

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 2010/11 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 property tax rates.

ARS § 42-17052 requires the primary property tax rate and levy adopted by the Board of Supervisors 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 enables the Assessor to produce the most accurate billing roll possible, using the most current information for property values and exemptions as authorized by law.

A copy of the Board of Supervisors' resolution for the levy of taxes for fiscal year 2010/11 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 is an exception, however, as ARS §48-807 limits the Fire District Assistance Tax to a rate not to 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. 2010 - 126
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE BUDGET
FISCAL YEAR 2010/2011

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq., the Board of Supervisors did, on May 19, 2010, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of Pima County, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with A.R.S. §42-17104, the Board met on June 15, 2010, 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 2010/2011.

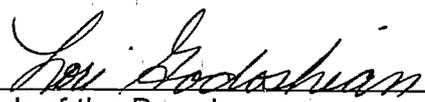
Passed and adopted this 15th day of June, 2010.



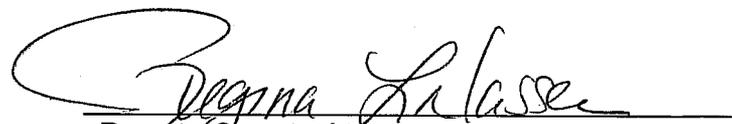
Chairman
Pima County Board of Supervisors
JUN 15 2010

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board



Deputy County Attorney
REGINA NASSEN

RESOLUTION NO. 2010 - LD 1
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
COUNTY FREE LIBRARY DISTRICT BUDGET FOR
FISCAL YEAR 2010/2011

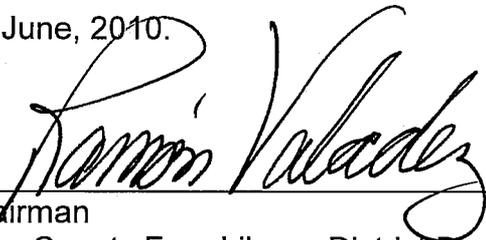
WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et. seq. and §48-3903, the Board of Supervisors, sitting as the County Free Library District Board, did, on May 19, 2010, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Pima County Free Library District, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with said sections of said titles, the Board met on June 15, 2010, 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 2010/2011.

Passed and adopted this 15th day of June, 2010.



Chairman
Pima County Free Library District Board
JUN 15 2010

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board



Deputy County Attorney
REGINA NASSEN

RESOLUTION NO. 2010 - FC 7
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
FLOOD CONTROL DISTRICT BUDGET FOR
FISCAL YEAR 2010/2011

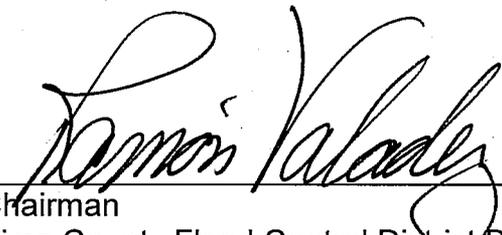
WHEREAS, in accordance with the provisions A.R.S. §42-17101 et. seq. and §48-3620, the Board of Supervisors, sitting as the Flood Control District Board, did, on May 19, 2010, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Pima County Flood Control District, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with said sections of said titles, the Board met on June 15, 2010, 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 2010/2011.

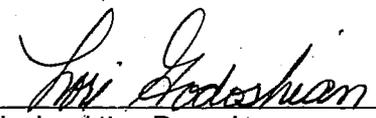
Passed and adopted this 15th day of June, 2010.



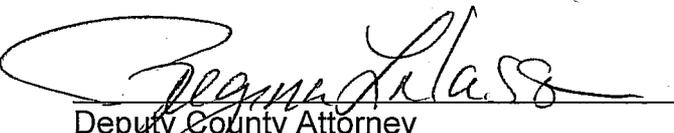
Chairman
Pima County Flood Control District Board
JUN 15 2010

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board



Deputy County Attorney
REGINA NASSEN

RESOLUTION NO. 2010 - SD 1
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
STADIUM DISTRICT BUDGET FOR
FISCAL YEAR 2010/2011

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 19, 2010, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Board will hold a public hearing and special board meeting for the purpose of hearing taxpayers at the designated time and place, and

WHEREAS, in accordance with said sections of said titles, the Board met on June 15, 2010, 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 2010/2011.

