

Pinal County Property Tax Rate and Levy Comparison

August 13, 2014



PINAL • COUNTY

Wide open opportunity

Strategic Business Plan

Board of Supervisors

Performance Measure: Will not raise the primary property tax rate through fiscal year 2017-2018.

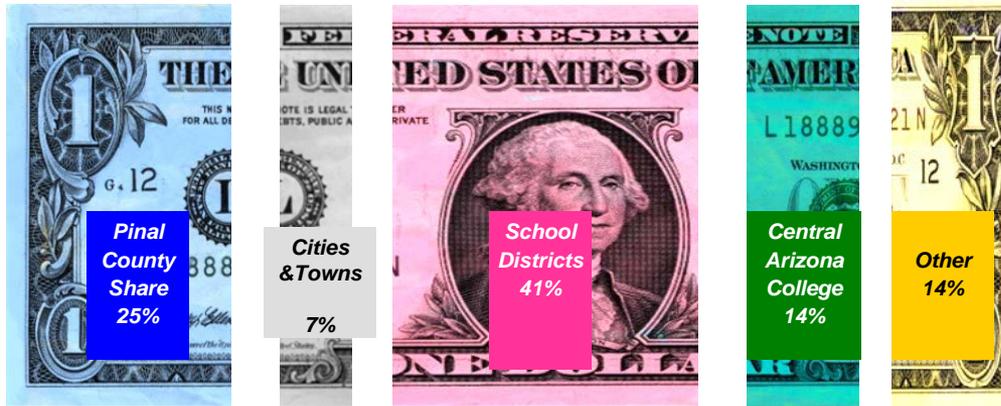
County Manager's Office

Annual Performance Measure: Provide an annual report of tax rate and primary levy per capita.

Office of Management and Budget

Strategic Goal: By fiscal year 2015-2016, the County's Primary Property tax revenue as a percentage of aggregate personal income will be less than 1.00%.

Where Your Tax Dollars Go



On average, the FY 2014-2015 Pinal County portion of the tax levy is roughly 25 cents of your tax dollar. This is down from 31 cents in FY 2010-2011.

Prior Year Comparison

FY 2013-2014

- Pinal County had the 2nd highest primary property tax rate in the State at \$3.7999.
- Pinal County had the 4th highest combined property tax rate in the State at \$4.0669.
- Pinal County had the 8th highest (median) primary property tax levy per capita at \$194, which was \$19 or 11% higher than the State average.

Last Year's Countywide Average Rates

FY 2013-2014

County	Primary Rate	Secondary Rate	Total Rate
Apache	\$ 2.76	\$ 2.71	\$ 5.47
Cochise	\$ 9.51	\$ 1.86	\$ 11.37
Coconino	\$ 5.78	\$ 3.36	\$ 9.14
Gila	\$ 10.42	\$ 3.08	\$ 13.50
Graham	\$ 10.22	\$ 1.82	\$ 12.04
Greenlee	\$ 3.59	\$ 0.72	\$ 4.31
La Paz	\$ 6.85	\$ 3.11	\$ 9.96
Maricopa	\$ 8.18	\$ 4.28	\$ 12.46
Mohave	\$ 7.82	\$ 3.05	\$ 10.87
Navajo	\$ 6.36	\$ 3.60	\$ 9.96
Pima	\$ 10.45	\$ 4.46	\$ 14.91
Pinal	\$ 11.48	\$ 4.24	\$ 15.72
Santa Cruz	\$ 9.32	\$ 3.53	\$ 12.85
Yavapai	\$ 8.08	\$ 3.01	\$ 11.09
Yuma	\$ 9.81	\$ 2.67	\$ 12.47
AZ State Average FY 13/14	\$ 8.52	\$ 4.02	\$ 12.54
AZ State Average FY 12/13	\$ 7.89	\$ 3.87	\$ 11.75

Source: Arizona Department of Revenue

Property Tax Rate Comparison

FY 2014-2015

County	Adopted Primary Rate	Adopted Secondary Rate	Combined Rate	Levy per \$1.00 of Rate
Apache	0.4810	1.7108	2.1918	\$ 3,970,038
Greenlee	0.5500	0.4200	0.9700	\$ 3,805,876
Coconino	0.5646	0.9056	1.4702	\$ 12,822,955
Navajo	0.8185	0.8430	1.6615	\$ 7,015,529
Maricopa	1.3209	0.1948	1.5157	\$ 333,791,379
Mohave	1.8196	0.8936	2.7132	\$ 17,280,429
Yavapai	1.9442	0.3616	2.3058	\$ 21,944,904
Yuma	2.1608	1.1211	3.2819	\$ 11,036,557
Graham	2.1794	0.0953	2.2747	\$ 2,111,255
La Paz	2.2863	0.0000	2.2863	\$ 2,058,144
Cochise	2.6276	0.4048	3.0324	\$ 9,434,177
Santa Cruz	3.6471	0.7294	4.3765	\$ 3,166,019
Pinal	3.7999	0.2670	4.0669	\$ 19,949,549
Gila	4.1900	0.2000	4.3900	\$ 4,162,436
Pima	4.2779	1.4388	5.7167	\$ 74,929,864
State Average FY 14/15	2.1779	0.6391	2.8170	\$ 35,165,274
State Average FY 13/14	2.1252	0.5927	2.7179	\$ 34,702,485

Sources: County Websites, Discussions with County staff, and AZ Office of Employment and Population Statistics.

Note: Secondary rates include those that are county wide and controlled by the Board of Supervisors, however, it is important to note that secondary levies vary in purpose.

Adopted Primary Levy per Capita FY 2014-2015

County	Adopted Levy	County Total Population	Adopted Primary Levy Per Person
Apache	\$ 2,470,684	72,180	\$ 34
Coconino	\$ 8,541,236	135,695	\$ 63
Navajo	\$ 6,916,474	108,694	\$ 64
Maricopa	\$ 442,762,977	3,944,859	\$ 112
Yuma	\$ 24,037,770	209,323	\$ 115
Graham	\$ 4,608,769	37,872	\$ 122
Mohave	\$ 31,438,928	203,592	\$ 154
Cochise	\$ 25,114,167	130,906	\$ 192
Pinal	\$ 76,193,762	393,813	\$ 193
Yavapai	\$ 43,108,560	213,294	\$ 202
La Paz	\$ 4,705,534	20,979	\$ 224
Greenlee	\$ 2,521,341	10,913	\$ 231
Santa Cruz	\$ 11,707,247	49,218	\$ 238
Pima	\$ 321,633,141	996,046	\$ 323
Gila	\$ 17,434,578	53,670	\$ 325
Average			\$ 173

*Improved efficiency significantly since 2010-11 from \$272 per capita to \$193 per capita in FY 2014-15, a 29% reduction.

Primary Net Assessed Value per Capita FY 2014-2015

County	NAV	County Total Population	NAV (primary) Per Capita
Pinal	\$ 2,005,151,766	393,813	5,092
Yuma	\$ 1,112,447,705	209,323	5,315
Graham	\$ 211,469,625	37,872	5,584
Santa Cruz	\$ 321,001,535	49,218	6,522
Apache	\$ 513,655,717	72,180	7,116
Cochise	\$ 955,783,491	130,906	7,301
Pima	\$ 7,518,481,989	996,046	7,548
Gila	\$ 416,099,714	53,670	7,753
Navajo	\$ 845,018,204	108,694	7,774
Mohave	\$ 1,727,793,361	203,592	8,487
Maricopa	\$ 33,519,795,367	3,944,859	8,497
La Paz	\$ 205,814,373	20,979	9,810
Yavapai	\$ 2,217,290,402	213,294	10,395
Coconino	\$ 1,512,794,191	135,695	11,148
Greenlee	\$ 458,425,636	10,913	42,007

Historical Assessed Valuation

Fiscal Year	Primary Assessed Valuation	% Change
FY 2006-07	1,472,159,592	21.37%
FY 2007-08	1,908,801,658	29.66%
FY 2008-09	2,473,499,660	29.58%
FY 2009-10	2,880,552,087	16.46%
FY 2010-11	2,546,948,819	-11.58%
FY 2011-12	2,160,151,166	-15.70%
FY 2012-13	2,153,783,739	-0.29%
FY 2013-14	1,988,882,373	-7.66%
FY 2014-15	2,005,151,766	0.82%

Historical Primary Property Tax Levies

Fiscal Year	Tax Rate	Tax Levy	Variance	Population
FY 2006-07	\$4.4532	\$65,558,211		304,889
FY 2007-08	\$4.1442	\$79,104,558	\$13,546,347	333,977
FY 2008-09	\$3.5614	\$88,091,217	\$8,986,659	358,190
FY 2009-10	\$3.3575	\$96,714,536	\$8,623,319	364,995
FY 2010-11	\$3.9999	\$102,487,281	\$5,772,745	376,369
FY 2011-12	\$3.9999	\$86,403,886	(\$16,083,394)	384,231
FY 2012-13	\$3.7999	\$81,841,628	(\$4,562,258)	389,192
FY 2013-14	\$3.7999	\$75,575,541	(6,266,087)	393,813
FY 2014-15	\$3.7999	\$76,193,762	\$618,221	393,813

Primary Property Tax Rate Comparison

FY 2014-2015

County	Max Allowable Rate	Adopted Primary Rate	% of Maximum Rate Adopted	Levy per \$1.00 of Primary Rate
Pinal	5.9982	3.7999	63%	\$ 20,051,518
Gila	6.1980	4.1900	68%	\$ 4,160,997
Maricopa	1.8068	1.3209	73%	\$ 335,197,954
Cochise	3.3418	2.6276	79%	\$ 9,557,835
Mohave	2.2729	1.8196	80%	\$ 17,277,934
Yavapai	2.2599	1.9442	86%	\$ 22,172,904
Pima	4.9720	4.2779	86%	\$ 75,184,820
Santa Cruz	4.1822	3.6471	87%	\$ 3,210,015
Graham	2.3127	2.1794	94%	\$ 2,114,696
Greenlee	0.5559	0.5500	99%	\$ 4,584,256
La Paz	2.2863	2.2863	100%	\$ 2,058,144
Apache	0.4810	0.4810	100%	\$ 5,136,557
Navajo	0.8185	0.8185	100%	\$ 8,450,182
Yuma	2.1608	2.1608	100%	\$ 11,124,477
Coconino	0.5646	0.5646	100%	\$ 15,127,942

*In FY 2010-2011, Pinal County taxed 100% of the max allowable rate and has since decreased by 37%.

Rankings by 2012 Per Capita Personal Income and Change Over Time

Ranked by 2012 Per Capita Personal Income			How County Rankings Have Changed			
	County	2012	2001	2007	2011	
1	Maricopa	\$39,300	Maricopa	Maricopa	Maricopa	
2	Cochise	\$36,625	Pima	Pima	Cochise	
3	Pima	\$36,335	Coconino	Coconino	Pima	
4	Coconino	\$34,820	Yavapai	Cochise	Coconino	
5	Gila	\$33,196	Cochise	Greenlee	Gila	
6	Greenlee	\$32,556	Gila	Yavapai	Greenlee	
7	Yavapai	\$31,617	Greenlee	Gila	Yavapai	
8	La Paz	\$30,847	Mohave	Mohave	La Paz	
9	Santa Cruz	\$27,964	Pinal	Yuma	Yuma	
10	Mohave	\$27,220	Yuma	La Paz	Mohave	
11	Yuma	\$26,995	Santa Cruz	Santa Cruz	Apache	
12	Navajo	\$26,393	La Paz	Pinal	Navajo	
13	Graham	\$25,887	Apache	Graham	Graham	
14	Apache	\$25,711	Navajo	Navajo	Santa Cruz	
15	Pinal	\$24,834	Graham	Apache	Pinal	

Arizona State \$36,243

Sources: University of Arizona Economic and Business Research Center/Bureau of Economic Analysis; Bureau of Economic Analysis/US Department of Commerce

Tax Levy per Income

- FY 2010-2011
 - Pinal County had the second highest primary property tax levy burden as a % of personal income in the state at 1.16%.
 - In the same year, Pinal County had the lowest income per capita in the state.
- FY 2014-2015
 - Based on income in calendar year 2012 because that is the most recent available data: Pinal County has improved to the 5th highest primary property tax levy burden as a % of personal income in the state at 0.79%.
 - The State total is 0.43%.

FY 2014-2015 Summary Comparison

- Pinal County has the 3rd highest primary property tax rate in the State at \$3.7999.
- Pinal County has the 4th highest combined property tax rate in the State at \$4.0669.
- Pinal County's primary property tax levy per capita at \$193 is the median, which was \$20 or 11% higher than the State average.
- Pinal County has the lowest income per capita in the State at 31% lower than the State as a whole.
- Pinal County has the 5th highest primary property tax burden as a % of 2012 personal income at 0.79%.