

LEGAL REQUIREMENTS

COUNTY SPENDING LIMITATION

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

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

TENTATIVE BUDGET PREPARATION AND PUBLICATION

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

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

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

ARS § 42-17105 prescribes that once the Tentative Budget has been published, expenditures may not be increased above the published amounts; however, they may be decreased. In effect, with the publication of the Tentative Budget, the Board has set its maximum limits for expenditures, but these limits may be reduced upon adoption of the final budget.

FINAL BUDGET ADOPTION

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

Copies of the Board of Supervisors' resolutions adopting the fiscal year 2008/09 budgets for Pima County, the County Free Library District, the Flood Control District, and the Stadium District are provided on pages 3-7 through 3-10.

BUDGET REVISIONS

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

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

TRUTH IN TAXATION

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

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

ADOPTION OF TAX LEVY

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

ARS § 42-17052 requires that the primary property tax rate and levy adopted by the Board shall be fixed using the net assessed value of real and personal property from the assessment roll of the County as transmitted by the Assessor on or before February 10th of each year, unless a subsequent change in such value is approved by the Property Tax Oversight Commission. Pima County also uses the net assessed values from this assessment roll in fixing the secondary property tax rates in the adopted budget. Although the County's secondary tax rates are fixed using the February values, the amounts for secondary tax levies adopted by the Board on or before the third Monday in August are based on actual property billing values available from the Assessor around the beginning of August. This allows the Assessor to produce the most accurate billing roll possible, using the most current information for property values and exemption amounts.

A copy of the Board of Supervisors' resolution for the levy of taxes for fiscal year 2008/09 is provided on pages 3-11 through 3-23.

PROPERTY TAX LEVY LIMITATION

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

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

Secondary Property Tax Levy: Secondary property tax levies allow the County to levy ad valorem property taxes for various specific purposes. For many years, Pima County has levied four secondary property taxes. ARS § 11-275 authorizes a tax levy on the secondary net assessed value of all real and personal property in the County for the purpose of retiring principal and paying interest on general obligation bonds. ARS § 48-807 mandates the Board of Supervisors levy a countywide Fire District Assistance Tax on the secondary net assessed value of all real and personal property to assist the fire districts in Pima County, and ARS § 48-3903 authorizes a similar secondary tax levy on all property to pay the expenses of the County Free Library District. ARS § 48-3620 authorizes a tax levy only on the secondary net assessed value of real property in the County to pay the expenses of the Flood Control District.

Secondary tax levies are commonly referred to as *unlimited levies* because such property taxes may be levied in amounts necessary to meet expenses and are not statutorily limited in how they may change from year to year. The Fire District Assistance Tax (FDAT) is somewhat of an exception, as the FDAT tax rate cannot by statute exceed ten cents per \$100 of assessed valuation.

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

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

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RESOLUTION NO. 2008 - 148
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE BUDGET
FISCAL YEAR 2008/2009

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq., the Board of Supervisors did, on May 20, 2008, 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 17, 2008, 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 2008/2009.

Passed and adopted this 17th day of June, 2008.



Chairman 6/17/08
Pima County Board of Supervisors

ATTEST:


Clerk of the Board

APPROVED AS TO FORM:


Deputy County Attorney

RESOLUTION NO. 2008 - LD 3
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
COUNTY FREE LIBRARY DISTRICT BUDGET FOR
FISCAL YEAR 2008/2009

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq. and §48-3903, the Board of Supervisors, sitting as the County Free Library District Board, did, on May 20, 2008, 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 17, 2008, 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 2008/2009.

Passed and adopted this 17th day of June, 2008.



Chairman 6/17/08
Pima County Free Library District Board

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

RESOLUTION NO. 2008 - FC 5
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
FLOOD CONTROL DISTRICT BUDGET FOR
FISCAL YEAR 2008/2009

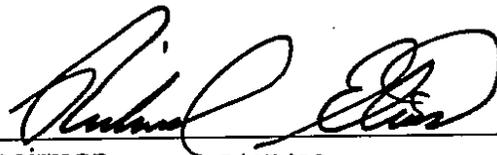
WHEREAS, in accordance with the provisions A.R.S. §42-17101 et. seq. and §48-3620, the Board of Supervisors, sitting as the Flood Control District Board, did, on May 20, 2008, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate 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 17, 2008, 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 2008/2009.

