



The taxpayer's watchdog for over 75 years

ARIZONA TAX RESEARCH ASSOCIATION

NEWSLETTER VOLUME 79 NUMBER 8 SEPTEMBER 2019

Pension Costs Plague Fire District Budgets

Arizona's fire districts plan to spend nearly \$500 million in FY 2020, a 7.4% increase over last year. Property values are on the rise and the current funding model for fire districts allows them significant access to the property tax base. The Legislature has been very responsive to the various needs of fire districts over time, particularly during the recessionary years, which has resulted in a variety of enhancements to the system. What has plagued fire district budgets over the last decade are the skyrocketing Public Safety Personnel Retirement System (PSPRS) unfunded liabilities.

The Impact of PSPRS Unfunded Liabilities

PSPRS is one of the most underfunded public retirement plans in the nation with a funded status of only 47%. Fifty-eight of Arizona's 150 fire districts (FDs) are members of PSPRS and these districts carry an aggregate \$350 million in unfunded liability. Six districts have contribution rates greater than 40%: Sun City (54.39%); Bullhead City (50.24%); Buckskin (48.21%); Chino & Central Yavapai (CAFMA/48.17%); Fort Mohave Mesa (45.24%); and Fry FD (45.05%).

Twelve fire districts have PSPRS unfunded liability in excess of \$10 million and account for two-thirds of the total unfunded liability of all the districts. CAFMA,

See PSPRS Plagues Fire Districts, Page 6

Record Totals for School Bond Requests

Some are Back After Voters Declined

School districts across Arizona are asking their voters for a record \$1.6 billion in new bonds. If approved, revenue for capital spending is generated via the sale of general obligation bonds which property taxpayers repay with interest. If all pass, the total debt service will cost taxpayers \$2.4 billion over the life of the loans.

Thirty-nine districts are asking for override approvals, with a surprising number asking for new

See 2019 Bonds & Overrides, Page 4

Inside: Supreme Court Ruling Has Win for Taxpayers

ATRA Golf Tournament:

Nov 1, 12:00 pm

Stonecreek GC

ATRA Outlook Conference:

Nov 14, 8:00 am

Embassy Suites Scottsdale

Contact the ATRA office to register

Ruling Provides A Win for Taxpayers

Taxpayers appear to have scored a major victory in a landmark tax case that went mostly unreported in the local media. In a split decision, the Arizona Supreme Court ruled in favor of Arizona cities that city tax codes make the *entire* transaction of Online Travel Companies (OTCs) subject to the hotel provision of their sales tax, the Transaction Privilege Tax (TPT). Orbitz and other OTCs may have lost the battle but taxpayers were provided a legal gift from the courts by creating a test of sorts as it relates to assessments of back taxes, which in this case they deemed were likely illegal.

The major tax question in *Phoenix v. Orbitz* was whether the *full* charge to a customer using an OTC was subject to the city hotel TPT. OTCs typically charge an amount to the customer and remit to the hotelier an amount for the hotel room less their service charge. The state only applies their TPT rate to the amount retained by the hotel while cities argued that the broker provision in the Model City Tax Code (MCTC) was defined as such to include OTCs as brokers for hotels and thus put them in the hotel business. The court agreed.

The big win for taxpayers is in Section V, where the court ruled that cities could not assess back taxes on OTCs, citing Model Code section 542(b), which mirrors A.R.S. § 42-2078:

“MCTC § 542(b) provides that if a city “adopts a new interpretation or application of any [MCTC] provision . . . or determines that any provision applies to a new or additional category or type of business and the change in interpretation or application is not due to a change in the law,” then the city “shall not assess any tax, penalty or interest retroactively based on the change in interpretation or application.” (¶ 35)

The court ruled that OTC services were subject to the hotel TPT under the MCTC, however because it appeared to be a new *application* of the law, it was incumbent upon the government to provide fair notice to taxpayers, citing prior Arizona tax cases which had similar demands. “Thus, when a city seeks to collect taxes on activities or a class of taxpayers based on a new interpretation or application of the Code, it cannot do so for periods before it provides notice—whether by public statements or communications to particular taxpayers—to those affected.” (¶ 37)

