

PROPERTY TAX
REVENUE
& TAX BASE
IMPACTS OF
PIMA COUNTY

Open Space

Acquisitions

PIMA COUNTY
BOARD OF SUPERVISORS

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COUNTY ADMINISTRATOR
C.H. Huckelberry



MEMORANDUM

Date: February 24, 2004

To: The Honorable Chair and Members
Pima County Board of Supervisors

From: C.H. Huckelberry
County Administrator 

Re: **Property Tax Revenue and Tax Base Impacts of Pima County Open Space Acquisitions**

During the planning process for the Sonoran Desert Conservation Plan, concerns were raised regarding loss of property tax revenue as well as adverse tax base impacts of Pima County purchasing parcels for open space. This issue has again been raised during on going discussions over the open space and habitat protection section of the proposed May 2004 bond election. As a result, I requested that staff analyze the tax base and property tax revenue impacts from the open space parcels purchased by Pima County with open space bond funds authorized by voters in 1986 and 1997. I also requested that potential impacts from the purchase of parcels identified for the May 2004 open space and habitat protection bond program be assessed, even though the favored preservation method for a good portion of these parcels is the use of conservation easements, thereby keeping parcels on the tax rolls.

The tax base of Pima County and other taxing entities within Pima County is based on the sum net assessed values of parcels, which excludes any parcels exempt from property taxes. By law, land owned by the State of Arizona, counties, cities, towns, or the Federal Government, is exempt from property taxes. Therefore, when Pima County purchases a parcel outright for open space or habitat protection, the parcel becomes exempt. Property taxes assessed on parcels are calculated by multiplying tax rates by the net assessed values of parcels.

The attached report *Property Tax Revenue and Tax Base Impacts of Pima County Open Space Acquisitions*, assesses impacts in two ways. First, the net assessed values of the open space parcels before purchase are compared to the sum of the net assessed values of all parcels in Pima County and all parcels in each applicable school district. Second, the property taxes assessed by Pima County and applicable school districts on each open space parcel before purchase is compared to the sum of the property taxes assessed on all parcels within Pima County and applicable school districts.

When compared to the total growth rate of the net assessed values of the County over the past decade and a half, the impacts to property tax revenues and the tax base from purchasing these open space parcels are miniscule. Potential impacts of purchasing the high

priority private Habitat Protection Priorities on the tax base and property tax revenues of Redington and Empire school districts were higher than for other taxing entities included in this report, due to the amount of high priority acreage in these school districts and the relatively small tax bases of the school districts. But as stated above, the preferred method to preserve the habitat values of these parcels is the use of conservation easements, which would keep these parcels on the tax rolls.

In summary, acquisition of open space has not in the past had any significant impact on either property tax revenues or the overall tax base. It is also anticipated that the open space acquisitions as now contemplated in the 2004 May bond election will not have any significant impact on either property taxes or the tax base.

Attachment

**Property Tax Revenue and Tax Base Impacts of
Pima County Open Space Acquisitions**

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I. Introduction

In May 1986 and May 1997, Pima County voters approved the sale of bonds to fund acquisitions of open space. This coming May 2004, Pima County voters will again decide if the County should sell bonds for the preservation of open space. As stated in Arizona's Constitution, property owned by the federal government, the state, counties, or municipalities, receives a total exemption when it comes to calculating property taxes or net assessed values. Therefore, when Pima County purchases land outright for conservation or other open space purposes, the assessed value of the County is reduced, and property tax revenues are reduced. With this in mind, this study examines the following:

1. The impact on property tax revenues and the tax base, of parcels purchased by Pima County with 1986 and 1997 open space bond funds.
2. The potential impact on property tax revenues and the tax base, of Pima County purchasing parcels identified for the May 2004 open space bond program.

The impacts are calculated for two types of taxing authorities or jurisdictions:

A. Pima County

Primary

Secondary (includes Flood Control District, Library District, Debt Service, and Fire District Assistance)

B. School Districts

Primary

Secondary

II. System of Taxation and Methodology

The current system of taxation in Arizona is explained clearly in a June 2001 Pima County report titled, *Pima County Tax Base and Property Valuation*:

“Each parcel or item of property that is taxable in the State of Arizona has two values. The values are set annually by either the County Assessor or the Arizona Department of Revenue. One value is called the *secondary value* and is used to set the taxes needed to pay for voter approved capital improvements and jurisdictions. The other value is called the *limited value*. It is used to set the revenues needed to operate jurisdictions. The secondary value and the limited value are reduced down to the secondary and limited *assessed values* by multiplying the *values* times an *assessment ratio*. The results of this calculation are reduced by any legal exemptions, to arrive at the *net assessed value (NAV)*. The *secondary net assessed value (SNAV)* is used to derive secondary taxes and the *limited [or Primary] net assessed value (LNAV)[or PNAV]* is used to calculate Primary taxes. Pima County's secondary tax base is the sum of the secondary net assessed values of all the taxable property in the County. The County's primary tax base is the sum [of] all the limited [or Primary] net assessed values of all taxable property in Pima County.” (p.7)

Taxing authorities, like Pima County and school districts, apply a tax rate to these primary and secondary net assessed values in order to calculate property taxes. When a parcel is purchased by Pima County, the parcel then receives a total exemption, meaning the net assessed value changes to zero, and the property taxes shown on Pima County's tax roll change to zero.

For open space parcels acquired with 1986 and 1997 bond funds:

To assess the impact on the tax base, this study presents the primary and secondary net assessed values for each parcel, for the last year before the parcels were purchased by Pima County. The net assessed values for each parcel are then compared to the sum net assessed values of all taxable property in Pima County and in the applicable school districts, for that tax year. To assess the impact to property tax revenues, the property taxes levied on each parcel are presented for the last year before the parcels were purchased by Pima County. The property taxes levied on each parcel are then compared to the sum of property taxes levied on all taxable property in Pima County and the applicable school districts, for that tax year. It is understood that the impacts to the tax base and property tax revenues would have in fact occurred the year following the purchase by Pima County. However, because the parcels became exempt when purchased by Pima County, actual data on net assessed values and property taxes levied are only available the year of or before purchase. See Appendix F for map of school districts in eastern Pima County.

The property tax data came from the Pima County Treasurer's online database and tax roll parcel sheets on microfiche. The net assessed value data came from the Pima County Assessor's online database and the Treasurer's tax roll parcel sheets on microfiche. Information identifying the parcels purchased with 1986 and 1997 open space bond funds and identifying the date of purchase, is referenced from a County

Administrator's Office document – *Goals, Objectives, and Benefits of an Open Space Acquisition Program.*

For May 2004 open space bond program parcels:

To assess the potential impacts on property tax revenues and the tax base, of Pima County purchasing parcels identified for the May 2004 open space bond program, a similar method was used for a portion of the proposed parcels. For those parcels identified as Community Open Space Priorities, the net assessed values and property taxes levied for 2003 are presented. These are then compared to the sum net assessed values of all taxable property in Pima County and the applicable school districts, and the sum of property taxes levied by Pima County and the applicable school districts in 2003.

For those parcels identified as Habitat Protection Priorities, the goal is to acquire conservation easements, as opposed to outright purchase, therefore keeping the parcels on the tax rolls. However, for the purpose of this study, the impacts of actually purchasing the highest priority parcels were assessed. This required the use ARC/INFO and therefore the use of current parcel data including 2004 net assessed values data from the Pima County Assessor's office. Property tax rates are not available for 2004 until August. Therefore 2003 tax rates were applied to the 2004 net assessed values in order to estimate property taxes levied.

Please note that while the impacts for potential 2004 open space bond program acquisitions are assessed for one year, the County is not planning on purchasing all these parcels in one year.

III. Impacts of Parcels Purchased with 1986 and 1997 Open Space Bonds

In the May 1986 bond election, voters approved the sale of bonds for Parks Land Acquisition and Floodprone Land Acquisition. This study is limited to those lands acquired with the Parks Land portion of the bond funds, referred to as 1986 open space bond funds¹. With these 1986 open space bond funds, Pima County acquired land that now makes up Tortolita Mountain Park and Colossal Cave Mountain Park. The impact of these acquisitions is described below in combination with parcels purchased through the 1997 bond.

In the May 1997 bond election, voters approved the sale of bonds under the title Sonoran Desert Open Space / Historic Preservation, referred to in this study as 1997 open space bonds. These bond funds were used to expand Tucson Mountain Park, Tortolita Mountain Park, and Colossal Cave Mountain Park. Land within Canoa Ranch was also acquired, as well as parcels along Agua Caliente Wash and parcels in the Los Morteros area. The impact of these acquisitions is shown below. Not included in this study is the Carpenter Ranch acquisition because the parcels are located in Pinal County. Also, the Saguaro Cliffs acquisition in the Tucson Mountains is excluded. This parcel was part of a larger parcel before it was sold to Pima County as part of a development agreement, therefore making it difficult to estimate the property taxes or net assessed value.

A. Tax Base Impact

Property tax revenues are impacted when the County purchases a private parcel because the net assessed value of that parcel essentially becomes zero due to a total exemption. The net assessed values of the parcels, prior to their purchase, are used in this study to present the impact of purchasing open space on the tax base. In December 1986 five parcels in the area of the present day Tortolita Mountain Park were purchased by Pima County. The parcels ranged in size from 120 acres to 654 acres and total 2,427 acres. Table 1 presents the net assessed values of each parcel purchased for the last tax year before it became exempt - 1986. Again, it is understood that the impact would have actually occurred in the year following.

Table 1 - Net Assessed Values 1986						
Preserve	Property	Tax Code	Acres	PNAV	SNAV	School District
Tortolita Mnt Park	Martin	219010020	654	\$ 748.00	\$ 904.00	Marana
Tortolita Mnt Park	Martin	21901001A	493	\$ 594.00	\$ 729.00	Marana
Tortolita Mnt Park	Martin	219030030	120	\$ 137.00	\$ 166.00	Marana
Tortolita Mnt Park	Martin	219030070	520	\$ 595.00	\$ 719.00	Marana
Tortolita Mnt Park	Martin	20223008A	640	\$ 732.00	\$ 885.00	Amphi
Funding Source: 1986 Open Space Bonds						
PNAV (Primary Net Assessed Value)						
SNAV (Secondary Net Assessed Value)						

Tables 2 and 3 present the loss of net assessed value to Pima County and the impacted school districts. For tax year 1986, these same five Tortolita Mountain Park parcels had a total primary net assessed value of \$2,806 and a total secondary net assessed value

¹ Canoa Ranch parcels were funded in part through 1986 Floodprone Land Acquisition bond funds, but are included in this study because the majority of the funds were from 1997 open space bonds.

of \$3,403. For the same year, the sum of the primary net assessed value of all the taxable parcels in Pima County totaled over \$2.5 billion, and the sum of the secondary net assessed value of all the taxable parcels in Pima County totaled over \$2.8 billion. The loss of \$2,806 and \$3,403, respectively, of net assessed value from these parcels purchased, equates to less than 0.0001 percent of the sum of the primary and secondary net assessed value of all taxable parcels in the County for 1986.

Table 2 - Pima County 1986		
Percent Loss of Net Assessed Value		
Total 1986 PNAV of Parcels Purchased:	\$	2,806.00
Total 1986 Pima County PNAV:	\$	2,530,982,778.00
% Decrease in Pima County PNAV:		0.0001%
Total 1986 SNAV of Parcels Purchased:	\$	3,403.00
Total 1986 Pima County SNAV:	\$	2,841,072,424.00
% Decrease in Pima County SNAV:		0.0001%

Four of these parcels are in the Marana Unified School District and 1 is in the Amphitheater Unified School District. The total primary net assessed value of the four parcels that lie within the jurisdiction of Marana Unified School District totaled \$2,074 in 1986 (See Table 3). The secondary assessed value of these four parcels totaled \$2,518. Marana Unified School District had a total primary net assessed value of almost \$11.5 million and a secondary net assessed value of over \$132 million for 1986. The decrease in the primary and secondary net assessed values of Marana Unified by \$2,074 and \$2,518, respectively, amounts to less than 0.0019 percent. **See Appendix A for tax base impact tables of all the parcels purchased with 1986 and 1997 open space bond funds.**

Table 3 - School Districts 1986		
Percent Loss of Net Assessed Value		
Marana Unified School District		
Total 1986 PNAV of Marana Unified Parcels Purchased:	\$	2,074.00
Total 1986 PNAV of Marana Unified:	\$	111,484,281.00
% Decrease PNAV of Marana Unified:		0.0019%
Total 1986 SNAV of Marana Unified Parcels Purchased:	\$	2,518.00
Total 1986 SNAV of Marana Unified:	\$	132,064,504.00
% Decrease SNAV of Marana Unified:		0.0019%
Amphitheater Unified School District		
Total 1986 PNAV of Amphi Unified Parcels Purchased:	\$	732.00
Total 1986 PNAV of Amphi Unified:	\$	327,088,034.00
% Decrease PNAV of Amphi Unified:		0.0002%
Total 1986 SNAV of Amphi Unified Parcels Purchased:	\$	885.00
Total 1986 SNAV of Amphi Unified:	\$	373,168,896.00
% Decrease SNAV of Amphi Unified:		0.0002%

Table 4 presents a summary of the percent loss of primary and secondary net assessed value to Pima County and the applicable school districts by year, for all the properties purchased with 1986 and 1997 open space bonds. For the most part, the percent loss of net assessed values to these jurisdictions amounted to no more than 0.05 percent per

year. The two exceptions to this were the Canoa Ranch parcels purchased within the Continental and Sahuarita School Districts. The percent loss of net assessed values for these school districts was higher due to the acreage purchased and the relatively small tax base of the school districts.