Passed and adopted this 17th day of June, 2008.



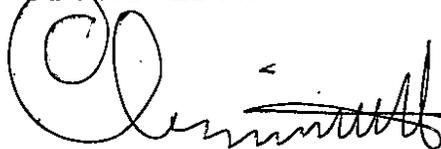
Chairman 6/17/08
Pima County Flood Control District Board

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

RESOLUTION NO. 2008 - SD 1
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
STADIUM DISTRICT BUDGET FOR
FISCAL YEAR 2008/2009

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 20, 2008, 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 17, 2008, 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 2008/2009.

Passed and adopted this 17th day of June, 2008.

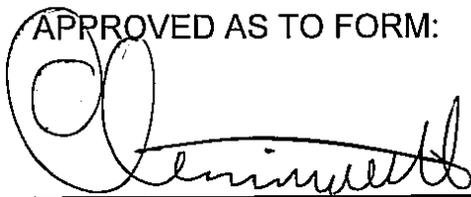


Chairman 6/17/08
Pima County Stadium District Board

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:


Deputy County Attorney

RESOLUTION NO. 2008 - 224

**RESOLUTION OF THE PIMA COUNTY BOARD
OF SUPERVISORS FOR THE LEVY OF TAXES
FOR FISCAL YEAR 2008/2009**

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 20, 2008, 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 17, 2008, 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 2008/2009, and;

WHEREAS, pursuant to A.R.S. §42-17104, a meeting was held on June 17, 2008, 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. §15-393, 972, 991.01, 992, 993, 994, 995, 1022, 1461 and 1462; A.R.S. §42-17151; and A.R.S. §48-575, 719, 723, 806, 807, 955, 960, 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 property from School Districts within Pima County; the Joint Technological Education District; the Unorganized School District Tax; the Education Assistance Tax; Pima Community College District; City of Tucson; City of South Tucson; the City of Tucson Business Improvement District; the Fire Districts within Pima County; the Improvement Districts within Pima County; the Street Lighting Improvement Districts within Pima County; the Health District within Pima County; the Irrigation Districts within Pima County; the Community Facilities Districts within Pima County, the Central Arizona Water Conservation District and the Central Arizona Groundwater Replenishment District.

WHEREAS, public notice of the levy of taxes having been duly made as required by law,

NOW, THEREFORE, BE IT RESOLVED, that the following amounts are taxes to be levied upon property located in Pima County for payment of taxes for Fiscal Year 2008/2009 for the entities listed:

PIMA COUNTY FISCAL YEAR 2008/09 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary	8,230,966,534	0	0.0000
PIMA COUNTY:			
Primary			
General Fund	8,230,966,534	279,136,768	3.3913
Secondary			
County Free Library	9,594,861,519	32,555,365	0.3393
Debt Service	9,594,861,519	58,048,912	0.6050
Fire District Assistance	9,594,861,519	3,943,488	0.0411
Flood Control District	8,684,571,743	25,489,218	0.2935
TOTAL PIMA COUNTY		399,173,751	4.6702
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	11,950,138	174,735	1.4622
EDUCATION ASSISTANCE:			
Primary	8,230,966,534	0	0.0000
PIMA COMMUNITY COLLEGE:			
Primary	8,230,966,534		
Primary		80,556,469	0.9787
ARS 42-16214.A.2 Payment of Refunds (Qwest Settlement)		466,886	0.0057
TOTAL PRIMARY		81,023,355	0.9844
Secondary	9,594,861,519		
Secondary		14,414,098	0.1502
ARS 42-16214.A.2 Payment of Refunds (Qwest Settlement)		88,072	0.0009
TOTAL SECONDARY		14,502,170	0.1511
TOTAL PIMA COMMUNITY COLLEGE		95,525,525	1.1355
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	9,594,861,519	5,756,917	0.0600
Water Storage Secondary	9,594,861,519	3,837,945	0.0400
Ground Water Replenishment			
Category 1 (rate per acre-foot and usage of 866.18 acre-feet)		264,185	305.0000
Category 2 (rate per acre-foot and no usage)		0	266.0000
CITY OF TUCSON:			
Primary	3,378,331,185	10,915,388	0.3231
Secondary	3,895,581,900	24,814,860	0.6370
TOTAL CITY OF TUCSON		35,730,248	0.9601
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			

