**Property Tax Inequities In Queen Creek USD Proposed in HB2264**

- **Qualifiers:** $25 million investment; 125 jobs
- **Population Threshold:** City—50,000 or more; County—800,000 or more

### Actual Existing

- **Investment:** $25 million in 2013
- **Jobs created:** 125 in 2013
- **Assessment Ratio:** 20%
- **Estimated Taxes**: $588,000

### New, Qualifier

- **Investment:** $25 million in 2014
- **Jobs created:** 125 in 2014
- **Assessment Ratio:** 5%
- **Estimated Taxes**: $147,000

### New, Non-qualifier

- **Investment:** $25 million in 2014
- **Jobs created:** ONLY 100 in 2014
- **Assessment Ratio:** 20%
- **Estimated Taxes**: $588,000

### Actual Existing

- **Investment:** $2 million in 2013
- **Jobs created:** 15 in 2013
- **Assessment Ratio:** 20%
- **Estimated Taxes**: $47,040

### New, Qualifier

- **Investment:** $2 million in 2014
- **Jobs created:** 15 in 2014
- **Assessment Ratio:** 5%
- **Estimated Taxes**: $11,760

### New, Non-qualifier

- **Investment:** ONLY $1.9 million in 2014
- **Jobs created:** 15 in 2014
- **Primary Assessment Ratio:** 20%
- **Estimated Taxes**: $44,688

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**ARIZONA TAX RESEARCH ASSOCIATION**

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**Population**

- **MES A**
  - **Population:** 441,160

- **QUEEN CREEK**
  - **Population:** 27,218

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*Using FY 2013 State Average Tax Rate:*
- $7.89 Primary
- $3.87 Secondary