The court points out that in at least once instance, a city declared OTCs to *not* be taxpayers and that a private taxpayer ruling from one or two cities is insufficient to provide notice to all taxpayers on the interpretation of the MCTC. *“But one city’s ruling for one taxpayer does not provide clear notice to all OTCs on behalf of all the Cities. Similarly, one city’s letter to an OTC industry representative is insufficient—even for the city sending*

“...But one city’s ruling for one taxpayer does not provide clear notice to all OTCs on behalf of all the Cities. Similarly, one city’s letter to an OTC industry representative is insufficient—even for the city sending the letter—to show that the impacted taxpayers (i.e., the OTCs) were formally notified.” (¶ 41)

the letter—to show that the impacted taxpayers (i.e., the OTCs) were formally notified.” (¶ 41)

The formal and clear notice requirement is not limited to cities, as the court closes the legal loop by asserting it applies to state TPT. “Notably, § 542(b)’s state law counterpart, § 42-2078, imposes the burden of proving whether an “interpretation or application” of a tax provision is “new” on the taxpayer as an affirmative defense. § 42-2078(b)(3) (“The change [in interpretation or application] is an affirmative defense in any administrative or judicial action for retroactive assessment of tax, interest and penalties to taxable periods before the new interpretation or application was adopted.”). This approach accords with the long-standing approach to place the burden of proof on the taxpayer if the taxing statute fails to address the issue. See, e.g., *State Tax Comm’n v. Magma Copper Co.*, 41 Ariz. 97, 104 (1932). We see no reason to treat the Code and state tax code differently in this respect.”

This reinforcement of prior court rulings takes a longstanding requirement for taxpayer notification and applies a modern, reinforced legal standard to it. The court reminds that a change in application is an “affirmative defense for retroactive assessment of tax.” They reinforce that private letter rulings alone are insufficient. The “formal and clear notice” standard will almost certainly play an important role in ongoing litigation over digital goods and services, where taxpayers have battled with the Department of Revenue, who has not materially addressed the taxation of digital products in rule or policy since 2005, when they declared generically (and insufficiently) that all software is taxable. With public reversals on private letter rulings in the area of data storage, contradictory rulings as it relates to SaaS products where some are taxable and others are not, and video/audio streaming where no rulings or policies were provided at all, taxpayers were provided a legal gift in *Orbitz*. This standard is critical because taxpayers are presently goaded into settling tax disputes because the threat of owing substantial back taxes (which they did not collect from their customers) is so damaging they agree to collect a legally disputed tax going forward.

This reinforcement of prior court rulings takes a longstanding requirement for taxpayer notification and applies a modern, reinforced legal standard to it.

The *Orbitz* ruling has several impacts, not the least of which is service providers in the business of connecting customers to travel and other amusement/tourism activities have now been defined as brokers in those same businesses for the purposes of city TPT. The Court admits their interpretation makes traditional travel agents and credit card companies such as American Express Travel subject to TPT if the customer is paying them and not the hotel or vendor directly. “That brick-and-mortar travel agents and credit card companies’ service fees, like the OTCs’, may be taxable if customers pay such entities directly rather than hotels is not an unintended consequence.” (¶ 21)

Court rulings are often messy and one innocent bystander appears to be these travel agents, whose service charges are now taxable as hotel operators and amusement providers. In all likelihood, those who were accepting payment in this way will have to change their business model to have customers instead pay each vendor individually, lest the agents be forced to acquire a TPT license and suffer the complexity of figuring out what percentage of their fee applies to which vendor and applicable tax. This may be particularly painful for end-to-end trip planners who provide a single-rate cost to travelers and handle the coordination of several vendors on their behalf.

Finally, in a move that likely confused many, the Supreme Court ruled that only the *first* city hotel rate (§ 444)

applied to OTCs because they are “brokers” in the business of operating hotels and the additional rate on hotels (§ 447) did not because it uses slightly different wording to describe the taxpayer. In an attempt to provide meaning to the difference in wording, the Court ruled that the “additional tax upon transient lodging” tax in §447 did not apply to OTCs, since they themselves are not hotels.

