

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 2009/10 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 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 2009/10 is provided on pages 3-11 through 3-25.

PROPERTY TAX LEVY LIMITATION

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

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

Secondary Property Tax Levy: Secondary property tax levies allow the County to levy ad valorem property taxes for various specific purposes. For many years, Pima County has levied four secondary property taxes. ARS § 11-275 authorizes a tax levy on the secondary net assessed value of all real and personal property in the County for the purpose of retiring principal and paying interest on general obligation bonds. ARS § 48-807 mandates the Board of Supervisors levy a countywide Fire District Assistance Tax on the secondary net assessed value of all real and personal property to assist the fire districts in Pima County, and ARS § 48-3903 authorizes a similar secondary tax levy on all property to pay the expenses of the County Free Library District. ARS § 48-3620 authorizes a tax levy only on the secondary net assessed value of real property in the County to pay the expenses of the 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. 2009 - 170
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE BUDGET
FISCAL YEAR 2009/2010

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq., the Board of Supervisors did, on July 7, 2009, 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 28, 2009, 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 2009/2010.

Passed and adopted this 28th day of July, 2009.



Chairman
Pima County Board of Supervisors

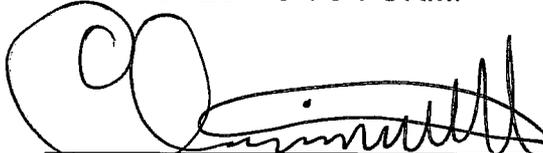
JUL 28 2009

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

RESOLUTION NO. 2009 - LD 2
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
COUNTY FREE LIBRARY DISTRICT BUDGET FOR
FISCAL YEAR 2009/2010

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 July 7, 2009, 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 July 28, 2009, 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 2009/2010.

Passed and adopted this 28th day of July, 2009.



Chairman
Pima County Free Library District Board

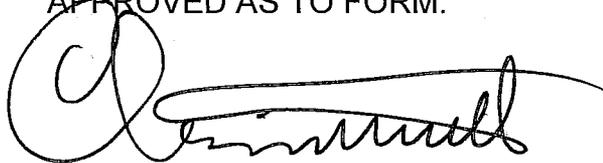
JUL 28 2009

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board



Deputy County Attorney

RESOLUTION NO. 2009 - FC 6
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
FLOOD CONTROL DISTRICT BUDGET FOR
FISCAL YEAR 2009/2010

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 July 7, 2009, 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 July 28, 2009, 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 2009/2010.

Passed and adopted this 28th day of July, 2009.



Chairman
Pima County Flood Control District Board

JUL 28 2009

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

RESOLUTION NO. 2009 - SD 2
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
STADIUM DISTRICT BUDGET FOR
FISCAL YEAR 2009/2010

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq., the Board of Supervisors, sitting as the Stadium District Board, did, on July 7, 2009, 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 July 28, 2009, 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 2009/2010.

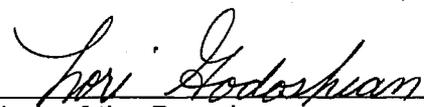
Passed and adopted this 28th day of July, 2009.



Chairman
Pima County Stadium District Board

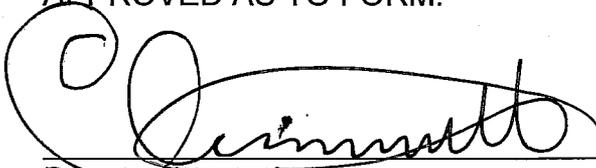
JUL 28 2009

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

RESOLUTION NO. 2009 – 212

**RESOLUTION OF THE PIMA COUNTY BOARD
OF SUPERVISORS FOR THE LEVY OF TAXES
FOR FISCAL YEAR 2009/2010**

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 July 7, 2009, 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 July 28, 2009, 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 2009/2010, and;

WHEREAS, pursuant to A.R.S. §42-17104, a meeting was held on July 28, 2009, at which taxpayers were privileged to appear and be heard in favor of or against any of the proposed Pima County expenditures or tax levies, and;