Table 4 - Summary of Impacts to Net Assessed Value Parcels Purchased with 1986 & 1997 Open Space Bond Funds			
Year	Tax Authority Impacted	% Decrease in PNAV	% Decrease in SNAV
1986	Pima County	0.0001%	0.0001%
	Marana Unified	0.0019%	0.0019%
	Amphi Unified	0.0002%	0.0002%
1987	Pima County	0.0001%	0.0001%
	Marana Unified	0.0012%	0.0012%
1989	Pima County	0.0011%	0.0010%
	Vail Elementary	0.0298%	0.0285%
1997	Pima County	0.0014%	0.0014%
	Tanque Verde Unified	0.0145%	0.0127%
	Marana Unified	0.0161%	0.0149%
1999	Pima County	0.0097%	0.0101%
	Marana Unified	0.0353%	0.0449%
	Tucson Unified	0.0126%	0.0122%
	Vail Elementary	0.0500%	0.0479%
2000	Pima County	0.0015%	0.0018%
	Continental Elementary	0.0033%	0.0032%
	Tanque Verde Unified	0.0202%	0.0242%
	Tucson Unified	0.0020%	0.0024%
2001	Pima County	0.0008%	0.0013%
	Marana Unified	0.0107%	0.0175%
2002	Pima County	0.0188%	0.0374%
	Continental Elementary	0.3715%	0.5142%
	Sahuarita Unified	0.3296%	0.9702%

Parcels acquired with 1986 and 1997 open space bond funds were purchased over a period of a decade and a half. Table 5 presents the changes in Pima County's net assessed values for tax years 1986 through 2003. Overall, Pima County's primary net assessed value has risen by 98 percent, from \$2.5 billion in 1986 to \$5 billion in 2003. Similarly, Pima County's secondary net assessed value has risen by 84 percent, from \$2.8 billion in 1986 to \$5.2 billion in 2003.

The loss of net assessed values caused by the purchase of parcels acquired with 1986 and 1997 open space bond funds were miniscule when compared with the rate of growth of the tax base over these years and make these losses unnoticeable. The negative rate of growth in Pima County's net assessed values for the years from 1989 to 1993 was not due to the purchase of parcels acquired with 1986 and 1997 open space bond funds. This negative rate of growth was due to "a period of great speculation in real estate which was encouraged by income tax laws permitting the writing off of losses on investments against income. There was a lot of money running after relatively few

projects creating a great deal of inflationary pressure on real estate values...This situation in Tucson was made even more devastating because IBM decided to close a major part of its Tucson facility." (Basemann, p.8)

Primary Net Assessed Values				Secondary Net Assessed Values		
Tax Year	All Property	\$ Change	% Change	All Property	\$ Change	% Change
1986	\$2,530,982,778			\$2,841,072,424		
1987	\$2,743,293,470	\$212,310,692	8.39%	\$2,993,817,624	\$152,745,200	5.38%
1988	\$2,895,086,221	\$151,792,751	5.53%	\$3,110,771,678	\$116,954,054	3.91%
1989	\$2,984,081,951	\$88,995,730	3.07%	\$3,105,394,430	-\$5,377,248	-0.17%
1990	\$2,983,159,724	-\$922,227	-0.03%	\$3,044,972,363	-\$60,422,067	-1.95%
1991	\$2,969,739,256	-\$13,420,468	-0.45%	\$2,998,163,538	-\$46,808,825	-1.54%
1992	\$2,951,177,433	-\$18,561,823	-0.63%	\$2,993,029,392	-\$5,134,146	-0.17%
1993	\$2,941,413,135	-\$9,764,298	-0.33%	\$2,974,071,684	-\$18,957,708	-0.63%
1994	\$3,049,265,952	\$107,852,817	3.67%	\$3,150,104,570	\$176,032,886	5.92%
1995	\$3,130,752,720	\$81,486,768	2.67%	\$3,218,883,605	\$68,779,035	2.18%
1996	\$3,208,291,430	\$77,538,710	2.48%	\$3,247,512,122	\$28,628,517	0.89%
1997	\$3,468,320,028	\$260,028,598	8.10%	\$3,700,269,222	\$452,757,100	13.94%
1998	\$3,682,397,194	\$214,077,166	6.17%	\$3,852,574,000	\$152,304,778	4.12%
1999	\$3,853,630,109	\$171,232,915	4.65%	\$4,000,624,012	\$148,050,012	3.84%
2000	\$4,111,664,071	\$258,033,962	6.70%	\$4,236,070,095	\$235,446,083	5.89%
2001	\$4,361,492,992	\$249,828,921	6.08%	\$4,491,395,307	\$255,325,212	6.03%
2002	\$4,669,335,684	\$307,842,692	7.06%	\$4,835,561,219	\$344,165,912	7.66%
2003	\$5,022,474,186	\$353,138,502	7.56%	\$5,221,270,998	\$385,709,779	7.98%

B. Property Tax Revenue Impact

A taxing authority calculates the amount of property taxes to be levied by applying a tax rate to the net assessed values of all taxable property within its jurisdiction. As stated earlier, under Pima County's ownership parcels receive a total exemption from property taxes and the net assessed value is zero. Table 6 below presents the Pima County property taxes levied on each parcel for the last year in which property taxes were levied, for the same five Tortolita Mountain Park parcels discussed above. Pima County property taxes include the primary and secondary taxes levied by Pima County, and the secondary taxes levied by the Flood Control District, Library District, and Fire District Assistance.

Preserve	Property	Tax Code	Acres	Property Taxes 1986	Property Taxes per Acre
Tortolita Mnt Park	Martin	219010020	654	\$ 43.18	\$ 0.07
Tortolita Mnt Park	Martin	21901001A	493	\$ 34.46	\$ 0.07
Tortolita Mnt Park	Martin	219030030	120	\$ 7.92	\$ 0.07
Tortolita Mnt Park	Martin	219030070	520	\$ 34.35	\$ 0.07
Tortolita Mnt Park	Martin	20223008A	640	\$ 42.26	\$ 0.07

Funding Source: 1986 Open Space Bonds

Table 7- Pima County 1986 Percent Loss of Property Tax Revenue	
Total 1986 Property Taxes Levied for Parcels Purchased:	\$ 162.17
Total 1986 Property Taxes Levied by Pima County:	\$ 126,843,422.00
% Loss of Revenue to Pima County:	0.0001%

Table 7 presents the loss of property tax revenue to Pima County, as a result of purchasing these parcels. The property taxes levied on the parcels before purchase ranged from 8 cents to \$43 an acre and totaled \$162.17. In 1986, the primary and secondary property taxes levied by Pima County (including the Flood Control District, Library District, Debt Service, and Fire District Aid) on all taxable parcels totaled over \$126 million. The \$162.17 loss of revenue to Pima County equates to a loss of 0.0001 percent of the total property taxes levied.

The purchase of these parcels also impacted the Marana and Amphitheater Unified School Districts. See Table 8 and 9. The property taxes levied on four parcels by the Marana Unified School District totaled \$963.74 for the 1986 tax year. The total 1986 property taxes levied by the Marana Unified School district on all parcels within its jurisdiction totaled over \$10 million. The \$963.74 loss of revenue to the Marana Unified School District equates to just 0.0093 percent of the total property taxes it levied in 1986. One parcel fell within Amphi Unified School District's jurisdiction. The loss of its property tax revenues amounted to 0.0009 percent of the total property taxes levied by the School District. **See Appendix B for property tax revenue impact tables of all the parcels purchased with 1986 and 1997 open space bond funds.**

Table 8 - School District Property Taxes 1986						
Preserve	Property	Tax Code	Acres	School District	School District Property Taxes 1986	School District Property Taxes per acre
Tortolita Mnt Park	Martin	219010020	654	Marana	\$ 70.50	\$ 0.11
Tortolita Mnt Park	Martin	21901001A	493	Marana	\$ 824.22	\$ 1.67
Tortolita Mnt Park	Martin	219030030	120	Marana	\$ 12.94	\$ 0.11
Tortolita Mnt Park	Martin	219030070	520	Marana	\$ 56.08	\$ 0.11
Tortolita Mnt Park	Martin	20223008A	640	Amphi	\$ 186.58	\$ 0.29

Funding Source: 1986 Open Space Bond funds

Table 9 - School Districts 1986 Percent Loss of Property Tax Revenue	
Marana Unified School District	
Total 1986 Property Taxes Levied for Parcels Purchased:	\$ 963.74
Total 1986 Property Taxes Levied by School District:	\$ 10,405,045.00
% Loss of Revenue to School District:	0.0093%
Amphitheater Unified School District	
Total 1986 Property Taxes Levied for Parcels Purchased:	\$ 186.58
Total 1986 Property Taxes Levied by School District:	\$ 20,443,433.00
% Loss of Revenue to School District:	0.0009%

Table 10 is a summary of the percent loss of property tax revenue to Pima County and the applicable school districts by year, for all properties purchased with 1986 and 1997 open space bonds. The percent loss of revenue to these jurisdictions amounted to thousandths and hundredths of a percent per year. The only exception to this was the impact of the Canoa Ranch parcels on the Sahuarita and Continental School Districts in 2002. In these instances, the acreage purchased was four times that acreage purchased during previous years, and the relative size of the school districts' tax bases are small.

Table 10 - Summary Impacts to Property Tax Revenue Parcels Purchased with 1986 & 1987 Open Space Bond Funds		
Year	Tax Authority Impacted	% Decrease in Property Taxes Levied
1986	Pima County	0.0001%
	Marana Unified	0.0093%
	Amphi Unified	0.0009%
1987	Pima County	0.0001%
	Marana Unified	0.0012%
1989	Pima County	0.0012%
	Vail Elementary	0.0425%
1997	Pima County	0.0014%
	Tanque Verde Unified	0.0140%
	Marana Unified	0.0152%
1999	Pima County	0.0108%
	Marana Unified	0.0387%
	Tucson Unified	0.0128%
	Vail Elementary	0.0494%
2000	Pima County	0.0017%
	Continental Elementary	0.0033%
	Tanque Verde Unified	0.0214%
	Tucson Unified	0.0021%
2001	Pima County	0.0010%
	Marana Unified	0.0133%
2002	Pima County	0.0249%
	Continental Elementary	0.3962%
	Sahuarita Unified	0.6485%

IV. Future Open Space and Habitat Protection Purchases

In a May 2004 election, voters will decide on an open space bond package that includes funding for properties identified as Community Open Space Priorities, Habitat Protection Priorities, and additional requests from City of Tucson, and the Towns of Oro Valley and Sahuarita. See Appendix E for map. This section of the study presents the potential impacts of this 2004 open space bond program. As of the date of this study, parcels had not yet been identified for the jurisdictional requests. Therefore these are not included in the study.

A. Community Open Space Priorities

Properties known as the Community Open Space Priorities were identified by the Conservation Bond Advisory Committee for the May 2004 Bond Election. This Committee identified properties that focus on natural open space parcels with signature scenic qualities, many of which also have high recreational value. These properties include a significant amount of State Trust Land along the Pima/Pinal border between Interstate 10 and the Catalina Mountains, and private land in the area of Tucson Mountain Park. Certain properties are excluded from this analysis: State Trust Land, because it is already exempt from property taxes; Carpenter Ranch, because it is located in Pinal County; and the Catalina Conservation Easements, because eligible parcels will be determined at a later date and the method of preservation is conservation easements not outright purchase. This leaves the following properties: Sweetwater, 36th Street Corridor, Habitat at 36th and Kino, Camino de Oeste, Dos Picos, Painted Hills, Canoa Ranch, and Los Morteros.

1) Tax Base Impact

First, how could purchasing the above Community Open Space Priorities impact the tax base? As with the 1986 and 1997 open space bond analysis, the impact on the primary and secondary net assessed value is presented. Table 11 lists the parcels, acreage, primary and secondary net assessed value, and school district for each parcel for tax year 2003. The parcels range in size from 2 acres to 614 acres. One of the Los Morteros parcels already receives a total exemption because it is owned by a religious institution. The net assessed values of remaining parcels range from \$62 to \$394,000. The parcels are located in three school districts.

Table 12 presents the impacts to Pima County's tax base for tax year 2003. The primary net assessed value of the Community Open Space Parcels totaled over \$660,000 in 2003. The sum of the primary net assessed values of all the taxable parcels in Pima County for tax year 2003 was over \$5 billion. Therefore, there is a potential loss of 0.0132 percent of Pima County's primary net assessed value from purchasing these parcels. Similarly, there is a potential loss of 0.0166 percent of Pima County's secondary net assessed value from purchasing these parcels.

Table 11 – Community Open Space Priorities –Net Assessed Values 2003					
Property	Parcel code	Acres	PNAV/Limited	SNAV	School District
Sweetwater	21449034K	616	\$ 283,366.56	\$ 394,210.00	Tucson
	214400210	40	\$ 18,406.40	\$ 25,606.00	Tucson
	214400320	40	\$ 18,406.40	\$ 25,606.00	Tucson
36 th Street Corridor*	11802003A	80	\$ 38,060.00	\$ 44,800.00	Tucson
	118020040	120	\$ 59,400.00	\$ 86,400.00	Tucson
Habitat at 36 th and Kino	132130300	26	\$ 30,647.25	\$ 30,586.00	Tucson
Camino de Oeste**	212110290	8	\$ 5,121.28	\$ 5,121.00	Tucson
	212110300	7	\$ 4,481.12	\$ 4,481.00	Tucson
	212110310	4	\$ 2,560.64	\$ 2,560.00	Tucson
	21211032A	3	\$ 529.60	\$ 530.00	Tucson
	21211032B	5	\$ 862.40	\$ 862.00	Tucson
	21211032C	3	\$ 529.60	\$ 530.00	Tucson
	212110330	10	\$ 6,400.00	\$ 6,400.00	Tucson
	212110380	10	\$ 7,014.40	\$ 7,014.00	Tucson
	212110370	10	\$ 6,400.00	\$ 6,400.00	Tucson
	212110340	12	\$ 7,680.00	\$ 7,680.00	Tucson
	212110350	6	\$ 3,815.36	\$ 3,815.00	Tucson
	212110360	2	\$ 1,376.32	\$ 1,376.00	Tucson
	21211049B	4	\$ 4,670.40	\$ 4,670.00	Tucson
	21211049A	14	\$ 9,007.04	\$ 9,007.00	Tucson
Dos Picos	11608008B	5	\$ 1,320.96	\$ 1,601.00	Tucson
	116080090	90	\$ 23,775.84	\$ 28,814.00	Tucson
	116080110	20	\$ 5,283.52	\$ 6,403.00	Tucson
Painted Hills	116071240	5	\$ 7,984.00	\$ 12,475.00	Tucson
	11608001C	61	\$ 51,662.56	\$ 77,987.00	Tucson
	116071250	38	\$ 35,965.28	\$ 48,083.00	Tucson
Canoa Ranch***	304690430	33	\$ 62.08	\$ 80.00	Continental
	304690450	50	\$ 62.08	\$ 80.00	Continental
	304690420	50	\$ 62.08	\$ 80.00	Continental
Los Morteros	22603033J	24	\$ 17,618.40	\$ 17,618.00	Marana
	22603033L	10	\$ 0.00	\$ 0.00	Marana
	22603033A	10	\$ 8,000.00	\$ 8,000.00	Marana

*Additional parcel(s) may be included
** Conservation Committee recommended dropping approximately 28 acres. 21211028L & M, 21211039A & B, and 212110480 were dropped for the purposes of this study.
***Conservation Committee recommended dropping one 50-acre parcel. 304690470 dropped for purposes of this study.

Table 12 - Pima County 2003 Percent Loss of Net Assessed Values	
Total 2003 PNAV of COSP Parcels:	\$ 660,531.57
Total 2003 Pima County PNAV:	\$ 5,022,474,184.00
% Decrease in Pima County PNAV:	0.0132%
Total 2003 SNAV of COSP Parcels:	\$ 868,875.00
Total 2003 Pima County SNAV:	\$ 5,221,270,998.00
% Decrease in Pima County SNAV:	0.0166%

Table 13 presents the impacts to the net assessed values of the three school districts that would be affected by these purchases. The majority of these parcels fall within the Tucson Unified School District. The primary net assessed value of the Community Open Space Parcels located within the Tucson Unified School District totaled over \$634,000 in 2003. The sum of the primary net assessed values of all the taxable parcels in the Tucson Unified School District for tax year 2003 was over \$2.2 billion. Therefore, there is a potential loss of 0.0279 percent of Tucson Unified's primary net assessed value from purchasing these parcels. Similarly, there is a potential loss of 0.0358 percent of the Tucson Unified's secondary net assessed value from purchasing these parcels.

Table 13 - School Districts 2003 Percent Loss of Net Assessed Values	
Tucson Unified School District	
Total 2003 PNAV of Tucson Unified COSP Parcels:	\$ 634,726.93
Total 2003 PNAV of Tucson Unified:	\$ 2,277,124,151.00
% Decrease PNAV of Tucson Unified:	0.0279%
Total 2003 SNAV of Tucson Unified COSP Parcels:	\$ 843,017.00
Total 2003 SNAV of Tucson Unified:	\$ 2,352,797,558.00
% Decrease SNAV of Tucson Unified:	0.0358%
Continental Elementary School District	
Total 2003 PNAV of Continental COSP Parcels:	\$ 186.24
Total 2003 PNAV of Continental:	\$ 175,384,457.00
% Decrease PNAV of Continental:	0.0001%
Total 2003 SNAV of Continental COSP Parcels:	\$ 240.00
Total 2003 SNAV of Continental:	\$ 181,629,157.00
% Decrease SNAV of Continental:	0.0001%
Marana Unified School District	
Total 2003 PNAV of Marana Unified COSP Parcels:	\$ 25,618.40
Total 2003 PNAV of Marana Unified:	\$ 380,700,410.00
% Decrease PNAV of Marana Unified:	0.0067%
Total 2003 SNAV of Marana Unified COSP Parcels:	\$ 25,618.00
Total 2003 SNAV of Marana Unified:	\$ 398,731,172.00
% Decrease SNAV of Marana Unified:	0.0064%

Table 14 is a summary of the potential percent loss of net assessed value to Pima County and the applicable school districts for the 2003 tax year, for the Community Open Space Priorities. Keep in mind that if voters do approve the sale of bonds to fund these acquisitions, the properties will not all be purchased in one year. The impacts on the 2003 tax year are presented here only as an example of potential impacts.

Year	Tax Authority Impacted	% Decrease in PNAV	% Decrease in SNAV
2003	Pima County	0.0132%	0.0166%
	Tucson Unified	0.0279%	0.0358%
	Continental Elementary	0.0001%	0.0001%
	Marana Unified	0.0067%	0.0064%

2) Property Tax Revenue Impact

Table 15 presents the property taxes levied on each Community Open Space Priority parcel for tax year 2003. These range from 8 cents an acre to \$108 an acre, excluding the already exempt Los Morteros parcel.

Table 16 presents potential loss of property tax revenue to Pima County, as a result of purchasing these parcels. The property taxes levied on these Community Open Space parcels totaled \$42,403.60 in 2003. For the same tax year, the property taxes levied by Pima County on all taxable parcels totaled over \$276 million. The \$42,403.60 loss of revenue to Pima County equates to a loss of 0.0153 percent of the total property taxes levied.

The purchase of these parcels would also impact the Tucson, Continental, and Marana school districts. See Table 17. The school district property taxes levied on the Community Open Space parcels range from 3 cents an acre to \$154 an acre for 2003.

The property taxes levied on 26 parcels by the Tucson Unified School District totaled \$58,895 for the 2003 tax year. See Table 18. The total 2003 property taxes levied by the Tucson Unified School district on all parcels within its jurisdiction totaled over \$200 million. The potential loss of revenue to the Tucson Unified School District equates to 0.0293 percent of the total property taxes it levied in 2003. The potential loss of property tax revenues to Continental Elementary School District amounts to 0.0001percent of the total property taxes levied by the School District. The potential loss of property tax revenues to Marana Unified School District amounts to 0.0066 percent of the total property taxes levied by the School District.

**Table 15 - Pima County Property Taxes 2003
Community Open Space Priorities**

Property	Tax Code	Acres	Property Taxes 2003	Property Taxes per Acre
Sweetwater	21449034K	616	\$ 18,497.16	\$ 30.04
	214400210	40	\$ 1,201.50	\$ 30.04
	214400320	40	\$ 1,201.50	\$ 30.04
36th Street Corridor*	11802003A	80	\$ 2,368.23	\$ 29.60
	118020040	120	\$ 3,931.11	\$ 32.76
Habitat at 36th and Kino	132130300	26	\$ 1,828.71	\$ 70.39
Camino de Oeste**	212110290	8	\$ 305.73	\$ 38.22
	212110300	7	\$ 267.51	\$ 38.22
	212110310	4	\$ 152.86	\$ 38.21
	21211032A	3	\$ 31.62	\$ 9.55
	21211032B	5	\$ 51.48	\$ 9.55
	21211032C	3	\$ 31.62	\$ 9.55
	212110330	10	\$ 382.07	\$ 38.21
	212110380	11	\$ 418.74	\$ 38.21
	212110370	10	\$ 382.07	\$ 38.21
	212110340	12	\$ 458.48	\$ 38.21
	212110350	6	\$ 227.76	\$ 38.22
	212110360	2	\$ 82.16	\$ 38.21
	21211049B	4	\$ 278.81	\$ 66.86
	21211049A	14	\$ 537.70	\$ 38.22
Dos Picos	11608008B	5	\$ 82.85	\$ 16.57
	116080090	90	\$ 1,491.22	\$ 16.57
	116080110	20	\$ 331.38	\$ 16.57
Painted Hills	116071240	5	\$ 540.67	\$ 108.35
	11608001C	61	\$ 3,459.56	\$ 56.79
	116071250	38	\$ 2,319.87	\$ 61.76
Canoa Ranch***	304690430	33	\$ 3.96	\$ 0.12
	304690450	50	\$ 3.96	\$ 0.08
	304690420	50	\$ 3.96	\$ 0.08
Los Morteros	22603033J	24	\$ 1,051.78	\$ 42.98
	22603033L	10	\$0.00	\$0.00
	22603033A	10	\$ 477.58	\$ 47.76

*Additional parcel(s) may be included

** Conservation Committee recommended dropping approximately 28 acres. 21211028L & M, 21211039A & B, and 212110480 were dropped for the purposes of this study.

***Conservation Committee recommended dropping one 50-acre parcel. 304690470 dropped for purposes of this study.

**Table 16 - Pima County 2003
Percent Loss of Property Tax Revenues**

Total 2003 Property Taxes Levied on COSP Parcels:	\$ 42,403.60
Total 2003 Property Taxes Levied by Pima County:	\$276,457,428.00
% Loss of Revenue to Pima County:	0.0153%

Table 17 - School District Property Taxes 2003 - Community Open Space Priorities

Property	Tax Code	Acres	School District	School District Property Taxes 2003	School District Property Taxes per acre
Sweetwater	21449034K	616	Tucson	\$ 26,574.74	\$ 43.15
	214400210	40	Tucson	\$ 1,726.19	\$ 43.15
	214400320	40	Tucson	\$ 1,726.19	\$ 43.15
36th Street Corridor*	11802003A	80	Tucson	\$ 3,440.79	\$ 43.01
	118020040	120	Tucson	\$ 5,630.07	\$ 46.92
Habitat at 36th and Kino	132130300	26	Tucson	\$ 2,684.04	\$ 103.31
Camino de Oeste**	212110290	8	Tucson	\$ 448.67	\$ 56.08
	212110300	7	Tucson	\$ 392.59	\$ 56.08
	212110310	4	Tucson	\$ 224.33	\$ 56.08
	21211032A	3	Tucson	\$ 46.40	\$ 14.02
	21211032B	5	Tucson	\$ 75.55	\$ 14.02
	21211032C	3	Tucson	\$ 46.40	\$ 14.02
	212110330	10	Tucson	\$ 560.70	\$ 56.07
	212110380	11	Tucson	\$ 614.53	\$ 56.07
	212110370	10	Tucson	\$ 560.70	\$ 56.07
	212110340	12	Tucson	\$ 672.84	\$ 56.07
	212110350	6	Tucson	\$ 334.26	\$ 56.08
	212110360	2	Tucson	\$ 120.57	\$ 56.08
	21211049B	4	Tucson	\$ 409.17	\$ 98.12
	21211049A	14	Tucson	\$ 789.11	\$ 56.08
Dos Picos	11608008B	5	Tucson	\$ 120.15	\$ 24.03
	116080090	90	Tucson	\$ 2,162.50	\$ 24.03
	116080110	20	Tucson	\$ 480.55	\$ 24.03
Painted Hills	116071240	5	Tucson	\$ 770.34	\$ 154.38
	11608001C	61	Tucson	\$ 4,941.53	\$ 81.12
	116071250	38	Tucson	\$ 3,342.12	\$ 88.98
Canoa Ranch***	304690430	33	Continental	\$ 1.50	\$ 0.05
	304690450	50	Continental	\$ 1.50	\$ 0.03
	304690420	50	Continental	\$ 1.50	\$ 0.03
Los Morteros	22603033J	24	Marana	\$ 1,197.67	\$ 48.94
	22603033L	10	Marana	\$0.00	\$0.00
	22603033A	10	Marana	\$ 543.83	\$ 54.38

*Additional parcel(s) may be included

** Conservation Committee recommended dropping approximately 28 acres. 21211028L & M, 21211039A & B, and 212110480 were dropped for the purposes of this study.

***Conservation Committee recommended dropping one 50-acre parcel. 304690470 dropped for purposes of this study.

Table 18 – School Districts 2003 Percent Loss of Property Tax Revenue	
Tucson Unified School District	
Total 2003 Property Taxes Levied on COSP Parcels:	\$ 58,895.04
Total 2003 Property Taxes Levied by School District:	\$200,692,899.00
% Loss of Revenue to School District:	0.0293%
Continental Elementary School District	
Total 2003 Property Taxes Levied on COSP Parcels:	\$ 4.51
Total 2003 Property Taxes Levied by School District:	\$ 4,091,142.00
% Loss of Revenue to School District:	0.0001%
Marana Unified School District	
Total 2003 Property Taxes Levied on COSP Parcels:	\$ 1,741.50
Total 2003 Property Taxes Levied by School District:	\$ 26,320,324.00
% Loss of Revenue to School District:	0.0066%

Table 19 - Summary Impacts to Property Taxes Levied Community Open Space Priorities		
Year	Tax Authority Impacted	% Decrease in Property Taxes Levied
2003	Pima County	0.0153%
	Tucson Unified	0.0293%
	Continental Elementary	0.0001%
	Marana Unified	0.0066%

B. Habitat Protection Priorities

The May 2004 open space bond program also includes funding for Habitat Protection Priorities. The development of the Habitat Protection Priorities was a continuation of Pima County's Sonoran Desert Conservation Plan process. Experts from the science community originally created a map and associated guidelines called the Conservation Land System. This map identifies biologically important land in eastern Pima County, based on the habitat needs of 55 priority vulnerable species. Over 2 million acres are included in the Conservation Land System. The Habitat Protection Priorities were developed as a way to identify which properties within these 2 million acres were the most important lands to protect first. The 2 million acres were narrowed down to a half million acres of Habitat Protection Priorities. These half million acres fall within 4 categories: High Priority Private, Secondary Priority Private, High Priority State and Secondary Priority State.

Table 20 - Habitat Protection Priorities					
	High Priority Private Lands	Secondary Priority Private Lands	High Priority State Trust Lands	Secondary Priority State Trust Lands	Total
Acres	43,000	64,000	144,000	274,000	525,000
Percent of Conservation Land System	2 %	3%	7%	14%	26%

The Conservation Bond Advisory Committee recommended that the open space bond package include a majority of funding for protecting as many parcels within the Habitat Protection Priorities as can be afforded, without specifying specific parcels. This Committee also recommended using conservation easements and purchase of development rights instead of outright acquisition, whenever possible. One reason for this was that land would then remain on the tax rolls and continue to contribute to the tax base, which in turn supports public services through property tax revenue². With over 60 members, the Sonoran Desert Conservation Plan Steering Committee also recommended the use of conservation easements multiple times in its final report to the Board of Supervisors. Members of the Ranch Technical Advisory Team have also recommended the use of conservation easements.

As a result, the goal for the Habitat Protection Priorities category of the May 2004 open space program is to preserve as much habitat as possible, without purchasing the land outright and taking it off the tax rolls. However, this does not mean the net assessed value or the property taxes levied will necessarily remain the same if a conservation easement is placed on the property. According to the Pima County Assessors Office, changes to net assessed value and property taxes depend on whether the conservation easement reduces the value of the parcel.

Example 1: If the development rights were purchased on a working ranch and this working ranch was located in an area of the County that is experiencing low development pressures, and the ranch could be expected to generate at least as much income as before the development rights were purchased, then the assessed value would not change and the property taxes levied would not change.

Example 2: The development rights are purchased on a vacant or ranch parcel that is experiencing development pressure, and it could reasonably be shown that this parcel could have been developed, as indicated by current zoning, in the near future. In this second example, there could be a reduction in the value of this property, and therefore there could be a reduction in the assessed value and property taxes levied on this property.

The bulk of lands identified as private Habitat Protection Priorities are in areas of the County experiencing low to no development pressures. With this in mind, the goal then of using conservation easements instead of outright purchase to preserve these Habitat Protection Priorities should cause little to no impact on the tax base or the property taxes levied. But, out of interest, this study does also look at what the impact could potentially be if these properties were purchased outright. Keep in mind, this is not the preferred method to preserve these parcels.

Based on the amount of potential May 2004 bond funding available for the Habitat Protection Priorities, this study assumes that if land was purchased, as opposed to using conservation easements and purchasing of development rights, the amount of land purchased would not likely be able to exceed the 43,000 acres identified as High Priority

² 2004 Conservation Bond Program Proposal, October 2003, p.4

Private Lands³. Therefore, the impact to the tax base and property tax revenue is limited to the purchase of these High Priority Private lands.

1) **Tax Base Impact**

Table 21 presents, by school district and Pima County as a whole, the total acres, primary net assessed value, and secondary net assessed value of the High Priority Private lands for tax year 2004. With such a large number of parcels to analyze, it was necessary to use Pima County geographical information system technology, which is tied to the current year – 2004.

Table 21 - Habitat Protection Priorities - High Priority Private (HPP) Net Assessed Values 2004			
Tax Authority	Total Acres of HPP	Total PNAV of HPP	Total SNAV of HPP
Pima County	40,499	\$ 4,019,240.95	\$ 3,203,836.52
Altar Valley	7,722	\$ 152,996.80	\$ 162,741.87
Amphitheater	20	\$ 44,039.82	\$ 47,045.65
Continental	5,095	\$ 446,201.29	\$ 557,860.54
Empire	3,900	\$ 80,935.12	\$ 87,392.84
Marana	3,676	\$ 2,622,531.52	\$ 1,583,687.81
Redington	811	\$ 35,319.29	\$ 35,644.89
Sahuarita	16,291	\$ 291,642.83	\$ 310,578.52
Tanque Verde	108	\$ 176,170.96	\$ 227,619.83
Vail	2,874	\$ 169,403.32	\$ 191,264.57

The impact of purchasing all the High Priority Private lands on Pima County's primary and secondary net assessed value in 2004, amounts to a potential decrease in net assessed value of 0.07 percent and 0.06 percent, respectively. See Table 22.

Table 22 - Pima County 2004 Percent Loss of Net Assessed Value	
Total 2004 PNAV of HPP Parcels:	\$ 4,019,240.95
Total 2004 Pima County PNAV:	\$ 5,423,410,351.00
% Decrease in Pima County PNAV:	0.07%
Total 2004 SNAV of HPP Parcels:	\$ 3,203,836.52
Total 2004 Pima County SNAV:	\$ 5,633,321,019.00
% Decrease in Pima County SNAV:	0.06%

For the impact on school districts, Table 23 presents Altar Valley Elementary School District as an example. The primary net assessed value of the High Priority Private parcels that fall within Altar Valley Elementary School District totals almost \$153,000. The total primary net assessed value of every parcel within the Altar Valley Elementary

³ While over 43,000 acres are identified as High Priority Private, approximately 2,500 acres are owned by other jurisdictions (City of Tucson, Pasqua Yaqui Tribe, etc.). Pima County does not intend to purchase these parcels outright or purchase development rights on these parcels.

School District totals over \$24 million. Therefore the potential loss of primary net assessed value to the School District that could result from purchasing the High Priority Private parcels, amounts to 0.63 percent of the School Districts entire primary net assessed value.

Table 23 - Altar Valley Elementary School District 2004 Percent Loss of Net Assessed Value	
Total 2004 PNAV of Altar Valley Elementary Parcels:	\$ 152,996.80
Total 2004 PNAV of Altar Valley Elementary:	\$ 24,421,934.00
% Decrease PNAV of Altar Valley Elementary:	0.63%
Total 2004 SNAV of Altar Valley Elementary Parcels:	\$ 162,741.87
Total 2004 SNAV of Altar Valley Elementary:	\$ 25,732,370.00
% Decrease SNAV of Altar Valley Elementary:	0.63%

Data for all of the school districts that may be impacted by the purchase of High Priority Private parcels can be found in Appendix C. Table 24 summarizes the potential percent loss of net assessed value to Pima County and the applicable school districts. As is shown, the school districts that would be impacted the most are Empire Elementary and Redington Elementary. Purchasing all the High Priority Private land within the Empire Elementary School District would amount to a 2 percent loss in net assessed value. Similarly, purchasing all the High Priority Private land within the Redington Elementary School District would amount to a 3 percent loss in net assessed value. This is due to the amount of High Priority Private acres identified in each of these school districts, and the relatively small tax base of these two school districts.

Table 24 - Summary Impacts to Net Assessed Values Habitat Protection Priorities - High Priority Private			
Year	Tax Authority Impacted	% Decrease in PNAV	% Decrease in SNAV
2004	Pima County	0.07%	0.06%
	Altar Valley Elementary	0.63%	0.63%
	Amphitheater Unified	0.004%	0.005%
	Continental Elementary	0.23%	0.28%
	Empire Elementary	2.02%	2.00%
	Marana Unified	0.60%	0.35%
	Redington Elementary	3.06%	3.07%
	Sahuarita Unified	0.32%	0.32%
	Tanque Verde Unified	0.14%	0.17%
	Vail Unified	0.08%	0.08%

2) Property Tax Revenue Impact

Table 25 presents the property taxes levied on each High Priority Private Habitat Protection Priority parcel for tax year 2004. These range from \$1.27 an acre to \$151.11 an acre.

Table 25 - Habitat Protection Priorities - High Priority Private (HPP) Property Tax Revenues 2004			
Tax Authority	Total Acres of HPP**	HPP Property Taxes 2004*	HPP Property Taxes per acre
Pima County	40,499	\$228,312	\$5.64
Altar Valley Elementary SD	7,722	\$9,842	\$1.27
Amphitheater Unified SD	20	\$3,037	\$151.11
Continental Elementary SD	5,095	\$10,754	\$2.11
Empire Elementary SD	3,900	\$5,236	\$1.34
Marana Unified SD	3,676	\$152,887	\$41.59
Redington Elementary SD	811	\$2,008	\$2.47
Sahuarita Unified SD	16,291	\$27,091	\$1.66
Tanque Verde Unified SD	109	\$13,589	\$125.13
Vail Unified SD	2,874	\$12,614	\$4.39

*Based on 2003 tax rates, 2004 unavailable
**Over 43,000 acres are identified as High Priority Private, but approximately 2,500 acres are owned by other jurisdictions (City of Tucson, Pasqua Yaqui Tribe, etc.). Pima County does not intend to purchase these parcels outright or purchase development rights on these parcels, therefore they are excluded from this analysis.

Table 26 presents potential loss of property tax revenue to Pima County, as a result of purchasing these parcels. The property taxes levied on these parcels are estimated to total over \$228,000 for tax year 2004. The sum of property tax levies by Pima County in 2004 on all taxable parcels is estimated to total over \$301 million. The \$228,000 loss of revenue to Pima County equates to a potential loss of 0.08% of the total property taxes estimated to be levied by Pima County.

Table 26 - Pima County 2004 Percent Loss of Property Tax Revenue	
Total Property Taxes Levied for Parcels:	\$ 228,312.16
Total Taxes Levied by Pima County:	\$ 301,178,060.54
% Loss of Revenue to Pima County:	0.08%

Table 27 - Altar Valley Elementary School District Percent Loss of Property Tax Revenue	
Total Property Taxes Levied for Parcels:	\$ 9,842.10
Total Property Taxes Levied by School District:	\$ 1,568,287.39
% Loss of Revenue to School District:	0.63%

The estimated property taxes to be levied on parcels by the Altar Valley Elementary School District total \$9,842.10 for the 2004 tax year. See Table 27. The total estimated 2004 property taxes to be levied by the Altar Valley Elementary School District on all parcels within its jurisdiction total over \$1.5 million. The potential loss of revenue to the School District equates to 0.63% of the total estimated property taxes to be levied for 2004. **See Appendix D for all tables presenting the impact from purchasing High Priority Private parcels on school districts.**

Table 28 presents a summary of the estimated percent decrease in property taxes to be levied by Pima County and impacted school districts. Empire and Redington Elementary

School Districts are impacted the most, due to the high priority private acres identified in those areas and the relatively small tax bases of the school districts.

Table 28 - Summary Impacts to Property Tax Revenues Habitat Protection Priorities - High Priority Private		
Year	Tax Authority Impacted	% Decrease in Property Taxes Levied
2004	Pima County	0.08%
	Altar Valley Elementary	0.63%
	Amphitheater Unified	0.004%
	Continental Elementary	0.24%
	Empire Elementary	2.02%
	Marana Unified	0.51%
	Redington Elementary	3.06%
	Sahuarita Unified	0.32%
	Tanque Verde Unified	0.14%
	Vail Unified	0.08%

V. Summary

This study presented the tax base and property tax impacts of parcels purchased with 1986 and 1997 open space bond funds, as well as the potential impacts from purchasing parcels identified for the 2004 open space bond program.

For those parcels purchased with 1986 and 1997 open space bond funds, the net assessed values and property taxes levied on each parcel were compared to the sum of all the net assessed values and property taxes levied for all of Pima County and applicable school districts, for the last year the parcels remained on the tax rolls. For each of these tax years, a percent loss of net assessed values and a percent loss of property tax revenue were calculated for Pima County and applicable school districts. The percent loss of net assessed values to Pima County and the school districts amounted to less than 0.05 percent for all years with the exception of tax year 2002. The impacts to the Continental and Sahuarita School Districts for tax year 2002 were higher due to the purchase of a considerable amount of acreage in Canoa Ranch, and the relatively small tax base of these two school districts. Similarly, the percent loss of property tax revenues to Pima County and applicable school district, from the purchase of the 1986 and 1997 bond programs amounted to less than 0.05 percent. Again, the exception was the 2002 tax year, in which the percent loss of property tax revenue to Continental and Sahuarita School Districts was higher due to the same reasons.

Changes to Pima County's net assessed values were then presented for the years in which parcels were acquired with 1986 and 1997 open space bond funds. Overall, the primary and secondary net assessed value for all the parcels taxable parcels in Pima County grew by 98 percent and 84 percent respectively, between the years 1986 and 2003. The rate of growth of the tax base over these years makes the losses of net assessed values from the purchases of open space unnoticeable.

The study then presented potential impacts to the tax base and property tax revenues, of purchasing the proposed 2004 open space bond parcels, of which voters will decide whether to approve the sale of bonds for in May 2004. For those parcels known as Community Open Space Priorities, the potential loss of net assessed values for tax year 2003 amounted to less than 0.04 percent for Pima County, Tucson Unified, Continental Elementary, and Marana Unified school districts. The percent loss of property tax revenues to these taxing authorities amounted to less than 0.03 percent of their overall property tax levies for tax year 2003.

For those parcels known and the Habitat Protection Priorities, impacts of purchasing those parcels in the High Priority Private category, approximately 40,000 acres, were presented. However, it is important to note that the preferred method for preserving these properties is the use of conservation easements and purchase of development rights, not outright purchase, which will keep the parcels on the tax rolls. The potential percent loss of net assessed values, due to the outright purchase of these parcels, amounted to less than 0.7 percent of the total net assessed values of Pima County and the applicable school districts. The exceptions to this were the potential impacts to the Empire and Redington Elementary School Districts. The potential impacts to these two school districts were higher due to the amount of High Priority Private parcels that lie within their jurisdictions, and their relatively small tax bases. The percent loss of property tax revenues from the purchase of the High Priority Private parcels was almost identical to the percent loss of net assessed values.

References

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Sonoran Desert Conservation Plan Steering Committee Report to the Pima County Board of Supervisors. County Administrator's Office. 2003

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Appendix A

Appendix A: Parcels Purchased with 1986 and 1997 Open Space Bonds - Impact on Net Assessed Value

Year Before Parcels Received Total Exemption: 1986						
Net Assessed Values 1986						
Preserve	Property	Tax Code	Acres	PNAV	SNAV	School District
Tortolita Mnt Park	Martin	219010020	654	\$ 748.00	\$ 904.00	Marana
Tortolita Mnt Park	Martin	21901001A	493	\$ 594.00	\$ 729.00	Marana
Tortolita Mnt Park	Martin	219030030	120	\$ 137.00	\$ 166.00	Marana
Tortolita Mnt Park	Martin	219030070	520	\$ 595.00	\$ 719.00	Marana
Tortolita Mnt Park	Martin	20223008A	640	\$ 732.00	\$ 885.00	Amphi
Pima County						
Total 1986 PNAV of Parcels Purchased:				\$	2,806.00	
Total 1986 Pima County PNAV:				\$	2,530,982,778.00	
% Decrease in Pima County PNAV:					0.0001%	
Total 1986 SNAV of Parcels Purchased:				\$	3,403.00	
Total 1986 Pima County SNAV:				\$	2,841,072,424.00	
% Decrease in Pima County SNAV:					0.0001%	
Marana Unified School District						
Total 1986 PNAV of Marana Unified Parcels Purchased:				\$	2,074.00	
Total 1986 PNAV of Marana Unified:				\$	111,484,281.00	
% Decrease PNAV of Marana Unified:					0.0019%	
Total 1986 SNAV of Marana Unified Parcels Purchased:				\$	2,518.00	
Total 1986 SNAV of Marana Unified:				\$	132,064,504.00	
% Decrease SNAV of Marana Unified:					0.0019%	
Amphitheater Unified School District						
Total 1986 PNAV of Amphi Unified Parcels Purchased:				\$	732.00	
Total 1986 PNAV of Amphi Unified:				\$	327,088,034.00	
% Decrease PNAV of Amphi Unified:					0.0002%	
Total 1986 SNAV of Amphi Unified Parcels Purchased:				\$	885.00	
Total 1986 SNAV of Amphi Unified:				\$	373,168,896.00	
% Decrease SNAV of Amphi Unified:					0.0002%	

Year Before Parcels Received Total Exemption: 1987						
Net Assessed Values 1987						
Preserve	Property	Tax Code	Acres	PNAV	SNAV	School District
Tortolita Mnt Park	Pace/Poteet	218010010	629	\$ 1,536.00	\$ 1,630.00	Marana
Pima County						
Total 1987 PNAV of Parcels Purchased:				\$ 1,536.00		
Total 1987 Pima County PNAV:				\$ 2,743,293,470.00		
% Decrease in Pima County PNAV:				0.0001%		
Total 1987 SNAV of Parcels Purchased:				\$ 1,630.00		
Total 1987 Pima County SNAV:				\$ 2,993,817,624.00		
% Decrease in Pima County SNAV:				0.0001%		
Marana Unified School District						
Total 1987 PNAV of Marana Unified Parcels Purchased:				\$ 1,536.00		
Total 1987 PNAV of Marana Unified:				\$ 126,023,356.00		
% Decrease PNAV of Marana Unified:				0.0012%		
Total 1987 SNAV of Marana Unified Parcels Purchased:				\$ 1,630.00		
Total 1987 SNAV of Marana Unified:				\$ 140,780,692.00		
% Decrease SNAV of Marana Unified:				0.0012%		

Year Before Parcels Received Total Exemption: 1989						
Net Assessed Values 1989						
Preserve	Property	Tax Code	Acres	PNAV	SNAV	School District
Colossal Cave Mnt P	Posta Quemad	30601001A	160	\$ 31,729.10	\$ 31,850.00	Vail
Colossal Cave Mnt P	Posta Quemad	30601004A	160	\$ 248.80	\$ 249.00	Vail
Colossal Cave Mnt P	Posta Quemad	30601012A	150	\$ 497.60	\$ 498.00	Vail
Pima County						
Total 1989 PNAV of Parcels Purchased:				\$ 32,475.50		
Total 1989 Pima County PNAV:				\$ 2,984,081,951.00		
% Decrease in Pima County PNAV:				0.0011%		
Total 1989 SNAV of Parcels Purchased:				\$ 32,597.00		
Total 1989 Pima County SNAV:				\$ 3,105,394,430.00		
% Decrease in Pima County SNAV:				0.0010%		
Vail Elementary School District						
Total 1989 PNAV of Vail Elementary Parcels Purchased:				\$ 32,475.50		
Total 1989 PNAV of Vail Elementary:				\$ 108,937,539.00		
% Decrease PNAV of Vail Elementary:				0.0298%		
Total 1989 SNAV of Vail Elementary Parcels Purchased:				\$ 32,597.00		
Total 1989 SNAV of Vail Elementary:				\$ 114,270,164.00		
% Decrease SNAV of Vail Elementary:				0.0285%		

Year Before Parcels Received Total Exemption: 1997

Net Assessed Values 1997						
Preserve	Property	Tax Code	Acres	PNAV	SNAV	School District
Agua Caliente	Drewes	20529004A	11	\$ 10,656.00	\$ 10,656.00	Tanque Verde
Tortolita Mnt Park	Leaf	219070020	30	\$ 13,200.00	\$ 13,200.00	Marana
Tortolita Mnt Park	Leaf	219070010	30	\$ 13,200.00	\$ 13,200.00	Marana
Tortolita Mnt Park	Leaf	219070030	20	\$ 8,800.00	\$ 8,800.00	Marana

Pima County

Total 1997 PNAV of Parcels Purchased:	\$ 45,856.00
Total 1997 Pima County PNAV:	\$ 3,208,291,430.00
% Decrease in Pima County PNAV:	0.0014%

Total 1997 SNAV of Parcels Purchased:	\$ 45,856.00
Total 1997 Pima County SNAV:	\$ 3,247,512,122.00
% Decrease in Pima County SNAV:	0.0014%

Tanque Verde Unified School District

Total 1997 PNAV of Tanque Verde Unified Parcels Purchased:	\$ 10,656.00
Total 1997 PNAV of Tanque Verde Unified:	\$ 73,540,789.00
% Decrease PNAV of Tanque Verde Unified:	0.0145%

Total 1997 SNAV of Tanque Verde Unified Parcels Purchased:	\$ 10,656.00
Total 1997 SNAV of Tanque Verde Unified:	\$ 83,734,478.00
% Decrease SNAV of Tanque Verde Unified:	0.0127%

Marana Unified School District

Total 1997 PNAV of Marana Unified Parcels Purchased:	\$ 35,200.00
Total 1997 PNAV of Marana Unified:	\$ 218,876,018.00
% Decrease PNAV of Marana Unified:	0.0161%

Total 1997 SNAV of Marana Unified Parcels Purchased:	\$ 35,200.00
Total 1997 SNAV of Marana Unified:	\$ 235,809,312.00
% Decrease SNAV of Marana Unified:	0.0149%

Year Before Parcels Received Total Exemption: 1998

Note: Religious Associations are exempt from property taxes. This exemption is reflected in the Net Assessed Values

Net Assessed Values 1998						
Preserve	Property	Tax Code	Acres	PNAV	SNAV	School District
Tucson Mtn Park	Diocese of Tucson	212100030	216	\$0.00	\$0.00	Tucson

Year Before Parcels Received Total Exemption: 1999

Net Assessed Values 1999

Preserve	Property	Tax Code	Acres	PNAV	SNAV	School District
Tucson Mtn Park	L&F Int'l Tradir	21204003E	56	\$ 38,737.50	\$ 38,737.00	Marana
Tucson Mtn Park	L&F Int'l Tradir	21204003F	38	\$ 21,709.44	\$ 42,627.00	Marana
Tucson Mtn Park	L&F Int'l Tradir	21204003N	200	\$ 22,950.56	\$ 31,931.00	Marana
Los Morteros	Joshua Tree	226010160	39	\$ 6,862.24	\$ 6,862.00	Marana
Tucson Mtn Park	Las Lomas Rai	11607165A	30	\$ 20,671.20	\$ 21,600.00	Tucson
Tucson Mtn Park	Holsclaw Prop	21201002B	9	\$ 11,929.60	\$ 11,929.00	Tucson
Tucson Mtn Park	Holsclaw Prop	21211015A	1	\$ 1,331.20	\$ 1,331.00	Tucson
Tucson Mtn Park	Perper-Rollings	11934001K	303	\$ 72,801.60	\$ 72,801.00	Tucson
Tucson Mtn Park	Perper-Rollings	11934001J	299	\$ 71,817.60	\$ 71,817.00	Tucson
Tucson Mtn Park	Perper-Rollings	119351880	131	\$ 52,500.00	\$ 52,500.00	Tucson
Colossal Cave Mnt P	Alpher	306020030	78	\$ 13,860.94	\$ 13,862.00	Vail
Colossal Cave Mnt P	Alpher	306020040	79	\$ 13,600.27	\$ 13,607.00	Vail
Colossal Cave Mnt P	Akers	30603001D	40	\$ 4,800.00	\$ 4,800.00	Vail
Colossal Cave Mnt P	Akers	306030020	118	\$ 14,201.60	\$ 14,201.00	Vail
Colossal Cave Mnt P	Bradley	30603001C	40	\$ 6,400.00	\$ 6,400.00	Vail

Pima County

Total 1999 PNAV of Parcels Purchased: \$ 374,173.75
 Total 1999 Pima County PNAV: \$ 3,853,630,109.00
 % Decrease in Pima County PNAV: 0.0097%

Total 1999 SNAV of Parcels Purchased: \$ 405,005.00
 Total 1999 Pima County SNAV: \$ 4,000,624,012.00
 % Decrease in Pima County SNAV: 0.0101%

Marana Unified School District

Total 1999 PNAV of Marana Unified Parcels Purchased: \$ 90,259.74
 Total 1999 PNAV of Marana Unified: \$ 255,666,668.00
 % Decrease PNAV of Marana Unified: 0.0353%

Total 1999 SNAV of Marana Unified Parcels Purchased: \$ 120,157.00
 Total 1999 SNAV of Marana Unified: \$ 267,590,159.00
 % Decrease SNAV of Marana Unified: 0.0449%

Tucson Unified School District

Total 1999 PNAV of Tucson Unified Parcels Purchased: \$ 231,051.20
 Total 1999 PNAV of Tucson Unified: \$ 1,839,000,436.00
 % Decrease PNAV of Tucson Unified: 0.0126%

Total 1999 SNAV of Tucson Unified Parcels Purchased: \$ 231,978.00
 Total 1999 SNAV of Tucson Unified: \$ 1,896,574,932.00
 % Decrease SNAV of Tucson Unified: 0.0122%

Vail Elementary School District

Total 1999 PNAV of Vail Elementary Parcels Purchased: \$ 52,862.81
 Total 1999 PNAV of Vail Elementary: \$ 105,749,929.00
 % Decrease PNAV of Vail Elementary: 0.0500%

Total 1999 SNAV of Vail Elementary Parcels Purchased: \$ 52,870.00
 Total 1999 SNAV of Vail Elementary: \$ 110,376,982.00
 % Decrease SNAV of Vail Elementary: 0.0479%

Year Before Parcels Received Total Exemption: 2000						
Net Assessed Values 2000						
Preserve	Property	Tax Code	Acres	PNAV	SNAV	School District
Canoa Ranch	Canoa	30428001Z	20	\$ 4,809.60	\$ 4,809.00	Continental
Agua Caliente	Ruddick	20529007B	13	\$ 18,909.44	\$ 23,636.00	Tanque Verde
Tucson Mtn Park	Lefkowitz/Laika	119351860	115	\$ 25,544.16	\$ 32,188.00	Tucson
Tucson Mtn Park	Las Lomas Rai	11607165B	20	\$ 13,406.40	\$ 14,400.00	Tucson
Pima County						
Total 2000 PNAV of Parcels Purchased:				\$	62,669.60	
Total 2000 Pima County PNAV:				\$	4,111,664,071.00	
% Decrease in Pima County PNAV:					0.0015%	
Total 2000 SNAV of Parcels Purchased:				\$	75,033.00	
Total 2000 Pima County SNAV:				\$	4,236,070,095.00	
% Decrease in Pima County SNAV:					0.0018%	
Continental Elementary School District						
Total 2000 PNAV of Continental Elementary Parcels Purchased:				\$	4,809.60	
Total 2000 PNAV of Continental Elementary:				\$	146,734,420.00	
% Decrease PNAV of Continental Elementary:					0.0033%	
Total 2000 SNAV of Continental Elementary Parcels Purchased:				\$	4,809.00	
Total 2000 SNAV of Continental Elementary:				\$	150,429,911.00	
% Decrease SNAV of Continental Elementary:					0.0032%	
Tanque Verde Unified School District						
Total 2000 PNAV of Tanque Verde Unified Parcels Purchased:				\$	18,909.44	
Total 2000 PNAV of Tanque Verde Unified:				\$	93,715,284.00	
% Decrease PNAV of Tanque Verde Unified:					0.0202%	
Total 2000 SNAV of Tanque Verde Unified Parcels Purchased:				\$	23,636.00	
Total 2000 SNAV of Tanque Verde Unified:				\$	97,596,973.00	
% Decrease SNAV of Tanque Verde Unified:					0.0242%	
Tucson Unified School District						
Total 2000 PNAV of Tucson Unified Parcels Purchased:				\$	38,950.56	
Total 2000 PNAV of Tucson Unified:				\$	1,935,415,536.00	
% Decrease PNAV of Tucson Unified:					0.0020%	
Total 2000 SNAV of Tucson Unified Parcels Purchased:				\$	46,588.00	
Total 2000 SNAV of Tucson Unified:				\$	1,980,572,179.00	
% Decrease SNAV of Tucson Unified:					0.0024%	

Year Before Parcels Received Total Exemption: 2001						
Net Assessed Values 2001						
Preserve	Property	Tax Code	Acres	PNAV	SNAV	School District
Los Morteros	Baxter	22102003B	27	\$ 28,349.12	\$ 51,441.00	Marana
Los Morteros	Orach	226030350	3	\$ 4,880.00	\$ 4,880.00	Marana
Pima County						
Total 2001 PNAV of Parcels Purchased:				\$	33,229.12	
Total 2001 Pima County PNAV:				\$	4,361,492,992.00	
% Decrease in Pima County PNAV:					0.0008%	
Total 2001 SNAV of Parcels Purchased:				\$	56,321.00	
Total 2001 Pima County SNAV:				\$	4,491,395,307.00	
% Decrease in Pima County SNAV:					0.0013%	
Marana Unified School District						
Total 2001 PNAV of Marana Unified Parcels Purchased:				\$	33,229.12	
Total 2001 PNAV of Marana Unified:				\$	310,432,295.00	
% Decrease PNAV of Marana Unified:					0.0107%	
Total 2001 SNAV of Marana Unified Parcels Purchased:				\$	56,321.00	
Total 2001 SNAV of Marana Unified:				\$	321,138,181.00	
% Decrease SNAV of Marana Unified:					0.0175%	

Year After Parcels Purchased: 2002*

Net Assessed Values 2002

Preserve	Property	Tax Code	Acres	PNAV	SNAV	School District
Canoa Ranch	Canoa	304690460	88	\$ 29,577.92	\$ 42,254.00	Continental
Canoa Ranch	Canoa	304690580	945	\$ 317,760.32	\$ 453,943.00	Continental
Canoa Ranch	Canoa	304690410	159	\$ 53,505.60	\$ 76,436.00	Continental
Canoa Ranch	Canoa	304690440	61	\$ 123,148.00	\$ 175,925.00	Continental
Canoa Ranch	Canoa	304690480	75	\$ 25,205.28	\$ 36,012.00	Continental
Canoa Ranch	Canoa	304690560	182	\$ 61,195.84	\$ 87,422.00	Continental
Canoa Ranch	Canoa	304690530	797	\$ 80.00	\$ 80.00	Continental
Canoa Ranch	Canoa	304690540	13	\$ 4,201.44	\$ 6,002.00	Continental
Canoa Ranch	Canoa	304690550	111	\$ 80.00	\$ 80.00	Continental
Canoa Ranch	Canoa	304690520	558	\$ 80.00	\$ 80.00	Continental
Canoa Ranch	Canoa	304690400	199	\$ 66,822.40	\$ 95,460.00	Sahuarita
Canoa Ranch	Canoa	304690490	50	\$ 16,805.60	\$ 24,008.00	Sahuarita
Canoa Ranch	Canoa	304690500	24	\$ 7,999.52	\$ 11,427.00	Sahuarita
Canoa Ranch	Canoa	304690570	1381	\$ 165,775.20	\$ 663,100.00	Sahuarita
Canoa Ranch	Canoa	304690510	12	\$ 3,898.88	\$ 5,569.00	Sahuarita

*The property taxes shown for the Canoa Ranch parcels were actually calculated from the assessed values for the year after purchase. These present day parcels are the result of several splits from larger parcels, and therefore did not exist to have net assessed values individually before the purchase. Also note that Canoa Ranch parcels were funded in part through 1986 Floodprone Land Acquisition bond funds.

Pima County

Total 2002 PNAV of Parcels Purchased: \$ 876,136.00
 Total 2002 Pima County PNAV: \$ 4,669,335,684.00
 % Decrease in Pima County PNAV: 0.0188%

Total 2002 SNAV of Parcels Purchased: \$ 1,677,798.00
 Total 2002 Pima County SNAV: \$ 4,835,561,219.00
 % Decrease in Pima County SNAV: 0.0347%

Continental Elementary School District

Total 2002 PNAV of Continental Elementary Parcels Purchased: \$ 614,834.40
 Total 2002 PNAV of Continental Elementary: \$ 165,484,177.00
 % Decrease PNAV of Continental Elementary: 0.3715%

Total 2002 SNAV of Continental Elementary Parcels Purchased: \$ 878,234.00
 Total 2002 SNAV of Continental Elementary: \$ 170,793,206.00
 % Decrease SNAV of Continental Elementary: 0.5142%

Sahuarita Unified School District

Total 200 PNAV of Sahuarita Unified Parcels Purchased: \$ 261,301.60
 Total 2002 PNAV of Sahuarita Unified: \$ 79,283,170.00
 % Decrease PNAV of Marana Unified: 0.3296%

Total 2002 SNAV of Sahuarita Unified Parcels Purchased: \$ 799,564.00
 Total 2002 SNAV of Sahuarita Unified: \$ 82,413,200.00
 % Decrease SNAV of Sahuarita Unified: 0.9702%

Appendix B

Appendix B: Parcels Purchased with 1986 and 1997 Open Space Bonds - Impact on Property Tax Revenues

Year Before Parcels Received Total Exemption: 1986

Pima County Property Taxes 1986

Preserve	Property	Tax Code	Acres	Property Taxes 1986	Property Taxes per Acre
Tortolita Mnt Park	Martin	219010020	654	\$ 43.18	\$ 0.07
Tortolita Mnt Park	Martin	21901001A	493	\$ 34.46	\$ 0.07
Tortolita Mnt Park	Martin	219030030	120	\$ 7.92	\$ 0.07
Tortolita Mnt Park	Martin	219030070	520	\$ 34.35	\$ 0.07
Tortolita Mnt Park	Martin	20223008A	640	\$ 42.26	\$ 0.07

Total Property Taxes Levied for Parcels Purchased: \$ 162.17
 Total Property Taxes Levied by Pima County: \$ 126,843,422.00
 % Loss of Revenue to Pima County: 0.0001%

School District Property Taxes 1986

Preserve	Property	Tax Code	Acres	School District	School District Property Taxes 1986	School District Property Taxes per acre
Tortolita Mnt Park	Martin	219010020	654	Marana	\$ 70.50	\$ 0.11
Tortolita Mnt Park	Martin	21901001A	493	Marana	\$ 824.22	\$ 1.67
Tortolita Mnt Park	Martin	219030030	120	Marana	\$ 12.94	\$ 0.11
Tortolita Mnt Park	Martin	219030070	520	Marana	\$ 56.08	\$ 0.11
Tortolita Mnt Park	Martin	20223008A	640	Amphi	\$ 186.58	\$ 0.29

Marana Unified School District

Total Property Taxes Levied for Parcels Purchased: \$ 963.74
 Total Property Taxes Levied by School District : \$ 10,405,045.00
 % Loss of Revenue to School District: 0.0093%

Amphitheater Unified School District

Total Property Taxes Levied for Parcels Purchased: \$ 186.58
 Total Property Taxes Levied by School District : \$ 20,443,433.00
 % Loss of Revenue to School District: 0.0009%

Year Before Parcels Received Total Exemption: 1987

Pima County Property Taxes 1987

Preserve	Property	Tax Code	Acres	Property Taxes 1987	Property Taxes per Acre
Tortolita Mnt Park	Pace/Poteet	218010010	629	\$ 91.74	\$ 0.15

Total Property Taxes Levied for Parcels Purchased: \$ 91.74
 Total Property Taxes Levied by Pima County: \$ 146,981,366.00
 % Loss of Revenue to Pima County: 0.00006%

Marana Unified School District Property Taxes 1987

Preserve	Property	Tax Code	Acres	School District	School District Property Taxes 1987	School District Property Taxes per acre
Tortolita Mnt Park	Pace/Poteet	218010010	629	Marana	\$ 131.62	\$ 0.21

Total Property Taxes Levied for Parcels Purchased: \$ 131.62
 Total Property Taxes Levied by School District: \$ 11,052,924.00
 % Loss of Revenue to School District: 0.0012%

Year Before Parcels Received Total Exemption: 1989

Pima County Property Taxes 1989

Preserve	Property	Tax Code	Acres	Property Taxes 1989	Property Taxes per Acre
Colossal Cave Mnt	Posta Quemada	30601001A	160	\$ 1,933.62	\$ 12.09
Colossal Cave Mnt	Posta Quemada	30601004A	160	\$ 15.15	\$ 0.09
Colossal Cave Mnt	Posta Quemada	30601012A	150	\$ 30.30	\$ 0.20

Total Property Taxes Levied for Parcels Purchased: \$ 1,979.07
 Total Property Taxes Levied by Pima County: \$ 165,115,716.00
 % Loss of Revenue to Pima County: 0.0012%

Vail Unified School District Property Taxes 1989

Preserve	Property	Tax Code	Acres	School District	School District Property Taxes 1989	School District Property Taxes per acre
Colossal Cave Mnt	Posta Quemada	30601001A	160	Vail	\$ 1,665.74	\$ 10.41
Colossal Cave Mnt	Posta Quemada	30601004A	160	Vail	\$ 10.68	\$ 0.07
Colossal Cave Mnt	Posta Quemada	30601012A	150	Vail	\$ 18.10	\$ 0.12

Total Property Taxes Levied for Parcels Purchased: \$ 1,694.52
 Total Property Taxes Levied by School District: \$ 3,983,017.00
 % Loss of Revenue to School District: 0.0425%

Year Before Parcels Received Total Exemption: 1997

Pima County Property Taxes 1997

Preserve	Property	Tax Code	Acres	Property Taxes 1997	Property Taxes per Acre
Agua Caliente	Drewes	20529004A	11	\$ 609.27	\$ 54.89
Tortolita Mnt Park	Leaf	219070020	30	\$ 754.72	\$ 25.16
Tortolita Mnt Park	Leaf	219070010	30	\$ 754.72	\$ 25.16
Tortolita Mnt Park	Leaf	219070030	20	\$ 503.15	\$ 25.16

Total Property Taxes Levied for Parcels Purchased: \$ 2,621.86
 Total Property Taxes Levied by Pima County: \$ 181,517,010.00
 % Loss of Revenue to Pima County: 0.0014%

School District Property Taxes 1997

Preserve	Property	Tax Code	Acres	School District	School District Property Taxes 1997	School District Property Taxes per acre
Agua Caliente	Drewes	20529004A	11	Tanque Verde	\$ 738.49	\$ 66.53
Tortolita Mnt Park	Leaf	219070020	30	Marana	\$ 877.53	\$ 29.25
Tortolita Mnt Park	Leaf	219070010	30	Marana	\$ 877.53	\$ 29.25
Tortolita Mnt Park	Leaf	219070030	20	Marana	\$ 505.04	\$ 25.25

Tanque Verde Unified School District

Total Property Taxes Levied for Parcels Purchased: \$ 738.49
 Total Property Taxes Levied by School District: \$ 5,291,277.00
 % Loss of Revenue to School District: 0.0140%

Marana Unified School District

Total Property Taxes Levied for Parcels Purchased: \$ 2,260.10
 Total Property Taxes Levied by School District: \$ 14,905,599.00
 % Loss of Revenue to School District: 0.0152%

Year Before Parcels Received Total Exemption: 1998

Note: Religious Associations are exempt from property taxes

Pima County Property Taxes 1998

Preserve	Property	Tax Code	Acres	Property Taxes 1998	Property Taxes per Acre
Tucson Mtn Park	Diocese of Tucson	212100030	216	\$0.00	\$0.00

Total Property Taxes Levied for Parcels Purchased: \$0.00
 Total Property Taxes Levied by Pima County: \$ 193,866,016.00
 % Loss of Revenue to Pima County: 0.0000%

Tucson Unified School District Property Taxes 1998

Preserve	Property	Tax Code	Acres	School District	School District Property Taxes 1998	School District Property Taxes per acre
Tucson Mtn Park	Diocese of Tucson	212100030	216	Tucson	\$0.00	\$0.00

Total Property Taxes Levied for Parcels Purchased: \$0.00
 Total Property Taxes Levied by School District: \$ 156,412,558.00
 % Loss of Revenue to School District: 0.0000%

Year Before Parcels Received Total Exemption: 1999

Pima County Property Taxes 1999

Preserve	Property	Tax Code	Acres	Property Taxes 1999	Property Taxes per Acre
Tucson Mtn Park	L&F Int'l Trading	21204003E	56	\$ 2,357.87	\$ 41.89
Tucson Mtn Park	L&F Int'l Trading	21204003F	38	\$ 1,633.73	\$ 42.93
Tucson Mtn Park	L&F Int'l Trading	21204003N	200	\$ 1,531.04	\$ 7.67
Tucson Mtn Park	Las Lomas Rand	11607165A	30	\$ 1,272.08	\$ 42.40
Tucson Mtn Park	Holsclaw Proper	21201002B	9	\$ 762.12	\$ 81.77
Tucson Mtn Park	Holsclaw Proper	21211015A	1	\$ 81.02	\$ 77.90
Tucson Mtn Park	Perper-Rollings	11934001K	303	\$ 4,431.28	\$ 14.61
Tucson Mtn Park	Perper-Rollings	11934001J	299	\$ 4,371.38	\$ 14.61
Tucson Mtn Park	Perper-Rollings	119351880	131	\$ 3,195.57	\$ 24.35
Colossal Cave Mnt	Alpher	306020030	78	\$ 843.70	\$ 10.77
Colossal Cave Mnt	Alpher	306020040	79	\$ 827.92	\$ 10.54
Colossal Cave Mnt	Akers	30603001D	40	\$ 292.17	\$ 7.30
Colossal Cave Mnt	Akers	306030020	118	\$ 864.41	\$ 7.35
Colossal Cave Mnt	Bradley	30603001C	40	\$ 389.56	\$ 9.74
Los Morteros	Joshua Tree	226010160	39	\$ 417.69	\$ 10.71

Total Property Taxes Levied for Parcels Purchased: \$23,271.54
 Total Property Taxes Levied by Pima County: \$ 214,796,182.00
 % Loss of Revenue to Pima County: 0.0108%

School District Property Taxes 1999

Preserve	Property	Tax Code	Acres	School District	School District Property Taxes 1999	School District Property Taxes per acre
Tucson Mtn Park	L&F Int'l Trading	21204003E	56	Marana	\$ 2,959.90	\$ 52.58
Tucson Mtn Park	L&F Int'l Trading	21204003F	38	Marana	\$ 2,211.20	\$ 58.10
Tucson Mtn Park	L&F Int'l Trading	21204003N	200	Marana	\$ 1,990.82	\$ 9.98
Los Morteros	Joshua Tree	226010160	39	Marana	\$ 524.32	\$ 13.45
Tucson Mtn Park	Las Lomas Rand	11607165A	30	Tucson	\$ 1,834.27	\$ 61.14
Tucson Mtn Park	Holsclaw Proper	21201002B	9	Tucson	\$ 1,048.28	\$ 112.48
Tucson Mtn Park	Holsclaw Proper	21211015A	1	Tucson	\$ 116.97	\$ 112.47
Tucson Mtn Park	Perper-Rollings	11934001K	303	Tucson	\$ 6,396.99	\$ 21.09
Tucson Mtn Park	Perper-Rollings	11934001J	299	Tucson	\$ 6,749.45	\$ 22.56
Tucson Mtn Park	Perper-Rollings	119351880	131	Tucson	\$ 4,613.12	\$ 35.15
Colossal Cave Mnt	Alpher	306020030	78	Vail	\$ 1,022.79	\$ 13.06
Colossal Cave Mnt	Alpher	306020040	79	Vail	\$ 997.98	\$ 12.71
Colossal Cave Mnt	Akers	30603001D	40	Vail	\$ 351.83	\$ 8.80
Colossal Cave Mnt	Akers	306030020	118	Vail	\$ 1,040.93	\$ 8.85
Colossal Cave Mnt	Bradley	30603001C	40	Vail	\$ 469.11	\$ 11.73

Marana Unified School District

Total Property Taxes Levied for Parcels Purchased: \$ 7,686.24
 Total Property Taxes Levied by School District: \$ 19,850,180.00
 % Loss of Revenue to School District: 0.0387%

Tucson Unified School District

Total Property Taxes Levied for Parcels Purchased: \$ 20,759.09
 Total Property Taxes Levied by School District: \$ 162,701,569.00
 % Loss of Revenue to School District: 0.0128%

Vail Unified School District

Total Property Taxes Levied for Parcels Purchased: \$ 3,882.64
 Total Property Taxes Levied by School District: \$ 7,861,346.00
 % Loss of Revenue to School District: 0.0494%

Year Before Parcels Received Total Exemption: 2000

Pima County Property Taxes - 2000

Preserve	Property	Tax Code	Acres	Property Taxes 2000	Property Taxes per Acre
Canoa Ranch	Canoa	30428001Z	20	\$ 292.21	\$ 14.58
Agua Caliente	Ruddick	20529007B	13	\$ 1,219.40	\$ 90.80
Tucson Mtn Park	Lefkowitz/Laika	119351860	115	\$ 1,651.10	\$ 14.36
Tucson Mtn Park	Las Lomas Rand	11607165B	20	\$ 829.37	\$ 41.47

Total Property Taxes Levied for Parcels Purchased: \$3,992.08
 Total Property Taxes Levied by Pima County: \$ 228,663,913.00
 % Loss of Revenue to Pima County: 0.0017%

School District Property Taxes 2000

Preserve	Property	Tax Code	Acres	School District	School District Property Taxes 2000	School District Property Taxes per acre
Canoa Ranch	Canoa	30428001Z	20	Continental	\$ 120.16	\$ 6.00
Agua Caliente	Ruddick	20529007B	13	Tanque Verde	\$ 1,408.60	\$ 104.88
Tucson Mtn Park	Lefkowitz/Laika	119351860	115	Tucson	\$ 2,440.41	\$ 21.23
Tucson Mtn Park	Las Lomas Rand	11607165B	20	Tucson	\$ 1,232.46	\$ 61.62

Continental Elementary School District

Total Property Taxes Levied for Parcels Purchased: \$ 120.16
 Total Property Taxes Levied by School District : \$ 3,679,691.00
 % Loss of Revenue to School District: 0.0033%

Tanque Verde Unified School District

Total Property Taxes Levied for Parcels Purchased: \$ 1,408.60
 Total Property Taxes Levied by School District : \$ 6,585,563.00
 % Loss of Revenue to School District: 0.0214%

Tucson Unified School District

Total Property Taxes Levied for Parcels Purchased: \$ 3,672.87
 Total Property Taxes Levied by School District : \$ 176,019,269.00
 % Loss of Revenue to School District: 0.0021%

Year Before Parcels Received Total Exemption: 2001

Pima County Property Taxes 2001

Preserve	Property	Tax Code	Acres	Property Taxes 2001	Property Taxes per Acre
Los Morteros	Baxter	22102003B	27	\$ 2,072.56	\$ 77.36
Los Morteros	Orach	226030350	3	\$ 296.71	\$ 97.28

Total Property Taxes Levied for Parcels Purchased: \$2,369.27
 Total Property Taxes Levied by Pima County: \$ 243,127,322.00
 % Loss of Revenue to Pima County: 0.0010%

Marana Unified School District Property Taxes 2001

Preserve	Property	Tax Code	Acres	School District	School District Property Taxes 2001	School District Property Taxes per acre
Los Morteros	Baxter	22102003B	27	Marana	\$ 2,840.18	\$ 106.02
Los Morteros	Orach	226030350	3	Marana	\$ 375.90	\$ 123.24

Total Property Taxes Levied for Parcels Purchased: \$ 3,216.07
 Total Property Taxes Levied by School District : \$ 24,216,290.00
 % Loss of Revenue to School District: 0.0133%

Year After Parcels Purchased: 2002*

Pima County Property Taxes 2002

Preserve	Property	Tax Code	Acres	Property Taxes 2002	Property Taxes per Acre
Canoa Ranch	Canoa	304690460	88	\$ 1,952.32	\$ 22.19
Canoa Ranch	Canoa	304690580	945	\$ 20,974.13	\$ 22.19
Canoa Ranch	Canoa	304690410	159	\$ 3,531.69	\$ 22.19
Canoa Ranch	Canoa	304690440	61	\$ 8,128.51	\$ 134.11
Canoa Ranch	Canoa	304690480	75	\$ 1,663.77	\$ 22.18
Canoa Ranch	Canoa	304690560	182	\$ 4,039.29	\$ 22.19
Canoa Ranch	Canoa	304690530	797	\$ 4.79	\$ 0.01
Canoa Ranch	Canoa	304690540	13	\$ 277.32	\$ 22.19
Canoa Ranch	Canoa	304690550	111	\$ 4.79	\$ 0.04
Canoa Ranch	Canoa	304690520	558	\$ 4.79	\$ 0.01
Canoa Ranch	Canoa	304690400	199	\$ 4,410.68	\$ 22.19
Canoa Ranch	Canoa	304690490	50	\$ 1,109.27	\$ 22.19
Canoa Ranch	Canoa	304690500	24	\$ 528.00	\$ 22.18
Canoa Ranch	Canoa	304690570	1381	\$ 17,028.58	\$ 12.33
Canoa Ranch	Canoa	304690510	12	\$ 257.34	\$ 22.18

*The property taxes shown for the Canoa Ranch parcels were actually calculated from the assessed values for the year after purchase. These present day parcels are the result of several splits from larger parcels, and therefore did not exist to have net assessed values individually before the purchase. Also note that Canoa Ranch parcels were funded in part through 1986 Floodprone Land Acquisition bond funds.

Total Property Taxes Levied for Parcels Purchased: \$63,915.27
 Total Property Taxes Levied by Pima County: \$ 256,776,908.00
 % Loss of Revenue to Pima County: 0.0249%

School District Property Taxes 2002

Preserve	Property	Tax Code	Acres	School District	School District Property Taxes 2002	School District Property Taxes per acre
Canoa Ranch	Canoa	304690460	88	Continental	\$ 773.64	\$ 8.79
Canoa Ranch	Canoa	304690580	945	Continental	\$ 8,311.34	\$ 8.79
Canoa Ranch	Canoa	304690410	159	Continental	\$ 1,399.49	\$ 8.79
Canoa Ranch	Canoa	304690440	61	Continental	\$ 3,221.06	\$ 53.14
Canoa Ranch	Canoa	304690480	75	Continental	\$ 659.29	\$ 8.79
Canoa Ranch	Canoa	304690560	182	Continental	\$ 1,600.64	\$ 8.79
Canoa Ranch	Canoa	304690530	797	Continental	\$ 1.95	\$ 0.00
Canoa Ranch	Canoa	304690540	13	Continental	\$ 109.89	\$ 8.79
Canoa Ranch	Canoa	304690550	111	Continental	\$ 1.95	\$ 0.02
Canoa Ranch	Canoa	304690520	558	Continental	\$ 1.95	\$ 0.00
Canoa Ranch	Canoa	304690400	199	Sahuarita	\$ 7,379.60	\$ 37.12
Canoa Ranch	Canoa	304690490	50	Sahuarita	\$ 1,855.95	\$ 37.12
Canoa Ranch	Canoa	304690500	24	Sahuarita	\$ 883.40	\$ 37.12
Canoa Ranch	Canoa	304690570	1381	Sahuarita	\$ 37,312.81	\$ 27.02
Canoa Ranch	Canoa	304690510	12	Sahuarita	\$ 430.54	\$ 37.12

Continental Elementary School District

Total Property Taxes Levied for Parcels Purchased: \$ 16,081.19
 Total Property Taxes Levied by School District: \$ 4,059,358.00
 % Loss of Revenue to School District: 0.3962%

Sahuarita Unified School District

Total Property Taxes Levied for Parcels Purchased: \$ 47,862.30
 Total Property Taxes Levied by School District: \$ 7,380,399.00
 % Loss of Revenue to School District: 0.6485%

Appendix C

Appendix C
Habitat Protection Priorities - High Priority Private Parcels 2004
Impact on Net Assessed Values

Habitat Protection Priorities - High Priority Private (HPP)			
School Districts and Net Assessed Value			
School District	Total Acres of HPP	Total PNAV of HPP	Total SNAV of HPP
Altar Valley	7,722	\$ 152,996.80	\$ 162,741.87
Amphitheater	20	\$ 44,039.82	\$ 47,045.65
Continental	5,095	\$ 446,201.29	\$ 557,860.54
Empire	3,900	\$ 80,935.12	\$ 87,392.84
Marana	3,676	\$ 2,622,531.52	\$ 1,583,687.81
Redington	811	\$ 35,319.29	\$ 35,644.89
Sahuarita	16,291	\$ 291,642.83	\$ 310,578.52
Tanque Verde	109	\$ 176,170.96	\$ 227,619.83
Vail	2,874	\$ 169,403.32	\$ 191,264.57

Altar Valley Elementary School District

Total 2004 PNAV of Altar Valley Elementary Parcels: \$ 152,996.80
 Total 2004 PNAV of Altar Valley Elementary: \$ 24,421,934.00
 % Decrease PNAV of Altar Valley Elementary: 0.63%

Total 2004 SNAV of Altar Valley Elementary Parcels: \$ 162,741.87
 Total 2004 SNAV of Altar Valley Elementary: \$ 25,732,370.00
 % Decrease SNAV of Altar Valley Elementary: 0.63%

Amphitheater Unified School District

Total 2004 PNAV of Amphi Unified Parcels: \$ 44,039.82
 Total 2004 PNAV of Amphi Unified: \$ 996,784,900.00
 % Decrease PNAV of Amphi Unified: 0.004%

Total 2004 SNAV of Amphi Unified Parcels: \$ 47,045.65
 Total 2004 SNAV of Amphi Unified: \$ 1,038,222,730.00
 % Decrease SNAV of Amphi Unified: 0.005%

Continental Elementary School District

Total 2004 PNAV of Continental Elementary Parcels: \$ 446,201.29
 Total 2004 PNAV of Continental Elementary: \$ 192,685,979.00
 % Decrease PNAV of Continental Elementary: 0.23%

Total 2004 SNAV of Continental Elementary Parcels: \$ 557,860.54
 Total 2004 SNAV of Continental Elementary: \$ 199,621,507.00
 % Decrease SNAV of Continental Elementary: 0.28%

Empire Elementary School District

Total 2004 PNAV of Empire Elementary Parcels: \$ 80,935.12
 Total 2004 PNAV of Empire Elementary: \$ 4,006,492.00
 % Decrease PNAV of Empire Elementary: 2.02%

Total 2004 SNAV of Empire Elementary Parcels: \$ 87,392.84
 Total 2004 SNAV of Empire Elementary: \$ 4,359,302.00
 % Decrease SNAV of Empire Elementary: 2.00%

Marana Unified School District		
Total 2004 PNAV of Marana Unified Parcels:	\$	2,622,531.52
Total 2004 PNAV of Marana Unified:	\$	433,685,682.00
% Decrease PNAV of Marana Unified:		0.60%
Total 2004 SNAV of Marana Unified Parcels:	\$	1,583,687.81
Total 2004 SNAV of Marana Unified:	\$	456,575,844.00
% Decrease SNAV of Marana Unified:		0.35%
Redington Elementary School District		
Total 2004 PNAV of Redington Elementary Parcels:	\$	35,319.29
Total 2004 PNAV of Redington Elementary:	\$	1,154,615.00
% Decrease PNAV of Redington Elementary:		3.06%
Total 2004 SNAV of Redington Elementary Parcels:	\$	35,644.89
Total 2004 SNAV of Redington Elementary:	\$	1,160,084.00
% Decrease SNAV of Redington Elementary:		3.07%
Sahuarita Unified School District		
Total 2004 PNAV of Sahuarita Unified Parcels:	\$	291,642.83
Total 2004 PNAV of Sahuarita Unified:	\$	91,042,187.00
% Decrease PNAV of Marana Unified:		0.32%
Total 2004 SNAV of Sahuarita Unified Parcels :	\$	310,578.52
Total 2004 SNAV of Sahuaruta Unified:	\$	97,286,544.00
% Decrease SNAV of Sahuarita Unified:		0.32%
Tanque Verde Unified School District		
Total 2004 PNAV of Tanque Verde Unified Parcels :	\$	176,170.96
Total 2004 PNAV of Tanque Verde Unified:	\$	129,904,406.00
% Decrease PNAV of Tanque Verde Unified:		0.14%
Total 2004 SNAV of Tanque Verde Unified Parcels :	\$	227,619.83
Total 2004 SNAV of Tanque Verde Unified:	\$	135,657,196.00
% Decrease SNAV of Tanque Verde Unified:		0.17%
Vail Unified School District		
Total 2004 PNAV of Vail Elementary Parcels:	\$	169,403.32
Total 2004 PNAV of Vail Elementary:	\$	221,276,451.00
% Decrease PNAV of Vail Elementary:		0.08%
Total 2004 SNAV of Vail Elementary Parcels:	\$	191,264.57
Total 2004 SNAV of Vail Elementary:	\$	233,458,431.00
% Decrease SNAV of Vail Elementary:		0.08%

Appendix D

Appendix D
Habitat Protection Priorities - High Priority Private Parcels 2004
Impact on Property Tax Revenues

Habitat Protection Priorities - High Priority Private (HPP) Property Tax Revenues 2004				
School District	Total Acres of HPP	HPP Property Taxes 2004	HPP Property Taxes per acre	
Altar Valley	7,722	\$ 9,842.10	\$ 1.27	
Amphitheater	20	\$ 3,037.39	\$ 151.11	
Continental	5,095	\$ 10,754.63	\$ 2.11	
Empire	3,900	\$ 5,236.42	\$ 1.34	
Marana	3,676	\$ 152,886.69	\$ 41.59	
Redington	811	\$ 2,008.01	\$ 2.47	
Sahuarita	16,291	\$ 27,091.37	\$ 1.66	
Tanque Verde	109	\$ 13,589.03	\$ 125.13	
Vail	2,874	\$ 12,613.52	\$ 4.39	

*2003 tax rates, 2004 unavailable

PNAV / SNAV = Primary / Secondary Net Assessed Value

Altar Valley Elementary School District

Total Property Taxes Levied for Parcels: \$ 9,842.10
Total Property Taxes Levied by School District : \$ 1,568,287.39
% Loss of Revenue to School District: 0.63%

Amphitheater Unified School District

Total Property Taxes Levied for Parcels: \$ 3,037.39
Total Property Taxes Levied by School District : \$ 68,214,360.20
% Loss of Revenue to School District: 0.004%

Continental Elementary School District

Total Property Taxes Levied for Parcels: \$ 10,754.63
Total Property Taxes Levied by School District : \$ 4,495,001.27
% Loss of Revenue to School District: 0.24%

Empire Elementary School District

Total Property Taxes Levied for Parcels: \$ 5,236.42
Total Property Taxes Levied by School District : \$ 259,216.03
% Loss of Revenue to School District: 2.02%

Marana Unified School District

Total Property Taxes Levied for Parcels: \$ 152,886.69
Total Property Taxes Levied by School District : \$ 30,040,977.43
% Loss of Revenue to School District: 0.51%

Redington Elementary School District

Total Property Taxes Levied for Parcels: \$ 2,008.01
Total Property Taxes Levied by School District : \$ 65,643.33
% Loss of Revenue to School District: 3.06%

Sahuarita Unified School District

Total Property Taxes Levied for Parcels: \$ 27,091.37
Total Property Taxes Levied by School District : \$ 8,471,380.54
% Loss of Revenue to School District: 0.32%

Tanque Verde Unified School District

Total Property Taxes Levied for Parcels: \$ 13,589.03
Total Property Taxes Levied by School District : \$ 9,430,584.65
% Loss of Revenue to School District: 0.14%

Vail Unified School District

Total Property Taxes Levied for Parcels: \$ 12,613.52
Total Property Taxes Levied by School District : \$ 16,132,013.11
% Loss of Revenue to School District: 0.08%

Appendix E

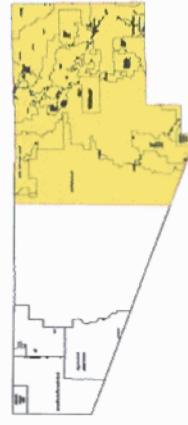
Habitat Protection and Community Open Space Priorities

-  Highest Priority Private
-  Secondary Priority Private
-  Highest Priority State
-  Secondary Priority State
-  Major Streets
-  Administrative Boundaries
-  Project Area Boundaries

Community Open Space Priorities

1. 36th and Kino
2. 36th Street Parcels - Frick and Tucson West
3. Camino de Oeste
4. Carroa Ranch
5. Catalina Conservation Easements
6. Catalina State Park - Arizona Preserve Initiative
7. Colossal Cave Expansion North and West
8. Dos Picos
9. Los Morteros
10. Painted Hills
11. Sweetwater Preserve
12. Tortolita East Biological Corridor - Arizona Preserve Initiative
13. Tortolita Mountain Park - Arizona Preserve Initiative
14. Tortolita Mountain Park - Carpenter Ranch
15. Trail's End - Arizona Preserve Initiative
16. Robles Pass - Arizona Preserve Initiative
17. Agua Caliente
18. Davis-Monthan Environs Open Space
19. Kelly Ranch
20. Sahuarita Open Space And Environmental Protection

Pima County Index Map



Index Map Scale 1:1,000,000

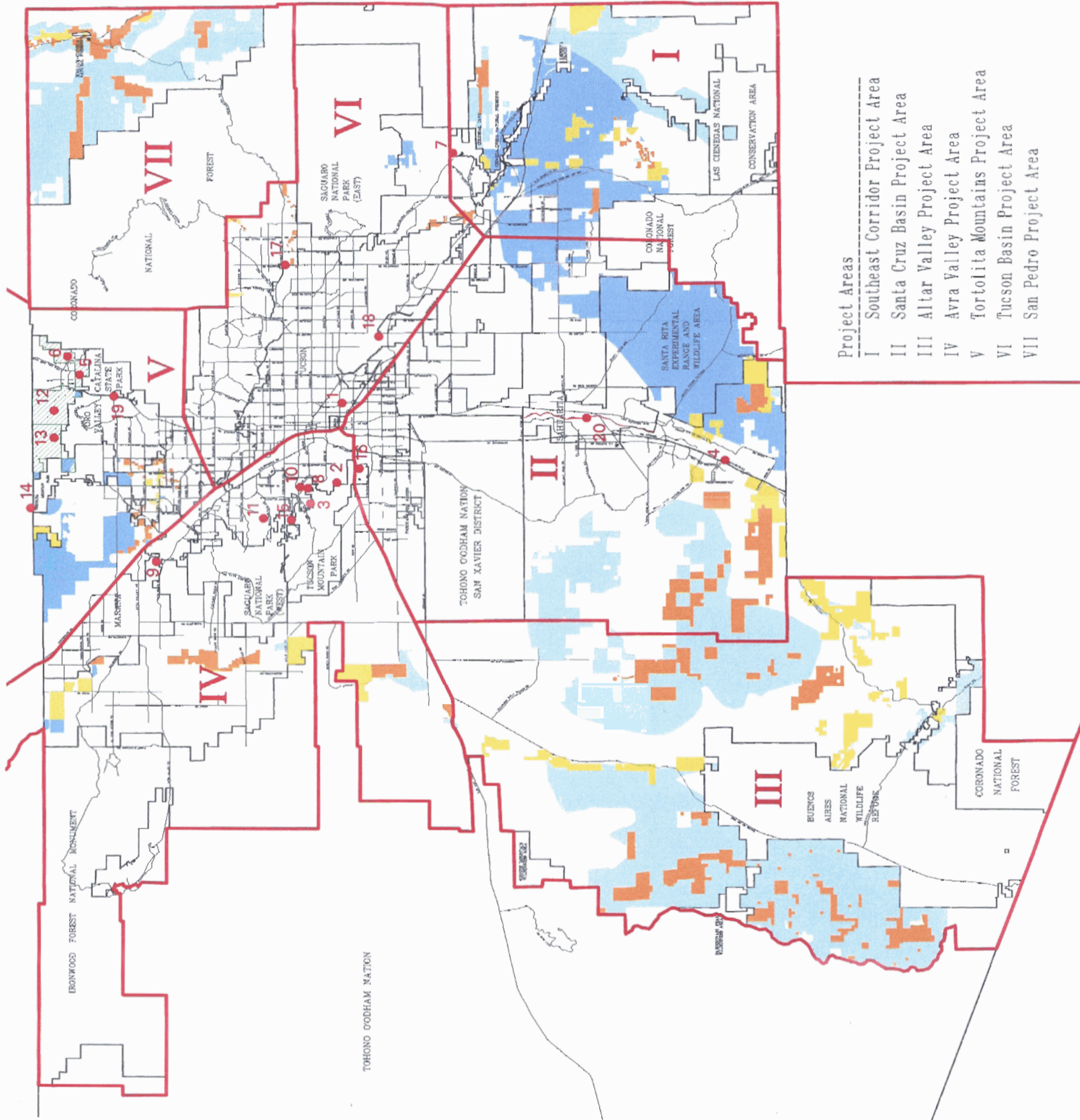
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Scale 1: 100,000






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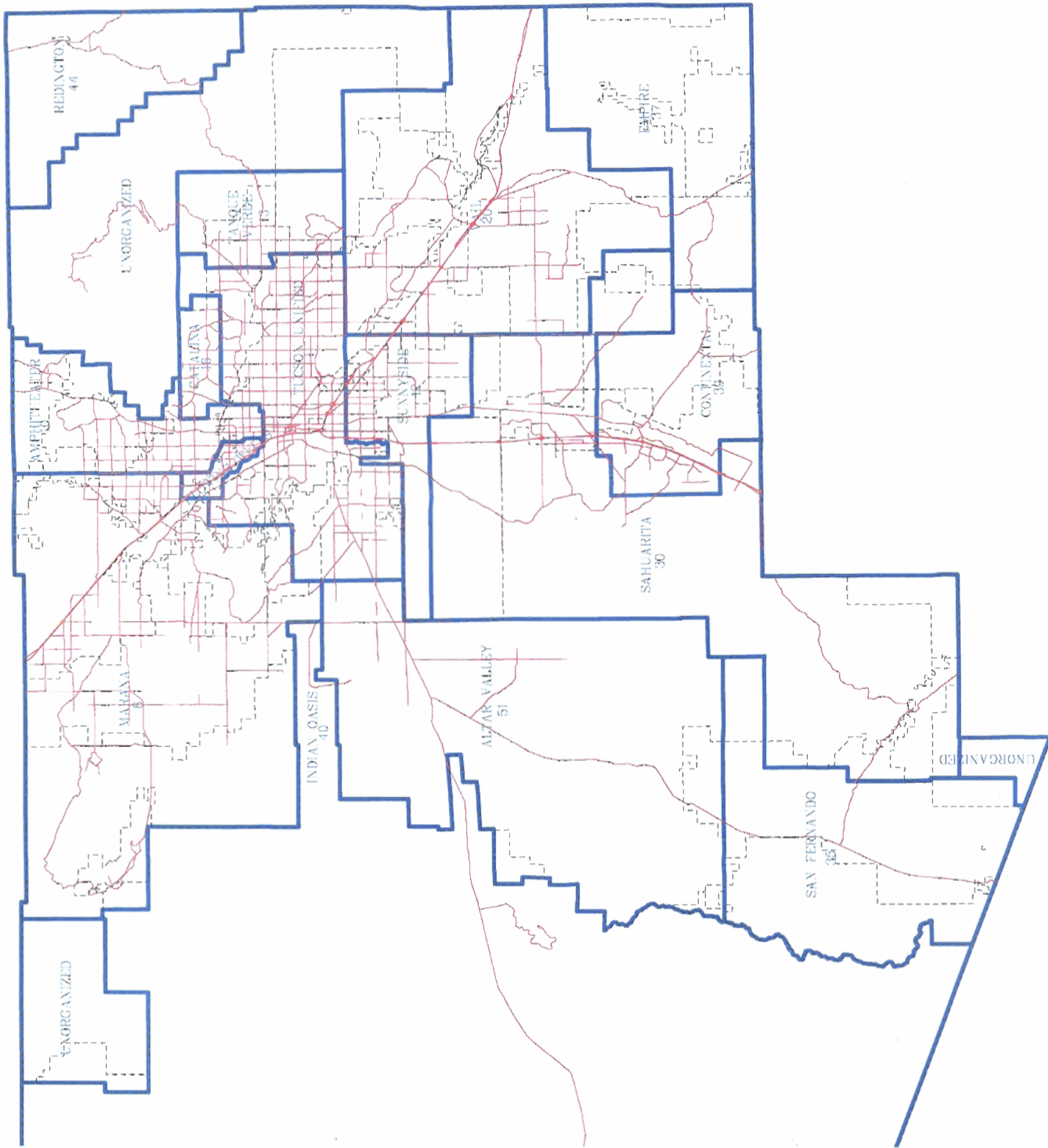


- ### Project Areas
- I Southeast Corridor Project Area
 - II Santa Cruz Basin Project Area
 - III Altar Valley Project Area
 - IV Avra Valley Project Area
 - V Tortolita Mountains Project Area
 - VI Tucson Basin Project Area
 - VII San Pedro Project Area

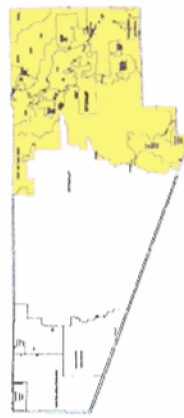
Appendix F

School Districts

-  School District Boundaries
-  Major Streets
-  Administrative Boundaries



Pima County Index Map



Index Map Scale: 1:1,500,000



Scale 1:160,000

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