782,666,465		
Maint & Operation		157,885,713	5.6739
Unrestricted Capital		3,906,864	0.1404
Soft Capital		4,449,484	0.1599
Adjacent Ways		500,880	0.0180
TOTAL PRIMARY		166,742,941	5.9922
Secondary	2,951,009,121		
Class A Bond Interest and Redemption		34,633,043	1.1736
Class B Bond Interest and Redemption		6,489,269	0.2199
TOTAL SECONDARY		41,122,312	1.3935
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	555,271,605		
Maint & Operation		19,692,152	3.5464
Soft Capital		945,628	0.1703
Adjacent Ways		805,699	0.1451
TOTAL PRIMARY		21,443,479	3.8618
Secondary	593,166,842		
Class A Bond Interest and Redemption		7,035,552	1.1861
Class B Bond Interest and Redemption		5,123,775	0.8638
TOTAL SECONDARY		12,159,327	2.0499

PIMA COUNTY FISCAL YEAR 2006/07 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	176,501,076		
Maint & Operation		7,802,407	4.4206
Soft Capital		266,340	0.1509
TOTAL PRIMARY		8,068,747	4.5715
Secondary	184,631,194		
Class A Bond Interest and Redemption		1,641,741	0.8892
Override Maint. And Operation		2,597,761	1.4070
TOTAL SECONDARY		4,239,502	2.2962
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,176,348,234		
Maint & Operation		45,277,644	3.8490
Unrestricted Capital		715,220	0.0608
Soft Capital		2,083,313	0.1771
Adjacent Ways		436,425	0.0371
TOTAL PRIMARY		48,512,602	4.1240
Secondary	1,253,084,786		
Class A Bond Interest and Redemption		17,439,181	1.3917
Override Maint. and Operation		7,563,620	0.6036
TOTAL SECONDARY		25,002,801	1.9953
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	345,216,850		
Maint & Operation		16,373,635	4.7430
Unrestricted Capital		1,515,157	0.4389
Soft Capital		1,171,666	0.3394
Adjacent Ways		577,893	0.1674
TOTAL PRIMARY		19,638,351	5.6887
Secondary	368,702,550		
Class A Bond Interest and Redemption		5,166,998	1.4014
Override Maint. and Operation		7,605,596	2.0628
TOTAL SECONDARY		12,772,594	3.4642

PIMA COUNTY FISCAL YEAR 2006/07 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	155,294,832		
Maint & Operation		5,926,827	3.8165
Unrestricted Capital		25,313	0.0163
Soft Capital		385,597	0.2483
Adjacent Ways		16,461	0.0106
TOTAL PRIMARY		6,354,198	4.0917
Secondary	169,903,216		
Class A Bond Interest and Redemption		1,266,459	0.7454
Override Maint. and Operation		814,856	0.4796
Override Election K-3		278,471	0.1639
TOTAL SECONDARY		2,359,786	1.3889
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	14,851,356		
Maint & Operation		598,940	4.0329
Unrestricted Capital		30,000	0.2020
Soft Capital		38,316	0.2580
TOTAL PRIMARY		667,256	4.4929
Secondary	15,767,445	0	0.0000
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	504,861,992		
Maint & Operation		19,505,848	3.8636
Unrestricted Capital		774,963	0.1535
Soft Capital		1,447,944	0.2868
Adjacent Ways		30,292	0.0060
TOTAL PRIMARY		21,759,047	4.3099
Secondary	528,078,948		
Class A Bond Interest and Redemption		8,450,847	1.6003
Class B Bond Interest and Redemption		882,948	0.1672
Override Maint. and Operation		2,247,504	0.4256
Override Election K-3		666,436	0.1262
Override Capital Outlay		599,898	0.1136
TOTAL SECONDARY		12,847,633	2.4329

