

Santa Cruz Elementary School District #28 2025 Property Tax



State of Arizona Joint Legislative Budget Committee

- March 15, 2025 FY26 Truth In Taxation Rates for equalization assistance were sent to Board of Supervisors, County Schools Superintendent, and Treasurer's Office.
- The TNT rates for equalization assistance to school districts is made up of the Qualifying Tax Rate (QTR) used in K-12 funding formula.



STATE OF ARIZONA

Joint Legislative Budget Committee

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March 14, 2025

To: Distribution List

Pursuant to A.R.S. § 41-1276, the Joint Legislative Budget Committee is responsible to inform the County Boards of Supervisors and the Superintendent of Public Instruction by March 15 of each year of the Truth in Taxation (TNT) rates for the following fiscal year.

The TNT rates for equalization assistance to school districts consist of the Qualifying Tax Rate (QTR) used in the K-12 funding formula.

Based on the latest available net assessed value information, we have calculated the FY 2026 TNT rates. The new QTR for FY 2026 is shown in the table below. Please note that if there are revisions to the QTR after the distribution of this memo, we will provide you with updated information at that time.

FY 2026 TRUTH IN TAXATION RATES	
	Qualifying Tax Rate
• High School District; Common School District within a high school district which does not offer instruction in high school subjects as provided in A.R.S. § 15-447	\$1.5606
• Unified School District; Common School District not within a high school district; Common School District within a high school district which offers instruction in high school subjects as provided in A.R.S. § 15-447	\$3.1212

If you have any questions, please contact Hans Olofsson at (602) 926-5491.

Sincerely,

Richard Stavneak

Richard Stavneak
Director

RS:kp

Property Tax Oversight Committee

- June 25, 2025 Staff, Property Tax Oversight Commission- Arizona Department of Revenue sent County School Superintendent the 2026 PTOC School District Tax Rate and Levy Template. Mrs. Donnelly then forwarded to each school district that same day.
- This excel document has five tabs to be completed. (Treasurer's Office does not receive this blank or completed)
- June 25, 2025 Peter Laing sent to all counties a new 2025-2026 PTOC School District Tax Rate and Levy Template. County School Superintendent sent out to all district on June 27, 2025.

A	B	C	D	E
1 Enter data in yellow highlighted cells and the forms will populate.				
2				
3 Fiscal Year	2026			
4 JLBC Approved Qualified Tax Rate (QTR)	1.5606			
5				
6 School District Name and Number:				
7 CTD Number: (Enter 9 digit CTD number for the district as text)				
8 County				
9				
10 Weighted Student Count from BSA55:				
11 Student Count (cell E146)	0.000			
12				
13 Equalization Assessed Valuation from Data Entry Tab:				
14 (enter total values without dividing by 100)				
15 Primary Net Assessed Valuation (cell E149)	\$0			
16 SRP Assessed Valuation (cell E151)	\$0			
17 GPLET Assessed Valuation (cell E152)	\$0			
18 Equalization Assessed Valuation (should match cell E153)	\$0			
19				
20	PDS-8	9-12	Total	
21 Equalization Base from BSA55:	1.5606	1.5606	3.1212	
22 DSL/RSL Allocation (cell J90)	0.00	0.00	0.00	
23 DAA Allocation (cell M136)	0.00	0.00	0.00	
24 Equalization Base (should match cell L164)	0.00	0.00	0.00	
25 Qualifying Levy (should match cell L165)	0.00	0.00	0.00	
26 Total Equalization Assistance (should match cell L166)	0.00	0.00	0.00	
27				
28 RCL from BSA55:				
29 Revenue Control Limit (RCL) (cell J88)			0.00	
30				
31 TSL from BSA55:				
32 Transportation Support Level (TSL) (cell E93)			0.00	
33 TRCL Calculation from BSA55:				
34 Transportation Revenue Control Limit (TRCL) (cell E105)			0.00	
35 Difference of TRCL less TSL			0.00	
36 Less an additional reduction in order to levy a lesser amount. (Enter as a positive number, if applicable.)			0.00	
37 Levy for TRCL/TSL			0.00	
38				
39 Calculation of General Budget Limit from Page 7:				
40 Line 4. Small School Adjustment (columns A and B)			0	
41 Line 8. (c) Dropout Prevention Programs			0	
42 Line 8. (d) Registered Warrant			0	
43 Line 8. (g) Excessive Property Tax Assessed Valuation Judgments			0	
44				
45 Truth in Taxation Work Sheet from Truth in Tax Tab:				
46 Line 12. Amount to be levied for Adjacent Ways			0	
47 Line 13. Amount to be levied for Liabilities in Excess of the Budget			0	
48				
49 Other:				
	Input and instructions	School District Tax Rates	Secondary Detail	Minimum QTR - B Levy
				Type 03 - F Levy