PIMA COUNTY FISCAL YEAR 2008/09 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF SOUTH TUCSON:			
Primary	22,174,798	47,521	0.2143
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	1,210,339	10,324	0.8530
Carriage Hills No. 1	3,051,931	7,776	0.2548
Carriage Hills No. 3	1,190,038	3,376	0.2837
Desert Steppes	1,989,866	4,544	0.2284
Hermosa Hills Estates	2,918,017	3,867	0.1325
Lakeside No. 1	2,482,501	6,070	0.2445
Littleton	2,232,239	18,923	0.8477
Longview Estates No. 1	3,124,547	8,310	0.2660
Longview Estates No. 2	3,660,423	9,527	0.2603
Manana Grande "B"	2,421,279	6,590	0.2722
Manana Grande "C"	3,158,494	10,856	0.3437
Midvale Park	6,015,858	9,733	0.1618
Mortimore Addition	5,212,161	32,204	0.6179
Oaktree No. 1	1,254,243	16,538	1.3186
Oaktree No. 2	956,539	13,788	1.4414
Oaktree No. 3	1,185,729	18,268	1.5407
Orange Grove Valley	1,747,035	6,420	0.3675
Peach Valley	737,749	3,698	0.5013
Peppertree	10,022,969	7,162	0.0715
Rolling Hills	7,369,256	15,463	0.2098
Salida del Sol	938,675	10,970	1.1687
FIRE DISTRICTS:			
Avra Valley	36,340,695		
Operations		1,090,221	3.0000
Bonds		28,527	0.0785
Total Avra Valley		1,118,748	3.0785
Corona de Tucson	57,652,659	1,493,146	2.5899
Drexel Heights	263,200,347		
Operations		6,316,808	2.4000
Bonds		736,961	0.2800
Total Drexel Heights		7,053,769	2.6800
Golder Ranch	572,677,682		
Operations		9,105,575	1.5900
Bonds		973,552	0.1700
Total Golder Ranch		10,079,127	1.7600
Green Valley	424,769,584	8,070,622	1.9000
Heritage Hills	78,678,923	1,500,014	1.9065
Hidden Valley	14,660,758	87,965	0.6000
La Canada	123,479,551	1,549,545	1.2549

PIMA COUNTY FISCAL YEAR 2008/09 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS (continued):			
Mt. Lemmon	11,067,365	359,689	3.2500
North Ranch/Linda Vista	68,828,175	1,500,041	2.1794
Northwest	1,205,607,329		
Operations		25,423,847	2.1088
Bonds		1,824,084	0.1513
Total Northwest		27,247,931	2.2601
Picture Rocks	41,431,868		
Operations		1,346,536	3.2500
Bonds		223,028	0.5383
Total Picture Rocks		1,569,564	3.7883
Rincon Valley	114,033,193		
Operations		2,345,435	2.0568
Bonds		484,983	0.4253
Total Rincon Valley		2,830,418	2.4821
Sabino Vista	37,645,874	312,574	0.8303
Sonoita-Elgin	5,086,228	76,293	1.5000
Tanque Verde Valley	15,494,244	195,305	1.2605
Three Points	41,069,142		
Operations		1,191,005	2.9000
Bonds		616,037	1.5000
Total Three Points		1,807,042	4.4000
Tucson Country Club Estates	21,649,755	96,818	0.4472
Why	1,147,802	29,983	2.6122
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	15,434,993	115,762	0.7500
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	3,334,344,403		
Maintenance & Operation		163,639,620	4.9077
Unrestricted Capital		7,258,868	0.2177
Soft Capital		6,905,427	0.2071
Adjacent Ways		800,243	0.0240
TOTAL PRIMARY		178,604,158	5.3565
Secondary	3,866,798,844		
Class A Bond Interest and Redemption		35,578,416	0.9201
Class B Bond Interest and Redemption		11,186,649	0.2893
TOTAL SECONDARY		46,765,065	1.2094

