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# Board of Supervisors Memorandum

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August 21, 2017

## Tax Levy and Rate Adoption

### Background

State statutes require the Board of Supervisors to levy property taxes on or before the third Monday in August each year. Attachment A is the proposed Pima County resolution for the levy of the tax for Fiscal Year (FY) 2017/18, which includes the levies for FY 2017/18 of various taxing jurisdictions within Pima County.

Of the 94 separate authority levies proposed for adoption in Attachment A, only five are controlled by the Board of Supervisors: County Primary, County Transportation Property Road Tax Primary, County Debt Service, County Free Library District, and the Regional Flood Control District. The remaining authority levies are set entirely by other elected governing bodies or result from the requirements of State law. The Board of Supervisors' statutory role in adopting these property tax levies for other jurisdictions is ministerial only, and the Board has no authority to change the amounts of the various levies that have been transmitted to the County.

The levies include the relevant valuations and the resultant tax rates. Most valuations are provided by the 2017 Clerk of the Board of Supervisors Abstract of Values by Legislative Class. Primary and secondary tax levies and rates for Pima County, Pima Community College, City of Tucson, City of South Tucson, and school districts are based on valuations in compliance with Arizona Revised Statutes (ARS) §42-17151. Secondary tax levies and rates for fire districts and the Fire District Assistance Tax are based on valuations pursuant to ARS §42-17052.

The Pima County Primary and Secondary tax rates (per \$100 of assessed valuation) for last year and this year are shown in the table below, as well as the corresponding tax levy for this year. For a comparison of Pima County Primary and Secondary rates from FY 2008/09 through proposed FY 2017/18, please refer to Attachment B. Attachment C provides a summary of primary and secondary rates by school district. Attachment D is a comparison of FY 2016/17 tax rates to the proposed FY 2017/18 tax rates by school district and for the special districts.

The Honorable Chair and Members, Pima County Board of Supervisors  
 Re: **Tax Levy and Rate Adoption**  
 August 21, 2017  
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	<u>Fiscal Year 2016/17 Rate</u>	<u>Fiscal Year 2017/18 Rate</u>	<u>Fiscal Year 2017/18 Levy</u>
Primary - General Fund	\$4.2896	\$4.2096	\$339,923,420
Primary – Transportation Road		0.2500	20,187,394
County Free Library District	0.5153	0.5053	40,802,761
Debt Service	0.7000	0.7000	56,524,704
Flood Control District	0.3335	0.3135	23,115,524
Fire District Assistance Tax	<u>0.0468</u>	<u>0.0459</u>	<u>3,706,407</u>
<b>Total County</b>	<b>\$5.8852</b>	<b>\$6.0243</b>	<b>\$484,260,210</b>

The FY 2017/18 Pima County levies reflect Board actions at the June 20, 2017 meeting adopting the County’s budget and directing the levels of tax rates. The impact of the Board’s actions on that date and a slight decrease in the Fire District Assistance Tax result in a total County tax rate of \$6.0243, which is \$0.1391 higher than the FY 2016/17 total of \$5.8852.

Recommendation

I recommend the Board of Supervisors approve the levies for all taxing jurisdictions within Pima County as described in Resolution 2017-61.

Respectfully submitted,



C.H. Huckelberry  
 County Administrator

CHH/mjk – August 17, 2017

Attachments

## Attachment A

**RESOLUTION NO. 2017 – 61**

**RESOLUTION OF THE PIMA COUNTY BOARD OF SUPERVISORS  
FOR THE LEVY OF TAXES FOR FISCAL YEAR 2017/2018**

The Board of Supervisors of Pima County, Arizona finds:

1. In accordance with the provisions of A.R.S. §§ 42-17101 to 42-17110, 48-252, and 48-3620, the Board of Supervisors, acting as the governing board of the Pima County Flood Control District, on May 23, 2017, made an estimate of the different amounts required to meet the public expenditures of the district for the 2017/2018 fiscal year and, on June 20, 2017, following a public hearing, adopted the budget of the district and determined the amount of its property tax levy.
2. In accordance with the provisions of A.R.S. §§ 42-17101 to 42-17110, 48-252, and 48-3903, the Board of Supervisors, acting as the governing board of the Pima County Free Library District, on May 23, 2017, made an estimate of the different amounts required to meet the public expenditures of the district for the 2017/2018 fiscal year and, on June 20, 2017, following a public hearing, adopted the budget of the district and determined the amount of its property tax levy.
3. In accordance with the provisions of A.R.S. §§ 35-451 and 42-17101 to 42-17110, the Board of Supervisors, on May 23, 2017, made an estimate of the different amounts required to meet the public expenditures of Pima County for the 2017/2018 fiscal year and, on June 20, 2017, following a public hearing, adopted the budget for the County and determined the amount of its property tax levy.
4. The Board of Supervisors has received information regarding the tax levies of the various school districts, municipalities, and special taxing districts in the County for Fiscal Year 2017/2018, so that the Board can designate the amount of property taxes to be collected for those entities.
5. Public notice of the levy of taxes was given as required by law.

NOW, THEREFORE, BE IT RESOLVED, that the taxes and special assessments levied upon property in Pima County by jurisdiction are in the amounts as follows:

# PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>STATE OF ARIZONA:</b>			
State of Arizona Property Tax			
Primary	8,074,957,717	0	0.0000
<b>STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX:</b>			
Primary	8,074,957,717	39,365,419	0.4875
<b>PIMA COUNTY:</b>			
Primary			
General Fund	8,074,957,717	339,923,420	4.2096
Transportation Property Road Tax		20,187,394	0.2500
TOTAL PRIMARY		360,110,814	4.4596
Secondary			
County Free Library	8,074,957,717	40,802,761	0.5053
Debt Service	8,074,957,717	56,524,704	0.7000
Fire District Assistance	8,074,957,717	3,706,407	0.0459
Flood Control District	7,373,372,757	23,115,524	0.3135
TOTAL PIMA COUNTY		484,260,210	6.0243
<b>PIMA COMMUNITY COLLEGE:</b>			
Primary	8,074,957,717	112,161,162	1.3890
<b>CENTRAL ARIZONA WATER CONSERVATION DISTRICT:</b>			
Ad Valorem Secondary	8,074,957,717	8,074,958	0.1000
Water Storage Secondary	8,074,957,717	3,229,983	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 815.23 acre-feet)		617,944	758.0000
Membership Dues (rate per lot, with 15,824 lots assessed)		373,130	23.5800
Total Category 1 Member Lands		991,074	
Category 2 Member Lands			
Water Usage (rate per acre-foot and no usage)		0	627.0000

## PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>CITY OF TUCSON:</b>			
Primary	3,326,014,485		
Primary		15,030,260	0.4519
Involuntary Tort Judgments (Arizona Administrative Code Regulation 15-12-202)		205,000	0.0062
TOTAL PRIMARY		15,235,260	0.4581
Secondary	3,326,014,485	32,465,710	0.9761
TOTAL CITY OF TUCSON		47,700,970	1.4342
<b>CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:</b>		514,388	list attached
<b>CITY OF SOUTH TUCSON:</b>			
Primary	21,943,650	54,574	0.2487
<b>STREET LIGHTING IMPROVEMENT DISTRICTS:</b>			
Cardinal Estates	714,993	8,352	1.1681
Carriage Hills No. 1	2,387,147	3,936	0.1649
Carriage Hills No. 3	1,002,246	1,269	0.1266
Desert Steppes	1,645,614	2,362	0.1435
Hermosa Hills Estates	2,485,578	2,026	0.0815
Lakeside No. 1	1,828,743	3,149	0.1722
Littletown	1,573,114	16,315	1.0371
Longview Estates No. 1	2,266,146	4,272	0.1885
Longview Estates No. 2	2,751,251	4,635	0.1685
Manana Grande "B"	1,952,506	3,370	0.1726
Manana Grande "C"	2,456,061	5,166	0.2103
Midvale Park	6,293,279	8,532	0.1356
Mortimore Addition	3,490,651	14,202	0.4069
Oaktree No. 1	818,114	14,232	1.7396
Oaktree No. 2	565,563	11,196	1.9796
Oaktree No. 3	715,464	14,664	2.0496
Orange Grove Valley	1,370,092	4,512	0.3293
Peach Valley	448,516	1,834	0.4089
Peppertree	11,046,814	8,237	0.0746
Rolling Hills	5,847,565	8,093	0.1384
Salida del Sol	587,582	9,132	1.5542

## PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>FIRE DISTRICTS:</b>			
Arivaca	4,406,678	110,168	2.5000
Avra Valley	32,187,554		
Operations		1,046,096	3.2500
Bonds		186,688	0.5800
Total Avra Valley		<u>1,232,784</u>	3.8300
Corona de Tucson	53,210,719	1,622,927	3.0500
Drexel Heights	199,065,465	6,469,628	3.2500
Golder Ranch	654,657,902		
Operations		15,017,852	2.2940
Bonds		654,658	0.1000
Total Golder Ranch		<u>15,672,510</u>	2.3940
Green Valley	362,680,733	9,175,462	2.5299
Hidden Valley	26,879,314	212,908	0.7921
Mescal-J6	3,562,311	53,369	1.4982
Mt. Lemmon	15,055,803	489,314	3.2500
Mountain Vista	280,622,189	6,594,621	2.3500
Northwest	1,080,073,267		
Operations		29,156,442	2.6995
Bonds		4,038,459	0.3739
Total Northwest		<u>33,194,901</u>	3.0734
Picture Rocks	33,260,441		
Operations		1,080,964	3.2500
Bonds		234,001	0.7035
Total Picture Rocks		<u>1,314,965</u>	3.9535
Rincon Valley	110,535,805		
Operations		2,977,945	2.6941
Bonds		580,581	0.5252
Total Rincon Valley		<u>3,558,526</u>	3.2193
Sabino Vista	31,449,740	385,102	1.2245
Sonoita-Elgin	4,587,779	121,576	2.6500
Tanque Verde Valley	13,527,294	257,020	1.9000
Three Points	38,940,401		
Operations		1,265,563	3.2500
Bonds		584,106	1.5000
Total Three Points		<u>1,849,669</u>	4.7500
Tucson Country Club Estates	19,604,447	192,555	0.9822
Why	856,948	27,849	3.2500
<b>HEALTH DISTRICTS:</b>			
Ajo-Lukeville Health District	13,999,806	104,999	0.7500

## PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>TUCSON UNIFIED SCHOOL DISTRICT NO 1:</b>			
Primary	3,215,767,737		
Maintenance & Operation		196,251,635	6.1028
Unrestricted Capital		8,794,741	0.2735
TOTAL PRIMARY		205,046,376	6.3763
Secondary	3,215,767,737		
Class B Bond Interest and Redemption		17,540,874	0.5455
TOTAL SECONDARY		17,540,874	0.5455
<b>MARANA UNIFIED SCHOOL DISTRICT NO 6:</b>			
Primary	802,296,626		
Maintenance & Operation		33,177,729	4.1353
Unrestricted Capital		551,253	0.0687
Adjacent Ways		1,435,795	0.1790
TOTAL PRIMARY		35,164,777	4.3830
Secondary	802,296,626		
Class B Bond Interest and Redemption		8,162,666	1.0174
Override Maintenance & Operation		6,683,232	0.8330
TOTAL SECONDARY		14,845,898	1.8504
<b>FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:</b>			
Primary	191,100,575		
Maintenance & Operation		7,892,817	4.1302
Unrestricted Capital		148,730	0.0778
TOTAL PRIMARY		8,041,547	4.2080
Secondary	191,100,575		
Class B Bond Interest and Redemption		2,203,154	1.1529
Override Maintenance & Operation		2,662,059	1.3930
TOTAL SECONDARY		4,865,213	2.5459
<b>AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:</b>			
Primary	1,474,077,031		
Maintenance & Operation		62,004,490	4.2063
Unrestricted Capital		787,157	0.0534
TOTAL PRIMARY		62,791,647	4.2597
Secondary	1,474,077,031		
Class B Bond Interest and Redemption		12,805,197	0.8687
Override Maintenance & Operation		7,409,951	0.5027
TOTAL SECONDARY		20,215,148	1.3714



## PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:</b>			
Primary	425,183,120		
Maintenance & Operation		17,633,047	4.1472
Unrestricted Capital		243,769	0.0573
TOTAL PRIMARY		17,876,816	4.2045
Secondary	425,183,120		
Class B Bond Interest and Redemption		6,362,568	1.4964
TOTAL SECONDARY		6,362,568	1.4964
<b>TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:</b>			
Primary	184,252,375		
Maintenance & Operation		7,049,241	3.8259
Unrestricted Capital		509,883	0.2767
Adjacent Ways		234,764	0.1274
TOTAL PRIMARY		7,793,888	4.2300
Secondary	184,252,375		
Class B Bond Interest and Redemption		1,162,835	0.6311
Override Maintenance & Operation		1,651,504	0.8963
TOTAL SECONDARY		2,814,339	1.5274
<b>AJO UNIFIED SCHOOL DISTRICT NO. 15:</b>			
Primary	17,857,543		
Maintenance & Operation		784,466	4.3929
Unrestricted Capital		56,751	0.3178
TOTAL PRIMARY		841,217	4.7107
Secondary	17,857,543	0	0.0000
<b>CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:</b>			
Primary	600,958,516		
Maintenance & Operation		24,361,790	4.0538
Unrestricted Capital		385,833	0.0642
TOTAL PRIMARY		24,747,623	4.1180
Secondary	600,958,516		
Class B Bond Interest and Redemption		4,026,381	0.6700
Override Maintenance & Operation		2,487,367	0.4139
Override Election K-3		789,426	0.1314
Override Capital Outlay		2,000,000	0.3328
TOTAL SECONDARY		9,303,174	1.5481

## PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>VAIL UNIFIED SCHOOL DISTRICT NO. 20:</b>			
Primary	463,748,958		
Maintenance & Operation		19,086,048	4.1156
Unrestricted Capital		235,383	0.0508
Adjacent Ways		500,000	0.1078
TOTAL PRIMARY		19,821,431	4.2742
Secondary	463,748,958		
Class B Bond Interest and Redemption		5,416,829	1.1681
Override Maintenance & Operation		8,443,622	1.8207
TOTAL SECONDARY		13,860,451	2.9888
<b>SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:</b>			
Primary	285,070,259		
Maintenance & Operation		12,224,098	4.2881
Unrestricted Capital		159,571	0.0560
Adjacent Ways		1,000,000	0.3508
TOTAL PRIMARY		13,383,669	4.6949
Secondary	285,070,259		
Class B Bond Interest and Redemption		6,957,077	2.4405
Override Maintenance & Operation		4,429,153	1.5537
Override Capital Outlay		1,000,000	0.3508
TOTAL SECONDARY		12,386,230	4.3450
<b>SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:</b>			
Primary	11,123,505		
Maintenance & Operation		440,307	3.9583
A.R.S. 15-992 B		60,285	0.5420
TOTAL PRIMARY		500,592	4.5003
Secondary	11,123,505	0	0.0000
<b>EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:</b>			
Primary	6,639,013		
Maintenance & Operation		321,964	4.8496
A.R.S. 15-992 B		36,682	0.5525
TOTAL PRIMARY		358,646	5.4021
Secondary	6,639,013	0	0.0000

## PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:</b>			
Primary	329,030,042		
Maintenance & Operation		4,754,078	1.4449
Unrestricted Capital		226,057	0.0687
A.R.S. 15-992 B		1,829,439	0.5477
TOTAL PRIMARY		6,809,574	2.0613
Secondary	329,030,042		
Class B Bond Interest and Redemption		981,917	0.2984
Override Maintenance & Operation		458,721	0.1394
TOTAL SECONDARY		1,440,638	0.4378
<b>BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:</b>			
Primary	1,907,870		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	1,907,870	0	0.0000
<b>REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:</b>			
Primary	1,358,131		
Maintenance & Operation		117,958	8.6853
TOTAL PRIMARY		117,958	8.6853
Secondary	1,358,131	0	0.0000
<b>ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:</b>			
Primary	46,625,497		
Maintenance & Operation		2,189,635	4.6962
Unrestricted Capital		77,706	0.1667
TOTAL PRIMARY		2,267,341	4.8629
Secondary	46,625,497		
Override Maintenance & Operation		424,710	0.9109
TOTAL SECONDARY		424,710	0.9109
<b>UNORGANIZED SCHOOL DISTRICT TAX:</b>			
Primary	17,896,114	362,110	2.0234
<b>JOINT TECHNICAL EDUCATION DISTRICT</b>			
Secondary	7,662,220,610	3,831,110	0.0500

## PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>DOMESTIC WATER IMPROVEMENT DISTRICTS:</b>			
Marana Domestic Water Improvement District Secondary	6,715,049	35,500	0.5287
Mt. Lemmon Domestic Water District Secondary	13,462,768	363,463	2.6998
<b>IMPROVEMENT DISTRICTS:</b>			
Hayhook Ranch Secondary	839,495	30,000	3.5736
<b>GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	19,637,370		
Maintenance & Operation		58,912	0.3000
Bond Indebtedness		490,934	2.5000
TOTAL SECONDARY		549,846	2.8000
<b>GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	66,309		
Maintenance & Operation		199	0.3000
TOTAL SECONDARY		199	0.3000
<b>SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT</b>			
Secondary	6,409,935		
Maintenance & Operation		19,230	0.3000
TOTAL SECONDARY		19,230	0.3000
<b>VANDERBILT FARMS COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	799,122		
Maintenance & Operation		2,397	0.3000
TOTAL SECONDARY		2,397	0.3000
<b>QUAIL CREEK COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	15,803,367		
Maintenance & Operation		47,410	0.3000
Bond Indebtedness		474,100	3.0000
TOTAL SECONDARY		521,510	3.3000
<b>RANCHO SAHUARITA COMMUNITY FACILITIES DISTRICT:</b>			
Secondary	818,856		
Maintenance & Operation		2,457	0.3000
TOTAL SECONDARY		2,457	0.3000

## PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
<b>CORTARO-MARANA IRRIGATION DISTRICT 12,153 ACRES</b>			
Maintenance & Operation		911,475	75.0000
<b>FLOWING WELLS IRRIGATION DISTRICT 1,681.77 ACRES</b>			
Maintenance & Operation		32,542	19.3500
<b>SILVERBELL IRRIGATION &amp; DRAINAGE DISTRICT 1,912.15 ACRES</b>			
Maintenance & Operation		5,736	3.0000
<b>MOBILE HOME RELOCATION FUND ASSESSMENT</b>			
Primary	Valuation Unavailable		0.0000
<b>TOTAL</b>		<b>1,295,432,997</b>	