Superintendent Procedures as per [A.R.S. § 15-991](#)

1. June- PTOC School District Tax Rate and Levy Template received. Template is forwarded to school districts.
2. County Superintendent completes a template for each district. County Superintendent and Business Manager compare, modify, and finalize as needed.
3. Final worksheet is signed by district business manager and submitted to County School Superintendent by deadline 7/25. District confirms % for M & O and Capital.
4. July 25th- County School Superintendent submits all district worksheets to PTOC.
5. County Superintendent completes SCC school district tax rate chart. Submits to county management.
6. Final certification is declared by County Board of Supervisors.

Type 03 School District (Additional tax rate)

- February 15th- The Joint Legislative Budget Committee computes the K-12 education tax rates for the next FY. (QTR)
- QTR is a statutory primary property tax rate used to determine local contribution toward a school district budget. (FY26- 3.1212 for unified districts, 1.5606 for non-unified districts.)
- An additional tax rate is levied in each common school district not within a high school district. These districts are called type 03 districts.
- SCED #28 is identified as a type 03 district. ADE calculates high school student count in district and funding per student each FY.
- As per A.R.S. 15-992.F.1, the final tax rate for a type 03 district cannot exceed the minimum QTR or 1.5606 for FY26.
- The monies collected are administered as state aid to high schools who provide tuition to identified students in a type 03 district.



June 1, 2025

Santa Cruz County Board of Supervisors
2510 N. Congress Dr. #119
Nogales, AZ 85621

Pursuant to HB 2173 second regular session 2024, ADE has calculated the statewide average per high school student funding and average daily membership of High School pupils in a Common School District not within a High School District (Type03 Districts) for Santa Cruz County.

The statewide average per high school student funding is \$6,966.08.

The total student count of High School pupils in a Common School District not within a High School District for Santa Cruz County is 125.792.

The Student Count of High School pupils in each Common School District not within a High School District:

Santa Cruz Elementary District	125.792
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If you have any questions, please email schoolfinance@azed.gov

Xin Liu
Senior Director of School Finance

We are a service organization committed to raising academic outcomes and empowering parents.

STATE OF ARIZONA



Department of Revenue
Local Jurisdictions District
(602) 716-6843
Fax (602) 542-4425

Katie Hobbs
Governor

Robert Woods
Director

Arizona Department of Revenue (ADOR)

- July 23, 2025 ADOR sent Clerk of the Board and copied Treasurers Office and County School Superintendent Office the 2025 ASAE Guidelines and Worksheets.
- 2025 ASAE Guidelines Cover Letter
- 2025 ASAE Guidelines
- 2026 Truth In Taxation Rates
- 2025 ADOR ASAE Worksheet
- 2025 County Tax Rate Worksheet.

DATE: July 23, 2025

TO: Clerk of the Board of Supervisors

SUBJECT: 2025 tax roll guidelines for calculating Additional State Aid to Education

Enclosed are guidelines for calculating Additional State Aid to Education (ASAE) amounts and reduction rates by school district required for the 2025 tax roll. The attached guidelines also contain a calendar of events depicting prescribed reporting dates and responsibilities. A worksheet has also been provided for your use to facilitate the exchange of information that is required by statute. The spreadsheet is designed to have your county provide the data needed by the Arizona Department of Revenue to perform its responsibilities in the calculation of Additional State Aid to Education.