PIMA COUNTY FISCAL YEAR 2008/09 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	788,663,104		
Maintenance & Operation		28,323,258	3.5913
Unrestricted Capital		370,672	0.0470
Soft Capital		1,058,386	0.1342
TOTAL PRIMARY		29,752,316	3.7725
Secondary	952,444,232		
Class A Bond Interest and Redemption		7,849,093	0.8241
Class B Bond Interest and Redemption		2,033,468	0.2135
Override Maintenance & Operation		6,394,711	0.6714
TOTAL SECONDARY		16,277,272	1.7090
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	206,794,377		
Maintenance & Operation		8,350,150	4.0379
Soft Capital		385,672	0.1865
TOTAL PRIMARY		8,735,822	4.2244
Secondary	234,266,869		
Class A Bond Interest and Redemption		2,144,010	0.9152
Override Maintenance & Operation		2,639,953	1.1269
TOTAL SECONDARY		4,783,963	2.0421
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,468,535,300		
Maintenance & Operation		46,938,794	3.1963
Soft Capital		2,359,936	0.1607
TOTAL PRIMARY		49,298,730	3.3570
Secondary	1,714,181,348		
Class A Bond Interest and Redemption		16,648,129	0.9712
Class B Bond Interest and Redemption		951,371	0.0555
Override Maintenance & Operation		8,145,790	0.4752
TOTAL SECONDARY		25,745,290	1.5019

PIMA COUNTY FISCAL YEAR 2008/09 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	434,350,373		
Maintenance & Operation		18,131,088	4.1743
Unrestricted Capital		1,312,607	0.3022
Soft Capital		540,766	0.1245
TOTAL PRIMARY		19,984,461	4.6010
Secondary	488,676,057		
Class A Bond Interest and Redemption		7,218,723	1.4772
Override Maintenance & Operation		8,418,422	1.7227
TOTAL SECONDARY		15,637,145	3.1999
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	198,995,954		
Maintenance & Operation		6,256,035	3.1438
Unrestricted Capital		66,266	0.0333
Soft Capital		470,625	0.2365
Adjacent Ways		597	0.0003
TOTAL PRIMARY		6,793,523	3.4139
Secondary	238,433,926		
Class A Bond Interest and Redemption		1,300,657	0.5455
Override Maintenance & Operation		693,127	0.2907
Override Election K-3		281,590	0.1181
TOTAL SECONDARY		2,275,374	0.9543
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	16,538,970		
Maintenance & Operation		686,417	4.1503
Unrestricted Capital		30,002	0.1814
Soft Capital		43,779	0.2647
TOTAL PRIMARY		760,198	4.5964
Secondary	18,351,185	0	0.0000

PIMA COUNTY FISCAL YEAR 2008/09 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	620,911,660		
Maintenance & Operation		20,316,230	3.2720
Unrestricted Capital		2,542,012	0.4094
Soft Capital		2,818,318	0.4539
TOTAL PRIMARY		25,676,560	4.1353
Secondary	717,980,579		
Class A Bond Interest and Redemption		8,454,939	1.1776
Class B Bond Interest and Redemption		2,149,634	0.2994
Override Maintenance & Operation		2,264,511	0.3154
Override Election K-3		674,902	0.0940
Override Capital Outlay		600,232	0.0836
TOTAL SECONDARY		14,144,218	1.9700
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	433,249,110		
Maintenance & Operation		13,951,488	3.2202
Unrestricted Capital		1,177,138	0.2717
Soft Capital		1,145,944	0.2645
Adjacent Ways		988,241	0.2281
TOTAL PRIMARY		17,262,811	3.9845
Secondary	521,676,519		
Class A Bond Interest and Redemption		1,463,824	0.2806
Class B Bond Interest and Redemption		2,260,946	0.4334
Override Maintenance & Operation		4,369,041	0.8375
TOTAL SECONDARY		8,093,811	1.5515
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	357,366,093		
Maintenance & Operation		10,818,544	3.0273
Unrestricted Capital		1,366,568	0.3824
Soft Capital		534,620	0.1496
Adjacent Ways		863,754	0.2417
TOTAL PRIMARY		13,583,486	3.8010
Secondary	384,175,980		
Class A Bond Interest and Redemption		2,988,505	0.7779
Class B Bond Interest and Redemption		1,134,856	0.2954
Override Maintenance & Operation		2,005,399	0.5220
Override Election K-3		1,002,699	0.2610
Override Capital Outlay		1,000,010	0.2603
TOTAL SECONDARY		8,131,469	2.1166

