

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 2011/12 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 2011/12 is provided on pages 3-11 through 3-26.

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. 2011 - 93
PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE BUDGET
FISCAL YEAR 2011/2012

WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et seq., the Board of Supervisors did, on May 17, 2011, 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 21, 2011, 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 2011/2012.

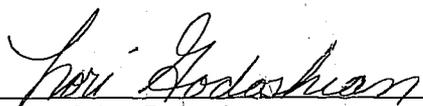
Passed and adopted this 21st day of June, 2011.



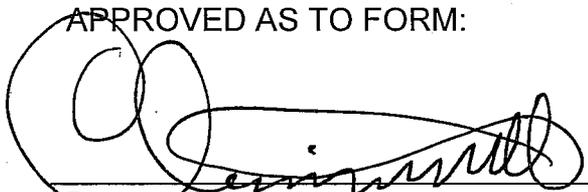
Chairman
Pima County Board of Supervisors

JUN 21 2011

ATTEST:


Clerk of the Board

APPROVED AS TO FORM:


Deputy County Attorney

RESOLUTION NO. 2011 - LD 2

PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
COUNTY FREE LIBRARY DISTRICT BUDGET FOR
FISCAL YEAR 2011/2012

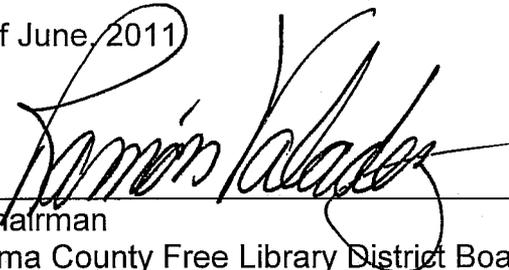
WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et seq. and §48-3903, the Board of Supervisors, sitting as the County Free Library District Board, did, on May 17, 2011, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Pima County Free Library District, and

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

WHEREAS, in accordance with said sections of said titles, the Board met on June 21, 2011, 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 2011/2012.

Passed and adopted this 21st day of June, 2011



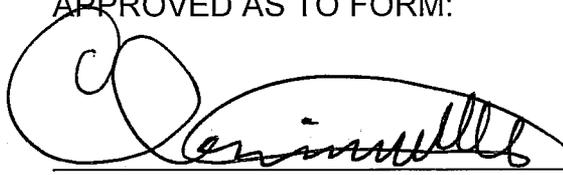
Chairman
Pima County Free Library District Board
JUN 21 2011

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

RESOLUTION NO. 2011 - FC 4

PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
FLOOD CONTROL DISTRICT BUDGET FOR
FISCAL YEAR 2011/2012

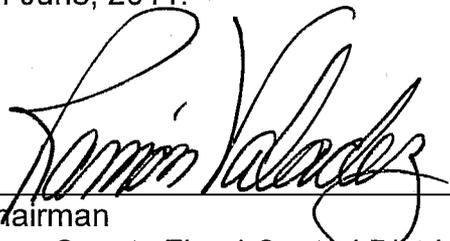
WHEREAS, in accordance with the provisions A.R.S. §42-17101 et seq. and §48-3620, the Board of Supervisors, sitting as the Flood Control District Board, did, on May 17, 2011, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Pima County Flood Control District, and

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

WHEREAS, in accordance with said sections of said titles, the Board met on June 21, 2011, 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 2011/2012.

Passed and adopted this 21st day of June, 2011.



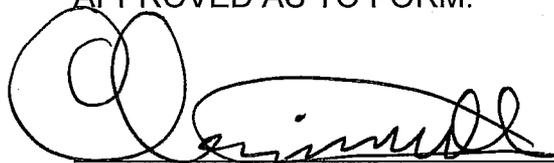
Chairman
Pima County Flood Control District Board
JUN 21 2011

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

**PIMA COUNTY
RESOLUTION FOR THE ADOPTION OF THE
STADIUM DISTRICT BUDGET FOR
FISCAL YEAR 2011/2012**

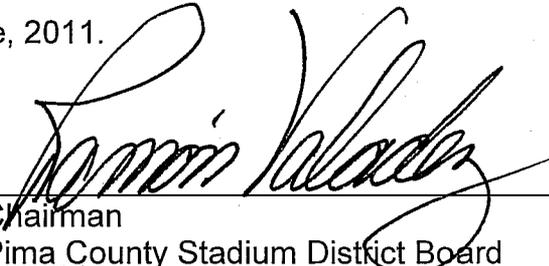
WHEREAS, in accordance with the provisions of A.R.S. §42-17101 et seq. and §48-4232, the Board of Supervisors, sitting as the Stadium District Board, did, on May 17, 2011, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenue from sources other than direct taxation, and

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

WHEREAS, in accordance with said sections of said titles, the Board met on June 21, 2011, 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 2011/2012.

Passed and adopted this 21st day of June, 2011.



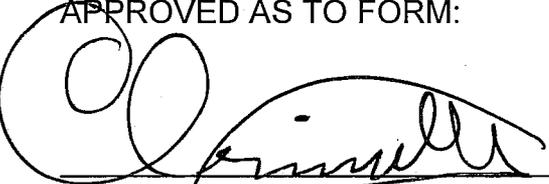
Chairman
Pima County Stadium District Board
JUN 21 2011

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney

RESOLUTION NO. 2011 – 134

**RESOLUTION OF THE PIMA COUNTY BOARD
OF SUPERVISORS FOR THE LEVY OF TAXES
FOR FISCAL YEAR 2011/2012**

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 17, 2011, make an estimate of the different amounts required to meet the public expenditures/ expenses of Pima County, Pima County Flood Control District and Pima County Free Library District for the ensuing fiscal year, and on June 21, 2011, 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 2011/2012, and;

WHEREAS, pursuant to A.R.S. §42-17104, a meeting was held on June 21, 2011, 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. §33-1476.03; A.R.S. §42-17151; and A.R.S. §48-575, 719, 723, 806, 807, 955, 960, 2223, 3114, 3715, 3715.02, 3778, 3779, 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 Technical Education District; the Unorganized School District Tax; the State Equalization 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 2011/2012 for the entities listed:

PIMA COUNTY FISCAL YEAR 2011/12 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary	8,310,120,212	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX:			
Primary	8,310,120,212	35,392,802	0.4259
PIMA COUNTY:			
Primary			
General Fund	8,310,120,212	284,023,289	3.4178
Secondary			
County Free Library	8,448,281,586	29,231,054	0.3460
Debt Service	8,448,281,586	65,896,596	0.7800
Fire District Assistance	8,481,950,795	3,545,455	0.0418
Flood Control District	7,634,237,253	20,116,215	0.2635
TOTAL PIMA COUNTY		402,812,609	4.8491
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	16,800,742	297,071	1.7682
PIMA COMMUNITY COLLEGE:			
Primary	8,310,120,212	90,131,564	1.0846
Secondary	8,448,281,586	2,093,725	0.0248
TOTAL PIMA COMMUNITY COLLEGE		92,225,289	1.1094
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	8,448,281,586	5,068,969	0.0600
Water Storage Secondary	8,448,281,586	3,379,313	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,287.95 acre-feet)		549,955	427.0000
Membership Dues (rate per lot, with 17,679 lots assessed)		76,727	4.3400
Total Category 1 Member Lands		626,682	
Category 2 Member Lands			
Water Usage (rate per acre-foot and no usage)		0	367.0000

PIMA COUNTY FISCAL YEAR 2011/12 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF TUCSON:			
Primary	3,422,618,918		
Primary		12,215,320	0.3569
Involuntary Tort Judgments (Arizona Administrative Code Regulation 15-12-202)		2,492,500	0.0728
TOTAL PRIMARY		14,707,820	0.4297
Secondary	3,487,959,628	25,545,816	0.7324
TOTAL CITY OF TUCSON		40,253,636	1.1621
 CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			
		398,139	list attached
 CITY OF SOUTH TUCSON:			
Primary	23,614,069	53,486	0.2265
Secondary	24,687,760	600,850	2.4338
TOTAL CITY OF SOUTH TUCSON		654,336	2.6603
 STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	710,724	5,829	0.8201
Carriage Hills No. 1	2,502,993	3,285	0.1312
Carriage Hills No. 3	1,048,288	1,126	0.1074
Desert Steppes	1,599,284	1,971	0.1232
Hermosa Hills Estates	2,620,325	1,690	0.0645
Lakeside No. 1	1,881,706	2,628	0.1397
Littletown	1,898,593	7,261	0.3824
Longview Estates No. 1	2,365,143	3,566	0.1508
Longview Estates No. 2	2,790,479	4,130	0.1480
Manana Grande "B"	2,228,825	2,816	0.1263
Manana Grande "C"	2,512,118	4,599	0.1831
Midvale Park	6,150,351	5,925	0.0963
Mortimore Addition	3,403,602	12,870	0.3781
Oaktree No. 1	814,040	9,962	1.2238
Oaktree No. 2	624,961	7,818	1.2510
Oaktree No. 3	797,169	10,247	1.2854
Orange Grove Valley	1,262,748	2,910	0.2304
Peach Valley	531,019	1,554	0.2926
Peppertree	10,410,703	4,354	0.0418
Rolling Hills	6,098,723	6,950	0.1140
Salida del Sol	567,312	6,425	1.1325

PIMA COUNTY FISCAL YEAR 2011/12 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS:			
Arivaca	4,318,707	107,968	2.5000
Avra Valley	37,262,662		
Operations		1,142,772	3.0668
Bonds		63,347	0.1700
Total Avra Valley		<u>1,206,119</u>	3.2368
Corona de Tucson	49,508,161	1,307,016	2.6400
Drexel Heights	198,338,704		
Operations		6,247,669	3.1500
Bonds		783,835	0.3952
Total Drexel Heights		<u>7,031,504</u>	3.5452
Golder Ranch	657,128,202		
Operations		10,448,338	1.5900
Bonds		919,979	0.1400
Total Golder Ranch		<u>11,368,317</u>	1.7300
Green Valley	374,389,895	7,113,408	1.9000
Hidden Valley	13,359,285	100,195	0.7500
Mescal-J6	4,323,044	34,022	0.7870
Mt. Lemmon	16,530,689	537,248	3.2500
Mountain Vista	271,010,880	3,520,432	1.2990
Northwest	1,053,796,773		
Operations		25,399,664	2.4103
Bonds		3,167,713	0.3006
Total Northwest		<u>28,567,377</u>	2.7109
Picture Rocks	40,366,355		
Operations		1,271,542	3.1500
Bonds		258,749	0.6410
Total Picture Rocks		<u>1,530,291</u>	3.7910
Rincon Valley	110,858,515		
Operations		2,410,064	2.1740
Bonds		589,102	0.5314
Total Rincon Valley		<u>2,999,166</u>	2.7054
Sabino Vista	31,739,346	328,311	1.0344
Sonoita-Elgin	5,880,403	89,382	1.5200
Tanque Verde Valley	12,238,093	140,555	1.1485
Three Points	36,834,557		
Operations		1,197,125	3.2500
Bonds		552,519	1.5000
Total Three Points		<u>1,749,644</u>	4.7500
Tucson Country Club Estates	21,029,804	106,789	0.5078
Why	968,027	27,104	2.8000
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	15,384,916	115,387	0.7500

PIMA COUNTY FISCAL YEAR 2011/12 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	3,313,108,409		
Maintenance & Operation		179,000,621	5.4028
Adjacent Ways		2,229,722	0.0673
TOTAL PRIMARY		181,230,343	5.4701
Secondary	3,388,422,554		
Class A Bond Interest and Redemption		39,326,032	1.1606
Class B Bond Interest and Redemption		10,751,465	0.3173
TOTAL SECONDARY		50,077,497	1.4779
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	780,413,028		
Maintenance & Operation		27,048,335	3.4659
Adjacent Ways		664,131	0.0851
TOTAL PRIMARY		27,712,466	3.5510
Secondary	794,566,062		
Class A Bond Interest and Redemption		831,116	0.1046
Class B Bond Interest and Redemption		5,943,354	0.7480
Override Maintenance & Operation		6,365,269	0.8011
TOTAL SECONDARY		13,139,739	1.6537
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	205,272,602		
Maintenance & Operation		6,991,790	3.4061
Adjacent Ways		205	0.0001
TOTAL PRIMARY		6,991,995	3.4062
Secondary	212,616,183		
Class A Bond Interest and Redemption		1,845,296	0.8679
Class B Bond Interest and Redemption		1,103,053	0.5188
Override Maintenance & Operation		2,500,366	1.1760
TOTAL SECONDARY		5,448,715	2.5627