The Limited Net Assessed Values and Limited Class 3 Net Assessed Values determined as of February 10 should be used, as prescribed in A.R.S. § 42-17052. These values can be found in the published Abstract of the Assessment Roll. If you need a copy of the published Abstract of the Assessment Roll, it can be found at the following link:

https://azdor.gov/sites/default/files/document/PROPERTY_AbstractAssessmentRoll.pdf

Per A.R.S. § 42-17151(A)(3), the State Aid to Education rate should be rounded to 4 decimal places. Please verify that your rates are not carried out beyond 4 decimal places.

If you have any questions regarding this letter, please contact Central Information Services at cis@azdor.gov.

Sincerely,

CIS Team
Local Jurisdictions District

Cc: County Treasurer
County School Superintendent
Tim McCain, Deputy Associate Superintendent, School Finance Department of Education

2025 Sequential Calendar of Reporting Dates and 2025 Calculation Guidelines

ADDITIONAL STATE AID TO EDUCATION (ASAE) 2025 SEQUENTIAL CALENDAR OF REPORTING DATES

Reporting Date:	August 22, 2025
<i>Responsibility:</i>	County Board of Supervisors to the Department of Revenue.
<i>Information:</i>	The amount by school district of ASAE and the data used to compute the amounts reported.
<i>Guideline Reference:</i> <i>Statutory Reference:</i>	Section I. A.R.S. § 15-972(C)
Reporting Date:	September 2, 2025
<i>Responsibility:</i>	Department of Revenue to the County Board of Supervisors.
<i>Information:</i>	Verify ASAE amounts and property tax rate(s) used for the property tax reduction necessary to meet the requirements of A.R.S. § 15-972(E).
<i>Guideline Reference:</i> <i>Statutory Reference:</i>	Section II. A.R.S. § 15-972(C)
Reporting Date:	September 5, 2025
<i>Responsibility:</i>	County Board of Supervisors to the Department of Revenue.
<i>Information:</i>	Amount of ASAE by school district and the data used for computing the amount as provided in A.R.S. § 15-972(D).
<i>Guideline Reference:</i> <i>Statutory Reference:</i>	Section III and IV. A.R.S. § 15-972(F)
Reporting Date:	September 10, 2025
<i>Responsibility:</i>	Department of Revenue to the County Board of Supervisors.
<i>Information:</i>	Verified amounts of ASAE and property tax rate(s) used for the property tax reduction provided in A.R.S. § 15-972(E).
<i>Guideline Reference:</i> <i>Statutory Reference:</i>	Section V. A.R.S. § 15-972(F)
Reporting Date:	September 30, 2025
<i>Responsibility:</i>	County Board of Supervisors to the Department of Revenue.
<i>Information:</i>	Data Processing specifications used in calculations provided for in A.R.S. 15-972(B) and A.R.S. 15-972(E), and a minimum of two copies of actual tax bills for residential property in each tax area code.
<i>Guideline Reference:</i> <i>Statutory Reference:</i>	Section VI. A.R.S. § 15-972(G)
Reporting Date:	October 14, 2025
<i>Responsibility:</i>	Department of Revenue to the State Board of Education.
<i>Information:</i>	Total ASAE for each school district as calculated pursuant to A.R.S. § 15-972.
<i>Guideline Reference:</i> <i>Statutory Reference:</i>	Section VII. A.R.S. § 15-972.H

2025 CALCULATION GUIDELINES

I. By August 22, 2025, the County Board of Supervisors shall report to the Department of Revenue the base amount for each school district of ASAE and the data used to compute the amounts reported. Data required for computation:

- 2025 primary tax rate for each school district in the county.
- 2025 Class 3 limited net assessed value from the February 10th published Abstract for each school district in the county pursuant to A.R.S. § 42-17052. (If you do not have the 2025 Abstract publication, you can obtain a copy at the following link)

https://azdor.gov/sites/default/files/document/PROPERTY_AbstractAssessmentRoll.pdf