Passed and adopted this 15th day of June, 2010.



Chairman
Pima County Stadium District Board
JUN 15 2010

ATTEST:

APPROVED AS TO FORM:



Clerk of the Board



Deputy County Attorney
REGINA NASSEN

RESOLUTION NO. 2010 – 198

**RESOLUTION OF THE PIMA COUNTY BOARD
OF SUPERVISORS FOR THE LEVY OF TAXES
FOR FISCAL YEAR 2010/2011**

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 19, 2010, make an estimate of the different amounts required to meet the public expenditures/ expenses of Pima County, Pima County Flood Control District and Pima County Free Library District for the ensuing fiscal year, and on June 15, 2010, 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 2010/2011, and;

WHEREAS, pursuant to A.R.S. § 42-17104, a meeting was held on June 15, 2010, 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, 992, 993, 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 located in: School Districts within Pima County, the Joint Technological Education District, the Pima Community College District, the City of Tucson, the 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; and

WHEREAS, the amounts of the additional levies prescribed by A.R.S. §§ 15-991.01, tax levy for property not located in a school district; 15-994, the state equalization assistance tax; and 48-807, the fire district assistance tax, have been determined; and

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 2010/2011 for the entities listed:

PIMA COUNTY FISCAL YEAR 2010/11 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary	8,939,647,260	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX:			
Primary	8,939,647,260	31,860,903	0.3564
PIMA COUNTY:			
Primary			
General Fund	8,939,647,260	296,197,333	3.3133
Secondary			
County Free Library	9,342,561,193	28,961,940	0.3100
Debt Service	9,342,561,193	70,069,209	0.7500
Fire District Assistance	9,345,594,118	4,018,605	0.0430
Flood Control District	8,529,149,549	22,474,309	0.2635
TOTAL PIMA COUNTY		421,721,396	4.6798
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	15,710,510	232,468	1.4797
PIMA COMMUNITY COLLEGE:			
Primary	8,939,647,260	87,206,259	0.9755
Secondary	9,342,561,193	10,215,925	0.1093
TOTAL PIMA COMMUNITY COLLEGE		97,422,184	1.0848
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	9,342,561,193	5,605,537	0.0600
Water Storage Secondary	9,342,561,193	3,737,024	0.0400
Ground Water Replenishment			
Category 1 (rate per acre-foot and usage of 1,221.75 acre-feet)		460,600	377.0000
Category 2 (rate per acre-foot and no usage)		0	324.0000
CITY OF TUCSON:			
Primary	3,667,565,654		
Primary		11,798,559	0.3217
Involuntary Tort Judgments (Arizona			
Administrative Code Regulation 15-12-202)		264,608	0.0072
TOTAL PRIMARY		12,063,167	0.3289
Secondary	3,914,105,239	24,506,213	0.6261
TOTAL CITY OF TUCSON		36,569,380	0.9550
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			
		387,841	list attached

PIMA COUNTY FISCAL YEAR 2010/11 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF SOUTH TUCSON:			
Primary	25,107,457	50,190	0.1999
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	964,394	7,825	0.8114
Carriage Hills No. 1	2,765,396	4,308	0.1558
Carriage Hills No. 3	1,076,238	1,417	0.1317
Desert Steppes	1,813,701	2,505	0.1381
Hermosa Hills Estates	2,995,579	2,147	0.0717
Lakeside No. 1	2,216,759	3,411	0.1539
Littleton	2,253,944	9,845	0.4368
Longview Estates No. 1	2,675,593	4,442	0.1660
Longview Estates No. 2	3,304,871	5,195	0.1572
Manana Grande "B"	2,210,171	3,654	0.1653
Manana Grande "C"	2,955,627	5,968	0.2019
Midvale Park	6,640,989	7,467	0.1124
Mortimore Addition	4,586,414	16,717	0.3645
Oaktree No. 1	1,025,127	13,378	1.3050
Oaktree No. 2	762,794	10,498	1.3763
Oaktree No. 3	963,933	14,067	1.4593
Orange Grove Valley	1,519,281	3,809	0.2507
Peach Valley	665,582	2,085	0.3133
Peppertree	10,618,238	5,434	0.0512
Rolling Hills	6,861,797	8,501	0.1239
Salida del Sol	760,632	8,355	1.0984
FIRE DISTRICTS:			
Arivaca	3,889,182	126,399	3.2500
Avra Valley	38,234,911		
Operations		1,172,588	3.0668
Bonds		64,999	0.1700
Total Avra Valley		1,237,587	3.2368
Corona de Tucson	54,384,877	1,408,515	2.5899
Drexel Heights	232,304,356		
Operations		6,441,104	2.7727
Bonds		789,835	0.3400
Total Drexel Heights		7,230,939	3.1127
Golder Ranch	696,776,896		
Operations		11,078,753	1.5900
Bonds		975,488	0.1400
Total Golder Ranch		12,054,241	1.7300
Green Valley	401,236,365	7,623,492	1.9000
Hidden Valley	14,696,975	88,182	0.6000
Mescal-J6	4,514,302	31,605	0.7001