PIMA COUNTY FISCAL YEAR 2006/07 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	300,483,286		
Maint & Operation		11,988,682	3.9898
Unrestricted Capital		39,363	0.0131
Soft Capital		597,661	0.1989
Adjacent Ways		1,251,813	0.4166
TOTAL PRIMARY		13,877,519	4.6184
Secondary	324,977,649		
Class A Bond Interest and Redemption		1,470,199	0.4524
Class B Bond Interest and Redemption		1,942,066	0.5976
Override Maint. and Operation		3,362,869	1.0348
TOTAL SECONDARY		6,775,134	2.0848
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	174,384,334		
Maint & Operation		5,973,361	3.4254
Unrestricted Capital		618,716	0.3548
Soft Capital		310,927	0.1783
Adjacent Ways		499,960	0.2867
TOTAL PRIMARY		7,402,964	4.2452
Secondary	183,013,895		
Class A Bond Interest and Redemption		4,810,886	2.6287
Override Maint. and Operation		1,575,018	0.8606
TOTAL SECONDARY		6,385,904	3.4893
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	817,772		
Maint & Operation		30,651	3.7481
TOTAL PRIMARY		30,651	3.7481
Secondary	831,896	0	0.0000
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	4,988,275		
Maint & Operation		423,325	8.4864
TOTAL PRIMARY		423,325	8.4864
Secondary	5,489,030	0	0.0000

PIMA COUNTY FISCAL YEAR 2006/07 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	236,963,632		
Maint & Operation		2,544,042	1.0736
Unrestricted Capital		31,279	0.0132
Soft Capital		206,395	0.0871
Adjacent Ways		26,066	0.0110
A.R.S. 15-992 B		1,313,963	0.5545
TOTAL PRIMARY		4,121,745	1.7394
Secondary	249,037,971		
Class A Bond Interest and Redemption		635,047	0.2550
Override Maint. and Operation		183,790	0.0738
TOTAL SECONDARY		818,837	0.3288
INDIAN OASIS UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	1,182,352		
Maint & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	1,182,591		
Class A Bond Interest and Redemption		0	0.0000
TOTAL SECONDARY		0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,218,734		
Maint & Operation		59,539	4.8853
TOTAL PRIMARY		59,539	4.8853
Secondary	1,339,389	0	0.0000
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	26,780,542		
Maint & Operation		1,112,383	4.1537
Unrestricted Capital		7,606	0.0284
Soft Capital		119,173	0.4450
Adjacent Ways		40,010	0.1494
TOTAL PRIMARY		1,279,172	4.7765
Secondary	28,087,662		
Override Maint. and Operation		278,939	0.9931
TOTAL SECONDARY		278,939	0.9931

PIMA COUNTY FISCAL YEAR 2006/07 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FLOWING WELLS IRRIGATION DISTRICT 2,078.44 ACRES			
Maintenance & Operation		26,812	12.9000
SILVERBELL IRRIGATION & DRAINAGE DISTRICT 1,640 ACRES			
Maintenance & Operation		4,920	3.0000
CORTARO-MARANA IRRIGATION DISTRICT 12,322 ACRES (APPROX)			
		739,320	60.0000
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT			
Secondary	10,295,278		
Maintenance and Operation		30,886	0.3000
Bond Indebtedness		257,382	2.5000
TOTAL SECONDARY		288,268	2.8000
VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT			
Secondary	69,489		
Maintenance and Operation		208	0.3000
TOTAL SECONDARY		208	0.3000
TOTAL		964,631,024	

FISCAL YEAR 2006/07 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
117060850	525.23	11710066A	782.92
11706166A	3,748.11	117100670	632.08
11706168A	2,638.29	117100680	222.39
11706168B	100.91	11710069A	205.00
11706168C	224.51	11710069B	272.10
117061740	209.03	117100710	42.40
11706177A	475.46	117100750	1,239.03
11706177B	887.01	117100760	2,699.18
117061780	249.31	11710077A	1,161.02
11706179A	1,615.12	117100780	363.79
11706187D	2,366.45	11710079A	949.39
117061900	1,183.49	11710081B	344.29
117061910	1,682.11	11710081C	503.71
11706193A	1,922.52	11710082A	852.35
11706194A	453.26	11710082B	34.13
11706195A	1,933.02	11710083A	450.50
117061960	1,441.28	117100840	389.34
11706197A	1,061.22	11710089A	9,083.03
117062000	559.68	117100920	326.53
117062010	2,254.09	11710094A	247.51
117062020	3,529.91	117100950	278.25
117062050	1,127.10	117100960	465.61
117062060	1,292.88	117100970	200.08
117062070	1,824.10	11710098A	311.85
117062080	1,127.10	117100990	592.43
117062090	1,127.10	11710100A	774.44
117062100	2,976.96	117101010	1,654.29
117062110	463.11	117101020	1,167.70
117062120	856.22	117101210	1,205.91
117062160	1,731.40	117101250	441.33
117062170	2,584.28	117101260	538.69
11706218A	1,219.53	117101270	335.81
11706219D	2,459.20	117101280	699.60
117062200	2,350.29	117101290	472.23
117100600	1,374.40	117101300	346.20
117100610	765.90	117101310	307.29
117100620	1,235.59	117101320	286.52
117100630	1,356.54	11710133A	628.63
11710065A	872.17	117101350	392.36