WHEREAS, in accordance with the provisions of A.R.S. §15-393, 972, 991.01, 992, 993, 994, 995, 1022, 1461 and 1462; A.R.S. §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 2009/2010 for the entities listed:

PIMA COUNTY FISCAL YEAR 2009/10 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary	8,985,711,830	0	0.0000
PIMA COUNTY:			
Primary			
General Fund	8,985,711,830	297,723,590	3.3133
Secondary			
County Free Library	9,860,980,900	26,062,573	0.2643
Debt Service	9,860,980,900	70,012,964	0.7100
Fire District Assistance	9,860,980,900	4,003,558	0.0406
Flood Control District	8,885,189,956	23,412,476	0.2635
TOTAL PIMA COUNTY		421,215,161	4.5917
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	13,854,141	190,162	1.3726
EDUCATION ASSISTANCE (STATE EQUALIZATION TAX)			
Primary	8,985,711,830	29,706,763	0.3306
PIMA COMMUNITY COLLEGE:			
Primary	8,985,711,830	84,070,000	0.9356
Secondary	9,860,980,900	13,943,427	0.1414
TOTAL PIMA COMMUNITY COLLEGE		98,013,427	1.0770
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	9,860,980,900	5,916,589	0.0600
Water Storage Secondary	9,860,980,900	3,944,392	0.0400
Ground Water Replenishment			
Category 1 (rate per acre-foot and usage of 969.61 acre-feet)		322,880	333.0000
Category 2 (rate per acre-foot and no usage)		0	287.0000
CITY OF TUCSON:			
Primary	3,627,276,148	11,404,150	0.3144
Secondary	4,030,242,132	24,987,501	0.6200
TOTAL CITY OF TUCSON		36,391,651	0.9344
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			
		364,283	list attached
CITY OF SOUTH TUCSON:			
Primary	23,590,790	48,007	0.2035

PIMA COUNTY FISCAL YEAR 2009/10 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	1,202,288	7,850	0.6529
Carriage Hills No. 1	2,988,741	5,118	0.1712
Carriage Hills No. 3	1,164,243	1,961	0.1684
Desert Steppes	1,953,661	2,982	0.1526
Hermosa Hills Estates	3,144,199	2,559	0.0814
Lakeside No. 1	2,396,636	4,060	0.1694
Littletown	2,075,276	16,255	0.7833
Longview Estates No. 1	2,921,883	5,287	0.1809
Longview Estates No. 2	3,545,478	6,185	0.1744
Manana Grande "B"	2,374,098	4,332	0.1825
Manana Grande "C"	3,099,514	7,113	0.2295
Midvale Park	6,677,374	7,291	0.1092
Mortimore Addition	5,189,281	20,627	0.3975
Oaktree No. 1	1,250,514	13,103	1.0478
Oaktree No. 2	948,957	10,286	1.0839
Oaktree No. 3	1,187,028	13,749	1.1583
Orange Grove Valley	1,669,559	4,380	0.2623
Peach Valley	762,537	2,554	0.3349
Peppertree	10,708,148	5,439	0.0508
Rolling Hills	7,264,982	10,090	0.1389
Salida del Sol	946,805	8,384	0.8855
FIRE DISTRICTS:			
Avra Valley	37,641,486		
Operations		1,223,348	3.2500
Bonds		26,311	0.0699
Total Avra Valley		1,249,659	3.3199
Corona de Tucson	56,037,008	1,451,302	2.5899
Drexel Heights	268,391,357		
Operations		6,441,393	2.4000
Bonds		805,174	0.3000
Total Drexel Heights		7,246,567	2.7000
Golder Ranch	596,607,656		
Operations		9,486,062	1.5900
Bonds		954,572	0.1600
Total Golder Ranch		10,440,634	1.7500
Green Valley	409,560,982	7,781,659	1.9000
Hidden Valley	14,737,415	88,424	0.6000
Mescal-J6	4,362,449	30,131	0.6907
Mt. Lemmon	13,536,599	439,939	3.2500
Mountain Vista	267,385,020	3,355,415	1.2549