Most cities do not simply charge one TPT rate for hotels, but have a hotel rate (§444) that often mirrors other city rates for classifications like retail or rental, and then maintain a second rate (§447) that is often referred to as an “additional bed tax.” The additional bed tax (§447), which for example is 5.3% in Phoenix, 5% in Scottsdale, and 3.5% in Sedona helps explain why hotel taxes are so high.

Just a few days after the ruling, the League of Arizona Cities and Towns announced a proposed change to §447 to mirror its language to §444 so gross proceeds from OTCs *would be* subject to the additional bed tax. The date for the hearing has not been set but ATRA will continue to monitor the political and legal fallout from this case.

-Sean McCarthy

2019 Bonds and Overrides, *Continued from Page 1*

overrides or increases to existing overrides. Several districts such as Santa Cruz Valley Unified and Mohawk Valley Elementary who do not often ask voters for bonds or overrides are on the ballot. The message is clear, schools suspect November 2019 will be a good year to ask voters for more funding.

November 2018 was a relatively slow year for bond elections, with 7 of 12 passing for a total of \$529 million approved. In the three years prior, 44 school bond votes were approved for a total of \$2.8 billion in bond principal debt.

The biggest bond requests this year are from Chandler Unified at \$290 million, whose enrollment continues to grow in the southeast valley and is planning to build another high school. Chandler’s voters passed a \$196 million bond in 2015 and those funds have reportedly been exhausted. Tolleson Union is asking for another \$125 million after having the same amount approved in 2015; a district which is also growing rapidly and is planning another high school. Districts which are not growing but are asking for large bonds are: Dysart \$152M, Gilbert \$100M, Madison \$90M, and Paradise Valley \$236M.

Two districts whose bond failed last year are back this year with new requests. Buckeye Elementary is asking voters to approve \$54 million instead of \$65 million while Nadaburg Unified is asking for \$2.4 million instead of \$2.3 million.

Most districts cite the state’s lack of complete funding for District Additional Assistance (DAA) as their rationale for asking voters for additional bonds. The state is on track to fully fund DAA within a few years. Despite that, taxpayers should not expect the usage or requests for bonds to materially decrease for two important reasons. The first is most large districts spend an annually recurring amount from their bond fund on information technology, student devices, furniture, and other short-life items. Districts are not likely to begin paying for these items out of a restored DAA program if they’ve been successfully paying for them with debt. Second, bond funds are advantageous in that they are not dependent on student enrollment, which makes them particularly attractive to