PIMA COUNTY FISCAL YEAR 2011/12 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,517,536,391		
Maintenance & Operation		32,416,095	2.1361
Unrestricted Capital		27,330,830	1.8010
Adjacent Ways		303,507	0.0200
TOTAL PRIMARY		60,050,432	3.9571
Secondary	1,549,556,877		
Class B Bond Interest and Redemption		15,009,008	0.9686
Override Maintenance & Operation		7,400,684	0.4776
TOTAL SECONDARY		22,409,692	1.4462
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	439,615,171		
Maintenance & Operation		16,657,019	3.7890
Adjacent Ways		1,319	0.0003
TOTAL PRIMARY		16,658,338	3.7893
Secondary	455,197,919		
Class A Bond Interest and Redemption		6,435,588	1.4138
Override Maintenance & Operation		7,913,161	1.7384
TOTAL SECONDARY		14,348,749	3.1522
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	198,984,429		
Maintenance & Operation		5,415,958	2.7218
TOTAL PRIMARY		5,415,958	2.7218
Secondary	200,701,839		
Class B Bond Interest and Redemption		1,040,438	0.5184
Override Maintenance & Operation		824,684	0.4109
Override Election K-3		307,275	0.1531
TOTAL SECONDARY		2,172,397	1.0824
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	19,367,642		
Maintenance & Operation		861,434	4.4478
Unrestricted Capital		237,486	1.2262
TOTAL PRIMARY		1,098,920	5.6740
Secondary	19,838,775	0	0.0000

PIMA COUNTY FISCAL YEAR 2011/12 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	623,029,324		
Maintenance & Operation		16,614,323	2.6667
Unrestricted Capital		4,361	0.0007
TOTAL PRIMARY		16,618,684	2.6674
Secondary	629,510,960		
Class A Bond Interest and Redemption		1,480,610	0.2352
Class B Bond Interest and Redemption		2,613,100	0.4151
Override Maintenance & Operation		2,305,899	0.3663
Override Election K-3		708,200	0.1125
Override Capital Outlay		2,599,880	0.4130
TOTAL SECONDARY		9,707,689	1.5421
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	461,390,829		
Maintenance & Operation		13,957,534	3.0251
Adjacent Ways		1,499,982	0.3251
TOTAL PRIMARY		15,457,516	3.3502
Secondary	471,044,778		
Class B Bond Interest and Redemption		2,645,859	0.5617
Override Maintenance & Operation		3,500,334	0.7431
TOTAL SECONDARY		6,146,193	1.3048
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	315,986,147		
Maintenance & Operation		10,042,356	3.1781
Adjacent Ways		964,390	0.3052
TOTAL PRIMARY		11,006,746	3.4833
Secondary	319,085,451		
Class B Bond Interest and Redemption		1,936,849	0.6070
Override Maintenance & Operation		3,200,427	1.0030
Override Capital Outlay		1,000,014	0.3134
TOTAL SECONDARY		6,137,290	1.9234

PIMA COUNTY FISCAL YEAR 2011/12 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	1,211,079		
Maintenance & Operation		58,787	4.8541
TOTAL PRIMARY		<u>58,787</u>	<u>4.8541</u>
Secondary	1,508,323	0	0.0000
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	7,635,910		
Maintenance & Operation		210,224	2.7531
TOTAL PRIMARY		<u>210,224</u>	<u>2.7531</u>
Secondary	7,992,247	0	0.0000
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	334,446,159		
Maintenance & Operation		3,933,421	1.1761
Unrestricted Capital		232,106	0.0694
Soft Capital		191,638	0.0573
Adjacent Ways		78,260	0.0234
A.R.S. 15-992 B		1,478,252	0.4420
TOTAL PRIMARY		<u>5,913,677</u>	<u>1.7682</u>
Secondary	338,327,680		
Class A Bond Interest and Redemption		705,075	0.2084
Override Maintenance & Operation		166,457	0.0492
TOTAL SECONDARY		<u>871,532</u>	<u>0.2576</u>
INDIAN OASIS UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	1,059,972		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		<u>0</u>	<u>0.0000</u>
Secondary	1,059,972	0	0.0000
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,417,416		
Maintenance & Operation		95,860	6.7630
TOTAL PRIMARY		<u>95,860</u>	<u>6.7630</u>
Secondary	1,433,210	0	0.0000

PIMA COUNTY FISCAL YEAR 2011/12 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	36,367,149		
Maintenance & Operation		1,881,309	5.1731
Unrestricted Capital		81,972	0.2254
TOTAL PRIMARY		1,963,281	5.3985
Secondary	37,660,554		
Override Maintenance & Operation		440,252	1.1690
TOTAL SECONDARY		440,252	1.1690
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	8,041,601,370	4,020,801	0.0500
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
Mt. Lemmon Domestic Water District			
Secondary	14,788,711	383,600	2.5939
IMPROVEMENT DISTRICTS:			
Hayhook Ranch			
Secondary	1,415,370	45,000	3.1794
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	17,591,428		
Maintenance & Operation		52,774	0.3000
Bond Indebtedness		439,786	2.5000
TOTAL SECONDARY		492,560	2.8000
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	50,866		
Maintenance & Operation		153	0.3000
TOTAL SECONDARY		153	0.3000
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT			
Secondary	6,153,084		
Maintenance & Operation		18,459	0.3000
TOTAL SECONDARY		18,459	0.3000
VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	971,508		
Maintenance & Operation		2,915	0.3000
TOTAL SECONDARY		2,915	0.3000

PIMA COUNTY FISCAL YEAR 2011/12 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	8,780,315		
Maintenance & Operation		26,341	0.3000
Bond Indebtedness		263,409	3.0000
TOTAL SECONDARY		289,750	3.3000
CORTARO-MARANA IRRIGATION DISTRICT 12,273.50 ACRES			
Maintenance & Operation		810,051	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
MOBILE HOME RELOCATION FUND ASSESSMENT			
Primary	Valuation Unavailable		0.5000
TOTAL		1,136,688,276	

FISCAL YEAR 2011/12 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	\$2,453.46	117100630	\$1,497.42
11706166B	4,384.79	11710065A	962.77
11706168A	2,912.18	11710066A	864.19
11706168B	111.39	117100670	697.70
11706168C	495.63	117100680	245.47
117061740	230.73	11710069A	226.29
11706177A	524.82	11710069B	300.35
11706177B	916.38	117100710	46.80
117061780	275.19	11710075B	1,367.66
11706179A	1,782.79	117100760	2,979.51
11706183B	5,403.43	11710077A	1,281.55
11706187D	2,612.12	117100780	401.56
117061900	1,305.82	11710079A	1,048.01
117061910	1,856.74	11710081D	883.09
11706193B	534.30	11710082A	940.83
11706193C	1,587.92	11710083A	497.27
11706194A	500.31	117100840	429.76
11706195A	2,133.69	11710089A	10,025.97
117061960	1,590.91	117100920	360.43
11706197A	1,171.39	11710094A	273.20
117062000	617.78	117100950	307.14
117062010	2,488.09	117100960	513.94
117062020	3,896.36	117100970	220.85
117062050	1,244.11	11710098A	344.23
117062060	1,427.10	117100990	653.94
117062070	2,013.47	11710100A	854.83
117062080	1,244.11	117101010	1,826.14
117062090	1,244.11	117101020	1,358.94
117062100	3,286.00	117101210	1,329.99
117062110	511.19	117101250	487.15
117062120	945.04	117101260	594.62
117062160	1,911.15	117101270	370.67
117062170	2,852.56	117101280	772.23
11706218A	1,346.13	117101290	521.25
11706219D	2,714.56	117101300	382.14
117062200	2,594.27	117101310	339.20
117100600	1,517.08	117101320	316.26
117100610	845.41	11710133A	693.89
117100620	1,363.86	117101350	433.09

FISCAL YEAR 2011/12 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117101360	\$374.74	117120080	\$3,652.99
117110160	1,003.08	117120130	569.63
117110170	12,074.19	117120140	812.30
117110180	538.34	117120150	237.52
11711020A	1,286.11	11712017A	2,212.90
117110210	2,577.89	11712019A	531.02
117110730	578.59	117120200	2,677.00
117110740	844.01	117120210	2,862.86
117110750	233.77	117120220	598.18
11711076A	921.41	117120280	718.99
11711076B	1,948.94	117120290	792.35
117110770	463.98	117120300	445.79
117110780	479.54	117120310	2,093.56
117110790	846.43	11712033A	1,317.35
11711080A	23,483.91	117120360	280.81
11711080C	2,743.51	11712037A	1,809.21
117110820	1,247.15	117120470	1,500.70
117110830	1,433.30	11712048A	84.01
117110840	2,149.95	117120490	64.94
11711085A	2,707.30	117120860	1,444.77
117110880	1,803.74	117120870	4,741.42
117110890	834.59	11712088A	236.58
117110900	3,509.95	11712089A	1,684.27
117110910	1,039.00	11712091D	624.80
117110920	914.04	117120950	212.95
11711096C	9,534.20	11712098A	17,005.74
11711096D	8,181.46	11712099A	2,840.63
11711096E	5,170.18	11712103C	20,412.02
117110980	1,323.61	117121240	459.83
117110990	594.38	117121250	440.23
117111000	1,525.32	117121260	448.36
117111010	1,110.37	117121270	226.46
11711102A	1,178.17	117121280	458.07
117111040	1,340.22	117121290	1,034.08
117111050	1,416.92	117121300	142.39
117111060	307.90	117121310	168.37
117120030	88.63	117121320	168.37
11712006A	830.09	117121330	161.58
11712007A	3,369.72	117121340	251.56