A. The base calculation routine for determining ASAE for all school districts as provided in A.R.S. § 15-447.

1. Determine from the school district budget if the primary tax rate calculated for the district includes an amount to fund any of the following items. A.R.S. § 15-992(G)(1)-(G)(10).
 - a. Dropout Prevention Program pursuant to A.R.S. § 15-992(G).
 - b. Adjustment for Tuition Loss school districts that do not qualify for equalization assistance pursuant to A.R.S. § 15-954(D).
 - c. Liabilities In Excess of the School District Budget pursuant to A.R.S. § 15-907(E).
 - d. Vocational Maintenance and Operations Expenses pursuant to A.R.S. § 15-910.01(E).
 - e. Adjacent Ways Assessments pursuant to A.R.S. § 15-995(D). Please verify that it is the levied amount.
 - f. Phase down Small School District Budget Limit Exemptions pursuant to A.R.S. § 15-949(G). Only include small school adjustment amounts for districts that have exceeded the small school eligible ADM levels and are authorized to phase down their small school adjustments pursuant to A.R.S. § 15-949(D) or (E)

The part of the primary tax rate set to fund any of the items above is specifically excluded by statute from the computation of base ASAE for the school district. Therefore, if any of the items above are funded in the ADOPTED budget, they must be subtracted from the total levy and the primary tax rate must be re-calculated for use in the base ASAE calculation for the school district.

In addition, no ASAE will be paid on any levy attributable to the minimum school tax or the type 3 county aid for common schools (A.R.S. § 15-992(D)).

2. Calculate 50.0000% of the primary tax rate (use the re-calculated/adjusted primary tax rate from step 1 above if applicable), rounded to 4 decimal places, per A.R.S. § 42-17151(A)(3), and compare the result to 50.0000% of the half or full Qualifying Tax Rate, pursuant to A.R.S. § 15-972(B).
3. Select the lower of the two and calculate base ASAE for the district by multiplying the rate selected in Step 2 above by the net assessed valuation of Class 3 property as of February 10th in the district used for primary tax purposes (limited), as a rate per \$100 of assessed value pursuant to A.R.S. § 15-972(2).

State Aid to Education 2025-2026

2026 PTOC School District Tax Rate Forms

- July 25, 2025 County School Superintendent Mrs. Donnelly submitted the 2026 PTOC School District Tax Rate and Levy Template to PTOC.

County School Superintendent
School District Tax Rates and Levies
2026

School District Name and Number:		Santa Cruz Elementary School District #28	
CTD Number:	1203290000	County:	Santa Cruz County
Primary Net Assessed Values:	\$ 12,904,452	Student Count:	166
