



MEMORANDUM

Date: July 29, 2009

To: The Honorable Chairman and Members
Pima County Board of Supervisors

From: C.H. Huckelberry
County Administrator

A handwritten signature in black ink, appearing to read "CHH", is written over the printed name "C.H. Huckelberry".

Re: Truth in Taxation Hearing

With the adoption of the Pima County budget on July 28, 2009, the primary tax levy has been determined. While concern was expressed regarding the truth in taxation levy increase, long-term performance of Pima County in property taxation was not recognized. I am enclosing a table related to Pima County's long-term performance with truth in taxation or property tax levy increases above the tax neutral statutory definition. As can be seen, Pima County has the best long-term performance record regarding truth in taxation. If our performance was averaged over the last four years, Pima County would still have the best performance record of any county in Arizona with the exception of Greenlee, which is an anomaly since their property tax levy is less than \$1.5 million.

While the County was strained by state transfers and other unexpected necessary expenditures, I believe our long-term performance is a more important indicator of the County's performance on property tax increases.

CHH/jj

Attachment

County Truth in Taxation and Primary Property Tax Rates

4-Year Average Truth in Taxation & Tentative Primary Tax Rates

County	Tentative Rate as	
	% Above / (-) Below TNT Rate	Rank
Apache	1.50%	3
Cochise	1.99%	6
Coconino	2.00%	7
Gila	1.94%	4
Graham	2.00%	7
Greenlee	-2.14%	1
LaPaz	2.00%	7
Maricopa	1.98%	5
Mohave	2.00%	7
Navajo	1.99%	6
Pima	0.59%	2
Pinal	2.00%	7
Santa Cruz	2.00%	7
Yavapai	2.01%	14
Yuma	2.39%	15