# PIMA COUNTY FISCAL YEAR 2017/18 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	\$2,832.85	117067310	\$1,256.14
11706166B	5,085.01	117067320	906.67
11706168A	3,200.22	117067480	910.20
11706168B	129.18	117067490	11,975.43
11706168C	563.79	117067500	19,600.61
117061740	267.58	117067510	3,083.53
11706177A	608.63	117100600	1,759.34
117061780	319.14	117100610	980.42
11706179A	2,067.49	117100620	1,581.66
11706183B	6,653.64	117100630	1,736.48
11706187E	2,991.87	11710065A	1,116.45
117061900	1,541.22	11710066A	1,002.20
117061910	2,169.67	117100670	809.11
11706193D	511.00	117100680	284.68
11706194A	580.21	11710069A	262.42
11706195A	2,474.42	11710069B	348.31
117061960	1,844.96	117100710	54.28
117062010	2,885.43	11710075B	759.04
117062050	1,442.78	117100760	3,455.18
117062060	1,655.00	11710077A	743.10
117062070	2,342.94	117100780	465.68
117062080	1,442.78	11710079A	1,215.30
117062090	1,442.78	11710081D	1,024.04
117062100	3,810.76	11710082A	544.52
117062110	592.83	11710083A	576.68
117062120	1,095.96	117100840	498.39
117062160	2,216.34	11710089A	11,627.05
117062170	3,224.72	117100920	418.60
11706218A	1,511.30	11710094A	316.83
11706219D	3,148.80	117100950	356.18
11706219F	926.55	117100960	596.01
117062200	3,008.56	117100970	256.11
117067090	1,294.68	11710098A	399.20
117067100	1,648.62	117100990	762.03
117067110	526.13	11710100A	991.34
117067120	124.70	117101010	2,115.12
117067130	891.34	117101020	1,575.96
117067290	2,750.01	117101210	1,542.38
117067300	11,399.23	117101250	564.13
117101260	689.57	11711102A	1,443.93
117101270	429.86	117111040	1,554.25
117101280	895.55	117111050	1,643.19
117101290	604.49	117111060	357.07

# PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117101300	\$443.16	117120030	\$102.78
117101310	393.36	11712006A	969.36
117101320	366.77	11712007A	3,907.84
11710133A	804.70	117120080	5,183.52
117101350	502.25	117120130	660.60
117101360	432.75	117120140	942.02
117110160	1,163.26	117120150	275.45
117110170	14,002.35	11712017A	2,566.29
117110180	627.63	11712019A	615.82
117110210	2,989.57	117120200	3,667.47
117110730	811.93	117120210	3,320.04
117110740	978.79	117120220	860.88
117110750	271.11	117120280	833.81
11711076A	1,068.55	117120290	846.02
11711076B	2,260.17	117120300	516.97
117110770	459.99	117120310	2,427.88
117110780	475.32	11712033A	1,692.11
117110790	838.96	117120360	724.58
11711080A	23,277.03	117120470	1,738.79
11711080C	3,181.43	11712048A	254.82
117110820	1,446.31	117120490	231.62
117110830	1,662.19	117120860	1,968.03
117110840	2,493.28	11712087B	5,873.16
11711085A	3,138.28	11712087C	9,320.68
117110890	967.87	11712098A	19,721.44
117110900	3,969.72	11712099A	3,294.26
117110910	1,204.92	11712103C	23,671.69
117110920	1,081.98	117121240	533.26
11711096C	12,703.81	117121250	510.53
11711096D	9,487.98	117121260	519.96
11711096E	5,995.82	117121270	262.63
117110980	1,534.98	117121280	531.22
117110990	689.30	117121290	1,199.22
117111000	1,768.91	117121940	502.73
117111010	1,287.69	11713027A	867.43
11713029A	9,104.53	117140860	2,925.59
117130360	1,452.21	117140870	1,908.33
11713037A	1,267.54	117150010	2,650.75
11713039A	2,276.11	117150030	888.36
11713039B	566.84	117150040	1,043.38
117130400	2,660.72	117150050	2,084.86
117130410	2,030.18	117160030	3,325.47
117130420	1,148.71	117160050	1,316.45

# PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117130430	\$1,670.20	11716007B	\$6,122.15
11713156B	7,700.21	117160100	1,887.30
11713156C	2,169.16	117160110	2,147.41
117131600	3,761.81	117160120	746.83
117131610	746.29	117160130	3,246.22
117131620	976.69	117160300	1,103.69
117131630	125.38	117160310	592.96
117131640	841.27	117160330	978.05
117131650	33.92	117160360	1,017.67
117131660	1,058.37	117160370	1,248.34
117131670	1,058.37	117160380	74.49
117131680	416.84	117170010	2,650.82
117131720	3,059.79	117170020	997.31
117131740	1,393.93	117170060	598.39
117131750	590.38	11717007B	541.40
11713177B	6,210.48	11717008B	1,250.10
11713182A	3,320.85	117170090	1,882.68
117131830	1,364.28	117170110	2,221.16
117132170	182.37	117170120	2,941.94
117132180	1,591.63	117170170	3,274.92
117132190	398.52	11717020A	3,096.56
117132200	387.53	117170340	509.92
117132210	387.53	117170380	1,040.12
117132220	398.52	117170400	453.61
11713223A	697.71	11717044B	975.43
117132250	385.49	117170610	37.31
117132260	366.97	117170620	36.30
117132270	6,554.25	117170630	36.30
11714072A	1,107.09	117170640	37.31
11714077A	2,021.15	117170650	28.90
11714081A	1,553.98	117170660	28.16
117170670	28.16	117170950	42.61
117170680	28.16	117170960	42.61
117170690	28.90	117170970	42.61
117170700	37.31	117170980	43.22
117170710	36.23	117170990	37.38
117170720	36.23	117171000	36.43
117170730	37.31	117171010	36.43
117170740	29.38	117171020	37.38
117170750	42.61	117171030	29.04
117170760	42.61	117171040	28.22
117170770	39.15	117171050	28.22
117170780	46.68	117171060	28.22



# PIMA COUNTY FISCAL YEAR 2017/18 TAX LEVY

## CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT

<u>PARCEL ID #</u>	<u>TAX LEVY</u>	<u>PARCEL ID #</u>	<u>TAX LEVY</u>
117170790	\$37.38	117171070	\$29.04
117170800	36.43	117171080	37.38
117170810	36.43	117171090	36.36
117170820	37.38	117171100	36.36
117170830	29.04	117171110	36.36
117170840	28.22	117171120	36.36
117170850	28.22	117171130	37.38
117170860	28.22	117171140	312.22
117170870	29.04	117171150	131.75
117170880	37.38	117171160	404.62
117170890	36.36	117171170	378.30
117170900	36.36	117171180	316.70
117170910	36.36	117171190	316.70
117170920	36.36	117171200	107.74
117170930	37.38	117171210	157.26
117170940	29.38	11720024A	4,414.71
		<b>Total Levy</b>	<b>\$514,387.88</b>

Passed and adopted this 21st day of August, 2017.