SRP Net Assessed Values:	\$ 12,904,452	Equalization Assistance:	\$ 867,142
Total:	\$ 12,904,452		
Qualifying Tax Rate (QTR)			
	PSD-8	9-12	Total
Equatization Assistance Base:	\$ 1,5606	\$ 1,5606	\$ 3,1212
Equatization Assistance Base Tax Rate:	\$ 8.2803		
Lesser of QTR or Equatization Base:	\$ 1,5606	\$ 1,5606	\$ 1,5606
Transportation Revenue Control Limit (TRCL):	\$ 536,146.31		
Less Transportation Support Level (TSL):	\$ 50,126.40		
Less additional reduction, if applicable:	\$ -		
TRCL less TSL (or a lesser amount):	\$ 486,019.91		
Dropout Prevention Programs:	\$ -		TRCL/TSL Tax Rate: \$ 3.7863
Immigrant Newcomer Registering Warrants:	\$ -		Dropout Prevention Tax Rate: \$ -
Small School Adjustment:	\$ -		Registering Warrants Tax Rate: \$ -
Liabilities in Excess of School Budget:	\$ 250,000.00		Small School Adjustment Tax Rate: \$ 1.9373
Adjacent Ways Levy:	\$ -		Excess Liabilities Tax Rate: \$ -
Excessive Property Tax Assessed Valuation Judgments:	\$ -		Adjacent Ways Tax Rate: \$ -
Non-State Aid Delincts Tax Judgments:	N/A		Excessive Property Tax Assessed Valuation Judgments Tax Rate: \$ -
Non-State Aid Underestimated ADM:	N/A		Tax Judgments Tax Rate: \$ -
Adjusted Capital Budget Correction:	N/A		Underestimated ADM Tax Rate: \$ -
Less Impact Aid Transferred to MLO to reduce tax levy:	\$ -		Cash Deficit Correction Tax Rate: \$ -
GPLET Net Assessed Values:	\$ -		Less Impact Aid Tax Rate Reduction: \$ -
Less prior year GPLET collections:	\$ -		
GPLET Levy:	\$ -		GPLET Tax Rate: \$ -
SECONDARY TAX RATES AND LEVIES			
Maintenance & Operations (M&O) Override:	\$ -		M&O Override Tax Rate: \$ -
District Additional Assistance (Capital) Override:	\$ -		District Additional Assistance (Capital) Override Tax Rate: \$ -
K-3 / Special Programs:	\$ -		K-3 / Special Programs Override Tax Rate: \$ -
Deregistration:	\$ -		Deregistration Tax Rate: \$ -
Overrides & Deregistration Total Levy:	\$ -		Overrides & Deregistration Total Tax Rate: \$ -
Total Class A Debt Service Levy:	\$ -		Class A Debt Service Tax Rate: \$ -
Total Class B Debt Service Levy:	\$ -		Class B Debt Service Tax Rate: \$ -
Preliminary Primary Tax Rate:	\$ -		
Maximum allowable tax rate per § 42-17151, if applicable:	N/A		
Minimum of Preliminary Primary Tax Rate or Maximum allowable tax rate:	\$ 7,2642		
		Additional Tax Rate for Type 03 School Districts (§15-992.F): \$ 1,5606	
		Additional Tax Levy for Type 03 School Districts (§15-992.F): \$ 201,387	
		Additional Tax Rate (§15-992.B): \$ -	
		Additional Tax Levy (§15-992.B): \$ -	
NET ASSESSED VALUES:	\$ 12,904,452		
FINAL PRIMARY TAX RATE:	\$ 8,8248	FINAL SECONDARY TAX RATE:	\$ -
FINAL PRIMARY TAX LEVY*:	\$ 1,139,792	FINAL SECONDARY TAX LEVY*:	\$ -
TOTAL PRIMARY AND SECONDARY TAX RATE FOR FY 2026			
		\$ 8,8248	

* Tax levy excludes voluntary contributions in lieu of property taxes.

I accept the tax rates as presented above for FY 2026

Printed Name and Title

Signature

7/24/25

Portion of Total Primary Tax Rate & Levy Available for District Budgeting	
Tax Rate	\$ 7,2642
Tax Levy	\$ 937,405
Portion of Total Primary Tax Rate & Levy Sent to State Treasurer, as Applicable	
(Sum of §15-992.F & §15-992.B Calculated Rates and Levies, as applicable)	
Tax Rate	\$ 1,5606
Tax Levy	\$ 201,387

FY26 School Districts Tax Rates

- July 30, 2025 Superintendent Donnelly provided the Santa Cruz County School District Tax Rates for Fiscal Year 2025-26.
- August 8 , 2025 Treasurer Paz recommended Schools Superintendent review all district budgets and tax rates for accuracy.
- PTOC Additional State Aid Reduction Rates to Education had not been received at this point.
- August 11, 2025- County Management sent tax rates for FY25-26 to PTOC.

SANTA CRUZ COUNTY SCHOOL DISTRICT TAX RATES FOR FISCAL YEAR 2025-26										
SCHOOL DISTRICT	PRIMARY	FY-26	LEVY	ASSESSED VALUATION	TAX RATE	SECONDARY	FY-26	TOTAL LEVY AMOUNT	FY-26 TAX RATE	
	ASSESSED VALUATION	TAX				ASSESSED VALUATION	TAX			
	VALUATION	RATE	AMOUNT			VALUATION	RATE			
PATAGONIA ELEMENTARY #6	\$26,699,979									
MAINTENANCE AND OPERATION (001)	3.3766	901,553								
UNRESTRICTED CAPITAL (610)	0.1407	37,565								
ADJACENT WAYS (620)	0.0000	0				*****	NO BOND	LEVY	*****	
SOFT CAPITAL ALLOCATION (625)	0.0000	0								
	PRIMARY TAX:	3.5173		939,118					3.5173	
PATAGONIA UNION HIGH #20	\$70,950,837						\$70,950,837			
MAINTENANCE AND OPERATION (001)	2.1463	1,522,798				M & O OVERRIDE	0.0000	0		
UNRESTRICTED CAPITAL (610)	0.0894	63,450				DEBT SERVICE (700)	0.0000	0		
ADJACENT WAYS (620)	0.0000	0				CTED (596)	0.0500	35,475		
SOFT CAPITAL ALLOCATION (625)	0.0000	0								
	PRIMARY TAX:	2.2357		1,586,248			SECONDARY TAX:	0.0500	35,475	2.2857
SONOITA ELEMENTARY #25	\$44,250,858									
MAINTENANCE AND OPERATION (001)	3.8460	1,701,867								
UNRESTRICTED CAPITAL (610)	0.1169	52,635				*****	NO BOND	LEVY	*****	
SOFT CAPITAL ALLOCATION (625)	0.0000	0								
	PRIMARY TAX:	3.9649		1,754,502					3.9649	
SANTA CRUZ ELEMENTARY #28	\$12,904,452									
MAINTENANCE AND OPERATION (001)	8.7366	1,127,404								
UNRESTRICTED CAPITAL (610)	0.0882	11,388								
SOFT CAPITAL ALLOCATION (625)	0.0000	0								
	PRIMARY TAX:	8.8248		1,138,792					8.8248	
Additional Tax Rate/Levy for Type 03 School District	1.5606	201,387								
SANTA CRUZ VALLEY UNIFIED #35	\$227,000,055						\$227,000,055			
MAINTENANCE AND OPERATION (001)	3.1356	7,117,896				M & O OVERRIDE	0.8811	2,000,000		
UNRESTRICTED CAPITAL (610)	0.2727	618,947				DEBT SERVICE (700)	0.5918	1,343,422		
ADJACENT WAYS (620)	0.0000	0				UTED (596)	0.0500	113,500		
SOFT CAPITAL ALLOCATION (625)	0.0000	0								
	PRIMARY TAX:	3.4083		7,736,843			SECONDARY TAX:	1.5229	3,456,922	4.9312
NOGALES UNIFIED DISTRICT #1	\$149,848,623						\$149,848,623			
MAINTENANCE AND OPERATION (001)	3.1851	4,772,811				M & O OVERRIDE	2.0936	3137230		
UNRESTRICTED CAPITAL (610)	0.2657	398,165				DEBT SERVICE (700)	1.3988	2096083		
ADJACENT WAYS (620)	0.0000	0				UTED (596)	0.0500	74924		
SOFT CAPITAL ALLOCATION (625)	0.0000	0								
	PRIMARY TAX:	3.4508		5,170,976			SECONDARY TAX:	3.5424	5,308,237	6.9932

FY26 Tax Rates

- SCC FY25-26 TNT-Primary & Secondary Published Notice & Affidavit.
- SCC School District and SCC Tax Rates and Valuations.

SANTA CRUZ COUNTY SCHOOL DISTRICT TAX RATES FOR FISCAL YEAR 2025-26									
SCHOOL DISTRICT	ASSESSED VALUATION	FY 25			SECONDARY			FY 26	
		TAX RATE	LEVY AMOUNT		ASSESSED VALUATION	TAX RATE	LEVY AMOUNT	TAX RATE	
PATAGONIA ELEMENTARY #6									
MAINTENANCE AND OPERATION (001)	\$26,699,979	3.3768	901,553						
UNRESTRICTED CAPITAL (610)	0.1407	37,585							
ADJACENT WAYS (620)	0.0000	0							
SOFT CAPITAL ALLOCATION (625)	0.0000	0							
PRIMARY TAX:	3.5173		930,118						3.5173
PATAGONIA UNION HIGH #20									
MAINTENANCE AND OPERATION (001)	\$70,950,837				\$70,950,837				
UNRESTRICTED CAPITAL (610)	2.1483	1,522,708			M & O OVERRIDE	0.0000	0		
ADJACENT WAYS (620)	0.0894	63,450			DEBT SERVICE (700)	0.0000	0		
SOFT CAPITAL ALLOCATION (625)	0.0000	0			JTED (596)	0.0500	35,475		
PRIMARY TAX:	2.2357		1,586,248		SECONDARY TAX:	0.0500	35,475		2.2857
SONOITA ELEMENTARY #25									
MAINTENANCE AND OPERATION (001)	\$44,250,858	3.8480	1,701,867						
UNRESTRICTED CAPITAL (610)	0.1189	52,635							
ADJACENT WAYS (620)	0.0000	0							
SOFT CAPITAL ALLOCATION (625)	0.0000	0							
PRIMARY TAX:	3.9649		1,754,502						3.9649
SANTA CRUZ ELEMENTARY #28									
MAINTENANCE AND OPERATION (001)	\$12,904,452	8.7366	1,127,404						
UNRESTRICTED CAPITAL (610)	0.0882	11,388							
ADJACENT WAYS (620)	0.0000	0							
SOFT CAPITAL ALLOCATION (625)	0.0000	0							
PRIMARY TAX:	8.8248		1,138,792						8.8248
Additional Tax Rate/Levy for Type 03 School District									
	1.5606		201,387						
SANTA CRUZ VALLEY UNIFIED #35									
MAINTENANCE AND OPERATION (001)	\$227,000,055	3.1358	7,117,896			\$227,000,055			
UNRESTRICTED CAPITAL (610)	0.2727	616,947			M & O OVERRIDE	0.8811	2,000,000		
ADJACENT WAYS (620)	0.0000	0			DEBT SERVICE (700)	0.5918	1,343,422		
SOFT CAPITAL ALLOCATION (625)	0.0000	0			JTED (596)	0.0500	113,500		
PRIMARY TAX:	3.4083		7,736,843		SECONDARY TAX:	1.5229	3,456,922		4.9312
NOGALES UNIFIED DISTRICT #1									
MAINTENANCE AND OPERATION (001)	\$149,846,623	3.1851	4,772,811			\$149,846,623			
UNRESTRICTED CAPITAL (610)	0.2657	398,165			M & O OVERRIDE	2.0936	3137230		
ADJACENT WAYS (620)	0.0000	0			DEBT SERVICE (700)	1.3988	2095083		
SOFT CAPITAL ALLOCATION (625)	0.0000	0			JTED (596)	0.0500	74924		
PRIMARY TAX:	3.4508		5,170,976		SECONDARY TAX:	3.5424	5,308,237		6.9932

8/6/2025

SANTA CRUZ COUNTY FISCAL YEAR 2025-2026 TAX RATES AND VALUATIONS

	NET VALUATION	LEVY RATE	LEVY AMOUNT
SANTA CRUZ COUNTY (PRIMARY)	\$460,946,165	3.9765	\$ 18,329,524
SANTA CRUZ COUNTY PROVISIONAL COMMUNITY COLLEGE	0.4021	\$ 1,853,465	
STATE OF ARIZONA (MANDATED EDUCATIONAL EQUALIZATION)	0.0000	-	
TOTAL	4.3766	\$ 20,182,989	
SANTA CRUZ COUNTY (SECONDARY)			
S.C.C. FLOOD CONTROL DISTRICT	\$425,304,868	0.7953	\$ 3,382,450
COUNTY WIDE FIRE DISTRICT (SECONDARY)	\$460,946,165	0.1000	\$ 460,946
TUBAC FIRE DISTRICT (SECONDARY)	\$129,567,651		
Maintenance & Operation Bond Interest and Redemption	3.1515	\$ 4,083,325	
TOTAL	0.5347	\$ 692,798	
	3.6862	\$ 4,776,123	
RIO RICO FIRE DISTRICT (SECONDARY)	\$98,736,206		
Maintenance & Operation Bond Interest and Redemption	3.7500	\$ 3,702,608	
TOTAL	0.5000	\$ 493,681	
	4.2500	\$ 4,196,289	
SONOITA ELGIN FIRE DISTRICT (SECONDARY)	\$44,464,634	3.2500	\$ 1,445,101
NOGALES SUBURBAN FIRE DISTRICT (SECONDARY)	\$11,152,692	3.7500	\$ 418,226
STATE OF ARIZONA (UNORGANIZED SCHOOL PRIMARY)			
COUNTY EDUCATION DISTRICT	\$242,198	1.5606	\$ 3,780

Completed ASAE Worksheet

- August 22, 2025- Deputy County Manager submitted the completed ASAE Worksheet to the Arizona Department of Revenue.
- AZDOR responded confirming receipt and they would review.
- August 22, 2025 AZDOR confirmed ASAE worksheet was reviewed and no issues were found. They would continue on and work the 1% and reduction rates.