PIMA COUNTY FISCAL YEAR 2010/11 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS (continued):			
Mt. Lemmon	16,826,537	417,230	2.4796
Mountain Vista	307,915,808	3,864,035	1.2549
Northwest	1,168,351,209		
Operations		25,424,490	2.1761
Bonds		3,370,693	0.2885
Total Northwest		28,795,183	2.4646
Picture Rocks	42,991,803		
Operations		1,354,242	3.1500
Bonds		262,250	0.6100
Total Picture Rocks		1,616,492	3.7600
Rincon Valley	120,503,676		
Operations		2,410,074	2.0000
Bonds		482,015	0.4000
Total Rincon Valley		2,892,089	2.4000
Sabino Vista	35,473,495	327,030	0.9219
Sonoita-Elgin	5,814,882	81,409	1.4000
Tanque Verde Valley	14,311,715	181,873	1.2708
Three Points	43,232,848		
Operations		1,353,187	3.1300
Bonds		648,492	1.5000
Total Three Points		2,001,679	4.6300
Tucson Country Club Estates	22,145,165	104,237	0.4707
Why	1,205,384	31,487	2.6122
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	16,150,128	121,126	0.7500
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	3,632,596,468		
Maintenance & Operation		166,369,286	4.5799
Unrestricted Capital		15,522,085	0.4273
Soft Capital		998,964	0.0275
Adjacent Ways		515,829	0.0142
TOTAL PRIMARY		183,406,164	5.0489
Secondary	3,809,570,873		
Class B Bond Interest and Redemption		47,570,111	1.2487
TOTAL SECONDARY		47,570,111	1.2487

PIMA COUNTY FISCAL YEAR 2010/11 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
MARANA UNIFIED SCHOOL DISTRICT NO. 6:			
Primary	852,820,227		
Maintenance & Operation		24,540,755	2.8776
Unrestricted Capital		851,115	0.0998
Adjacent Ways		499,753	0.0586
TOTAL PRIMARY		25,891,623	3.0360
Secondary	890,671,162		
Class A Bond Interest and Redemption		5,898,024	0.6622
Class B Bond Interest and Redemption		2,618,573	0.2940
Override Maintenance & Operation		6,299,717	0.7073
TOTAL SECONDARY		14,816,314	1.6635
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	218,437,879		
Maintenance & Operation		8,483,472	3.8837
TOTAL PRIMARY		8,483,472	3.8837
Secondary	233,154,110		
Class A Bond Interest and Redemption		1,822,799	0.7818
Class B Bond Interest and Redemption		684,307	0.2935
Override Maintenance & Operation		2,522,028	1.0817
TOTAL SECONDARY		5,029,134	2.1570
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,613,751,330		
Maintenance & Operation		58,608,221	3.6318
Adjacent Ways		322,750	0.0200
TOTAL PRIMARY		58,930,971	3.6518
Secondary	1,695,333,351		
Class A Bond Interest and Redemption		10,102,491	0.5959
Class B Bond Interest and Redemption		5,508,138	0.3249
Override Maintenance & Operation		8,112,170	0.4785
TOTAL SECONDARY		23,722,799	1.3993