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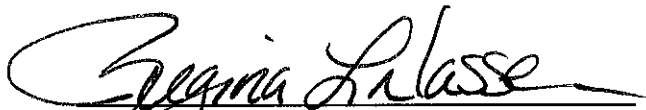
Chair  
Pima County Board of Supervisors

ATTEST:

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Clerk of the Board

APPROVED AS TO FORM:



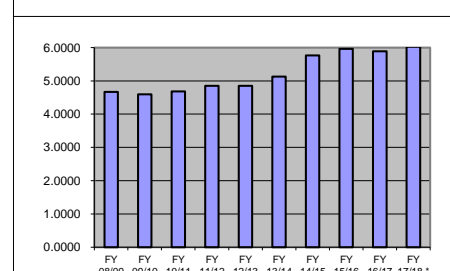
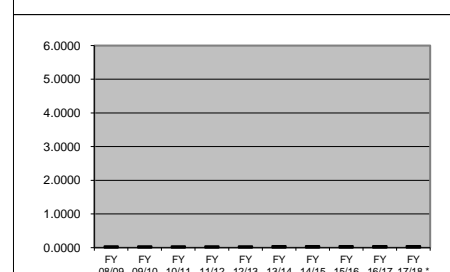
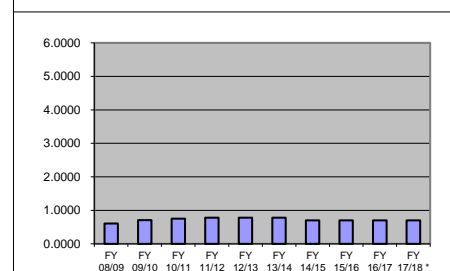
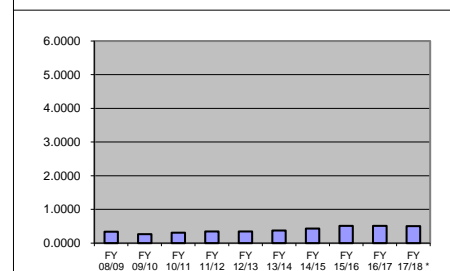
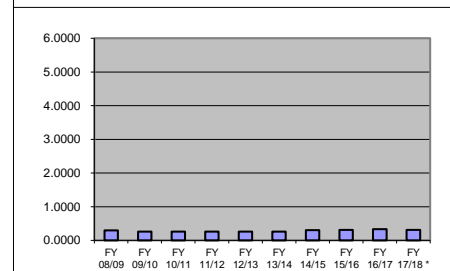
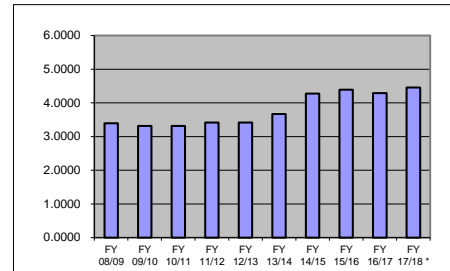
Deputy County Attorney

**REGINA NASSEN**

## Attachment B

### PIMA COUNTY TAX RATES

CATEGORY		LEVY AMT	VALUATION	TAX RATE
Primary	FY 08/09	279,136,768	8,230,966,534	3.3913
	FY 09/10	297,723,590	8,985,711,830	3.3133
	FY 10/11	296,197,333	8,939,647,260	3.3133
	FY 11/12	284,023,289	8,310,120,212	3.4178
	FY 12/13	275,951,044	8,073,937,734	3.4178
	FY 13/14	277,155,468	7,559,129,097	3.6665
	FY 14/15	321,633,141	7,518,481,988	4.2779
	FY 15/16	334,358,574	7,620,360,873	4.3877
	FY 16/17	335,305,153	7,816,699,760	4.2896
	FY 17/18 *	360,110,814	8,074,957,717	4.4596
Flood Control	FY 08/09	25,489,218	8,684,571,743	0.2935
	FY 09/10	23,412,476	8,885,189,956	0.2635
	FY 10/11	22,474,309	8,529,149,549	0.2635
	FY 11/12	20,116,215	7,634,237,253	0.2635
	FY 12/13	19,089,598	7,244,629,122	0.2635
	FY 13/14	17,834,883	6,768,456,641	0.2635
	FY 14/15	20,539,235	6,767,457,872	0.3035
	FY 15/16	21,685,425	6,917,200,982	0.3135
	FY 16/17	23,643,348	7,089,459,732	0.3335
	FY 17/18	23,115,524	7,373,372,757	0.3135
Library District	FY 08/09	32,555,365	9,594,861,519	0.3393
	FY 09/10	26,062,573	9,860,980,900	0.2643
	FY 10/11	28,961,940	9,342,561,193	0.3100
	FY 11/12	29,231,054	8,448,281,586	0.3460
	FY 12/13	28,081,413	8,116,015,231	0.3460
	FY 13/14	28,487,320	7,590,546,275	0.3753
	FY 14/15	32,747,156	7,522,893,581	0.4353
	FY 15/16	39,267,720	7,620,360,873	0.5153
	FY 16/17	40,279,454	7,816,699,760	0.5153
	FY 17/18	40,802,761	8,074,957,717	0.5053
Debt Service	FY 08/09	58,048,912	9,594,861,519	0.6050
	FY 09/10	70,012,964	9,860,980,900	0.7100
	FY 10/11	70,069,209	9,342,561,193	0.7500
	FY 11/12	65,896,596	8,448,281,586	0.7800
	FY 12/13	63,735,453	8,171,211,922	0.7800
	FY 13/14	59,464,792	7,623,691,280	0.7800
	FY 14/15	53,059,292	7,579,898,868	0.7000
	FY 15/16	53,342,526	7,620,360,873	0.7000
	FY 16/17	54,716,898	7,816,699,760	0.7000
	FY 17/18	56,524,704	8,074,957,717	0.7000
Fire District Assistance	FY 08/09	3,943,488	9,594,861,519	0.0411
	FY 09/10	4,003,558	9,860,980,900	0.0406
	FY 10/11	4,018,605	9,345,594,118	0.0430
	FY 11/12	3,545,455	8,481,950,795	0.0418
	FY 12/13	3,650,680	8,171,211,922	0.0447
	FY 13/14	3,476,404	7,623,691,280	0.0456
	FY 14/15	3,577,714	7,579,898,868	0.0472
	FY 15/16	3,558,709	7,620,360,873	0.0467
	FY 16/17	3,658,216	7,816,699,760	0.0468
	FY 17/18	3,706,407	8,074,957,717	0.0459
Total Pima County Property Tax Rate	FY 08/09	399,173,751		4.6702
	FY 09/10	421,215,161		4.5917
	FY 10/11	421,721,396		4.6798
	FY 11/12	402,812,609		4.8491
	FY 12/13	390,508,188		4.8520
	FY 13/14	386,418,867		5.1309
	FY 14/15	431,556,538		5.7639
	FY 15/16	452,212,954		5.9632
	FY 16/17	457,603,069		5.8852
	FY 17/18	484,260,210		6.0243



\* FY 2017/18 County Primary levy and rate includes \$4.2096 County General Fund Primary and \$0.2500 County Transportation Property Road Tax Primary.

## Attachment C

## SUMMARY OF FY 2017/18 PRIMARY TAX RATES

School District	Arizona Property Tax	State School Equalization Assistance	County	Community College District	City or Town	School District	FY 2017/18 Total
Unorganized School District	0.0000	0.4875	4.4596	1.3890	0.0000	2.0234	8.3595
1 TUSD in Tucson	0.0000	0.4875	4.4596	1.3890	0.4581	6.3763	13.1705
TUSD in S. Tucson	0.0000	0.4875	4.4596	1.3890	0.2487	6.3763	12.9611
TUSD outside city	0.0000	0.4875	4.4596	1.3890	0.0000	6.3763	12.7124
6 Marana	0.0000	0.4875	4.4596	1.3890	0.0000	4.3830	10.7191
8 Flowing Wells in Tucson	0.0000	0.4875	4.4596	1.3890	0.4581	4.2080	11.0022
Flowing Wells outside city	0.0000	0.4875	4.4596	1.3890	0.0000	4.2080	10.5441
10 Amphitheater in Tucson	0.0000	0.4875	4.4596	1.3890	0.4581	4.2597	11.0539
Amphitheater outside city	0.0000	0.4875	4.4596	1.3890	0.0000	4.2597	10.5958
12 Sunnyside in Tucson	0.0000	0.4875	4.4596	1.3890	0.4581	4.2045	10.9987
Sunnyside outside city	0.0000	0.4875	4.4596	1.3890	0.0000	4.2045	10.5406
13 Tanque Verde in Tucson	0.0000	0.4875	4.4596	1.3890	0.4581	4.2300	11.0242
Tanque Verde outside city	0.0000	0.4875	4.4596	1.3890	0.0000	4.2300	10.5661
15 Ajo	0.0000	0.4875	4.4596	1.3890	0.0000	4.7107	11.0468
16 Catalina Foothills in Tucson	0.0000	0.4875	4.4596	1.3890	0.4581	4.1180	10.9122
Catalina Foothills outside city	0.0000	0.4875	4.4596	1.3890	0.0000	4.1180	10.4541
20 Vail in Tucson	0.0000	0.4875	4.4596	1.3890	0.4581	4.2742	11.0684
Vail outside city	0.0000	0.4875	4.4596	1.3890	0.0000	4.2742	10.6103
30 Sahuarita in Tucson	0.0000	0.4875	4.4596	1.3890	0.4581	4.6949	11.4891
Sahuarita outside city	0.0000	0.4875	4.4596	1.3890	0.0000	4.6949	11.0310
35 San Fernando	0.0000	0.4875	4.4596	1.3890	0.0000	4.5003	10.8364
37 Empire	0.0000	0.4875	4.4596	1.3890	0.0000	5.4021	11.7382
39 Continental	0.0000	0.4875	4.4596	1.3890	0.0000	2.0613	8.3974
40 Baboquivari	0.0000	0.4875	4.4596	1.3890	0.0000	0.0000	6.3361
44 Redington	0.0000	0.4875	4.4596	1.3890	0.0000	8.6853	15.0214
51 Altar Valley	0.0000	0.4875	4.4596	1.3890	0.0000	4.8629	11.1990

## SUMMARY OF FY 2017/18 SECONDARY TAX RATES

School District	County Free Library Dist./Debt Service	Fire District Assistance	Flood Control District	Community College District	Central Az. Water Cons. Dist.	City or Town	Joint Tech. Ed. District	School District	FY 2017/18 Total
Unorganized School District	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0000	0.0000	1.7047
1 TUSD in Tucson	1.2053	0.0459	0.3135	0.0000	0.1400	0.9761	0.0500	0.5455	3.2763
TUSD in S. Tucson	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	0.5455	2.3002
TUSD outside city	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	0.5455	2.3002
6 Marana	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	1.8504	3.6051
8 Flowing Wells in Tucson	1.2053	0.0459	0.3135	0.0000	0.1400	0.9761	0.0500	2.5459	5.2767
Flowing Wells outside city	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	2.5459	4.3006
10 Amphitheater in Tucson	1.2053	0.0459	0.3135	0.0000	0.1400	0.9761	0.0500	1.3714	4.1022
Amphitheater outside city	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	1.3714	3.1261
12 Sunnyside in Tucson	1.2053	0.0459	0.3135	0.0000	0.1400	0.9761	0.0500	1.4964	4.2272
Sunnyside outside city	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	1.4964	3.2511
13 Tanque Verde in Tucson	1.2053	0.0459	0.3135	0.0000	0.1400	0.9761	0.0500	1.5274	4.2582
Tanque Verde outside city	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	1.5274	3.2821
15 Ajo	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	0.0000	1.7547
16 Catalina Foothills in Tucson	1.2053	0.0459	0.3135	0.0000	0.1400	0.9761	0.0500	1.5481	4.2789
Catalina Foothills outside city	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	1.5481	3.3028
20 Vail in Tucson	1.2053	0.0459	0.3135	0.0000	0.1400	0.9761	0.0500	2.9888	5.7196
Vail outside city	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	2.9888	4.7435
30 Sahuarita in Tucson	1.2053	0.0459	0.3135	0.0000	0.1400	0.9761	0.0500	4.3450	7.0758
Sahuarita outside city	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	4.3450	6.0997
35 San Fernando	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0000	0.0000	1.7047
37 Empire	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0000	0.0000	1.7047
39 Continental	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0000	0.4378	2.1425
40 Baboquivari	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0500	0.0000	1.7547
44 Redington	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0000	0.0000	1.7047
51 Altar Valley	1.2053	0.0459	0.3135	0.0000	0.1400	0.0000	0.0000	0.9109	2.6156

## Attachment D



## COMPARISON OF FY 2017/18 AND FY 2016/17 PRIMARY TAX RATES

School District	State, County & Community College Total	City or Town	School District	FY 2017/18 Total	FY 2016/17 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	6.3361	0.0000	2.0234	8.3595	8.2432	0.1163	1.41
1 TUSD in Tucson	6.3361	0.4581	6.3763	13.1705	13.0818	0.0887	0.68
TUSD in S. Tucson	6.3361	0.2487	6.3763	12.9611	12.7998	0.1613	1.26
TUSD outside city	6.3361	0.0000	6.3763	12.7124	12.5470	0.1654	1.32
6 Marana	6.3361	0.0000	4.3830	10.7191	10.6659	0.0532	0.50
8 Flowing Wells in Tucson	6.3361	0.4581	4.2080	11.0022	11.0111	(0.0089)	(0.08)
Flowing Wells outside city	6.3361	0.0000	4.2080	10.5441	10.4763	0.0678	0.65
10 Amphitheater in Tucson	6.3361	0.4581	4.2597	11.0539	10.8132	0.2407	2.23
Amphitheater outside city	6.3361	0.0000	4.2597	10.5958	10.2784	0.3174	3.09
12 Sunnyside in Tucson	6.3361	0.4581	4.2045	10.9987	11.0215	(0.0228)	(0.21)
Sunnyside outside city	6.3361	0.0000	4.2045	10.5406	10.4867	0.0539	0.51
13 Tanque Verde in Tucson	6.3361	0.4581	4.2300	11.0242	10.9182	0.1060	0.97
Tanque Verde outside city	6.3361	0.0000	4.2300	10.5661	10.3834	0.1827	1.76
15 Ajo	6.3361	0.0000	4.7107	11.0468	10.9312	0.1156	1.06
16 Catalina Foothills in Tucson	6.3361	0.4581	4.1180	10.9122	11.1405	(0.2283)	(2.05)
Catalina Foothills outside city	6.3361	0.0000	4.1180	10.4541	10.6057	(0.1516)	(1.43)
20 Vail in Tucson	6.3361	0.4581	4.2742	11.0684	11.2034	(0.1350)	(1.20)
Vail outside city	6.3361	0.0000	4.2742	10.6103	10.6686	(0.0583)	(0.55)
30 Sahuarita in Tucson	6.3361	0.4581	4.6949	11.4891	11.1367	0.3524	3.16
Sahuarita outside city	6.3361	0.0000	4.6949	11.0310	10.6019	0.4291	4.05
35 San Fernando	6.3361	0.0000	4.5003	10.8364	10.6465	0.1899	1.78
37 Empire	6.3361	0.0000	5.4021	11.7382	8.6002	3.1380	36.49
39 Continental	6.3361	0.0000	2.0613	8.3974	8.1716	0.2258	2.76
40 Baboquivari	6.3361	0.0000	0.0000	6.3361	6.1639	0.1722	2.79
44 Redington	6.3361	0.0000	8.6853	15.0214	15.1253	(0.1039)	(0.69)
51 Altar Valley	6.3361	0.0000	4.8629	11.1990	11.2161	(0.0171)	(0.15)

## COMPARISON OF FY 2017/18 AND FY 2016/17 SECONDARY TAX RATES

School District	County, Community College & Cent. Az. Water Conservation District Total	City or Town	Joint Tech. Ed. District	School District	FY 2017/18 Total	FY 2016/17 Total	Rate Incr/ (Decr)	Percent Change
Unorganized School District	1.7047	0.0000	0.0000	0.0000	1.7047	1.7356	(0.0309)	(1.78)
1 TUSD in Tucson	1.7047	0.9761	0.0500	0.5455	3.2763	3.5917	(0.3154)	(8.78)
TUSD in S. Tucson	1.7047	0.0000	0.0500	0.5455	2.3002	2.5283	(0.2281)	(9.02)
TUSD outside city	1.7047	0.0000	0.0500	0.5455	2.3002	2.5283	(0.2281)	(9.02)
6 Marana	1.7047	0.0000	0.0500	1.8504	3.6051	3.6707	(0.0656)	(1.79)
8 Flowing Wells in Tucson	1.7047	0.9761	0.0500	2.5459	5.2767	5.4337	(0.1570)	(2.89)
Flowing Wells outside city	1.7047	0.0000	0.0500	2.5459	4.3006	4.3703	(0.0697)	(1.59)
10 Amphitheater in Tucson	1.7047	0.9761	0.0500	1.3714	4.1022	4.2262	(0.1240)	(2.93)
Amphitheater outside city	1.7047	0.0000	0.0500	1.3714	3.1261	3.1628	(0.0367)	(1.16)
12 Sunnyside in Tucson	1.7047	0.9761	0.0500	1.4964	4.2272	4.0760	0.1512	3.71
Sunnyside outside city	1.7047	0.0000	0.0500	1.4964	3.2511	3.0126	0.2385	7.92
13 Tanque Verde in Tucson	1.7047	0.9761	0.0500	1.5274	4.2582	3.8624	0.3958	10.25
Tanque Verde outside city	1.7047	0.0000	0.0500	1.5274	3.2821	2.7990	0.4831	17.26
15 Ajo	1.7047	0.0000	0.0500	0.0000	1.7547	1.7856	(0.0309)	(1.73)
16 Catalina Foothills in Tucson	1.7047	0.9761	0.0500	1.5481	4.2789	4.3965	(0.1176)	(2.67)
Catalina Foothills outside city	1.7047	0.0000	0.0500	1.5481	3.3028	3.3331	(0.0303)	(0.91)
20 Vail in Tucson	1.7047	0.9761	0.0500	2.9888	5.7196	5.3966	0.3230	5.99
Vail outside city	1.7047	0.0000	0.0500	2.9888	4.7435	4.3332	0.4103	9.47
30 Sahuarita in Tucson	1.7047	0.9761	0.0500	4.3450	7.0758	5.7780	1.2978	22.46
Sahuarita outside city	1.7047	0.0000	0.0500	4.3450	6.0997	4.7146	1.3851	29.38
35 San Fernando	1.7047	0.0000	0.0000	0.0000	1.7047	1.7356	(0.0309)	(1.78)
37 Empire	1.7047	0.0000	0.0000	0.0000	1.7047	1.7356	(0.0309)	(1.78)
39 Continental	1.7047	0.0000	0.0000	0.4378	2.1425	2.1905	(0.0480)	(2.19)
40 Baboquivari	1.7047	0.0000	0.0500	0.0000	1.7547	1.7856	(0.0309)	(1.73)
44 Redington	1.7047	0.0000	0.0000	0.0000	1.7047	1.7356	(0.0309)	(1.78)
51 Altar Valley	1.7047	0.0000	0.0000	0.9109	2.6156	2.6691	(0.0535)	(2.00)

**SUMMARY AND COMPARISON OF FY 2017/18 AND FY 2016/17  
SPECIAL DISTRICT TAX RATES**

	FY 2017/18 Total	FY 2016/17 Total	Rate Incr/ (Decr)	Percent Change
<b>FIRE DISTRICTS</b>				
Arivaca	2.5000	2.5000	0.0000	0.00
Avra Valley				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.5800	0.5800	0.0000	0.00
Corona de Tucson	3.0500	3.0500	0.0000	0.00
Drexel Heights				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.0000	0.3000	(0.3000)	(100.00)
Golder Ranch				
Operations	2.2940	2.0900	0.2040	9.76
Bonds	0.1000	0.1300	(0.0300)	(23.08)
Green Valley	2.5299	2.3804	0.1495	6.28
Hidden Valley	0.7921	0.7949	(0.0028)	(0.35)
Mescal-J6	1.4982	1.4599	0.0383	2.62
Mt. Lemmon	3.2500	3.2500	0.0000	0.00
Mountain Vista	2.3500	2.1000	0.2500	11.90
Northwest				
Operations	2.6995	2.6995	0.0000	0.00
Bonds	0.3739	0.2925	0.0814	27.83
Picture Rocks				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	0.7035	0.7812	(0.0777)	(9.95)
Rincon Valley				
Operations	2.6941	2.6441	0.0500	1.89
Bonds	0.5252	0.5510	(0.0258)	(4.68)
Sabino Vista	1.2245	1.2672	(0.0427)	(3.37)
Sonoita-Elgin	2.6500	2.5000	0.1500	6.00
Tanque Verde Valley	1.9000	1.2000	0.7000	58.33
Three Points				
Operations	3.2500	3.2500	0.0000	0.00
Bonds	1.5000	1.5000	0.0000	0.00
Tucson Country Club Estates	0.9822	0.9407	0.0415	4.41
Why	3.2500	3.2500	0.0000	0.00
<b>HEALTH DISTRICTS</b>				
Ajo-Lukeville Health District	0.7500	0.7500	0.0000	0.00
<b>DOMESTIC WATER IMPROVEMENT DISTRICTS</b>				
Marana Domestic Water Improvement District	0.5287	0.1658	0.3629	218.88
Mt. Lemmon Domestic Water Improvement District	2.6998	2.7068	(0.0070)	(0.26)

**SUMMARY AND COMPARISON OF FY 2017/18 AND FY 2016/17  
SPECIAL DISTRICT TAX RATES**

	FY 2017/18 Total	FY 2016/17 Total	Rate Incr/ (Decr)	Percent Change
<b>IMPROVEMENT DISTRICTS</b>				
Hayhook Ranch	3.5736	6.4319	(2.8583)	(44.44)
<b>STREET LIGHTING IMPROVEMENT DISTRICTS</b>				
Cardinal Estates	1.1681	0.9768	0.1913	19.58
Carriage Hills No. 1	0.1649	0.1633	0.0016	0.98
Carriage Hills No. 3	0.1266	0.1335	(0.0069)	(5.17)
Desert Steppes	0.1435	0.1373	0.0062	4.52
Hermosa Hills Estates	0.0815	0.0794	0.0021	2.64
Lakeside No. 1	0.1722	0.1814	(0.0092)	(5.07)
Littleton	1.0371	1.2187	(0.1816)	(14.90)
Longview Estates No. 1	0.1885	0.1858	0.0027	1.45
Longview Estates No. 2	0.1685	0.1768	(0.0083)	(4.69)
Manana Grande "B"	0.1726	0.1704	0.0022	1.29
Manana Grande "C"	0.2103	0.2211	(0.0108)	(4.88)
Midvale Park	0.1356	0.1388	(0.0032)	(2.31)
Mortimore Addition	0.4069	0.4247	(0.0178)	(4.19)
Oaktree No. 1	1.7396	1.8343	(0.0947)	(5.16)
Oaktree No. 2	1.9796	2.0806	(0.1010)	(4.85)
Oaktree No. 3	2.0496	1.9494	0.1002	5.14
Orange Grove Valley	0.3293	0.2810	0.0483	17.19
Peach Valley	0.4089	0.3965	0.0124	3.13
Peppertree	0.0746	0.0676	0.0070	10.36
Rolling Hills	0.1384	0.1373	0.0011	0.80
Salida del Sol	1.5542	1.4837	0.0705	4.75
<b>COMMUNITY FACILITIES DISTRICTS</b>				
Gladden Farms Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	2.5000	2.5000	0.0000	0.00
Gladden Farms Phase II Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Saguaro Springs Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Vanderbilt Farms Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Quail Creek Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00
Bond Indebtedness	3.0000	3.0000	0.0000	0.00
Rancho Sahuarita Community Facilities District				
Maintenance and Operation	0.3000	0.3000	0.0000	0.00

**SUMMARY AND COMPARISON OF FY 2017/18 AND FY 2016/17  
SPECIAL DISTRICT TAX RATES**

	FY 2017/18 Total	FY 2016/17 Total	Rate Incr/ (Decr)	Percent Change
<b>IRRIGATION DISTRICTS</b>				
Cortaro-Marana Irrigation District - Per Acre	75.0000	75.0000	0.0000	0.00
Flowing Wells Irrigation District - Per Acre	19.3500	19.3500	0.0000	0.00
Silverbell Irrigation & Drainage District - Per Acre	3.0000	3.0000	0.0000	0.00