| Bond Requests | Current Bond Levy | Current Tax Rate | Bond Request (Principal) | Total Bond Cost (P&I) | Estimated Tax Rate (Avg.) | Current Outstanding Debt |
|-----------------------|----------------------|------------------|--------------------------|------------------------|---------------------------|--------------------------|
| Agua Fria | \$9,109,183 | 0.6943 | \$ 55,000,000 | \$ 89,636,667 | 0.3600 | \$87,815,000 |
| Buckeye Elem | \$2,842,880 | 1.1612 | \$ 54,000,000 | \$ 93,619,065 | 1.2582 | \$29,360,000 |
| Chandler | \$37,651,594 | 1.2902 | \$ 290,250,000 | \$ 447,059,417 | 0.5666 | \$274,942,000 |
| Deer Valley | \$40,562,425 | 1.4699 | \$ 175,000,000 | \$ 226,994,416 | 0.7500 | \$198,220,000 |
| Dysart | \$16,145,275 | 1.1677 | \$ 152,500,000 | \$ 258,896,250 | 0.8500 | \$121,293,000 |
| Gilbert | \$22,356,221 | 1.0819 | \$ 100,000,000 | \$ 128,403,139 | 0.4553 | \$117,425,000 |
| Liberty | \$1,772,514 | 0.6399 | \$ 49,800,000 | \$ 85,190,138 | 0.9780 | \$15,205,000 |
| Madison | \$16,469,999 | 1.5406 | \$ 90,000,000 | \$ 122,427,250 | 0.8200 | \$92,455,000 |
| Nadaburg | \$185,929 | 0.2605 | \$ 2,436,000 | \$ 3,909,250 | 0.2700 | \$185,000 |
| Paradise Valley | \$61,643,817 | 1.7080 | \$ 236,140,000 | \$ 384,056,550 | 0.4800 | \$292,027,778 |
| Saddle Mountain | \$2,094,732 | 0.2823 | \$ 47,500,000 | \$ 66,332,000 | 0.5200 | \$13,305,000 |
| Tolleson Union | \$11,970,604 | 0.9577 | \$ 125,000,000 | \$ 199,525,000 | 0.6900 | \$123,460,000 |
| Apache Junction | \$3,691,289 | 0.8790 | \$ 60,000,000 | \$ 60,000,000 | 1.1300 | \$22,415,000 |
| Oracle | \$0 | 0.0000 | \$ 13,200,000 | \$ 13,200,000 | 0.5301 | \$0 |
| Coolidge | \$983,200 | 1.0155 | \$ 21,000,000 | \$ 33,368,867 | 0.9342 | \$13,556,750 |
| Mohawk Valley | \$0 | 0.0000 | \$ 1,500,000 | \$ 2,382,750 | 0.7037 | \$0 |
| Maricopa | \$3,726,960 | 1.1959 | \$ 68,000,000 | \$ 112,864,008 | 1.2184 | \$28,965,000 |
| Santa Cruz Valley Uni | \$715,750 | 0.4637 | \$ 22,550,000 | \$35,871,875 | 1.2231 | \$3,205,000 |
| Kingman | \$5,888,195 | 1.2204 | \$ 35,000,000 | \$ 54,461,113 | 0.5641 | \$39,185,000 |
| Tombstone | \$0 | 0.0000 | \$ 10,000,000 | \$ 16,051,500 | 1.5690 | \$0 |
| Willcox | \$911,283 | 1.4000 | \$ 17,575,000 | \$ 28,045,525 | 1.3517 | \$8,050,000 |
| TOTAL | \$238,721,850 | | \$1,626,451,000 | \$2,462,294,780 | | |

districts who have been declining in enrollment. The planned usage of bonds for recurring spending leads to the strained narrative that these bonds are not tax increases because the repayment tax rate is expected to be a permanent feature.

Another indication that districts suspect this November will be a good year is several districts are asking for debt they cannot access. Six of the 21 elections are for bonds when if combined with existing

debt exceed their statutory debt limit, meaning they cannot sell them all now. Districts may get bonds approved and sell them as they pay off old debt, freeing up debt capacity. In one case, Buckeye Elementary is asking for \$54 million in new bonds when they have \$38 million in existing debt principal (already approved but not all sold) against a statutory limit of just \$29 million.

While most M&O overrides are asking voters to continue their current level of budget increase through a continuation, at least 10 are asking voters to increase their level of budget increase.

Four of the five districts with M&O override failures last year are back this year with the same tax question. Mesa Unified, Altar Valley Unified, Joseph City Unified, and Santa Cruz Valley Union are doing what many have done in the past: insist the voters try again. Voting on overrides has become quite a game: districts now often ask *before* their override reaches their fifth full year of funding so they can try

| M&O Overrides | Override Levy | Estimated Tax Rate | % of RCL | Existing Override |
|-----------------------|---------------|--------------------|----------|-------------------|
| Mesa Uni | 60,870,453 | 1.8591 | 15% | 10% |
| Deer Valley | \$29,939,468 | 1.0832 | 15% | 15% |
| Fowler | \$3,415,202 | 0.9220 | 15% | 15% |
| Gilbert | \$31,766,072 | 1.4646 | 15% | 10% |
| Higley | \$11,680,086 | 1.6792 | 15% | 15% |
| Liberty | \$3,424,689 | 1.2281 | 15% | 10% |
| Littleton | \$5,125,000 | 1.8207 | 15% | 15% |
| Madison | \$5,000,852 | 0.4663 | 15% | 15% |
| Palo Verde | \$430,220 | 1.6105 | 14% | 14% |
| Pendergast | \$7,559,901 | 2.1270 | 15% | 15% |
| Peoria | \$33,702,108 | 1.7400 | 15% | 10% |
| Queen Creek | \$7,400,833 | 1.3900 | 15% | 15% |
| Saddle Mountain | \$1,462,000 | 0.1700 | 10% | 10% |
| Scottsdale | \$21,404,626 | 0.3818 | 15% | 15% |
| Tempe Elem | \$9,903,741 | 0.5901 | 15% | 15% |
| Florence | \$9,428,872 | 1.9419 | 15% | 0% |
| Oracle | \$559,894 | 0.2536 | 15% | 15% |
| Mohawk Valley | \$209,250 | 1.1742 | 15% | 0% |
| Blue Ridge | \$1,850,000 | 0.7230 | 15% | 15% |
| Joseph City | \$625,516 | 0.5094 | 10% | 3% |
| Winslow | \$1,181,000 | 2.5830 | 10% | 10% |
| Santa Cruz Valley Uni | \$519,408 | 0.4249 | 15% | 15% |
| Ray | \$334,000 | 0.6925 | 10% | 10% |
| Santa Cruz Valley Uni | \$1,852,135 | 1.1999 | 9% | 0% |
| Nogales | \$2,713,243 | 2.1200 | 8% | 5% |
| Altar Valley | \$453,762 | 0.9532 | 10% | 10% |
| Amphitheater | \$10,802,614 | 0.6791 | 13.5% | 10.0% |
| Flowing Wells | \$3,103,904 | 1.5293 | 10% | 10% |
| Sunnyside | \$9,300,000 | 2.0800 | 10% | 0% |
| Payson | \$1,415,543 | 0.5200 | 10% | 10% |
| Miami | \$591,638 | 0.8164 | 10% | 10% |
| St. Johns | \$595,000 | 0.4095 | 9% | 9% |

twice before funding begins to phase down over years six and seven of an override per the law. Districts openly refer to it as taking “two bites at the apple.” This process clearly mocks the notion that this is optional. In fact, in English common law, voters are not to be asked to revote on the same question, lest it strip the democratic rights of the voters in the previous election. It isn’t much of a democracy if a revote is called until the preferred outcome is achieved, particularly when the government calls the election and uses tax dollars to hold it. A district should have the ability to reapproach its voters at some point to ask for local funding, but to do so just 12 months later is offensive to the notion that the people have a choice. It also seems more legitimate for districts to ask a different question; such as a lesser amount of bonds if the voters rejected a higher amount. It’s understandable that staff would demand a re-vote when it doesn’t go as planned; but it’s unfortunate that elected school board officials participate in it.

-Sean McCarthy

PSPRS Plagues Fire Districts, *Continued from Page 1*

Fire Districts with Largest PSPRS Unfunded Liability

| Fire District | PSPRS FUNDED % | Unfunded Liability | Contribution Rates | FY 2019 Budget | FY 2020 Budget | % Chg. |
|-----------------------------------|-----------------------|---------------------------|---------------------------|-----------------------|-----------------------|---------------|
| CAFMA (Chino Valley/Ctrl Yavapai) | 49.90% | \$41,743,033 | 48.17% | \$25,503,592 | \$26,351,812 | 3.3% |
| Northwest FD | 66.50% | \$34,474,751 | 32.05% | \$69,108,155 | \$67,975,325 | -1.6% |
| Sun City FD | 42.30% | \$31,470,275 | 54.39% | \$11,594,381 | \$14,539,537 | 25.4% |
| Arizona FMD (SCW/Sun Lakes) | 60.70% | \$27,410,190 | 32.47% | \$27,491,502 | \$29,024,844 | 5.6% |
| Bullhead City FD | 59.80% | \$22,686,527 | 50.24% | \$15,086,215 | \$15,282,454 | 1.3% |
| Sedona FD | 55.10% | \$20,705,799 | 34.73% | \$17,290,812 | \$17,659,070 | 2.1% |
| Golder Ranch FD | 69.00% | \$18,916,980 | 23.03% | \$35,033,181 | \$39,783,631 | 13.6% |
| Superstition/(A.J.) | 65.00% | \$18,298,078 | 29.20% | \$21,768,080 | \$22,509,123 | 3.4% |
| Fry FD | 43.60% | \$15,039,110 | 45.05% | \$5,761,236 | \$5,939,218 | 3.1% |
| Green Valley FD | 59.50% | \$12,699,032 | 28.78% | \$11,202,159 | \$11,854,203 | 5.8% |
| Drexel Heights FD | 65.40% | \$11,691,492 | 32.49% | \$14,009,343 | \$18,981,920 | 35.5% |
| Daisy Mountain FD | 73.80% | \$11,181,443 | 24.66% | \$17,032,824 | \$18,744,027 | 10.0% |