PIMA COUNTY FISCAL YEAR 2009/10 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS (continued):			
Northwest	1,218,976,247		
Operations		25,424,188	2.0857
Bonds		1,487,151	0.1220
Total Northwest		26,911,339	2.2077
Picture Rocks	42,248,278		
Operations		1,373,069	3.2500
Bonds		257,714	0.6100
Total Picture Rocks		1,630,783	3.8600
Rincon Valley	125,855,849		
Operations		2,580,045	2.0500
Bonds		490,838	0.3900
Total Rincon Valley		3,070,883	2.4400
Sabino Vista	37,800,136	323,002	0.8545
Sonoita-Elgin	5,272,630	73,817	1.4000
Tanque Verde Valley	15,483,883	179,025	1.1562
Three Points	44,726,394		
Operations		1,297,065	2.9000
Bonds		670,896	1.5000
Total Three Points		1,967,961	4.4000
Tucson Country Club Estates	22,464,359	100,685	0.4482
Why	1,190,370	31,095	2.6122
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	16,108,802	120,816	0.7500
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	3,599,209,047		
Maintenance & Operation		177,279,042	4.9255
Unrestricted Capital		446,302	0.0124
Adjacent Ways		68,385	0.0019
TOTAL PRIMARY		177,793,729	4.9398
Secondary	3,975,386,598		
Class A Bond Interest and Redemption		34,335,414	0.8637
Class B Bond Interest and Redemption		10,598,381	0.2666
TOTAL SECONDARY		44,933,795	1.1303

PIMA COUNTY FISCAL YEAR 2009/10 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	869,432,757		
Maintenance & Operation		26,904,597	3.0945
Unrestricted Capital		266,046	0.0306
Soft Capital		1,202,426	0.1383
TOTAL PRIMARY		28,373,069	3.2634
Secondary	948,760,083		
Class A Bond Interest and Redemption		7,910,762	0.8338
Class B Bond Interest and Redemption		1,567,352	0.1652
Override Maintenance & Operation		6,320,640	0.6662
TOTAL SECONDARY		15,798,754	1.6652
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	219,641,043		
Maintenance & Operation		8,756,429	3.9867
TOTAL PRIMARY		8,756,429	3.9867
Secondary	242,759,039		
Class A Bond Interest and Redemption		1,745,680	0.7191
Class B Bond Interest and Redemption		832,421	0.3429
Override Maintenance & Operation		2,610,145	1.0752
TOTAL SECONDARY		5,188,246	2.1372
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,595,327,203		
Maintenance & Operation		50,203,352	3.1469
TOTAL PRIMARY		50,203,352	3.1469
Secondary	1,758,160,730		
Class A Bond Interest and Redemption		15,944,760	0.9069
Class B Bond Interest and Redemption		2,108,035	0.1199
Override Maintenance & Operation		7,691,953	0.4375
TOTAL SECONDARY		25,744,748	1.4643

PIMA COUNTY FISCAL YEAR 2009/10 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	474,331,643		
Maintenance & Operation		18,615,145	3.9245
Unrestricted Capital		933,485	0.1968
TOTAL PRIMARY		19,548,630	4.1213
Secondary	521,691,615		
Class A Bond Interest and Redemption		7,211,865	1.3824
Override Maintenance & Operation		8,275,072	1.5862
TOTAL SECONDARY		15,486,937	2.9686
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	218,207,335		
Maintenance & Operation		5,176,096	2.3721
TOTAL PRIMARY		5,176,096	2.3721
Secondary	238,860,720		
Class A Bond Interest and Redemption		917,942	0.3843
Override Maintenance & Operation		1,017,786	0.4261
Override Election K-3		2,866	0.0012
TOTAL SECONDARY		1,938,594	0.8116
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	17,937,819		
Maintenance & Operation		744,168	4.1486
Unrestricted Capital		29,992	0.1672
TOTAL PRIMARY		774,160	4.3158
Secondary	19,487,983	0	0.0000