FISCAL YEAR 2011/12 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117121350	\$868.64	117131840	\$1,937.94
117121890	345.75	117131850	89.45
117121900	3,288.05	117131860	90.50
117130250	766.96	117131870	112.03
117130260	179.48	117131880	63.59
11713027A	585.64	117131890	63.47
117130290	1,216.84	117131900	51.42
117130300	222.31	117131910	51.19
117130310	222.31	117131920	96.59
117130360	1,252.24	117131930	97.52
11713037A	1,108.26	117131940	95.65
117130390	4,352.03	117131950	89.45
117130400	2,294.33	117131960	90.50
117130410	1,750.62	117131970	88.63
117130420	990.50	117131980	63.59
117130430	1,440.20	117131990	63.47
117131560	3,718.22	117132000	51.42
11713157A	2,841.12	117132010	51.19
11713158A	884.90	117132020	96.59
117131590	861.44	117132030	97.52
117131600	3,243.79	117132040	95.65
117131610	643.52	117132050	89.45
117131620	976.05	117132060	90.50
117131630	108.11	117132070	88.63
117131640	725.43	117132080	63.59
117131650	29.25	117132090	63.47
117131660	912.63	117132100	51.42
117131670	912.63	117132110	51.19
117131680	379.77	117132120	96.59
117131720	2,787.27	117132130	97.52
117131740	1,207.37	117132140	95.65
117131750	509.09	117132150	0.18
117131760	775.74	117132160	0.18
117131770	919.65	11714072A	954.64
117131780	702.02	11714077A	1,742.84
117131790	404.37	11714081A	1,339.99
117131800	316.26	117140860	2,529.63
11713182A	2,862.39	117140870	1,645.55
117131830	1,136.70	117150010	2,323.47

FISCAL YEAR 2011/12 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117150030	\$818.27	117170700	\$32.18
117150040	912.63	117170710	31.24
117150050	1,832.17	117170720	31.24
117160030	2,836.65	117170730	32.18
117160050	1,135.17	117170740	25.33
117160060	1,547.97	117170750	36.74
11716007A	3,900.80	117170760	36.74
11716008A	874.56	117170770	33.76
117160100	1,627.94	117170780	40.25
117160110	1,851.71	117170790	32.23
117160130	2,799.21	117170800	31.42
117160200	310.24	117170810	31.42
117160220	933.40	117170820	32.23
117160330	843.37	117170830	25.04
117160360	877.53	117170840	24.34
117160370	1,076.44	117170850	24.34
117170010	2,285.79	117170860	24.34
117170020	859.98	117170870	25.04
117170060	515.99	117170880	32.23
11717007B	465.03	117170890	31.36
11717008B	1,077.96	117170900	31.36
117170090	1,624.02	117170910	31.36
117170110	1,915.30	117170920	31.36
117170120	2,536.83	117170930	32.23
117170170	2,823.95	117170940	25.33
11717020A	2,670.15	117170950	36.74
117170340	439.70	117170960	36.74
117170380	896.90	117170970	36.74
117170400	391.14	117170980	37.27
11717044B	1,682.23	117170990	32.23
117170610	32.18	117171000	31.42
117170620	31.30	117171010	31.42
117170630	31.30	117171020	32.23
117170640	32.18	117171030	25.04
117170650	24.92	117171040	24.34
117170660	24.28	117171050	24.34
117170670	24.28	117171060	24.34
117170680	24.28	117171070	25.04
117170690	24.92	117171080	32.23

FISCAL YEAR 2011/12 TAX LEVY

CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117171090	\$31.36	117171160	\$348.91
117171100	31.36	117171170	326.21
117171110	31.36	117171180	273.09
117171120	31.36	117171190	273.09
117171130	32.23	117171200	92.90
117171140	269.23	117171210	135.61
117171150	113.61	11720024A	3,806.79
		Total Levy	\$398,138.84

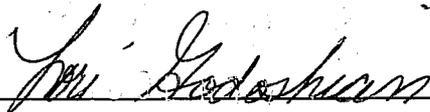
Passed and adopted this 15th day of August, 2011.



Chairman
Pima County Board of Supervisors

AUG 15 2011

ATTEST:



Clerk of the Board

APPROVED AS TO FORM:



Deputy County Attorney