PIMA COUNTY FISCAL YEAR 2010/11 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	489,882,600		
Maintenance & Operation		14,772,900	3.0156
Unrestricted Capital		2,996,612	0.6117
Soft Capital		1,798,359	0.3671
TOTAL PRIMARY		19,567,871	3.9944
Secondary	512,628,407		
Class A Bond Interest and Redemption		7,156,805	1.3961
Override Maintenance & Operation		8,086,713	1.5775
TOTAL SECONDARY		15,243,518	2.9736
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	220,026,521		
Maintenance & Operation		5,219,689	2.3723
Unrestricted Capital		4,621	0.0021
TOTAL PRIMARY		5,224,310	2.3744
Secondary	227,155,652		
Class B Bond Interest and Redemption		1,177,575	0.5184
Override Maintenance & Operation		763,697	0.3362
Override Election K-3		285,080	0.1255
TOTAL SECONDARY		2,226,352	0.9801
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	19,940,954		
Maintenance & Operation		860,971	4.3176
Unrestricted Capital		100,582	0.5044
Soft Capital		16,930	0.0849
TOTAL PRIMARY		978,483	4.9069
Secondary	20,821,375	0	0.0000

PIMA COUNTY FISCAL YEAR 2010/11 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	679,717,490		
Maintenance & Operation		17,180,539	2.5276
Unrestricted Capital		1,294,182	0.1904
TOTAL PRIMARY		18,474,721	2.7180
Secondary	697,491,960		
Class A Bond Interest and Redemption		1,693,510	0.2428
Class B Bond Interest and Redemption		3,050,830	0.4374
Override Maintenance & Operation		2,370,078	0.3398
Override Election K-3		729,577	0.1046
Override Capital Outlay		2,600,250	0.3728
TOTAL SECONDARY		10,444,245	1.4974
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	486,043,470		
Maintenance & Operation		13,780,791	2.8353
Unrestricted Capital		4,860	0.0010
Soft Capital		6,319	0.0013
Adjacent Ways		1,500,416	0.3087
TOTAL PRIMARY		15,292,386	3.1463
Secondary	507,007,049		
Class B Bond Interest and Redemption		3,820,805	0.7536
Override Maintenance & Operation		4,988,949	0.9840
TOTAL SECONDARY		8,809,754	1.7376
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	304,948,627		
Maintenance & Operation		8,127,186	2.6651
Unrestricted Capital		1,439,967	0.4722
TOTAL PRIMARY		9,567,153	3.1373
Secondary	309,567,219		
Class A Bond Interest and Redemption		2,740,289	0.8852
Class B Bond Interest and Redemption		3,806,748	1.2297
Override Maintenance & Operation		3,095,982	1.0001
Override Capital Outlay		999,902	0.3230
TOTAL SECONDARY		10,642,921	3.4380

PIMA COUNTY FISCAL YEAR 2010/11 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	1,525,141		
Maintenance & Operation		55,925	3.6669
Soft Capital		326	0.0214
TOTAL PRIMARY		56,251	3.6883
Secondary	1,886,973	0	0.0000
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	7,381,370		
Maintenance & Operation		215,499	2.9195
TOTAL PRIMARY		215,499	2.9195
Secondary	7,987,910	0	0.0000
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	355,497,447		
Maintenance & Operation		3,593,013	1.0107
Unrestricted Capital		263,424	0.0741
Soft Capital		88,874	0.0250
A.R.S. 15-992 B		1,314,985	0.3699
TOTAL PRIMARY		5,260,296	1.4797
Secondary	365,271,460		
Class A Bond Interest and Redemption		534,757	0.1464
Override Maintenance & Operation		249,846	0.0684
TOTAL SECONDARY		784,603	0.2148
INDIAN OASIS UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	1,039,297		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	1,040,241	0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,555,512		
Maintenance & Operation		109,958	7.0689
TOTAL PRIMARY		109,958	7.0689
Secondary	1,597,977	0	0.0000

