



Review of Tax Rates and Assessed Valuation

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Tax Base

Arizona is unique in that it uses two types of property values for taxing purposes:

1)Primary (limited) values and

2)Secondary (full cash) values.

Property Value by Classification (2007 & 2012)

Classification	Percent of Total Values 2007	Percent of Total Values 2012
Commercial	28.28%	29.42%
Vacant Land	8.16%	5.80%
Owner-Occupied Residential	53.16%	50.97%
Leased or Rented Residential	10.40%	13.80%

How are Tax Rates Determined?

Amount Needed divided by Assessed
Valuation equals Tax Rate

Tax Rate is expressed as amount
per \$100 of Assessed Valuation

Pima County Tax Rates

Tax Rates for 2012-2013			
	Primary Rate	Secondary Rate	Combined Rate
TUCSON UNIFIED	6.0804	1.2383	7.3187
MARANA UNIFIED	3.9419	1.6444	5.5863
FLOWING WELLS	3.3742	2.6036	5.9778
AMPHITHEATER UNIFIED	4.0830	1.4709	5.5539
SUNNYSIDE UNIFIED	3.7819	2.5335	6.3154
TANQUE VERDE UNIFIED	3.0083	1.1455	4.1538
CATALINA FOOTHILLS UNIFIED	3.8770	0.8702	4.7472
VAIL UNIFIED	4.0849	1.8271	5.9120
SAHUARITA UNIFIED	3.2630	2.2553	5.5183
ALTAR VALLEY ELEMENTARY	5.1783	1.2572	6.4355

Detailed Rate Amounts

2012-2013 Tax Rates

	<i>Maint. & Operation (M&O)</i>	<i>Unrestricted Capital</i>	<i>Adjacent Ways</i>	<i>Soft Capital</i>	<i>Primary Total</i>	<i>Class A Bond</i>	<i>Class B Bond</i>	<i>M&O - Override</i>	<i>K-3 - Override</i>	<i>Capital Outlay - Override</i>	<i>Secondary Total</i>	<i>Combined Tax Rate</i>
TUCSON UNIFIED	5.8335	0.2140	0.0134	0.0195	6.0804	0.7695	0.4688				1.2383	7.3187
MARANA	3.9419				3.9419	0.7628	0.0737	0.8079			1.6444	5.5863
FLOWING WELLS	3.3742				3.3742		1.4132	1.1904			2.6036	5.9778
AMPHITHEATER	3.7073	0.2333	0.0187	0.1237	4.0830		0.9785	0.4924			1.4709	5.5539
SUNNYSIDE	3.7819				3.7819	0.8268	0.5201	1.1866			2.5335	6.3154
TANQUE VERDE	3.0083				3.0083		0.5489	0.4792	0.1174		1.1455	4.1538
CATALINA FOOTHILLS	3.7996	0.0774			3.8770			0.4026	0.1259	0.3417	0.8702	4.7472
VAIL	3.8141		0.2708		4.0849	0.0522	0.6110	1.1639			1.8271	5.9120
SAHUARITA	3.0285		0.2345		3.2630		1.1053	0.8818		0.2682	2.2553	5.5183
ALTAR VALLEY	3.6387	1.5396			5.1783			1.2572			1.2572	6.4355

Comparison of Combined Rates

	2011-2012	2012-2013		
	Combined Rate	Combined Rate	\$ Increase/ (Decrease)	% Increase/ (Decrease)
TUCSON UNIFIED	6.9480	7.3187	0.3707	5.34%
MARANA	5.2047	5.5863	0.3816	7.33%
FLOWING WELLS	5.9689	5.9778	0.0089	0.15%
AMPHITHEATER	5.4033	5.5539	0.1506	2.79%
SUNNYSIDE	6.6631	6.3154	(0.3477)	(5.22%)
TANQUE VERDE	3.8042	4.1538	0.3496	9.19%
FOOTHILLS	4.2095	4.7472	0.5377	12.77%
VAIL	4.6550	5.9120	1.2570	27.00%
SAHUARITA	5.4067	5.5183	0.1116	2.06%
ALTAR VALLEY	6.5675	6.4355	(0.1320)	(2.01%)