which is a Joint Power Authority between Chino Valley and Central Yavapai fire districts, carries the most unfunded liability of approximately \$42 million. Northwest FD, the second largest district in the state based on Net Assessed Value (NAV) with the largest budget among all FDs, carries over \$34 million in unfunded PSPRS liability. Other FDs burdened with massive PSPRS unfunded liabilities include Sun City FD (\$31.5 million), Arizona FMD, aka Sun City West and Sun Lakes (\$27.4 million), Bullhead City FD (\$22.7 million) and Sedona FD (\$20.7 million). Like some counties and cities that are struggling amidst unfunded PSPRS liabilities, several fire districts have chosen to extend their amortization period to 30 years. Those fire districts include some of the largest fire districts in the state, including Daisy Mountain, Arizona FMD, Sun City, Superstition FMD, and Timber Mesa. Extending the amortization period an additional ten years to pay off the unfunded liability may alleviate some of the pressure in the short-term but it ultimately drives up the costs taxpayers will be required to pay in the long run.

Net Assessed Values (NAV)

Now several years removed since the Recession, the total NAV for Arizona's fire districts grew to nearly \$11 billion this year, a 6.5% increase over last year. Fifty-seven districts had an increase of 5% or greater. Though Prop 117 limits the annual growth in locally assessed taxable values to 5%, the NAV can grow greater than 5% in districts that have a significant amount of Centrally Valued Property (such as mines and utilities) that is not limited under Prop 117, as well as value added through annexations. Only 19 districts experienced a decline in their NAV, the majority of which ranged from 0.1% to as low as 7%. Two districts experienced double-digit declines- Greer FD (13.8%) and Parker FD (14.7%). Since Tax Year (TY) 2014, FD NAVs have grown 20%.

Levy Limits & Tax Rate Caps

Prior to legislation passed in 2009, fire districts were only subject to a tax rate cap. However, the tax rate cap, which is currently set at \$3.25, wasn't enough to protect taxpayers during the real estate market boom as many fire districts failed to decrease tax rates to offset the dramatic growth in values. For example, in the years leading up to the Recession and prior to the implementation of the levy limits, annual FD levies grew 25% in TY 2007 and another 20% in TY 2008. Failure of the fire districts to show fiscal restraint during that time prompted the Legislature to place levy limits on the fire districts for the first time. Unlike the constitutional levy limits placed on counties, cities, and community college districts of 2% plus new construction, the levy limits for fire districts allow a generous 8% annual growth, not including the value added from annexed property.

Since implementation of the levy limits and voters passage of Prop 117, the aggregate annual increase in fire district levies have remained under 8%. In fact over the last five years, fire district levies were limited to 27.8% growth. In TY 2019, fire district levies grew 6.8% to over \$300 million and approximately half the fire districts experienced 5% or greater growth in their levies over last year.

Tax Rates & Voter Approved Overrides

In 2019, the average tax rate levied by fire districts equates to \$2.69, compared to \$2.52 in tax year 2014. Six fire districts had excess capacity in their levy limits to increase their tax rates high enough to cause double-digit tax increases. They included Ehrenberg (from \$2.00 to \$2.9486/37.1% tax increase), Parker (\$1.8349 to \$2.5365/18% tax increase), Seligman (\$2.2616 to \$3.2490/54.2% tax increase), San Simon (\$1.3096 to \$1.80/42% tax increase), and Woods FD (\$0.75 to \$1.06/51.2% tax increase).

In the same legislation that implemented the levy limits, FDs were provided temporary relief by allowing them to seek voter approval to increase their tax rates. For districts that lost significant NAV as a result of the real estate market crash, the legislation authorized districts with at least 20% NAV loss to seek voter approval for a temporary override to exceed the rate cap to \$3.50 or for a permanent override for districts to increase the rate within the existing \$3.25 rate cap. Five districts- Superstition, Avra Valley, Pine/Strawberry, Pinewood and Tusayan- are currently levying a tax rate of \$3.50.

Fire District Assistance Tax (FDAT)

In addition to the local property taxes levied by FDs, property taxpayers are also required to pay an additional countywide property tax that is distributed to all the districts in the county, whether or not the taxpayer's property

is located within the boundaries of a fire district. The law requires that each county with a fire district (all counties except Yuma) levy a tax equal to 20% of each fire districts' levy, not to exceed a 10-cent tax rate. For most, the maximum amount each district can receive is \$400,000. For two or more districts that merge or consolidate, the maximum FDAT is the average FDAT each fire district received in the five years immediately prior to the merger or consolidation. Total FDAT levied by all counties increased 1.8% this year to nearly \$20 million.

-Jennifer Stielow

Fire District Assistance Tax

| County | Tax Year 2014 | | Tax Year 2018 | | Tax Year 2019 | | 1-YR % Chg. | 5-Yr % Chg. |
|---------------|---------------------|----------|---------------------|----------|---------------------|----------|----------------|----------------|
| | Levy | Rate | Levy | Rate | Levy | Rate | | |
| Apache | \$434,309 | \$0.0839 | \$395,671 | \$0.0844 | \$393,273 | \$0.0852 | -0.6% | -9.4% |
| Cochise | \$959,542 | \$0.1000 | \$928,290 | \$0.1000 | \$941,486 | \$0.1000 | 1.4% | -1.9% |
| Coconino | \$1,534,484 | \$0.1000 | \$1,726,580 | \$0.1000 | \$1,831,089 | \$0.1000 | 6.1% | 19.3% |
| Gila | \$419,258 | \$0.1000 | \$493,541 | \$0.1000 | \$519,905 | \$0.1000 | 5.3% | 24.0% |
| Graham | \$115,913 | \$0.0543 | \$104,233 | \$0.0549 | \$112,796 | \$0.0582 | 8.2% | -2.7% |
| Greenlee | \$9,711 | \$0.0021 | \$10,960 | \$0.0025 | \$13,680 | \$0.0031 | 24.8% | 40.9% |
| La Paz | \$210,721 | \$0.1000 | \$218,120 | \$0.1000 | \$214,376 | \$0.1000 | -1.7% | 1.7% |
| Maricopa | \$3,964,000 | \$0.0113 | \$4,325,286 | \$0.0107 | \$4,103,461 | \$0.0095 | -5.1% | 3.5% |
| Mohave | \$1,757,075 | \$0.1000 | \$1,811,189 | \$0.1000 | \$1,908,201 | \$0.1000 | 5.4% | 8.6% |
| Navajo | \$846,247 | \$0.1000 | \$828,848 | \$0.1000 | \$852,640 | \$0.1000 | 2.9% | 0.8% |
| Pima | \$3,577,714 | \$0.0472 | \$3,675,247 | \$0.0441 | \$3,753,884 | \$0.0430 | 2.1% | 4.9% |
| Pinal | \$1,375,252 | \$0.0674 | \$1,514,544 | \$0.0643 | \$1,550,570 | \$0.0615 | 2.4% | 12.7% |
| Santa Cruz | \$323,844 | \$0.1000 | \$329,646 | \$0.1000 | \$344,280 | \$0.1000 | 4.4% | 6.3% |
| Yavapai | \$2,267,389 | \$0.1000 | \$2,599,538 | \$0.1000 | \$2,765,677 | \$0.1000 | 6.4% | 22.0% |
| TOTALS | \$17,795,459 | | \$18,961,693 | | \$19,305,318 | | 1.8% | 8.5% |