PIMA COUNTY FISCAL YEAR 2008/09 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	1,031,536		
Maintenance & Operation		39,116	3.7920
TOTAL PRIMARY		39,116	3.7920
Secondary	1,118,849	0	0.0000
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	6,073,363		
Maintenance & Operation		297,722	4.9021
TOTAL PRIMARY		297,722	4.9021
Secondary	6,945,410	0	0.0000
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	323,703,078		
Maintenance & Operation		4,799,222	1.4826
Soft Capital		78,012	0.0241
TOTAL PRIMARY		4,877,234	1.5067
Secondary	390,323,217		
Class A Bond Interest and Redemption		630,372	0.1615
Override Maintenance & Operation		258,004	0.0661
TOTAL SECONDARY		888,376	0.2276
INDIAN OASIS UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	1,585,500		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	1,585,500	0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,428,117		
Maintenance & Operation		106,709	7.4720
TOTAL PRIMARY		106,709	7.4720
Secondary	1,541,258	0	0.0000

PIMA COUNTY FISCAL YEAR 2008/09 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	33,416,195		
Maintenance & Operation		1,602,908	4.7968
Unrestricted Capital		334	0.0010
Soft Capital		97,742	0.2925
Adjacent Ways		52,096	0.1559
TOTAL PRIMARY		1,753,080	5.2462
Secondary	41,901,695		
Override Maintenance & Operation		209,048	0.4989
TOTAL SECONDARY		209,048	0.4989
JOINT TECHNOLOGICAL EDUCATION DISTRICT			
Secondary	9,138,571,039	4,569,286	0.0500
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
Mt. Lemmon Domestic Water District			
Secondary	9,296,145	327,451	3.5224
IMPROVEMENT DISTRICTS:			
Hayhook Ranch			
Secondary	1,537,200	53,963	3.5105
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	24,580,959		
Maintenance & Operation		73,743	0.3000
Bond Indebtedness		614,524	2.5000
TOTAL SECONDARY		688,267	2.8000
VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	1,326,971		
Maintenance & Operation		3,981	0.3000
TOTAL SECONDARY		3,981	0.3000
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	7,511,016		
Maintenance & Operation		22,533	0.3000
Bond Indebtedness		225,330	3.0000
TOTAL SECONDARY		247,863	3.3000

PIMA COUNTY FISCAL YEAR 2008/09 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CORTARO-MARANA IRRIGATION DISTRICT 12,088.67 ACRES			
Maintenance & Operation		797,852	66.0000
FLOWING WELLS IRRIGATION DISTRICT 2,078.44 ACRES			
Maintenance & Operation		40,218	19.3500
SILVERBELL IRRIGATION & DRAINAGE DISTRICT 1,600 ACRES			
Maintenance & Operation		4,800	3.0000
	TOTAL	1,115,393,712	

FISCAL YEAR 2008/09 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
11706166A	3,841.81	11710066A	802.49
11706168A	2,704.24	117100670	647.88
11706168B	103.43	117100680	227.95
11706168C	460.24	11710069A	210.13
117061740	214.26	11710069B	278.90
11706177A	487.35	117100710	43.46
11706177B	850.95	11710075B	1,270.06
117061780	255.54	117100760	2,766.77
11706179A	1,655.50	11710077A	1,190.04
11706183B	5,017.62	117100780	372.89
11706187D	2,425.61	11710079A	973.18
117061900	1,212.59	11710081D	820.04
117061910	1,724.17	11710082A	873.65
11706193A	1,970.59	11710083A	461.76
11706194A	464.59	117100840	399.07
11706195A	1,981.34	11710089A	9,310.11
117061960	1,477.31	117100920	334.70
11706197A	1,087.75	11710094A	253.70
117062000	573.67	117100950	285.21
117062010	2,310.44	117100960	477.25
117062020	3,618.15	117100970	205.08
117062050	1,155.28	11710098A	319.65
117062060	1,325.20	117100990	607.24
117062070	1,869.70	11710100A	793.80
117062080	1,155.28	117101010	1,695.75
117062090	1,155.28	117101020	1,261.92
117062100	3,051.38	117101210	1,235.02
117062110	474.69	117101250	452.36
117062120	877.57	117101260	552.16
117062160	1,774.69	117101270	344.20
117062170	2,648.89	117101280	717.09
11706218A	1,250.02	117101290	484.04
11706219D	2,520.73	117101300	354.85
117062200	2,409.04	117101310	314.98
117100600	1,408.76	117101320	293.68
117100610	785.05	11710133A	644.35
117100620	1,266.48	117101350	402.17
117100630	1,390.50	117101360	347.98
11710065A	894.03	117110160	931.46