PIMA COUNTY FISCAL YEAR 2009/10 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	668,966,323		
Maintenance & Operation		17,064,662	2.5509
Unrestricted Capital		1,808,885	0.2704
Soft Capital		36,793	0.0055
TOTAL PRIMARY		18,910,340	2.8268
Secondary	720,102,657		
Class A Bond Interest and Redemption		7,936,971	1.1022
Class B Bond Interest and Redemption		1,983,883	0.2755
Override Maintenance & Operation		3,099,322	0.4304
Override Election K-3		7,201	0.0010
Override Capital Outlay		2,600,291	0.3611
TOTAL SECONDARY		15,627,668	2.1702
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	482,635,670		
Maintenance & Operation		15,893,675	3.2931
Unrestricted Capital		65,156	0.0135
Adjacent Ways		1,199,832	0.2486
TOTAL PRIMARY		17,158,663	3.5552
Secondary	523,748,498		
Class A Bond Interest and Redemption		1,481,161	0.2828
Class B Bond Interest and Redemption		2,395,102	0.4573
Override Maintenance & Operation		4,746,733	0.9063
TOTAL SECONDARY		8,622,996	1.6464
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	451,935,302		
Maintenance & Operation		13,328,476	2.9492
Unrestricted Capital		1,937,447	0.4287
Soft Capital		99,878	0.0221
Adjacent Ways		601,978	0.1332
TOTAL PRIMARY		15,967,779	3.5332
Secondary	462,349,957		
Class A Bond Interest and Redemption		3,594,309	0.7774
Class B Bond Interest and Redemption		1,196,099	0.2587
Override Maintenance & Operation		2,939,621	0.6358
Override Election K-3		7,398	0.0016
Override Capital Outlay		1,000,063	0.2163
TOTAL SECONDARY		8,737,490	1.8898

PIMA COUNTY FISCAL YEAR 2009/10 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	1,088,046		
Maintenance & Operation		50,000	4.5954
TOTAL PRIMARY		50,000	4.5954
Secondary	1,124,531	0	0.0000
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	6,806,602		
Maintenance & Operation		199,998	2.9383
TOTAL PRIMARY		199,998	2.9383
Secondary	7,522,610	0	0.0000
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	349,359,658		
Maintenance & Operation		3,886,277	1.1124
Unrestricted Capital		179,920	0.0515
Soft Capital		143,237	0.0410
A.R.S. 15-992 B		585,876	0.1677
TOTAL PRIMARY		4,795,310	1.3726
Secondary	375,805,866		
Class A Bond Interest and Redemption		631,354	0.1680
Override Maintenance & Operation		269,077	0.0716
TOTAL SECONDARY		900,431	0.2396
INDIAN OASIS UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	1,171,338		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	1,171,338	0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,458,794		
Maintenance & Operation		111,364	7.6340
TOTAL PRIMARY		111,364	7.6340
Secondary	1,542,334	0	0.0000

PIMA COUNTY FISCAL YEAR 2009/10 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	38,878,058		
Maintenance & Operation		1,823,342	4.6899
Unrestricted Capital		154,346	0.3970
TOTAL PRIMARY		1,977,688	5.0869
Secondary	45,668,793		
Override Maintenance & Operation		440,110	0.9637
TOTAL SECONDARY		440,110	0.9637
JOINT TECHNOLOGICAL EDUCATION DISTRICT			
Secondary	9,412,479,218	4,706,240	0.0500
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
Mt. Lemmon Domestic Water District			
Secondary	11,836,628	392,366	3.3148
IMPROVEMENT DISTRICTS:			
Hayhook Ranch			
Secondary	1,556,747	57,817	3.7140
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	22,257,269		
Maintenance & Operation		66,772	0.3000
Bond Indebtedness		556,432	2.5000
TOTAL SECONDARY		623,204	2.8000
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT			
Secondary	9,101,923		
Maintenance & Operation		27,306	0.3000
TOTAL SECONDARY		27,306	0.3000

PIMA COUNTY FISCAL YEAR 2009/10 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	1,376,086		
Maintenance & Operation		4,128	0.3000
TOTAL SECONDARY		4,128	0.3000
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	8,254,435		
Maintenance & Operation		24,763	0.3000
Bond Indebtedness		247,633	3.0000
TOTAL SECONDARY		272,396	3.3000
CORTARO-MARANA IRRIGATION DISTRICT 12,252.75 ACRES			
Maintenance & Operation		808,682	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		1,162,919,589	

FISCAL YEAR 2009/10 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
11706089C	\$2,335.24	11710065A	\$916.38
11706166A	3,937.85	11710066A	822.55
11706168A	2,771.85	117100670	664.08
11706168B	106.02	117100680	233.65
11706168C	471.75	11710069A	215.38
117061740	219.61	11710069B	285.88
11706177A	499.53	117100710	44.55
11706177B	872.22	11710075B	1,301.76
117061780	261.93	117100760	2,835.94
11706179A	1,696.89	11710077A	1,219.79
11706183B	5,143.06	117100780	382.21
11706187D	2,486.25	11710079A	997.51
117061900	1,242.90	11710081D	840.54
117061910	1,767.27	11710082A	895.50
11706193A	2,019.85	11710083A	473.31
11706194A	476.20	117100840	409.05
11706195A	2,030.87	11710089A	9,542.86
117061960	1,514.25	117100920	343.06
11706197A	1,114.94	11710094A	260.04
117062000	588.01	117100950	292.34
117062010	2,368.20	117100960	489.18
117062020	3,708.61	117100970	210.20
117062050	1,184.16	11710098A	327.64
117062060	1,358.33	117100990	622.43
117062070	1,916.45	11710100A	813.64
117062080	1,184.16	117101010	1,738.15
117062090	1,184.16	117101020	1,293.46
117062100	3,127.67	117101210	1,265.90
117062110	486.56	117101250	463.67
117062120	899.51	117101260	565.96
117062160	1,819.06	117101270	352.81
117062170	2,715.11	117101280	735.02
11706218A	1,281.27	117101290	496.14
11706219D	2,583.75	117101300	363.72
117062200	2,469.27	117101310	322.85
117100600	1,443.97	117101320	301.02
117100610	804.68	11710133A	660.46
117100620	1,298.14	117101350	412.22
117100630	1,425.27	117101360	356.68

FISCAL YEAR 2009/10 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117110160	\$954.74	117120130	\$542.19
117110170	11,492.38	117120140	773.16
117110180	512.40	117120150	226.07
11711020A	1,224.14	11712017A	2,106.27
117110210	2,453.68	11712019A	505.44
117110730	550.71	117120200	2,548.00
117110740	803.34	117120210	2,724.91
117110750	222.51	117120220	569.36
11711076A	877.01	117120280	684.35
11711076B	1,855.03	117120290	754.17
117110770	441.62	117120300	424.31
117110780	456.43	117120310	1,992.68
117110790	805.64	11712033A	1,253.87
11711080A	22,352.32	117120360	267.28
11711080B	2,679.53	11712037A	1,722.03
117110820	1,187.05	117120470	1,428.38
117110830	1,364.24	11712048A	79.96
117110840	2,046.35	117120490	61.81
11711085A	2,576.85	117120860	1,375.15
117110880	1,716.82	117120870	4,512.95
117110890	794.38	11712088A	225.18
117110900	3,340.82	11712089A	1,603.12
117110910	988.93	11712091D	594.70
117110920	869.99	117120950	202.69
11711096C	9,074.79	11712098A	16,186.30
11711096D	7,787.23	11712099A	2,703.75
11711096E	4,921.05	11712103C	19,428.45
117110980	1,259.83	117121240	437.67
117110990	565.74	117121250	419.02
117111000	1,451.83	117121260	426.76
117111010	1,056.87	117121270	215.55
117111020	1,052.97	117121280	436.00
117111040	1,275.64	117121290	984.25
117111050	1,348.65	117121300	135.53
117111060	293.06	117121310	160.26
117120030	84.36	117121320	160.26
11712006A	790.09	117121330	153.80
11712007A	3,207.35	117121340	239.44
117120080	3,476.97	117121350	826.78