FISCAL YEAR 2006/07 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

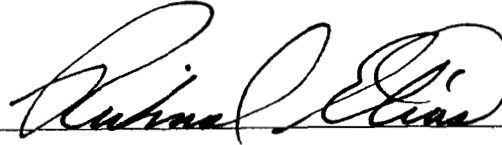
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117101360	339.49	117120140	735.91
117110160	908.74	117120150	215.18
117110170	10,938.62	11712017A	2,004.78
117110180	487.71	11712019A	481.08
117110210	2,335.45	117120200	2,425.23
117110730	524.17	117120210	2,593.61
117110740	764.63	117120220	541.93
117110750	211.79	117120280	651.37
11711076A	834.75	117120290	717.83
11711076B	1,765.64	117120300	403.86
117110770	420.34	117120310	1,896.66
117110780	434.44	11712032B	14,422.78
117110790	766.82	11712033A	1,193.45
11711080A	21,275.26	117120360	254.40
11711080B	2,550.41	11712037A	1,639.05
117110820	1,129.85	117120470	1,359.56
117110830	1,298.50	11712048A	76.11
117110840	1,947.75	117120490	58.83
11711085A	2,452.68	117120860	1,308.89
117110880	1,634.10	117120870	4,295.49
117110890	756.10	11712088A	214.33
117110900	3,179.84	11712089A	1,525.87
117110910	941.28	11712091D	566.04
117110920	828.07	117120950	192.92
11711096C	8,637.52	11712098A	15,406.36
11711096D	7,411.00	11712099A	2,573.47
11711096E	4,683.93	11712103C	18,492.28
117110980	1,199.13	117121240	416.58
117110990	538.48	117121250	398.83
117111000	1,381.87	117121260	406.19
117111010	1,005.94	117121270	205.16
117111020	1,002.23	117121280	414.99
117111040	1,214.18	117121290	936.83
117111050	1,283.66	117130250	694.83
117111060	278.94	117130260	162.60
117120030	80.30	11713027A	530.56
11712006A	752.02	117130290	1,102.40
11712007A	3,052.80	117130300	201.40
117120080	3,309.43	117130310	201.40
117120130	516.06	117130360	1,134.47

FISCAL YEAR 2006/07 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

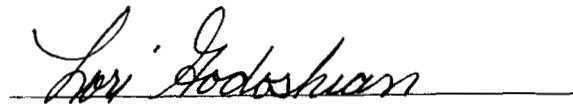
PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
11713037A	1,004.03	11714081A	1,213.97
11713038E	4,175.50	117140860	2,291.72
117130390	3,942.72	117140870	1,490.78
117130400	2,078.55	117150010	2,104.95
117130410	1,585.97	117150030	741.31
117130420	897.34	117150040	826.80
117130430	1,304.75	117150050	1,659.85
117131560	3,368.52	117160050	1,028.41
11713157A	2,573.92	117160200	281.06
11713158A	801.68	117160220	845.62
117131590	780.43	117160230	1,857.65
117131600	2,938.72	117160280	530.00
117131610	583.00	117160320	265.00
117131620	884.25	117160330	764.05
117131630	97.94	117160360	795.00
117131640	657.20	117160370	975.20
117131650	26.50	117170010	2,070.82
117131660	826.80	117170020	779.10
117131670	826.80	117170060	467.46
117131680	344.05	11717007B	421.30
117131720	2,525.13	11717008B	976.58
117131740	1,093.81	117170090	1,471.28
117131750	461.21	117170100	3,461.27
117131760	702.78	117170110	1,735.17
117131770	833.16	117170120	2,298.24
117131780	636.00	117170170	2,558.36
117131790	366.34	11717020A	2,419.03
117131800	286.52	117170340	398.35
11713182A	2,593.18	117170380	812.54
117131830	1,029.79	11717044B	1,524.02
11714072A	864.85	11720024A	3,448.76
11714077A	1,578.92		
		Total Levy	351,015.23

Passed and adopted this 21st day of August, 2006.




Chairman, Pima County Board of Supervisors
AUG 21 2006

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney