



The taxpayer's watchdog for over 70 years

ARIZONA TAX RESEARCH ASSOCIATION

NEWSLETTER VOLUME 73 NUMBER 6 OCT/NOV 2013

Most Arizona Counties Experience Growth in FY 2014 General Fund Budgets

In an effort to emphasize the importance of the transparent use of taxpayer dollars, as well as compliance with budget and tax laws, ATRA staff annually reviews and meets with the county officials of each county to discuss their budgets. In FY 2014, twelve of Arizona's fifteen counties experienced growth in their general fund budgets, a good indication that the economy is on the rebound. For the first time in FY 2014, counties were required to budget their full-time equivalents (FTEs) and employee compensation, including employee-related expenses (ERE's), as well as other reporting requirements. The expanded reporting requirements for local governments resulted from legislation initiated by ATRA under HB2621 during the 2012 legislative session (*see ATRA's March /April 2012 Newsletter*).

County general fund budgets support county government services such as public health, law enforcement, and other general government services, and are funded mainly with primary property taxes, county sales taxes, state shared sales taxes, and vehicle license taxes. Had the change in total general fund budgets not been

See *Arizona Counties*, page 4

Statewide Property Tax Levies Fall Again *Decreased values drop levies for 4th straight year*

Statewide property tax levies in Arizona fell slightly for the 2013 tax year. Aggregate levies for state and local governments fell \$23.7 million (0.4%) from 2012 levels. The 2013 decline marks the fourth straight year that statewide levies have declined. Statewide levies have declined \$684 million (9.6%) over the last four years as a result of declining property values. Statewide net assessed values fell \$3.7 billion (6.5%) in 2013 and have plummeted \$33.9 billion (39%) over the last four years.

As a result of the drop in assessed values greatly exceeding the decrease in tax levies, the 2013 statewide average tax rate climbed from \$11.75 to \$12.54. The 79-cent climb is a 6.7% increase over 2012. The state average tax rate of \$12.54 is the highest rate since 2001 and is now up \$3.34 from the low point of \$9.20 in 2009 (see graph is on page 7).

PRIMARY TAXES

For the first time since 2009, statewide primary property taxes climbed over the previous year. Tax Year 2013 levies rose \$37.9 million (0.9%) driven mostly by significant growth in city and community college

See *Statewide Property Tax*, page 2

Statewide Property Tax, *Continued from Page 1*

primary levies. Community College levies, paced largely by a \$16.4 million increase in the Maricopa Community College District, climbed \$28 million (4.3%) statewide. Pinal Community College District showed the largest percentage increase at 8.4% after increasing the levy \$2.9 million. Pinal increased its primary rate 28 cents over last year. Collectively the average primary rate for college districts (\$1.31) climbed 12% this year.

Statewide city primary levies climbed \$17.5 million, a 6.4% jump from 2012. That increase can be primarily attributed to the City of Phoenix’s \$11.1 million increase following a 23-cent increase in the rate. On a countywide basis, the largest percentage increase in city primary levies occurred in Pima County where the City of Tucson raised its levy a staggering 19.4%. Tucson’s primary rate climbed 27%. Statewide, the average city primary rate (\$0.55) climbed 12.2%.

K-12 primary levies accounted for 52% of all statewide primary levies. Annual changes to K-12 levies are mostly driven by the Legislature’s annual decision in setting the qualifying tax rate (QTR). The setting of the QTR is also driven by the state’s truth in taxation law that requires the Joint Legislative Budget Committee to adjust the QTR to offset change in property values. As a result of declining values, the QTR has increased each of the past four years and increased to \$4.2530 this year (the truth in taxation calculation actually called for a higher QTR; however, \$4.2530 is the maximum rate allowed by law due to the passage of Proposition 301 in 2000).

Despite a 33.6-cent increase in the QTR, K-12 statewide primary levies climbed only \$597,380 or 0.03%. However, at the county level, there were swings in school levies with Mohave schools climbing 13.1% and Apache school levies falling 14.3%. The average school primary rate in Mohave climbed 51 cents in 2013.

SECONDARY TAXES

For the fourth straight year, statewide secondary levies decreased \$61.6 million (2.8%) from 2012 levels. County, city, and K-12 school secondary levies were responsible for the statewide decrease while community colleges and special districts both increased their take on secondary taxes.

The largest percentage decrease in secondary levies (10.8%) occurred at the county level. Maricopa County’s \$17.4 million (23.2%) reduction accounted for the lion’s share of the \$29.5 million drop for all counties. Maricopa County’s decision to decrease the flood control district rate resulted in a \$14.7 million drop in this year’s levy. Yavapai County’s secondary levy fell 22% as a result of decreases in the flood and library districts. Yavapai was attempting to dampen the impact of a significant primary tax rate increase this year by decreasing secondary rates.

City statewide secondary levies fell \$22.2 million (8.4%) and that decrease is largely the result of the decrease in the City of Phoenix debt service levy. Phoenix’s 23-cent rate reduction dropped its levy \$27.7 million in 2013. As noted above, Phoenix imposed a significant increase in its primary tax rate that was offset with a corresponding decrease in the secondary rate. Secondary city levies in Pinal County jumped solely as a

See **Statewide Property Tax**, page 3

<p>ARIZONA TAX RESEARCH ASSOCIATION Lyn White.....Chairman Kevin J. McCarthy.....President Jennifer Stielow.....Vice President Maria Travers.....Office Manager</p>	<p>Published by the Arizona Tax Research Association, a nonprofit organization whose purpose is to promote efficient and effective use of tax dollars through sound fiscal policies. Permission to reprint is granted to all publications giving appropriate credit to the Arizona Tax Research Association.</p>	<p>1814 W. Washington Street Phoenix, Arizona 85007 (602) 253-9121 www.arizonatax.org atra@arizonatax.org</p>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Statewide Property Tax, *Continued from Page 2*

result of the big increase in the debt service levy of the City of Maricopa. Taxpayers in the City of Maricopa are now saddled with an aggregate primary and secondary rate of \$20.83, over \$8 higher than the state average tax rate. (See below for a listing of the highest and lowest tax rates in Arizona).

Special district secondary levies rose \$18.8 million (4.7%) as a result of a large increase in the levy of the Central Arizona Project (CAP). The CAP's three-county (Maricopa, Pima, and Pinal) levy climbed \$13 million (29%) as a result of a tax rate increase from \$0.10 to \$0.14.

County Highest & Lowest Combined Tax Rates in Tax Year 2013

County		School District	City or Fire District	Primary	Secondary	Combined Tax Rate
Apache	High	Concho	Concho F.D.	\$4.5761	\$4.0591	\$8.6352
	Low	McNary		\$0.9716	\$1.1971	\$2.1687
Cochise	High	Bowie	Bowie F.D.	\$16.0925	\$2.8462	\$18.9387
	Low	Douglas	Pirtleville F.D.	\$6.1282	\$2.3896	\$8.5178
Coconino	High	Grand Canyon	Tusayan F.D.	\$8.8762	\$8.6223	\$17.4985
	Low	Tuba City		\$1.5225	\$0.7799	\$2.3024
Gila	High	Hayden-Winkelman	Hayden	\$15.9699	\$4.7373	\$20.7072
	Low	San Carlos		\$5.5719	\$0.3500	\$5.9219
Graham	High	Thatcher	Central/Jackson Hts. F.D.	\$10.3519	\$3.5636	\$13.9155
	Low	Klondyke		\$5.6235	\$0.1522	\$5.7757
Greenlee	High	Clifton	Clifton	\$10.8087	\$0.3757	\$11.1844
	Low	Eagle		\$2.3103	\$0.3757	\$2.6860
La Paz	High	Wenden	McMullen Valley F.D.	\$11.2311	\$2.4207	\$13.6518
	Low	Parker	Parker	\$4.3578	\$1.5013	\$5.8591
Maricopa	High	Cartwright	Phoenix Union	\$10.4352	\$10.8034	\$21.2386
	Low	Cave Creek Unified	Carefree/Cave Creek	\$5.2656	\$0.9499	\$6.2155
Mohave	High	Colorado City	Colorado City F.D.	\$11.4843	\$5.8536	\$17.3379
	Low	Owens		\$6.5143	\$1.0103	\$7.5246
Navajo	High	Holbrook	Sun Valley F.D.	\$6.7874	\$7.1880	\$13.9754
	Low	Cedar (Hopi)		\$2.6887	\$0.6855	\$3.3742
Pima	High	Tucson	Drexel Hts. F.D.	\$11.4590	\$6.6959	\$18.1549
	Low	Baboquivari		\$5.4534	\$1.6731	\$7.1265
Pinal	High	Superior	Superior	\$18.5229	\$2.9759	\$21.4988
	Low	Sacaton		\$8.3498	\$1.7898	\$10.1396
Santa Cruz	High	Santa Cruz Valley	Rio Rico F.D.	\$9.5868	\$5.5795	\$15.1663
	Low	Patagonia	Patagonia	\$9.6203	\$0.7843	\$10.4046
Yavapai	High	Seligman	Seligman F.D.	\$12.1112	\$3.1896	\$15.3008
	Low	Walnut Grove		\$5.4073	\$0.6880	\$6.0953
Yuma	High	Crane	Yuma	\$10.2918	\$3.3865	\$13.6783
	Low	Gadsden	San Luis	\$8.7042	\$2.2897	\$10.9939

Arizona Counties, *Continued from Page 1*

skewed by the 9% reduction in Maricopa County, county general fund budgets would have reflected a 2.3% increase overall. The twelve counties that experienced growth in their general fund budgets ranged from a low of 1.5% in Pinal and Santa Cruz Counties to a high of 18.4% in Apache County. Only two other counties besides Maricopa experienced reductions in their general fund budgets. Cochise County dropped its budget by 4.2% and Gila County reduced its budget 0.3%.

In addition to the county general fund, total funds include special revenue funds, capital projects, debt service payments for voter-approved and non-voter-approved bonds, and enterprise funds. Examples of special revenue funds include the countywide special taxing districts, such as library, flood, hospital, public health care, and a television district, which is unique to Mohave County. In FY 2014, with eight counties experiencing increases and seven decreases, the overall change in total county budgets equated to a drop of 4.1%.

County General Fund and Total Fund Budgets*

County	General Fund			Total Funds		
	FY 2013	FY 2014	% Chg.	FY 2013	FY 2014	% Chg.
Apache	\$15,488,797	\$18,343,856	18.4%	\$51,492,813	\$51,171,362	-0.6%
Cochise	\$83,964,571	\$80,459,349	-4.2%	\$158,782,707	\$160,363,511	1.0%
Coconino	\$67,158,299	\$70,808,913	5.4%	\$216,743,152	\$263,715,576	21.7%
Gila	\$46,155,010	\$46,031,855	-0.3%	\$96,468,130	\$95,252,025	-1.3%
Graham	\$20,309,658	\$20,935,438	3.1%	\$31,890,759	\$32,891,242	3.1%
Greenlee	\$11,514,477	\$12,569,018	9.2%	\$21,290,602	\$23,572,100	10.7%
La Paz	\$14,010,366	\$16,318,525	16.5%	\$26,965,250	\$33,036,650	22.5%
Maricopa	\$1,035,674,136	\$942,780,433	-9.0%	\$3,112,081,596	\$3,065,393,528	-1.5%
Mohave	\$73,297,582	\$76,154,008	3.9%	\$255,080,903	\$253,015,076	-0.8%
Navajo	\$39,325,245	\$39,984,750	1.7%	\$113,367,385	\$118,533,913	4.6%
Pima	\$492,090,256	\$503,524,831	2.3%	\$1,891,854,274	\$1,569,147,951	-17.1%
Pinal	\$190,822,498	\$193,676,201	1.5%	\$334,515,835	\$373,723,558	11.7%
Santa Cruz	\$27,108,017	\$27,504,449	1.5%	\$73,370,071	\$70,355,234	-4.1%
Yavapai	\$88,018,086	\$89,679,704	1.9%	\$236,582,755	\$224,231,808	-5.2%
Yuma	\$75,367,041	\$77,258,446	2.5%	\$242,839,540	\$249,718,511	2.8%
Total	\$2,280,304,039	\$2,216,029,776	-2.8%	\$6,863,325,772	\$6,584,122,045	-4.1%

*For comparison purposes, the amounts reported for county general funds and total funds are based on the budgeted financial resources.

Property Values & Levies

As reported in *ATRA's August 2013 Newsletter*, property values declined, on average, by 6.5% in the current tax year. As a result of the drop in property values, many counties were able to increase their primary tax rates yet still remain within their truth-in-taxation (TNT) limits. As a result, the average primary property tax rate increased \$0.1370, from \$1.9677 to \$2.1046. With a combination of reduced property values and increased tax rates, primary property taxes increased nearly 2%.

Other General Fund Revenues

Other General Fund revenues include local sales taxes, which are imposed by all counties except Maricopa and Pima, state shared sales taxes, and vehicle license taxes. The budgeted revenues in all of these categories

Arizona Counties, *Continued from Page 4*

are expected to grow for most of the counties in FY 2014.

State shared sales taxes are expected to come in the strongest, with 7.5% overall growth. The highest growth is expected in Mohave (12.1%) and Coconino (11.8%), and only Gila County has anticipated a decrease in FY 2014 of 3.5%. State shared vehicle license tax revenues are expected to grow by 6.5% overall and only a few counties are anticipating reductions next year. The local general fund sales taxes are budgeted to increase by a collective 4.8% this fiscal year, with the most growth expected to occur in Greenlee (20%), La Paz (12.6%), and Yavapai (11%). In addition, the FY 2014 state budget included \$7,150,500 to all of the counties except Maricopa and Pima, in which each county will receive \$550,038 in “county assistance” for the maintenance of essential county services.

Cash Balances

The cash balances in county general fund budgets dropped an average 7.7% in FY 2014. Seven counties experienced decreases in cash, two remained unchanged, and six counties experienced growth in their general fund cash balances. Although cash balances declined this year, total cash reportedly held by the counties represents 20% of county general fund budgets on average. In fact, the fund balances in ten of the fifteen counties ranged from a low of 10% to a high of 43% of total general fund budgets. In addition to the broader reporting requirements under HB2621, the legislation included a clarification that local governments must budget all of their cash; however, it is clear that some counties continue to ignore the law. In fact, based on an ATRA analysis comparing county budgets to recent financial audits, the total cash balances may be understated by as much as \$120 million.

County General Fund Cash Balances

County	FY 2013	FY 2014	\$ Change	% Change	Cash as % of GF	
					FY 2013	FY 2014
Apache	\$4,000,000	\$4,000,000	\$0	0.0%	25.8%	21.8%
Cochise	\$30,861,018	\$27,892,296	-\$2,968,722	-9.6%	36.8%	34.7%
Coconino	\$25,659,330	\$30,237,664	\$4,578,334	17.8%	38.2%	42.7%
Gila	\$14,243,331	\$19,848,897	\$5,605,566	39.4%	30.9%	43.1%
Graham	\$1,479,784	\$1,268,293	-\$211,491	-14.3%	7.3%	6.1%
Greenlee	\$3,596,005	\$3,802,990	\$206,985	5.8%	31.2%	30.3%
La Paz	\$200,000	\$0	-\$200,000	-100.0%	1.4%	0.0%
Maricopa	\$247,432,960	\$230,066,825	-\$17,366,135	-7.0%	23.9%	24.4%
Mohave	\$11,830,484	\$1,860,717	-\$9,969,767	-84.3%	16.1%	2.4%
Navajo	\$4,000,000	\$4,000,000	\$0	0.0%	10.2%	10.0%
Pima	\$66,529,982	\$44,056,613	-\$22,473,369	-33.8%	13.5%	8.7%
Pinal	\$42,324,779	\$49,127,286	\$6,802,507	16.1%	22.2%	25.4%
Santa Cruz	\$10,611,502	\$10,949,691	\$338,189	3.2%	39.1%	39.8%
Yavapai	\$8,079,147	\$5,268,001	-\$2,811,146	-34.8%	9.2%	5.9%
Yuma	\$15,628,058	\$16,576,861	\$948,803	6.1%	20.7%	21.5%
Total	\$486,476,380	\$448,956,134	-\$37,520,246	-7.7%	21.3%	20.3%

Employee Compensation, Budgeted Payroll, & FTEs

Last fiscal year, the majority of counties awarded employees with one-time distributions, with the exception of a few such as Coconino, which implemented increases based on a classification and compensation plan, Greenlee and La Paz Counties which provided employees with a 3% cost-of-living adjustment (COLA), and

Arizona Counties, Continued from Page 5

Yavapai County provided employees with a 1% merit increase. In FY 2014, the majority of counties moved away from giving one-time raises to awarding employees with permanent increases, such as COLA's, merit and pay-for-performance adjustments.

County Employee Compensation

County	FY 2013 Budget	Estimated Total		Estimated Total Impact
		Impact	FY 2014 Budget	
Apache	one-time \$1,000 payment to all employees	\$380,000	5% COLA	\$420,000
Cochise	one-time pay-for-performance (\$400 to \$4,000)	\$1,715,000	one-time distribution	\$1,482,000
Coconino	classification & comp. plan + longevity/\$500 one-time	\$1,644,155	1.5% market + 2.5% merit on anniversary	Impact unknown
Gila	one-time 1.7% of CPI + one-time PFP (2.5% avg.)	\$1,078,005	classification & compensation study	\$2 million slated
Graham	longevity raises	\$53,000	longevity raises	\$53,000
Greenlee	3% COLA	\$255,000	3.5% increase + 1.5% add'l for sheriffs	Impact unknown
La Paz	3% COLA	Impact unknown	May award one-time payment during the FY	Unknown
Maricopa	Not budgeted	n/a	PFP 5% avg. + equity adjs.	\$67 million
Mohave	unknown		2.5% COLA	\$1.7 million
Navajo	\$500 one-time	\$300,000	2% adj.	\$300,000
Pima	n/a	n/a	1% COLA + 2% + one-time adj (svc since FY2008)	\$12 million
Pinal	one-time 2.5% adj for FT, \$100 for PT.	\$2,763,241	2.5% Merit	\$70,000
Santa Cruz	one-time \$1,000 for FT, \$500 for PT	\$204,750	Not budgeted	n/a
Yavapai	1% Merit	\$603,727	Not budgeted	n/a
Yuma	Not budgeted	n/a	Step increases	\$1.69 million

In FY 2014, Arizona counties have budgeted \$1.2 billion in total personnel compensation in their general fund budgets. Budgeted salaries amount to \$860.6 million, which represents 72% of total budgeted compensation. Employee-related costs represent the remaining 28% of total compensation, in which employee health care costs reflect the highest portion of the total at \$142.7 million, followed by retirement costs of \$133.5 million, and other benefit costs of \$123.7 million. Total budgeted salaries and EREs in all funds are budgeted at \$2.1 billion in FY 2014 and have a similar breakdown, with 69% dedicated to employee salaries, and the remaining 31% in EREs. Employee compensation as a percentage of county general fund budgets averaged 54.2% in FY 2014, ranging from a low of 42.5% in Santa Cruz County to a high of 63.2% in Yavapai County. When comparing the budgeted employee compensation of total funds, the average drops to 32.3%.

In FY 2014, FTEs included in county general fund budgets represent 56% of total budgeted FTEs, which varies between the fifteen counties. The differences between the counties can be due to multiple reasons. For example, a low percentage of FTEs in the General Fund may be reflective of a county that has greater reliance

County General Fund FTEs and Personnel Compensation

County	FTEs	% of Total	Salaries	Retirement	Healthcare	Other	Total Compensation	% of GF Budget
Apache	154	39.49%	\$6,531,918	\$1,169,736	\$1,358,786	\$825,854	\$9,886,294	53.9%
Cochise	614	67.62%	\$28,146,530	\$4,287,307	\$4,312,044	\$2,574,694	\$39,320,575	48.9%
Coconino	487	46.12%	\$25,447,329	\$4,518,751	\$3,564,834	\$2,395,536	\$35,926,450	50.7%
Gila	413	62.58%	\$16,771,930	\$2,530,232	\$2,982,488	\$1,589,843	\$23,874,493	51.9%
Graham	190	71.97%	\$8,494,295	\$1,223,862	\$1,502,425	\$0	\$11,220,582	53.6%
Greenlee	92	57.50%	\$4,286,247	\$643,557	\$736,196	\$440,476	\$6,106,476	48.6%
La Paz	131	54.58%	\$5,807,505	\$1,193,928	\$976,541	\$490,237	\$8,468,211	51.9%
Maricopa*	7,339	50.88%	\$347,796,303	\$54,324,277	\$60,131,571	\$74,466,527	\$477,099,455	50.6%
Mohave	711	55.90%	\$32,140,407	\$4,668,162	\$6,677,810	\$2,705,975	\$46,192,354	60.7%
Navajo	376	55.38%	\$16,507,161	\$2,575,526	\$2,850,018	\$1,594,077	\$23,526,782	58.8%
Pima	4,739	64.67%	\$207,371,588	\$34,049,014	\$32,325,470	\$22,099,339	\$295,845,411	58.8%
Pinal	1,544	72.73%	\$81,358,979	\$10,724,984	\$11,419,751	\$7,526,849	\$111,030,563	57.3%
Santa Cruz	180	46.63%	\$8,161,289	\$1,297,392	\$1,353,753	\$882,888	\$11,695,322	42.5%
Yavapai	850	56.52%	\$40,565,156	\$5,991,458	\$6,510,550	\$3,595,452	\$56,662,616	63.2%
Yuma	662	45.69%	\$31,177,515	\$4,299,095	\$5,985,735	\$2,476,587	\$43,938,932	56.9%
Totals	18,482	56.28%	\$860,564,152	\$133,497,281	\$142,687,972	\$123,664,334	\$1,200,794,516	54.2%

*Total compensation in the Maricopa County FY 2014 budget nets out \$59,619,223 in Personnel Allocation costs.

See Arizona Counties, page 7

Arizona Counties, Continued from Page 6

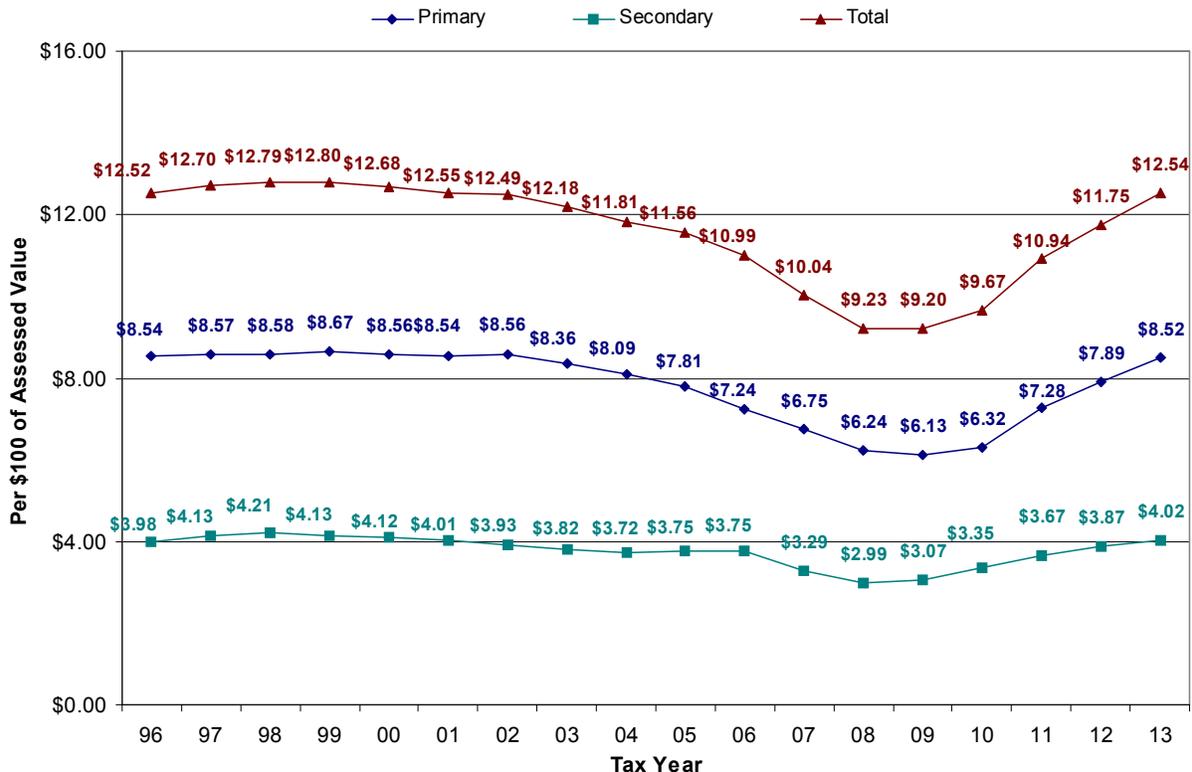
on special taxing districts rather than its general fund compared to a county that funds the same services strictly from its general fund without creating an additional taxing source. The percentage of general fund budgeted FTE's as a percentage of total FTE's ranges from a low of 39.5% in Apache County to a high of 72.7% in Pinal County. Total budgeted FTE's in FY 2014 amount to 32,842.

In November, ATRA will be issuing a detailed analysis of the FY 2014 tentative and final budgets adopted by the counties. Those reports will be posted to ATRA's website at www.arizonatax.org.

County Total Funds FTEs and Personnel Compensation

County	FTEs	Salaries	Retirement	Healthcare	Other	Total Compensation	% of Total Budgets
Apache	390	\$14,413,425	\$1,961,354	\$3,190,449	\$2,003,760	\$21,568,988	42.2%
Cochise	908	\$39,677,358	\$5,627,382	\$6,171,869	\$3,756,339	\$55,232,948	34.4%
Coconino	1,056	\$50,638,768	\$7,882,351	\$7,766,168	\$5,498,422	\$71,785,709	27.2%
Gila	660	\$25,882,666	\$3,650,850	\$4,787,016	\$2,470,186	\$36,790,718	38.6%
Graham	264	\$11,852,238	\$1,533,810	\$2,074,147	\$0	\$15,460,195	47.0%
Greenlee	160	\$6,525,373	\$892,454	\$1,291,507	\$671,132	\$9,380,466	39.8%
La Paz	240	\$9,844,159	\$1,730,919	\$1,759,649	\$956,961	\$14,291,688	43.3%
Maricopa	14,423	\$656,327,796	\$92,031,515	\$119,481,595	\$112,508,778	\$980,349,684	32.0%
Mohave	1,272	\$55,863,245	\$7,497,811	\$11,933,993	\$4,813,458	\$80,108,507	31.7%
Navajo	679	\$28,256,868	\$3,738,244	\$4,834,688	\$2,766,183	\$39,595,983	33.4%
Pima	7,328	\$311,458,136	\$47,021,160	\$49,781,970	\$35,873,158	\$444,134,424	28.3%
Pinal	2,123	\$108,398,857	\$13,700,928	\$14,812,819	\$9,808,023	\$146,720,627	39.3%
Santa Cruz	386	\$16,553,523	\$2,338,207	\$2,985,970	\$1,709,096	\$23,586,796	33.5%
Yavapai	1,504	\$69,275,429	\$9,341,945	\$11,143,608	\$6,443,092	\$96,204,074	42.9%
Yuma	1,449	\$64,910,376	\$8,020,798	\$13,059,999	\$5,348,327	\$91,339,500	36.6%
Totals	32,842	\$1,469,878,217	\$206,969,728	\$255,075,447	\$194,626,915	\$2,126,550,307	32.3%

AVERAGE STATEWIDE PROPERTY TAX RATES



Source: ADOR Average Statewide Property Tax Rates publication.