FISCAL YEAR 2009/10 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117121890	\$329.09	117132160	\$3,414.32
117121900	3,129.61	11714072A	908.64
117130250	730.01	11714077A	1,658.86
117130260	170.84	11714081A	1,275.42
11713027A	557.42	117140860	2,407.74
117130290	1,158.21	117140870	1,566.25
117130300	211.60	117150010	2,211.51
117130310	211.60	117150030	778.84
117130360	1,191.90	117150040	868.66
11713037A	1,054.86	117150050	1,743.88
117130390	4,142.32	117160050	1,080.48
117130400	2,183.78	117160200	295.29
117130410	1,666.26	117160220	888.42
117130420	942.77	117160330	802.73
117130430	1,370.81	117160360	835.25
117131560	3,539.05	117160370	1,024.57
11713157A	2,704.22	117170010	2,175.65
11713158A	842.26	117170020	818.54
117131590	819.93	117170060	491.13
117131600	3,087.49	11717007B	442.63
117131610	612.51	11717008B	1,026.02
117131620	929.02	117170090	1,545.76
117131630	102.90	117170110	1,823.01
117131640	690.47	117170120	2,414.59
117131650	27.84	117170170	2,687.88
117131660	868.66	11717020A	2,541.49
117131670	868.66	117170340	418.51
117131680	361.47	117170380	853.68
117131720	2,652.97	117170400	372.30
117131740	1,149.19	11717044B	1,601.17
117131750	484.55	117170610	30.51
117131760	738.36	117170620	29.68
117131770	875.34	117170630	29.68
117131780	668.20	117170640	30.51
117131790	384.88	117170650	23.61
117131800	301.02	117170660	23.00
11713182A	2,724.46	117170670	23.00
117131830	1,081.92	117170680	23.00
117132150	968.78	117170690	23.61

FISCAL YEAR 2009/10 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

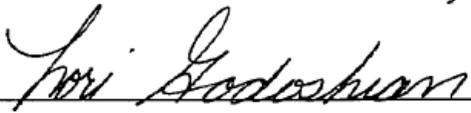
<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117170700	\$30.51	117170970	\$34.86
117170710	29.62	117170980	35.36
117170720	29.62	117170990	30.57
117170730	30.51	117171000	29.79
117170740	24.00	117171010	29.79
117170750	34.86	117171020	30.57
117170760	34.86	117171030	23.72
117170770	32.02	117171040	23.05
117170780	38.20	117171050	23.05
117170790	30.57	117171060	23.05
117170800	29.79	117171070	23.72
117170810	29.79	117171080	30.57
117170820	30.57	117171090	29.73
117170830	23.72	117171100	29.73
117170840	23.05	117171110	29.73
117170850	23.05	117171120	29.73
117170860	23.05	117171130	30.57
117170870	23.72	117171140	256.25
117170880	30.57	117171150	108.14
117170890	29.73	117171160	332.09
117170900	29.73	117171170	310.49
117170910	29.73	117171180	259.93
117170920	29.73	117171190	259.93
117170930	30.57	117171200	88.42
117170940	24.00	117171210	129.07
117170950	34.86	11720024A	3,623.36
117170960	34.86		
		Total Levy	\$364,283.15

Passed and adopted this 17th day of August, 2009.



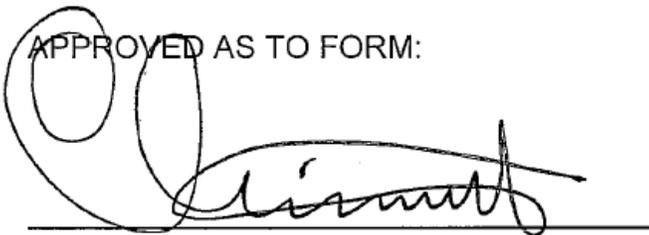
Chairman
Pima County Board of Supervisors
AUG 17 2009

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

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