PIMA COUNTY FISCAL YEAR 2010/11 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	37,918,320		
Maintenance & Operation		1,516,998	4.0007
Unrestricted Capital		313,585	0.8270
Soft Capital		141,208	0.3724
TOTAL PRIMARY		1,971,791	5.2001
Secondary	41,025,329		
Override Maintenance & Operation		430,725	1.0499
TOTAL SECONDARY		430,725	1.0499
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	8,904,441,399	4,452,221	0.0500
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
Mt. Lemmon Domestic Water District			
Secondary	15,093,645	411,600	2.7270
IMPROVEMENT DISTRICTS:			
Hayhook Ranch			
Secondary	1,454,618	41,503	2.8532
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	20,615,515		
Maintenance & Operation		61,847	0.3000
Bond Indebtedness		515,388	2.5000
TOTAL SECONDARY		577,235	2.8000
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	51,269		
Maintenance & Operation		154	0.3000
TOTAL SECONDARY		154	0.3000
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT			
Secondary	6,911,534		
Maintenance & Operation		20,735	0.3000
TOTAL SECONDARY		20,735	0.3000

PIMA COUNTY FISCAL YEAR 2010/11 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	1,291,502		
Maintenance & Operation		3,875	0.3000
TOTAL SECONDARY		3,875	0.3000
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	8,832,237		
Maintenance & Operation		26,497	0.3000
Bond Indebtedness		264,967	3.0000
TOTAL SECONDARY		291,464	3.3000
CORTARO-MARANA IRRIGATION DISTRICT 12,272.13 ACRES			
Maintenance & Operation		809,961	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		1,168,228,572	

FISCAL YEAR 2010/11 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	\$2,393.62	11710065A	\$939.29
11706166B	4,277.84	11710066A	843.11
11706168A	2,841.15	117100670	680.68
11706168B	108.67	117100680	239.49
11706168C	483.54	11710069A	220.77
117061740	225.10	11710069B	293.02
11706177A	512.02	117100710	45.66
11706177B	894.03	11710075B	1,334.30
117061780	268.48	117100760	2,906.84
11706179A	1,739.31	11710077A	1,250.29
11706183B	5,271.64	117100780	391.76
11706187D	2,548.41	11710079A	1,022.45
117061900	1,273.98	11710081D	861.55
117061910	1,811.45	11710082A	917.88
11706193A	2,070.35	11710083A	485.14
11706194A	488.11	117100840	419.27
11706195A	2,081.65	11710089A	9,781.43
117061960	1,552.10	117100920	351.64
11706197A	1,142.82	11710094A	266.54
117062000	602.71	117100950	299.64
117062010	2,427.41	117100960	501.41
117062020	3,801.32	117100970	215.46
117062050	1,213.76	11710098A	335.83
117062060	1,392.29	117100990	637.99
117062070	1,964.36	11710100A	833.98
117062080	1,213.76	117101010	1,781.60
117062090	1,213.76	117101020	1,325.80
117062100	3,205.86	117101210	1,297.55
117062110	498.72	117101250	475.27
117062120	921.99	117101260	580.11
117062160	1,864.53	117101270	361.63
117062170	2,782.99	117101280	753.39
11706218A	1,313.30	117101290	508.54
11706219D	2,648.35	117101300	372.82
117062200	2,531.00	117101310	330.92
117100600	1,480.07	117101320	308.55
117100610	824.79	11710133A	676.97
117100620	1,330.59	117101350	422.53
117100630	1,460.90	117101360	365.60

FISCAL YEAR 2010/11 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	\$978.61	117120130	\$555.74
117110170	11,779.69	117120140	792.49
117110180	525.21	117120150	231.73
11711020A	1,254.74	11712017A	2,158.93
117110210	2,515.02	11712019A	518.07
117110730	564.47	117120200	2,611.70
117110740	823.42	117120210	2,793.03
117110750	228.07	117120220	583.59
11711076A	898.93	117120280	701.45
11711076B	1,901.40	117120290	773.03
117110770	452.66	117120300	434.91
117110780	467.84	117120310	2,042.49
117110790	825.78	11712033A	1,285.22
11711080A	22,911.13	117120360	273.96
11711080B	2,746.52	11712037A	1,765.08
117110820	1,216.73	117120470	1,464.09
117110830	1,398.34	11712048A	81.96
117110840	2,097.51	117120490	63.35
11711085A	2,641.27	117120860	1,409.53
117110880	1,759.74	117120870	4,625.77
117110890	814.23	11712088A	230.81
117110900	3,424.34	11712089A	1,643.20
117110910	1,013.66	11712091D	609.56
117110920	891.74	117120950	207.75
11711096C	9,301.66	11712098A	16,590.96
11711096D	7,981.91	11712099A	2,771.34
11711096E	5,044.08	11712103C	19,914.17
117110980	1,291.33	117121240	448.61
117110990	579.88	117121250	429.49
117111000	1,488.12	117121260	437.42
117111010	1,083.29	117121270	220.94
117111020	1,079.29	117121280	446.90
117111040	1,307.54	117121290	1,008.86
117111050	1,382.36	117121300	138.92
117111060	300.39	117121310	164.26
117120030	86.47	117121320	164.26
11712006A	809.84	117121330	157.64
11712007A	3,287.53	117121340	245.42
117120080	3,563.89	117121350	847.45