FISCAL YEAR 2008/09 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
117110170	11,212.08	117120140	754.30
117110180	499.90	117120150	220.56
11711020A	1,194.28	11712017A	2,054.90
117110210	2,393.83	11712019A	493.11
117110730	537.27	117120200	2,485.86
117110740	783.75	117120210	2,658.45
117110750	217.08	117120220	555.47
11711076A	855.62	117120280	667.65
11711076B	1,809.78	117120290	735.78
117110770	430.85	117120300	413.96
117110780	445.30	117120310	1,944.07
117110790	785.99	11712033A	1,223.29
11711080A	21,807.14	117120360	260.76
11711080B	2,614.17	11712037A	1,680.03
117110820	1,158.10	117120470	1,393.54
117110830	1,330.96	11712048A	78.01
117110840	1,996.44	117120490	60.30
11711085A	2,514.00	117120860	1,341.61
117110880	1,674.95	117120870	4,402.88
117110890	775.00	11712088A	219.69
117110900	3,259.34	11712089A	1,564.02
117110910	964.81	11712091D	580.19
117110920	848.77	117120950	197.74
11711096C	8,853.45	11712098A	15,791.52
11711096D	7,597.30	11712099A	2,637.80
11711096E	4,801.03	11712103C	18,954.59
117110980	1,229.10	117121240	426.99
117110990	551.94	117121250	408.80
117111000	1,416.42	117121260	416.35
117111010	1,031.09	117121270	210.29
117111020	1,027.29	117121280	425.36
117111040	1,244.53	117121290	960.25
117111050	1,315.75	117121300	132.23
117111060	285.91	117121310	156.35
117120030	82.30	117121320	156.35
11712006A	770.82	117121330	150.05
11712007A	3,129.12	117121340	233.60
117120080	3,392.16	117121350	806.62
117120130	528.96	117121890	321.06

FISCAL YEAR 2008/09 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
117121900	3,053.28	11713182A	2,658.01
117130250	712.20	117131830	1,055.53
117130260	166.67	117132150	945.15
11713027A	543.82	117132160	3,331.05
117130290	1,129.96	11714072A	886.48
117130300	206.44	11714077A	1,618.40
117130310	206.44	11714081A	1,244.31
117130360	1,162.83	117140860	2,349.01
11713037A	1,029.13	117140870	1,528.05
117130390	4,041.29	117150010	2,157.57
117130400	2,130.52	117150030	759.84
117130410	1,625.62	117150040	847.47
117130420	919.78	117150050	1,701.35
117130430	1,337.37	117160050	1,054.12
117131560	3,452.73	117160200	288.09
11713157A	2,638.27	117160220	866.76
11713158A	821.72	117160330	783.15
117131590	799.94	117160360	814.88
117131600	3,012.19	117160370	999.58
117131610	597.58	117170010	2,122.59
117131620	906.36	117170020	798.58
117131630	100.39	117170060	479.15
117131640	673.63	11717007B	431.83
117131650	27.16	11717008B	1,000.99
117131660	847.47	117170090	1,508.06
117131670	847.47	117170100	3,547.80
117131680	352.65	117170110	1,778.55
117131720	2,588.26	117170120	2,355.69
117131740	1,121.16	117170170	2,622.32
117131750	472.74	11717020A	2,479.50
117131760	720.35	117170340	408.31
117131770	853.99	117170380	832.86
117131780	651.90	117170400	363.22
117131790	375.49	11717044B	1,562.12
117131800	293.68	11720024A	3,534.98
		Total Levy	353,483.53

Passed and adopted this 18th day of August, 2008.



Chairman
Pima County Board of Supervisors

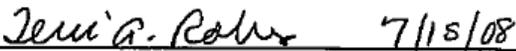
AUG 18 2008

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney