



NOTICE OF PUBLIC MEETING AND EXECUTIVE SESSION
PINAL COUNTY BOARD OF SUPERVISORS
AGENDA FOR SPECIAL SESSION
Monday, August 19, 2024

10:30 AM - CALL TO ORDER

PINAL COUNTY ADMINISTRATIVE COMPLEX
BOARD OF SUPERVISORS HEARING ROOM
135 N. PINAL STREET
FLORENCE, AZ 85132

BUSINESS BEFORE THE BOARD

(Consideration/Approval/Disapproval of the following:)

- (1) Discussion/approval/disapproval of the fiscal year 2024-2025 property tax levies and rates for all governmental entities of Pinal County in accordance with A.R.S. 42-17151 and 42-17254. The Pinal County proposed primary property tax rate is \$3.4500 per \$100 of valuation. The property tax levies and rates are subject to any legal changes mandated by the revisions of valuation, errors, omissions, and exclusions beyond current knowledge and/or control. (Angeline Woods/MaryEllen Sheppard)
- (2) Discussion/approval/disapproval of Resolution No. 081924-CTO of the Board of Supervisors of Pinal County, Arizona; relating to Taxes Levied in Common School Districts not within a High School District; directing the Pinal County Treasurer to distribute funds in compliance with Arizona HB2173. (Kelli Munroe/Michael McCord)

ADJOURNMENT

(SUPPORTING DOCUMENTS ARE AVAILABLE AT THE CLERK OF THE BOARD OF SUPERVISORS' OFFICE AND AT <https://pinal.novusagenda.com/AgendaPublic/>)

NOTE: One or more members of the Board may participate in this meeting by telephonic conference call.

The Board may go into Executive Session for the purpose of obtaining legal advice from the County's Attorney(s) on any of the above agenda items pursuant to A.R.S. 38-431.03(A)(3).

In accordance with the requirement of Title II of the Americans with Disabilities Act (ADA), the Pinal County Board of Supervisors and Pinal County Board of Directors do not discriminate against qualified individuals with disabilities admission to public meetings. If you need accommodation for a meeting, please contact the Clerk of the Board Office at (520) 866-6068, at least (3) three business days prior to the meeting (not including weekends or holidays) so that your request may be accommodated.

Meeting Notice of Posting

[Click Here for the General Board Meeting Rules of Order](#)



PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

August 19, 2024 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: OBF

Director: Angeline Woods

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion/approval/disapproval of the fiscal year 2024-2025 property tax levies and rates for all governmental entities of Pinal County in accordance with A.R.S. 42-17151 and 42-17254. The Pinal County proposed primary property tax rate is \$3.4500 per \$100 of valuation. The property tax levies and rates are subject to any legal changes mandated by the revisions of valuation, errors, omissions, and exclusions beyond current knowledge and/or control. (Angeline Woods/MaryEllen Sheppard)

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

N/A

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

N/A

MOTION:

Approve as presented.

History	Who	Approval
Time		
8/13/2024 12:49 PM	County Attorney	Yes
8/13/2024 5:01 PM	Budget Office	Yes
8/14/2024 9:04 AM	County Manager	Yes
8/14/2024 9:47 AM	Clerk of the Board	Yes

ATTACHMENTS:

- Click to download
- [Pinal County FY24/25 Tax Levy & Rates](#)
 - [Presentation](#)

**ADOPTED PROPERTY TAX LEVIES AND RATES PER \$100 OF VALUATION PER A.R.S. § 42-17151
PINAL COUNTY**

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)					FISCAL YEAR 2024 (2023 TAX LEVY)				
		NET ASSESSED VALUES	PRIMARY		SECONDARY		NET ASSESSED VALUES	PRIMARY		SECONDARY	
			LEVY	RATE	LEVY	RATE		LEVY	RATE	LEVY	RATE
STATE											
02010	State Equalization	3,772,917,916	-	0.0000			3,390,905,658	-	0.0000		
PINAL COUNTY - COUNTYWIDE											
02000	Primary Levy	3,772,917,916	125,679,669	3.3311			3,390,905,658	116,684,455	3.4411		
02000	School Reserve Fund - M&O	3,772,917,916	4,286,035	0.1136			3,390,905,658	3,831,723	0.1130		
02000	School Reserve Fund - Unres Cap	3,772,917,916	-	0.0000			3,390,905,658	-	0.0000		
02000	School Reserve Fund - Other Projects	3,772,917,916	199,965	0.0053			3,390,905,658	200,063	0.0059		
14900	Library District	3,772,917,916			3,444,674	0.0913	3,390,905,658			3,272,224	0.0965
15625	Flood Control	3,308,328,003			5,600,999	0.1693	2,955,491,132			5,003,646	0.1693
11900	Fire District Assistance	3,772,917,916			1,969,972	0.0522	3,390,905,658			1,872,119	0.0552
			130,165,669	3.4500	11,015,645	0.3128		120,716,241	3.5600	10,147,989	0.3210
Mobile Home Relocation											
00982	Primary Levy	33,546,483	-	0.0000			32,775,249	-	0.0000		
PINAL COMMUNITY COLLEGE											
08150	Primary Levy	3,772,917,916	63,709,492	1.6886			3,390,905,658	60,517,493	1.7847		
58150	Bond Debt Service	3,772,917,916			4,687,743	0.1242	3,390,905,658			4,588,765	0.1353
CITIES AND TOWNS											
Casa Grande, City of											
04151	Primary Levy	609,599,785	5,878,352	0.9643			512,153,486	4,938,900	0.9643		
54151	Bond Debt Service	609,599,785			1,941,155	0.3184	512,153,486			2,149,314	0.4197
Coolidge, City of											
04152	Primary Levy	107,973,594	1,659,338	1.5368			87,845,315	1,469,476	1.6728		
54152	Bond Debt Service	107,973,594			166,608	0.1543	87,845,315			259,431	0.2953
Eloy, City of											
04153	Primary Levy	145,216,841	1,468,865	1.0115			128,918,968	1,372,725	1.0648		
54153	Bond Debt Service	145,216,841			-	0.0000	128,918,968			-	0.0000
Florence, Town of											
04154	Primary Levy	150,280,590	1,546,284	1.0289			138,794,618	1,386,500	0.9990		
54154	Bond Debt Service	150,280,590			-	0.0000	138,794,618			-	0.0000

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)					FISCAL YEAR 2024 (2023 TAX LEVY)					
		NET ASSESSED VALUES	PRIMARY		SECONDARY		NET ASSESSED VALUES	PRIMARY		SECONDARY		
			LEVY	RATE	LEVY	RATE		LEVY	RATE	LEVY	RATE	
Kearny, Town of												
04155	Primary Levy	7,127,036	162,055	2.2738			6,418,067	157,024	2.4466			
54155	Bond Debt Service	7,127,036					6,418,067			-	0.0000	
Mammoth, Town of												
04156	Primary Levy	2,952,640	55,353	1.8747			2,793,096	53,362	1.9105			
54156	Bond Debt Service	2,952,640					2,793,096			-	0.0000	
Superior, Town of												
04158	Primary Levy	12,922,798	679,003	5.2543			12,276,748	655,664	5.3407			
54158	Bond Debt Service	12,922,798					12,276,748			-	0.0000	
Apache Junction, City of												
04159	Primary Levy	214,344,520	-	0.0000			198,538,048	-	0.0000			
54159	Bond Debt Service	214,344,520					198,538,048			-	0.0000	
Queen Creek, Town of												
04161	Primary Levy	147,152,101	2,400,639	1.6314			129,332,656	2,228,531	1.7231			
54161	Bond Debt Service	147,152,101					129,332,656			-	0.0000	
Winkelman, Town of												
04162	Primary Levy	505	36	7.1694			3,247	233	7.1694			
54162	Bond Debt Service	505					3,247			-	0.0000	
Maricopa, City of												
04164	Primary Levy	467,257,336	17,020,783	3.6427			417,561,889	16,196,391	3.8788			
54164	Bond Debt Service	467,257,336				3,228,690	0.6910	417,561,889		3,256,279	0.7798	
Marana, Town of												
04165	Primary Levy	24,617	-	0.0000			23,476	-	0.0000			
54165	Bond Debt Service	24,617					23,476			-	0.0000	
SCHOOL DISTRICTS												
Oracle Elementary No. 2												
05002	Maintenance & Operations	304,175,919	3,661,047	1.2036			280,207,382	3,779,434	1.3488			
05002	Unrestricted Capital Outlay	304,175,919	281,073	0.0924			280,207,382	299,826	0.1070			
05002	Adjacent Ways	304,175,919	-	0.0000			280,207,382	-	0.0000			
05902	Minimum School Tax §15-992	304,175,919	741,581	0.2438			280,207,382	557,893	0.1991			
05802	Local Aid for Common Schools	304,175,919	-	0.0000			280,207,382	1,857,775	0.6630			
55002	M&O Override	304,175,919				693,825	0.2281	280,207,382		500,000	0.1784	
55002	Capital Override	304,175,919				-	0.0000	280,207,382		-	0.0000	
75002	Class B Bond Debt Service	304,175,919				1,030,000	0.3386	280,207,382		1,044,333	0.3727	
			4,683,701	1.5398		1,723,825	0.5667		6,494,928	2.3179	1,544,333	0.5511

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)					FISCAL YEAR 2024 (2023 TAX LEVY)				
		NET ASSESSED VALUES	PRIMARY		SECONDARY		NET ASSESSED VALUES	PRIMARY		SECONDARY	
			LEVY	RATE	LEVY	RATE		LEVY	RATE	LEVY	RATE
Casa Grande Elementary No. 4											
05004	Maintenance & Operations	701,889,017	10,784,140	1.5364			596,857,045	9,750,947	1.6337		
05004	Unrestricted Capital Outlay	701,889,017	717,716	0.1023			596,857,045	661,224	0.1108		
05004	Adjacent Ways	701,889,017	-	0.0000			596,857,045	-	0.0000		
55004	M&O Override	701,889,017			4,600,181	0.6554	596,857,045			4,470,459	0.7490
55004	Capital Override	701,889,017			-	0.0000	596,857,045			-	0.0000
75004	Class B Bond Debt Service	701,889,017			2,938,515	0.4187	596,857,045			3,239,740	0.5428
			11,501,856	1.6387	7,538,696	1.0741		10,412,171	1.7445	7,710,199	1.2918
Red Rock Elementary No. 5											
05005	Maintenance & Operations	62,015,871	1,082,854	1.7461			56,496,237	1,026,359	1.8167		
05005	Unrestricted Capital Outlay	62,015,871	37,649	0.0607			56,496,237	63,906	0.1131		
05005	Adjacent Ways	62,015,871	-	0.0000			56,496,237	-	0.0000		
55005	M&O Override	62,015,871			-	0.0000	56,496,237			-	0.0000
55005	Capital Override	62,015,871			-	0.0000	56,496,237			-	0.0000
75005	Class B Bond Debt Service	62,015,871			-	0.0000	56,496,237			-	0.0000
			1,120,503	1.8068	-	0.0000		1,090,265	1.9298	-	0.0000
Eloy Elementary No. 11											
05011	Maintenance & Operations	30,069,008	624,623	2.0773			28,704,293	600,806	2.0931		
05011	Unrestricted Capital Outlay	30,069,008	-	0.0000			28,704,293	34,420	0.1199		
05011	Adjacent Ways	30,069,008	-	0.0000			28,704,293	-	0.0000		
55011	M&O Override	30,069,008			778,339	2.5885	28,704,293			783,599	2.7299
55011	Capital Override	30,069,008			-	0.0000	28,704,293			-	0.0000
75011	Class B Bond Debt Service	30,069,008			119,001	0.3958	28,704,293			115,678	0.4030
			624,623	2.0773	897,340	2.9843		635,226	2.2130	899,277	3.1329
Sacaton Elementary No. 18											
05018	Maintenance & Operations	2,613,492	-	0.0000			2,619,476	-	0.0000		
05018	Unrestricted Capital Outlay	2,613,492	-	0.0000			2,619,476	-	0.0000		
05018	Adjacent Ways	2,613,492	-	0.0000			2,619,476	-	0.0000		
55018	M&O Override	2,613,492			-	0.0000	2,619,476			-	0.0000
55018	Capital Override	2,613,492			-	0.0000	2,619,476			-	0.0000
75018	Class B Bond Debt Service	2,613,492			-	0.0000	2,619,476			-	0.0000
			-	0.0000	-	0.0000		-	0.0000	-	0.0000

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)					FISCAL YEAR 2024 (2023 TAX LEVY)				
		NET ASSESSED VALUES	PRIMARY		SECONDARY		NET ASSESSED VALUES	PRIMARY		SECONDARY	
			LEVY	RATE	LEVY	RATE		LEVY	RATE	LEVY	RATE
Toltec Elementary No. 22											
05022	Maintenance & Operations	129,571,720	2,147,522	1.6574			114,049,287	1,984,108	1.7397		
05022	Unrestricted Capital Outlay	129,571,720	92,513	0.0714			114,049,287	73,455	0.0644		
05022	Adjacent Ways	129,571,720	-	0.0000			114,049,287	-	0.0000		
55022	M&O Override	129,571,720			-	0.0000	114,049,287			-	0.0000
55022	Capital Override	129,571,720			-	0.0000	114,049,287			-	0.0000
75022	Class B Bond Debt Service	129,571,720			-	0.0000	114,049,287			-	0.0000
			2,240,035	1.7288	-	0.0000		2,057,563	1.8041	-	0.0000
Stanfield Elementary No. 24											
05024	Maintenance & Operations	49,618,482	1,220,146	2.4591			47,049,592	1,201,467	2.5536		
05024	Unrestricted Capital Outlay	49,618,482	27,958	0.0563			47,049,592	53,722	0.1142		
05024	Adjacent Ways	49,618,482	-	0.0000			47,049,592	-	0.0000		
55024	M&O Override	49,618,482			-	0.0000	47,049,592			-	0.0000
55024	Capital Override	49,618,482			-	0.0000	47,049,592			-	0.0000
75024	Class B Bond Debt Service	49,618,482			-	0.0000	47,049,592			-	0.0000
			1,248,104	2.5154	-	0.0000		1,255,189	2.6678	-	0.0000
Picacho Elementary No. 33											
05033	Maintenance & Operations	73,267,348	1,235,067	1.6857			61,119,199	1,082,254	1.7707		
05033	Unrestricted Capital Outlay	73,267,348	28,429	0.0388			61,119,199	30,604	0.0501		
05033	Adjacent Ways	73,267,348	-	0.0000			61,119,199	-	0.0000		
55033	M&O Override	73,267,348			-	0.0000	61,119,199			-	0.0000
55033	Capital Override	73,267,348			-	0.0000	61,119,199			-	0.0000
75033	Class B Bond Debt Service	73,267,348			-	0.0000	61,119,199			-	0.0000
			1,263,496	1.7245	-	0.0000		1,112,858	1.8208	-	0.0000
UNION HIGH SCHOOL DISTRICTS											
Casa Grande Union High No. 82											
06102	Maintenance & Operations	883,692,712	14,114,281	1.5972			760,575,400	12,615,846	1.6587		
06102	Unrestricted Capital Outlay	883,692,712	1,119,697	0.1267			760,575,400	1,214,457	0.1597		
06102	Adjacent Ways	883,692,712	-	0.0000			760,575,400	-	0.0000		
56102	M&O Override	883,692,712			3,243,152	0.3670	760,575,400			3,176,923	0.4177
56102	Capital Override	883,692,712			-	0.0000	760,575,400			-	0.0000
76102	Class B Bond Debt Service	883,692,712			2,700,848	0.3056	760,575,400			2,830,862	0.3722
			15,233,978	1.7239	5,944,000	0.6726		13,830,303	1.8184	6,007,785	0.7899

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)					FISCAL YEAR 2024 (2023 TAX LEVY)				
		NET ASSESSED VALUES	PRIMARY		SECONDARY		NET ASSESSED VALUES	PRIMARY		SECONDARY	
			LEVY	RATE	LEVY	RATE		LEVY	RATE	LEVY	RATE
Santa Cruz Valley Union High No. 40											
06109	Maintenance & Operations	165,352,227	2,870,859	1.7362			146,319,730	2,784,027	1.9027		
06109	Unrestricted Capital Outlay	165,352,227	234,787	0.1420			146,319,730	212,748	0.1454		
06109	Adjacent Ways	165,352,227	-	0.0000			146,319,730	-	0.0000		
56109	M&O Override	165,352,227			-	0.0000	146,319,730			-	0.0000
56109	Capital Override	165,352,227			-	0.0000	146,319,730			-	0.0000
76109	Class B Bond Debt Service	165,352,227			643,000	0.3889	146,319,730			677,168	0.4628
			3,105,646	1.8782	643,000	0.3889		2,996,775	2.0481	677,168	0.4628
UNIFIED SCHOOL DISTRICTS:											
Florence Unified District No. 1											
07001	Maintenance & Operations	736,563,608	24,557,869	3.3341			664,887,544	22,749,540	3.4216		
07001	Unrestricted Capital Outlay	736,563,608	437,418	0.0594			664,887,544	1,022,184	0.1537		
07001	Adjacent Ways	736,563,608	-	0.0000			664,887,544	-	0.0000		
57001	M&O Override	736,563,608			-	0.0000	664,887,544			-	0.0000
57001	Capital Override	736,563,608			-	0.0000	664,887,544			-	0.0000
77001	Class B Bond Debt Service	736,563,608			8,325,644	1.1303	664,887,544			8,269,206	1.2437
			24,995,287	3.3935	8,325,644	1.1303		23,771,724	3.5753	8,269,206	1.2437
Ray Unified District No. 3											
07003	Maintenance & Operations	40,577,945	1,461,177	3.6009			38,376,156	1,446,003	3.7680		
07003	Unrestricted Capital Outlay	40,577,945	96,083	0.2368			38,376,156	96,565	0.2516		
07003	Adjacent Ways	40,577,945	-	0.0000			38,376,156	-	0.0000		
57003	M&O Override	40,577,945			276,376	0.6811	38,376,156			327,310	0.8529
57003	Capital Override	40,577,945			-	0.0000	38,376,156			-	0.0000
77003	Class B Bond Debt Service	40,577,945			225,966	0.5569	38,376,156			236,244	0.6156
			1,557,260	3.8377	502,342	1.2380		1,542,568	4.0196	563,554	1.4685
San Manuel-Mammoth Unified No. 8											
07008	Maintenance & Operations	19,813,743	1,076,710	5.4342			18,815,286	1,121,152	5.9587		
07008	Unrestricted Capital Outlay	19,813,743	47,204	0.2382			18,815,286	45,170	0.2401		
07008	Adjacent Ways	19,813,743	-	0.0000			18,815,286	-	0.0000		
57008	M&O Override	19,813,743			-	0.0000	18,815,286			-	0.0000
57008	Capital Override	19,813,743			-	0.0000	18,815,286			-	0.0000
77008	Class B Bond Debt Service	19,813,743			-	0.0000	18,815,286			-	0.0000
			1,123,914	5.6724	-	0.0000		1,166,322	6.1988	-	0.0000

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		NET ASSESSED VALUES	PRIMARY		SECONDARY		NET ASSESSED VALUES	PRIMARY		SECONDARY	
			LEVY	RATE	LEVY	RATE		LEVY	RATE	LEVY	RATE
Superior Unified No. 15											
07015	Maintenance & Operations	29,585,023	1,085,645	3.6696			29,040,459	1,027,128	3.5369		
07015	Unrestricted Capital Outlay	29,585,023	163,228	0.5517			29,040,459	74,232	0.2556		
07015	Adjacent Ways	29,585,023	-	0.0000			29,040,459	-	0.0000		
57015	M&O Override	29,585,023			359,606	1.2155	29,040,459			352,116	1.2125
57015	Capital Override	29,585,023			-	0.0000	29,040,459			-	0.0000
77015	Class B Bond Debt Service	29,585,023			-	0.0000	29,040,459			-	0.0000
			1,248,873	4.2213	359,606	1.2155		1,101,360	3.7925	352,116	1.2125
Maricopa Unified No. 20											
07020	Maintenance & Operations	497,722,793	14,251,239	2.8633			446,936,771	12,406,154	2.7758		
07020	Unrestricted Capital Outlay	497,722,793	1,915,793	0.3849			446,936,771	2,711,035	0.6066		
07020	Adjacent Ways	497,722,793	8,492,146	1.7062			446,936,771	8,486,435	1.8988		
87020	Desegregation	497,722,793			1,288,107	0.2588	446,936,771			1,287,178	0.2880
57020	M&O Override	497,722,793			7,084,089	1.4233	446,936,771			6,525,277	1.4600
57020	Capital Override	497,722,793			-	0.0000	446,936,771			-	0.0000
77020	Class B Bond Debt Service	497,722,793			3,956,115	0.7948	446,936,771			4,093,941	0.9160
			24,659,178	4.9544	12,328,311	2.4769		23,603,624	5.2812	11,906,396	2.6640
Coolidge Unified No. 21											
07021	Maintenance & Operations	158,184,060	6,200,000	3.9195			143,023,533	5,738,669	4.0124		
07021	Unrestricted Capital Outlay	158,184,060	238,883	0.1510			143,023,533	244,721	0.1711		
07021	Adjacent Ways	158,184,060	-	0.0000			143,023,533	-	0.0000		
57021	M&O Override	158,184,060			-	0.0000	143,023,533			-	0.0000
57021	Capital Override	158,184,060			-	0.0000	143,023,533			-	0.0000
77021	Class B Bond Debt Service	158,184,060			1,938,229	1.2253	143,023,533			2,364,465	1.6532
			6,438,883	4.0705	1,938,229	1.2253		5,983,390	4.1835	2,364,465	1.6532
Apache Junction Unified No. 43											
07043	Maintenance & Operations	579,814,797	17,424,476	3.0052			536,976,475	17,486,189	3.2564		
07043	Unrestricted Capital Outlay	579,814,797	465,130	0.0802			536,976,475	878,407	0.1636		
07043	Adjacent Ways	579,814,797	-	0.0000			536,976,475	-	0.0000		
57043	M&O Override	579,814,797			-	0.0000	536,976,475			-	0.0000
57043	Capital Override	579,814,797			-	0.0000	536,976,475			-	0.0000
77043	Class B Bond Debt Service	579,814,797			3,502,406	0.6041	536,976,475			3,787,832	0.7054
			17,889,606	3.0854	3,502,406	0.6041		18,364,596	3.4200	3,787,832	0.7054

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)					FISCAL YEAR 2024 (2023 TAX LEVY)				
		NET ASSESSED VALUES	PRIMARY		SECONDARY		NET ASSESSED VALUES	PRIMARY		SECONDARY	
			LEVY	RATE	LEVY	RATE		LEVY	RATE	LEVY	RATE
J. O. Combs Unified No. 44											
07044	Maintenance & Operations	357,274,687	11,501,423	3.2192			325,590,230	10,718,829	3.2921		
07044	Unrestricted Capital Outlay	357,274,687	359,382	0.1006			325,590,230	560,593	0.1722		
07044	Adjacent Ways	357,274,687	-	0.0000			325,590,230	-	0.0000		
57044	M&O Override	357,274,687			-	0.0000	325,590,230			-	0.0000
57044	Capital Override	357,274,687			-	0.0000	325,590,230			-	0.0000
77044	Class B Bond Debt Service	357,274,687				3,928,860	1.0997	325,590,230		4,099,507	1.2591
			11,860,805	3.3198	3,928,860	1.0997		11,279,422	3.4643	4,099,507	1.2591
County Education District											
05999	Primary Levy	160,403	2,555	1.5930			156,694	2,593	1.6549		
JOINT TECHNOLOGICAL EDUCATION DISTRICTS											
East Valley Institution of Tech.											
30001	Secondary Levy	937,089,484			468,545	0.0500	862,566,705			431,283	0.0500
Central AZ Valley Institute of Tech.											
30002	Secondary Levy	2,441,515,401			1,220,758	0.0500	2,161,742,977			1,080,871	0.0500
Cobre Valley Institute of Tech.											
30003	Secondary Levy	70,162,967			35,081	0.0500	67,416,615			33,708	0.0500
Pima Joint Technical Education Institute											
30004	Secondary Levy	19,813,743			9,907	0.0500	18,815,286			9,408	0.0500
FIRE DISTRICTS											
Eloy Fire District											
11641	Operating Levy	145,969,028			3,128,992	2.1436	129,535,147			2,979,956	2.3005
11641	Override	145,969,028			-	0.0000	129,535,147			-	0.0000
11641	Bond Debt Service	145,969,028			-	0.0000	129,535,147			-	0.0000
					3,128,992	2.1436				2,979,956	2.3005
Superstition Fire & Medical District											
11642	Operating Levy	563,075,279			20,777,478	3.6900	521,438,586			18,093,919	3.4700
11642	Override	563,075,279			-	0.0000	521,438,586			-	0.0000
11642	Bond Debt Service	563,075,279			647,537	0.1150	521,438,586			625,726	0.1200
					21,425,015	3.8050				18,719,645	3.5900
Mammoth Fire District											
11643	Operating Levy	2,982,353			110,347	3.7000	2,943,482			103,001	3.4993
11643	Override	2,982,353			-	0.0000	2,943,482			-	0.0000
11643	Bond Debt Service	2,982,353			-	0.0000	2,943,482			-	0.0000
					110,347	3.7000				103,001	3.4993

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)					FISCAL YEAR 2024 (2023 TAX LEVY)				
		NET ASSESSED VALUES	PRIMARY		SECONDARY		NET ASSESSED VALUES	PRIMARY		SECONDARY	
			LEVY	RATE	LEVY	RATE		LEVY	RATE	LEVY	RATE
Arizona City Fire District											
11644	Operating Levy	47,860,484			1,675,117	3.5000	42,515,739			1,488,051	3.5000
11644	Override	47,860,484			-	0.0000	42,515,739			-	0.0000
11644	Bond Debt Service	47,860,484			110,000	0.2298	42,515,739			110,000	0.2587
					<u>1,785,117</u>	<u>3.7298</u>				<u>1,598,051</u>	<u>3.7587</u>
Oracle Fire District											
11645	Operating Levy	28,402,469			1,036,690	3.6500	27,694,034			969,291	3.5000
11645	Override	28,402,469			-	0.0000	27,694,034			-	0.0000
11645	Bond Debt Service	28,402,469			-	0.0000	27,694,034			-	0.0000
					<u>1,036,690</u>	<u>3.6500</u>				<u>969,291</u>	<u>3.5000</u>
Dudleyville Fire District											
11646	Operating Levy	3,118,926			101,365	3.2500	2,692,690			87,512	3.2500
11646	Override	3,118,926			-	0.0000	2,692,690			-	0.0000
11646	Bond Debt Service	3,118,926			-	0.0000	2,692,690			-	0.0000
					<u>101,365</u>	<u>3.2500</u>				<u>87,512</u>	<u>3.2500</u>
Stanfield Fire District											
11647	Operating Levy	2,292,369			85,964	3.7500	2,219,728			55,000	2.4778
11647	Override	2,292,369			-	0.0000	2,219,728			-	0.0000
11647	Bond Debt Service	2,292,369			-	0.0000	2,219,728			-	0.0000
					<u>85,964</u>	<u>3.7500</u>				<u>55,000</u>	<u>2.4778</u>
Maricopa Volunteer Fire District											
11648	Operating Levy	469,612,273			-	0.0000	420,435,655			-	0.0000
11648	Override	469,612,273			-	0.0000	420,435,655			-	0.0000
11648	Bond Debt Service	469,612,273			-	0.0000	420,435,655			-	0.0000
					<u>-</u>	<u>0.0000</u>				<u>-</u>	<u>0.0000</u>
Golder Ranch Fire District											
11649	Operating Levy	270,296,288			6,865,526	2.5400	247,608,309			6,190,208	2.5000
11649	Override	270,296,288			-	0.0000	247,608,309			-	0.0000
11649	Bond Debt Service	270,296,288			324,356	0.1200	247,608,309			346,652	0.1400
					<u>7,189,882</u>	<u>2.6600</u>				<u>6,536,860</u>	<u>2.6400</u>
Queen Valley Fire District											
11650	Operating Levy	6,695,621			251,086	3.7500	6,197,073			216,898	3.5000
11650	Override	6,695,621			-	0.0000	6,197,073			-	0.0000
11650	Bond Debt Service	6,695,621			-	0.0000	6,197,073			-	0.0000
					<u>251,086</u>	<u>3.7500</u>				<u>216,898</u>	<u>3.5000</u>

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)					FISCAL YEAR 2024 (2023 TAX LEVY)				
		NET ASSESSED VALUES	PRIMARY		SECONDARY		NET ASSESSED VALUES	PRIMARY		SECONDARY	
			LEVY	RATE	LEVY	RATE		LEVY	RATE	LEVY	RATE
Avra Valley Fire District											
11651	Operating Levy	30,329,263			1,137,347	3.7500	26,882,262			940,879	3.5000
11651	Override	30,329,263			-	0.0000	26,882,262			-	0.0000
11651	Bond Debt Service	30,329,263			175,910	0.5800	26,882,262			155,917	0.5800
					<u>1,313,257</u>	<u>4.3300</u>				<u>1,096,796</u>	<u>4.0800</u>
San Manuel Fire District											
11653	Operating Levy	8,822,946			330,860	3.7500	7,856,958			274,994	3.5000
11653	Override	8,822,946			-	0.0000	7,856,958			-	0.0000
11653	Bond Debt Service	8,822,946			-	0.0000	7,856,958			-	0.0000
					<u>330,860</u>	<u>3.7500</u>				<u>274,994</u>	<u>3.5000</u>
Thunderbird Fire District											
11654	Operating Levy	1,198,230			23,965	2.0000	1,070,006			21,400	2.0000
11654	Override	1,198,230			-	0.0000	1,070,006			-	0.0000
11654	Bond Debt Service	1,198,230			-	0.0000	1,070,006			-	0.0000
					<u>23,965</u>	<u>2.0000</u>				<u>21,400</u>	<u>2.0000</u>
Pinal Rural Rescue & Medical District											
11655	Operating Levy	5,821,723			218,315	3.7500	5,254,369			183,903	3.5000
11655	Override	5,821,723			-	0.0000	5,254,369			-	0.0000
11655	Bond Debt Service	5,821,723			-	0.0000	5,254,369			-	0.0000
					<u>218,315</u>	<u>3.7500</u>				<u>183,903</u>	<u>3.5000</u>
Queen Creek Island Fire District											
11656	Operating Levy	22,506,463			503,075	2.2352	14,837,898			327,098	2.2045
11656	Override	22,506,463			-	0.0000	14,837,898			-	0.0000
11656	Bond Debt Service	22,506,463			-	0.0000	14,837,898			-	0.0000
					<u>503,075</u>	<u>2.2352</u>				<u>327,098</u>	<u>2.2045</u>

**ADOPTED PROPERTY TAX LEVIES AND RATES PER \$100 OF VALUATION PER A.R.S. § 42-17151
PINAL COUNTY - SPECIAL DISTRICTS**

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)			FISCAL YEAR 2024 (2023 TAX LEVY)		
		NAV / ACREAGE OR PARCELS *	SECONDARY		NAV / ACREAGE OR PARCELS *	SECONDARY	
			LEVY	RATE		LEVY	RATE
COMMUNITY FACILITY DISTRICTS							
City of Apache Junction							
Water UCF District							
18001	Operations	4,252	-	0.0000	3,653	-	0.0000
18001	Bond Debt Service	4,252	-	0.0000	3,653	-	0.0000
			-	0.0000		-	0.0000
Superstition Mountains CFD #1							
18002	Operations	-	-	0.0000	-	-	0.0000
18002	Bond Debt Service	-	-	0.0000	-	-	0.0000
			-	0.0000		-	0.0000
Superstition Vistas CFD #1							
18011	Operations	2,731,381	8,194	0.3000	487,977	1,464	0.3000
18011	Bond Debt Service	2,731,381	90,136	3.3000	487,977	16,103	3.3000
			98,330	3.6000		17,567	3.6000
Superstition Vistas CFD #2							
18012	Operations	494,957	1,485	0.3000	410,526	1,232	0.3000
18012	Bond Debt Service	494,957	19,056	3.8500	410,526	15,805	3.8500
			20,541	4.1500		17,037	4.1500
City of Casa Grande							
Copper Mountain Ranch CFD							
18003	Operations	857,500	2,572	0.3000	861,094	2,583	0.3000
18003	Bond Debt Service	857,500	-	0.0000	861,094	-	0.0000
			2,572	0.3000		2,583	0.3000
Mission Royale CFD							
18004	Operations	39,652,597	118,958	0.3000	36,815,931	110,448	0.3000
18004	Bond Debt Service	39,652,597	384,615	0.9700	36,815,931	-	0.0000
			503,573	1.2700		110,448	0.3000
Villago CFD							
18005	Operations	23,027,611	69,083	0.3000	21,341,418	64,024	0.3000
18005	Bond Debt Service	23,027,611	188,590	0.8190	21,341,418	233,817	1.0956
			257,673	1.1190		297,841	1.3956
Post Ranch CFD							
18010	Operations	35,210	106	0.3000	34,214	103	0.3000
18010	Bond Debt Service	35,210	-	0.0000	34,214	-	0.0000
			106	0.3000		103	0.3000

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)			FISCAL YEAR 2024 (2023 TAX LEVY)		
		NAV / ACREAGE OR PARCELS *	SECONDARY		NAV / ACREAGE OR PARCELS *	SECONDARY	
			LEVY	RATE		LEVY	RATE
Town of Florence							
Anthem @ Merrill Ranch #1							
18006	Operations	48,638,774	145,916	0.3000	44,640,427	133,921	0.3000
18006	Bond Debt Service	48,638,774	729,582	1.5000	44,640,427	177,669	0.3980
			875,498	1.8000		311,590	0.6980
Anthem @ Merrill Ranch #2							
18007	Operations	38,230,030	114,690	0.3000	34,054,097	102,162	0.3000
18007	Bond Debt Service	38,230,030	921,573	2.4106	34,054,097	1,106,758	3.2500
			1,036,263	2.7106		1,208,920	3.5500
Town of Coolidge							
Sandia CFD							
18008	Operations	675,434	2,026	0.3000	626,611	1,880	0.3000
18008	Bond Debt Service	675,434	-	0.0000	626,611	-	0.0000
			2,026	0.3000		1,880	0.3000
Martin Valley CFD							
18009	Operations	4,535,941	13,608	0.3000	4,309,560	12,929	0.3000
18009	Bond Debt Service	4,535,941	-	0.0000	4,309,560	-	0.0000
			13,608	0.3000		12,929	0.3000
IRRIGATION DISTRICTS							
16601	per acre San Carlos Irrigation	49,186	4,279,182	87.0000	49,446	4,153,501	84.0000
16602	per acre Maricopa - Stanfield Irrigation	81,567	2,120,742	26.0000	82,436	2,143,341	26.0000
16603	per acre Central Arizona Irrigation	83,504	3,340,160	40.0000	83,526	3,341,034	40.0000
16604	per acre New Magma Irrigation	23,864	466,541	19.5500	24,206	473,219	19.5500
16605	per acre Queen Creek Irrigation	4,910	-	0.0000	4,881	-	0.0000
16606	per acre Silver Bell Irrigation	3,464	20,784	6.0000	3,464	20,783	6.0000
16608	per acre Hohokam Irrigation	28,815	922,080	32.0000	28,644	916,624	32.0000
IRRIGATION WATER DELIVERY DISTRICTS							
17609	per acre Thunderbird Irr. Del No. 1	317	38,308	120.8447	317	38,280	120.8447
17610	per acre Thunderbird Irr. Del No. 2	715	151,146	211.3929	715	151,239	211.3929
17611	per acre Thunderbird Irr. Del No. 3	529	51,137	96.6668	529	51,160	96.6668
17612	per acre Papago Butte Irr. Del No. 4	598	74,955	125.3426	598	75,000	125.3426

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)			FISCAL YEAR 2024 (2023 TAX LEVY)		
		NAV / ACREAGE OR PARCELS *	SECONDARY		NAV / ACREAGE OR PARCELS *	SECONDARY	
			LEVY	RATE		LEVY	RATE
DOMESTIC WATER IMPROVEMENT DISTRICTS							
28691	Papago Butte Domestic Water	2,021,962	161,213	7.9731	1,901,848	151,636	7.9731
28694	Thunderbird Farms Domestic Water	6,836,834	317,715	4.6471	6,581,372	305,843	4.6471
28713	Maricopa Consolidated Domestic Water	8,714,043	293,533	3.3685	7,891,533	265,826	3.3685
28697	Queen Valley Domestic Water	5,886,071	-	0.0000	5,467,807	-	0.0000
28698	Seven Ranches Domestic Water	2,084,826	-	0.0000	1,839,342	-	0.0000
28703	Villa Grande Domestic Water	1,071,572	38,577	3.6000	997,720	35,918	3.6000
28705	Antelope Peak DWID	636,002	38,071	5.9860	596,406	35,700	5.9859
28710	Maricopa Mountain DWID	626,011	-	0.0000	570,594	-	0.0000
28711	Picacho DWID	588,792	18,244	3.0986	521,311	16,153	3.0986
WATER CONSERVATION DISTRICTS							
14613	Central Arizona Water Cons.	3,772,917,916	3,772,918	0.1000	3,390,905,658	3,390,906	0.1000
14613	Central Arizona Water Cons. - Storage	3,772,917,916	1,509,167	0.0400	3,390,905,658	1,356,362	0.0400
COUNTY IMPROVEMENT DISTRICTS							
28683	Villa Grande Improvement District	1,206,064	9,952	0.8252	1,090,141	11,195	1.0269
FLOOD CONTROL DISTRICTS							
15626	Midway Flood *	30,493,596	201,258	0.6600	12,856,724	115,711	0.9000
15627	Florence Flood *	27,979,092	550,013	1.9658	25,930,988	750,000	2.8923
15628	Greene Reservoir *	1,625,039	-	0.0000	1,496,656	200,000	13.3631
15629	Magma Flood *	118,511,042	1,278,023	1.0784	105,925,407	1,142,300	1.0784
15630	Maricopa Flood *	380,752,454	747,798	0.1964	341,225,109	670,166	0.1964
15632	Stanfield Flood *	7,930,925	175,004	2.2066	7,641,531	175,000	2.2901

* Per A.R.S. § 48-2704, adjusted by 15% as statutorily required

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)			FISCAL YEAR 2024 (2023 TAX LEVY)		
		NAV / ACREAGE OR PARCELS *	SECONDARY		NAV / ACREAGE OR PARCELS *	SECONDARY	
			LEVY	RATE		LEVY	RATE
SANITARY DISTRICTS							
	Oracle Sanitary District						
21676	Operations	7,029,239	-	0.0000	6,699,175	-	0.0000
21676	Bond Debt Service	7,029,239	-	0.0000	6,699,175	-	0.0000
			-	0.0000		-	0.0000
	Arizona City Sanitary District						
21681	Operations	43,389,338	-	0.0000	38,642,004	-	0.0000
21681	Bond Debt Service	43,389,338	-	0.0000	38,642,004	-	0.0000
			-	0.0000		-	0.0000
	Desert Vista Sanitary District						
21686	Operations	905,195	-	0.0000	860,315	-	0.0000
21686	Bond Debt Service	905,195	-	0.0000	860,315	-	0.0000
			-	0.0000		-	0.0000
	Queen Valley Sanitary District						
21687	Operations	1,711,720	55,631	3.2500	1,586,739	51,569	3.2500
21687	Bond Debt Service	1,711,720	-	0.0000	1,586,739	-	0.0000
			55,631	3.2500		51,569	3.2500
ELECTRICAL DISTRICTS							
12662	per acre Electrical District No. 2	-	-	0.0000	-	-	0.0000
12663	per acre Electrical District No. 3 - General	109,398	200,012	1.8283	109,969	200,000	1.8187
12663	Electrical District No. 3 - Administrative	523,062,029	1,199,904	0.2294	471,487,959	1,200,000	0.2545
12664	Electrical District No. 4	105,564,935	250,083	0.2369	94,498,071	250,000	0.2646
12666	Electrical District No. 6 - Administrative	770,619,890	64,732	0.0084	691,886,877	53,290	0.0077
SPECIAL ASSESSMENTS							
22716	per lot Maricopa DWID	n/a	13,518	n/a	n/a	13,518	n/a
22717	per lot Merrill Ranch CFD District #1	n/a	487,099	n/a	n/a	503,930	n/a
22718	per lot Merrill Ranch CFD District #2	n/a	317,456	n/a	n/a	297,027	n/a
28712	per lot Desert Springs Domestic Water District	n/a	18,000	n/a	n/a	18,000	n/a
24001	per lot Pinal AMA Grd	n/a	1,408,687	n/a	n/a	1,532,170	n/a
24002	per lot Phoenix AMA Grd	n/a	2,819,676	n/a	n/a	2,503,357	n/a
24003	per lot Tucson AMA Grd	n/a	789,615	n/a	n/a	750,745	n/a
22720	per lot Superstition Vistas CFD #1	n/a	261,932	n/a			

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)			FISCAL YEAR 2024 (2023 TAX LEVY)		
		NAV / ACREAGE OR PARCELS *	SECONDARY		NAV / ACREAGE OR PARCELS *	SECONDARY	
			LEVY	RATE		LEVY	RATE
COUNTY STREET LIGHT IMPROVEMENT DISTRICTS							
13688	Desert Vista No. 6	1,012,394	8,235	0.8134	962,447	7,353	0.7640
13689	Cottonwood Gardens	88,260	633	0.7173	128,634	1,499	1.1656
MUNICIPAL STREET LIGHT IMPROVEMENT DISTRICTS							
City of Apache Junction							
13675	Superstition	572,921	1,200	0.2095	545,640	1,200	0.2199
13684	Apache Villa No. 2	623,609	1,000	0.1604	595,395	900	0.1512
13690	Apache Villa 3 (Lots 75-138)	540,884	800	0.1479	515,113	800	0.1553
13691	Apache Villa III & IV & Clearview	578,038	1,100	0.1903	555,163	1,000	0.1801
13692	Ironwood Manor Unit 1	180,674	200	0.1107	174,600	200	0.1145
13693	Apache Villa 5	543,897	1,000	0.1839	512,890	1,000	0.1950
13697	Enchanted Acres Unit 1	274,175	700	0.2553	218,685	600	0.2744
13698	Enchanted Acres Unit 2	570,197	800	0.1403	545,193	800	0.1467
13703	Renaissance Point Unit 1	790,806	1,100	0.1391	759,583	1,100	0.1448
13704	Ironwood Cove I	923,493	1,200	0.1299	873,268	1,100	0.1260
13705	Arroyo Verde	2,832,423	3,400	0.1200	2,672,758	3,300	0.1235
13706	Apache Villa 4 (Lots 16-74)	481,419	800	0.1662	457,709	700	0.1529
13707	Superstition View MH Subd	116,684	500	0.4285	111,146	500	0.4499
13708	Apache Villa I	1,004,192	1,700	0.1693	953,328	1,700	0.1783
13709	Superstition Meadows	85,506	300	0.3509	81,434	200	0.2456
13710	Renaissance Point Unit 2	2,347,291	2,700	0.1150	2,235,253	2,600	0.1163
13711	Sunrise Canyon	6,250,901	9,000	0.1440	5,956,083	8,700	0.1461
13712	Cimmarron	2,938,776	4,000	0.1361	2,802,110	3,900	0.1392
13713	Cortez Ranch	2,481,019	2,800	0.1129	2,362,711	2,700	0.1143
13714	Arizona Grande	1,126,681	2,500	0.2219	1,072,829	2,400	0.2237
13715	Ironwood Estates	2,913,878	3,800	0.1304	2,776,081	3,700	0.1333
13716	Ironwood Cove II	475,923	1,200	0.2521	453,263	1,200	0.2647
13717	Renaissance Park	1,550,016	2,700	0.1742	1,476,455	2,600	0.1761
13725	Coyote Crossing	13,920	294	2.1129	13,257	-	0.0000
13726	Goldview	3,492,003	3,200	0.0916	3,009,397	-	0.0000

T/A #	JURISDICTION / PURPOSE	FISCAL YEAR 2025 (2024 TAX LEVY)			FISCAL YEAR 2024 (2023 TAX LEVY)		
		NAV / ACREAGE OR PARCELS *	SECONDARY		NAV / ACREAGE OR PARCELS *	SECONDARY	
			LEVY	RATE		LEVY	RATE
Town of Florence							
13718	Anthem @ Merrill Ranch SLID 2	24,196,320	18,100	0.0748	23,082,564	-	0.0000
13719	Anthem @ Merrill Ranch SLID 1	20,825,607	33,509	0.1609	19,823,697	40,000	0.2018
13720	Anthem @ Merrill Ranch SLID 3	34,315,038	29,569	0.0862	30,241,214	45,000	0.1488
13721	Anthem @ Merrill Ranch SLID 4	8,309,812	-	0.0000	6,153,174	-	0.0000
13722	Anthem @ Merrill Ranch SLID 5	30,671	368	1.2000	31,550	379	1.2000
13723	Mesquite Trails SLID 6	11,405	137	1.2000	10,910	131	1.2000
13724	Sunrise Estates Phase 2 SLID 7	1,215,616	14,587	1.2000	876,112	10,513	1.2000
13727	Bisbee Ranch SLID 8	125,086	1,501	1.2000	119,134	1,430	1.2000
13728	Western Crossing SLID 9	34,288	411	1.2000	89,770	1,077	1.2000

Chairman
Pinal County Board of Supervisors

Attest:

Clerk of the Board

Date

Pinal County Property Tax Rate and Levy Comparison Fiscal Year 2024 - 2025

Office of Budget and Finance
August 19, 2024



PINAL COUNTY

WIDE OPEN OPPORTUNITY

Last Year's Countywide Average Rates FY 2023-2024

County	Primary Rate	Secondary Rate	Total Rate
Greenlee	\$3.49	\$0.42	\$3.91
Apache	\$3.64	\$3.30	\$6.94
Coconino	\$4.89	\$3.95	\$8.84
Yavapai	\$6.25	\$2.69	\$8.94
Graham	\$8.64	\$0.59	\$9.23
Mohave	\$6.75	\$2.95	\$9.70
Navajo	\$6.25	\$3.91	\$10.16
Maricopa	\$6.42	\$4.21	\$10.63
La Paz	\$7.35	\$3.95	\$11.30
Yuma	\$9.27	\$2.50	\$11.77
Cochise	\$9.74	\$2.44	\$12.18
Gila	\$9.60	\$3.28	\$12.88
Santa Cruz	\$8.47	\$4.65	\$13.12
Pinal	\$9.92	\$3.41	\$13.33
Pima	\$8.95	\$4.59	\$13.54
<hr/>			
AZ State Average FY 23/24	\$6.96	\$4.02	\$ 10.97
AZ State Average FY 22/23	\$7.07	\$4.07	\$ 11.14
AZ State Average FY 21/22	\$7.76	\$4.12	\$ 11.89
AZ State Average FY 20/21	\$7.87	\$4.30	\$ 12.17

Source: 2024 ADOR Final Abstract

Property Tax Dollar



Pinal County
26%

Cities & Towns
7%

School Districts
36%

**Central Arizona
College**
14%

**Special
Districts**
16%



On average, the FY 2024-2025 Pinal County portion of the tax levy is roughly 26 cents of your tax dollar.

Historic Primary Property Tax Rate

Fiscal Year	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	% of Max Rate FY25
Greenlee	\$ 0.6410	\$ 0.7353	\$ 0.7259	\$ 0.8118	\$ 0.8036	58.0%
Pinal	\$ 3.7500	\$ 3.6900	\$ 3.5600	\$ 3.5600	\$ 3.4500	64.5%
Gila	\$ 4.1900	\$ 4.1900	\$ 4.1900	\$ 4.1900	\$ 4.1900	66.0%
Cochise	\$ 2.6747	\$ 2.7282	\$ 2.7282	\$ 2.6747	\$ 2.7282	71.5%
Maricopa	\$ 1.4009	\$ 1.3459	\$ 1.2473	\$ 1.2044	\$ 1.1591	72.4%
Mohave	\$ 1.9496	\$ 1.9000	\$ 1.8240	\$ 1.7547	\$ 1.7547	76.7%
Pima	\$ 3.9220	\$ 3.8764	\$ 3.8764	\$ 4.0102	\$ 4.0990	86.9%
Santa Cruz	\$ 3.9815	\$ 4.0515	\$ 4.0515	\$ 4.0265	\$ 4.0065	86.5%
Yavapai	\$ 1.9255	\$ 1.8570	\$ 1.7925	\$ 1.7148	\$ 1.6443	83.9%
Navajo	\$ 0.8657	\$ 0.8501	\$ 0.8114	\$ 0.8114	\$ 0.8114	93.0%
Yuma	\$ 2.5082	\$ 2.5082	\$ 2.5082	\$ 2.4206	\$ 2.4206	93.6%
Apache	\$ 0.6310	\$ 0.6219	\$ 0.6614	\$ 0.6768	\$ 0.7179	100.0%
Graham	\$ 2.7500	\$ 2.6043	\$ 2.2379	\$ 2.2179	\$ 2.1293	100.0%
La Paz	\$ 2.5622	\$ 2.4516	\$ 1.7200	\$ 2.5953	\$ 2.5795	100.0%
Coconino	\$ 0.5293	\$ 0.5180	\$ 0.5094	\$ 0.5009	\$ 0.4944	100.0%

Property Tax Rate Comparison

FY 2024-2025

County	% Change from Previous Year (Primary Rate)	Adopted Primary Rate	Adopted Secondary Rate	Combined Rate	Levy per \$1.00 of Rate
Pima	2%	4.0990	1.0058	5.1048	\$ 111,900,297
Santa Cruz	0%	4.0065	0.8013	4.8078	\$ 4,359,069
Gila	0%	4.1900	0.2425	4.4325	\$ 6,654,313
Pinal	-3%	3.4500	0.2507	3.7106	\$ 37,617,570
Yuma	0%	2.4206	1.1302	3.5508	\$ 15,749,506
Cochise	2%	2.7282	0.4048	3.1330	\$ 11,005,678
La Paz	-1%	2.5795	0.0000	2.5795	\$ 2,554,477
Mohave	0%	1.7547	0.7548	2.5095	\$ 25,174,535
Graham	-19%	2.1293	0.1200	2.2493	\$ 3,284,046
Yavapai	-4%	1.6443	0.3020	1.9463	\$ 37,731,152
Apache	6%	0.7179	0.9547	1.6726	\$ 4,707,429
Navajo	0%	0.8114	0.7624	1.5738	\$ 8,837,158
Coconino	-1%	0.4944	1.0456	1.5400	\$ 22,293,599
Maricopa	-4%	1.1591	0.1940	1.3531	\$ 578,450,129
Greenlee	-1%	0.8036	0.4423	1.2459	\$ 4,105,438
State Average FY 24/25		2.1992	0.5607	2.7600	\$ 58,294,960

Note: Secondary rates include those that are countywide and controlled by the Board of Supervisors. Effort was made to keep consistency.

Primary Net Assessed Value per Capita FY 2024-2025

County	NAV	County Total Population	NAV (primary) Per Capita
Apache	\$ 484,327,344	66,922	7,237
Yuma	\$ 1,590,477,568	214,264	7,423
Pinal	\$ 3,772,917,913	467,459	8,071
Graham	\$ 334,238,435	39,656	8,428
Cochise	\$ 1,114,079,979	127,305	8,751
Santa Cruz	\$ 441,566,405	50,004	8,831
Navajo	\$ 1,035,790,979	109,835	9,430
Pima	\$ 11,254,511,149	1,080,300	10,418
Mohave	\$ 2,569,180,316	224,366	11,451
Gila	\$ 665,431,289	53,800	12,369
Maricopa	\$ 58,328,686,395	4,665,020	12,503
La Paz	\$ 255,447,722	16,890	15,124
Coconino	\$ 2,298,821,804	150,722	15,252
Yavapai	\$ 3,806,627,197	248,899	15,294
Greenlee	\$ 473,521,404	9,671	48,963

*NAV (primary) Per Capita increased 4.9% between FY 23 and FY 24. Between FY 24 and FY 25 the increase was 8.0%.

Adopted Primary Levy per Capita FY 2024-2025

County	Adopted Levy	County Total Population	Adopted Primary Levy Per Person
Apache	\$ 3,476,986	66,922	\$52
Coconino	\$ 11,365,375	150,722	\$75
Navajo	\$ 8,404,408	109,835	\$77
Maricopa	\$ 676,087,804	4,665,020	\$145
Graham	\$ 7,116,939	39,656	\$179
Yuma	\$ 38,499,100	214,264	\$180
Mohave	\$ 45,081,407	224,366	\$201
Cochise	\$ 30,394,330	127,305	\$239
Yavapai	\$ 62,592,371	248,899	\$251
Pinal	\$ 130,165,668	467,459	\$278
Santa Cruz	\$ 17,691,358	50,004	\$354
La Paz	\$ 6,589,274	16,890	\$390
Greenlee	\$ 3,805,218	9,671	\$393
Pima	\$ 461,322,412	1,080,300	\$427
Gila	\$ 27,881,571	53,800	\$518
		Average	\$251

Last Year's Legal Class Comparison FY 2023-2024

County	Class One (16.5%) "Commercial"	Class Two (15%) "Agriculture"	Class Three & Four (10%) "Residential"	All Other Classes	Total NAV
Maricopa	30%	3%	66%	1%	58,328,686,360
Pima	26%	2%	71%	1%	11,254,511,170
Yavapai	23%	7%	70%	0%	3,806,627,186
Pinal	23%	7%	69%	1%	3,772,917,917
Mohave	24%	8%	67%	1%	2,569,180,307
Coconino	27%	7%	65%	1%	2,298,821,787
Yuma	29%	6%	64%	1%	1,590,477,585
Cochise	28%	12%	59%	1%	1,114,079,974
Navajo	27%	7%	65%	1%	1,035,790,920
Gila	31%	5%	64%	0%	665,416,801
Apache	68%	11%	20%	1%	484,327,356
Greenlee	94%	0%	6%	0%	473,521,439
Santa Cruz	35%	10%	55%	0%	441,566,383
Graham	38%	9%	40%	13%	334,238,434
La Paz	40%	15%	45%	0%	255,447,720

Source: 2024 ADOR Final Abstract

Primary Property Tax Burden

In FY 2010-2011, Pinal County had the 2nd highest primary property tax levy burden as a % of personal income in the state at 1.16% and the lowest income per capita in the state.

For FY 2024-2025, Based on income in calendar year 2022 (most recent available data), Pinal County is the 10th highest primary property tax levy burden as a % of personal income in the state at .61%.

- Aggregate income has increased from FY2011 by 141%
- The Primary Levy has increased from FY2011 by 27%

FY 2024-2025 Summary Comparison

- Pinal County has the 4th highest primary property tax rate in the state at \$3.4500.
- Pinal County has the 4th highest combined property tax rate in the state at \$3.7106.
- Pinal County has the 3rd to lowest primary NAV per capita in the state.



PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

August 19, 2024 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: Treasurer

Director: Michael McCord

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion/approval/disapproval of Resolution No. 081924-CTO of the Board of Supervisors of Pinal County, Arizona; relating to Taxes Levied in Common School Districts not within a High School District; directing the Pinal County Treasurer to distribute funds in compliance with Arizona HB2173. (Kelli Munroe/Michael McCord)

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

Approve as presented.

History	Who	Approval
Time		
8/13/2024 9:26 AM	County Attorney	Yes
8/13/2024 9:27 AM	Grants/Hearings	Yes
8/13/2024 9:29 AM	Budget Office	Yes
8/14/2024 9:04 AM	County Manager	Yes
8/14/2024 9:50 AM	Clerk of the Board	Yes

ATTACHMENTS:
Click to download
<input type="checkbox"/> Resolution HB2173

When recorded return to:
Clerk of the Board
P.O. Box 827
Florence AZ 85132

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF PINAL COUNTY, ARIZONA; RELATING TO TAXES LEVIED IN COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT; DIRECTING THE PINAL COUNTY TREASURER TO DISTRIBUTE FUNDS IN COMPLIANCE WITH ARIZONA HB2173.

WHEREAS, Arizona Revised Statutes §15-992 (F) was amended by Laws 2022, Chapter 285, Section 11 to direct each county board of supervisors to levy an additional tax in each common school district not within a high school district based on certain criteria for the 2023 tax year; and

WHEREAS, The Pinal County Board of Supervisors levied an additional tax on the following school districts in the specified amounts:

- 1) Oracle Elementary School District #2- Local Aid from Common Schools; and

WHEREAS, The Pinal County Treasurer has collected taxes pursuant to the referenced levies in the amount of \$1,653,877.99 as of August 9, 2024; and

WHEREAS, The Arizona Legislature passed HB 2173 with an emergency clause and The Governor signed HB 2173 on April 10, 2024; and

WHEREAS, HB 2173 section 6 directs each county board of supervisors that levied an additional tax pursuant to section 15-992, subsection F, Arizona Revised Statutes, as added by Laws 2022, chapter 285, section 11, in the 2023 tax year to direct the county treasurer to transmit any unexpended and unencumbered monies that were collected pursuant to section 15-992, subsection F, in the 2023 tax year to the State Treasurer for deposit in the state general fund to aid in school financial assistance; and

WHEREAS, Arizona Revised Statutes § 35-327 (F) directs interest earned between the time of collection and other statutory requirements on monies collected for involuntary pool participants to revert to the general fund of the collection entity; and

WHEREAS, the interest earned on the taxes collected pursuant to the referenced levies amounts to \$.00 as of August 9, 2024; and

WHEREAS, The Pinal County Treasurer will continue to collect monies pursuant to the referenced levies as delinquent taxes are paid.

NOW THEREFORE BE IT RESOLVED that the Pinal County Treasurer is directed to transmit any unexpended and unencumbered monies that were collected pursuant to section 15-992, subsection F, Arizona Revised Statutes, as added by Laws 2022, chapter 285, section 11, in the 2023 tax year to the state treasurer for deposit in the state general fund to aid in school financial assistance. Based on the records of the Pinal County Treasurer the amount to be transmitted is \$1,653,877.99, and

BE IT FURTHER RESOLVED, that the Pinal County Treasurer shall remit to the State Treasurer any monies collected after August 9, 2024 from the taxes levied pursuant to Arizona Revised Statutes § 15-992 (F) in the 2023 tax year on the same schedule as those collected pursuant to Arizona Revised Statutes § 15-992 (B) and (F) in the 2024 and future tax years..

PASSED AND ADOPTED this _____ day of _____, 2024, by the PINAL COUNTY BOARD OF SUPERVISORS.

Chairman of the Board

ATTEST:

Clerk of the Board

APPROVED AS TO FORM:

Deputy County Attorney



PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

August 19, 2024 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: Clerk of the Board

Director: Natasha Kennedy

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Pursuant to A.R.S. 38-431.02, NOTICE IS HEREBY GIVEN, that the public will have physical access to the meeting room at 10:15 AM.

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History	Who	Approval
Time		

ATTACHMENTS:
Click to download
No Attachments Available



PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

August 19, 2024 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: Clerk of the Board

Director: Natasha Kennedy

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Meeting Notice of Posting

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History	Who	Approval
Time		

ATTACHMENTS:

Click to download

[Notice of Posting](#)



PINAL COUNTY
WIDE OPEN OPPORTUNITY

MEETING NOTICE OF POSTING

STATE OF ARIZONA

COUNTY OF PINAL

I, Natasha Kennedy, being duly sworn upon her oath, says as follows:

I am the appointed Clerk of the Pinal County Board of Supervisors.

In my position as Clerk of the Board of Supervisors and Board of Directors, I am responsible for posting all Agendas.

Pursuant to A.R.S. 38-431.02 notice is hereby given that the Pinal County Board of Supervisors will hold a Special Session meeting on **Monday, August 19, 2024 at 10:30 AM** in the Board Hearing Room, 1891 Historic Courthouse, Administrative Complex, located at 135 N. Pinal Street, Florence, Arizona 85132. The public will have physical access to the meeting room at 10:15 AM.

Board Meetings are broadcasted live and the public may access the meeting on the County Website at Pinal.gov under “Meeting Videos.”

Board Agendas are available on the County Website at Pinal.gov under “Agendas & Minutes.”

At any time during business hours, citizens may reach the Clerk of the Board Office at (520) 866-6068 or via email at ClerkoftheBoard@pinal.gov for information about Board meeting participation.

Note: One or more members of the Board may participate in this meeting by telephonic conference call.

I hereby further certify that I caused to be posted this Thursday, August 15, 2024, around 12:00 PM the Special Session Agenda, and Executive Session as follows:

1. A kiosk located outside the front entrance to The Old Historical Courthouse, Administrative Complex Building, 135 North Pinal Street, Florence, Arizona 85132
2. County Website under Agendas & Meetings located at Pinal.gov
3. Emailed the NOVUS Agenda Distribution List and Clerk of the Board Notification Distribution List

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Official Pinal County, Arizona Seal this 15th day of August, 2024.



Natasha Kennedy
Clerk of the Board of Supervisors
Pinal County, Arizona

CLERK OF THE BOARD OF SUPERVISORS

1891 Historic Courthouse | 135 North Pinal Street | P.O. Box 827 | Florence, AZ 85132 | T: 520-866-6068
www.pinal.gov



PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

August 19, 2024 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name:

Director:

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

[Click Here for the General Board Meeting Rules of Order](#)

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History	Who	Approval
Time		

ATTACHMENTS:
Click to download
No Attachments Available