

# PROPERTY TAX OVERSIGHT COMMISSION

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September 12, 2016

*Douglas A. Ducey*  
**Governor**

*Grant Nülle*  
**Chairman**

David W. Bea, Executive Vice Chancellor for Finance and Administration  
Pima Community College  
4905C East Broadway Boulevard  
Tucson, AZ 85709

*Jim Brodnax*  
**Member**

*Kevin McCarthy*  
**Member**

*Jeff Lindsey*  
**Member**

*Chris Kelling*  
**Member**

Dear Mr. Bea:

On September 1, 2016, the Property Tax Oversight Commission met to review primary property tax levy limits for counties, cities, towns, and community colleges per A.R.S. § 42-17003.

Upon review of the levy limit for your governing body, as enclosed, the Commission found it to be in proper order. The Commission also determined your jurisdiction was in compliance with the Truth in Taxation notice and hearing requirements.

If you have any questions or want to confirm next year's Truth in Taxation calculation after the 2017 levy limit worksheets are available, please feel free to contact me at (602) 716-6436 or [dteller@azdor.gov](mailto:dteller@azdor.gov).

Thank you for your cooperation with the Commission.

Sincerely,

Darlene Teller  
Property Tax Oversight Commission Staff

cc: Keith Dommer, Finance Director, Pima County

## 2016 LEVY LIMIT WORKSHEET

<b>PIMA COUNTY - PIMA COMMUNITY COLLEGE</b>
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<b>MAXIMUM LEVY</b>	<b>2015</b>
A.1. Maximum Allowable Primary Tax Levy	\$104,315,120
A.2. A.1 multiplied by 1.02	\$106,401,422

<b>CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR</b>	<b>2016</b>
B.1. Centrally Assessed	\$502,862,555
B.2. Locally Assessed Real Property	\$6,946,895,782
B.3. Locally Assessed Secured Personal Property	\$16,671,172
B.4. Locally Assessed Unsecured Personal Property	\$205,616,628
B.5. Total Assessed Value (B.1 through B.4)	\$7,672,046,137
B.6. B.5. divided by 100	\$76,720,461

<b>CURRENT YEAR NET ASSESSED VALUES</b>	<b>2016</b>
C.1. Centrally Assessed	\$582,027,195
C.2. Locally Assessed Real Property	\$6,998,754,989
C.3. Locally Assessed Secured Personal Property	\$16,685,066
C.4. Locally Assessed Unsecured Personal Property	\$219,232,510
C.5. Total Assessed Value (C.1 through C.4)	<b>\$7,816,699,760</b>
C.6. C.5. divided by 100	\$78,166,998

<b>LEVY LIMIT CALCULATION</b>	<b>2016</b>
D.1. LINE A.2	\$106,401,422
D.2. LINE B.6	\$76,720,461
<b>D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)</b>	<b>1.3869</b>
D.4. LINE C.6	\$78,166,998
<b>D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT</b>	<b>\$108,409,809</b>
D.6. Excess Collections/Excess Levy	
D.7. Amount in Excess of Expenditure Limit	
<b>D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)</b>	<b>\$108,409,809</b>

<b>ADJUSTED ALLOWABLE LEVY LIMIT CALCULATION</b>	<b>2016</b>
E.1. ACCEPTED TORTS	\$0
<b>E.2. ADJUSTED ALLOWABLE LEVY LIMIT (D.8 + E.1)</b>	<b>\$108,409,809</b>

<b>OVER LEVY CALCULATION</b>	<b>2016</b>
<b>F.1. ACTUAL PRIMARY PROPERTY TAX LEVY</b>	<b>\$107,346,737</b>
F.2. OVER\ (UNDER) LEVY (F.1 - E.2)	(\$1,063,072)

TAX RATE                      1.3733