FISCAL YEAR 2010/11 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	\$337.31	117132160	\$3,499.68
117121900	3,207.85	11714072A	931.35
117130250	748.26	11714077A	1,700.33
117130260	175.11	11714081A	1,307.31
11713027A	571.35	117140860	2,467.93
117130290	1,187.16	117140870	1,605.41
117130300	216.89	117150010	2,266.80
117130310	216.89	117150030	798.31
117130360	1,221.69	117150040	890.37
11713037A	1,081.23	117150050	1,787.48
117130390	4,245.88	117160030	2,767.46
117130400	2,238.38	117160050	1,107.49
117130410	1,707.92	117160060	1,510.21
117130420	966.34	11716007A	3,805.66
117130430	1,405.08	117160100	1,588.23
117131560	3,627.53	117160110	1,806.54
11713157A	2,771.83	117160130	2,730.93
11713158A	863.32	117160200	302.67
117131590	840.43	117160220	910.63
117131600	3,164.68	117160330	822.80
117131610	627.83	117160360	856.13
117131620	952.24	117160370	1,050.18
117131630	105.47	117170010	2,230.04
117131640	707.73	117170020	839.01
117131650	28.54	117170060	503.40
117131660	890.37	11717007B	453.69
117131670	890.37	11717008B	1,051.67
117131680	370.50	117170090	1,584.41
117131720	2,719.29	117170110	1,868.59
117131740	1,177.92	117170120	2,474.95
117131750	496.67	117170170	2,755.08
117131760	756.82	11717020A	2,605.03
117131770	897.22	117170340	428.98
117131780	684.90	117170380	875.02
117131790	394.50	117170400	381.60
117131800	308.55	11717044B	1,641.20
11713182A	2,792.58	117170610	31.28
117131830	1,108.97	117170620	30.42
117132150	992.99	117170630	30.42

FISCAL YEAR 2010/11 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

PARCEL ID #	TAX LEVY	PARCEL ID #	TAX LEVY
117170640	\$31.28	117170940	\$24.60
117170650	24.20	117170950	35.73
117170660	23.57	117170960	35.73
117170670	23.57	117170970	35.73
117170680	23.57	117170980	36.24
117170690	24.20	117170990	31.33
117170700	31.28	117171000	30.54
117170710	30.36	117171010	30.54
117170720	30.36	117171020	31.33
117170730	31.28	117171030	24.31
117170740	24.60	117171040	23.63
117170750	35.73	117171050	23.63
117170760	35.73	117171060	23.63
117170770	32.82	117171070	24.31
117170780	39.15	117171080	31.33
117170790	31.33	117171090	30.48
117170800	30.54	117171100	30.48
117170810	30.54	117171110	30.48
117170820	31.33	117171120	30.48
117170830	24.31	117171130	31.33
117170840	23.63	117171140	262.66
117170850	23.63	117171150	110.84
117170860	23.63	117171160	340.40
117170870	24.31	117171170	318.25
117170880	31.33	117171180	266.43
117170890	30.48	117171190	266.43
117170900	30.48	117171200	90.64
117170910	30.48	117171210	132.30
117170920	30.48	11720024A	3,713.94
117170930	31.33		
		Total Levy	\$387,840.70

Passed and adopted this 16th day of August, 2010.



Chairman
Pima County Board of Supervisors

AUG 16 2010

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

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