Tax Bill Creation

- Once the Treasurer has received the approved Tax Rates from all Districts and State Aid Worksheets, he completes an excel spreadsheet with each district breakdown. This is provided to our consultant at TGI Systems for compilation of test bills.
- Sent tax rate to TGI systems on August 25, 2025.

		Current	Last			
2025 02000	10 NETPRI	3.9765	4.0065 apaz	8/21/2025	0	0
2025 02001	10 NETPRI	0	0.0000 apaz	8/21/2025	0	0
2025 05006	10 NETPRI	3.5173	3.7686 apaz	8/21/2025	0	0
2025 05006	30 LPVRES	0.7803	0.7965 apaz	8/21/2025	0	0
2025 05025	10 NETPRI	3.9649	4.1772 apaz	8/21/2025	0	0
2025 05025	30 LPVRES	0.7803	0.7965 apaz	8/21/2025	0	0
2025 05028	10 NETPRI	8.8248	5.3005 apaz	8/21/2025	0	0
2025 05028	30 LPVRES	1.5606	1.5930 apaz	8/21/2025	0	0
2025 06101	10 NETPRI	2.2357	2.5273 apaz	8/21/2025	0	0
2025 06101	30 LPVRES	0.7803	0.7965 apaz	8/21/2025	0	0
2025 06102	10 NETPRI	2.2357	2.5273 apaz	8/21/2025	0	0
2025 06102	30 LPVRES	0.7803	0.7965 apaz	8/21/2025	0	0
2025 07001	10 NETPRI	3.4508	3.5236 apaz	8/21/2025	0	0
2025 07001	30 LPVRES	1.5606	1.5930 apaz	8/21/2025	0	0
2025 07035	10 NETPRI	3.4083	3.5574 apaz	8/21/2025	0	0
2025 07035	30 LPVRES	1.5606	1.5930 apaz	8/21/2025	0	0
2025 07099	10 NETPRI	1.5606	1.5930 apaz	8/21/2025	0	0
2025 07099	30 LPVRES	0.7803	0.7965 apaz	8/21/2025	0	0
2025 08150	10 NETPRI	0.4021	0.4066 apaz	8/21/2025	0	0
2025 11201	20 NETSEC	3.6862	3.5863 apaz	8/21/2025	0	0
2025 11202	20 NETSEC	3.7500	3.7500 apaz	8/21/2025	0	0
2025 11203	20 NETSEC	4.2500	4.2500 apaz	8/21/2025	0	0
2025 11204	20 NETSEC	3.2500	3.1000 apaz	8/21/2025	0	0
2025 11900	20 NETSEC	0.1000	0.1000 apaz	8/21/2025	0	0
2025 15001	20 NETSECN	0.7953	0.8013 apaz	8/21/2025	0	0
2025 30001	20 NETSEC	0.0500	0.0500 apaz	8/21/2025	0	0
2025 30099	20 NETSEC	0.0500	0.0500 apaz	8/21/2025	0	0
2025 57001	20 NETSEC	2.0936	2.1251 apaz	8/21/2025	0	0
2025 57011	20 NETSEC	1.3988	1.202 apaz	8/21/2025	0	0
2025 57035	20 NETSEC	0.8811	0.6162 apaz	8/21/2025	0	0
2025 77035	20 NETSEC	0.5918	0.6308 apaz	8/21/2025	0	0
2025 30002	20 NETSEC	0.0500	0.0500 apaz	8/21/2025	0	0
2025 05803	10 NETSEC	1.5606	3.3475 apaz	8/21/2025	0	0
2025 05803	30 NETSEC	0.7803	0.7965 apaz	8/21/2025	0	0

Tax Bill Creation

- TGI Systems will then provide the Treasurer's Office test bills for review.

2) Tax Roll Number: 6816

3) Tax Year: 2025

4) Physical Address: 350 S RIVER RD

5) Prior Balance: No

6) Legal: A PORTION OF LAND IN THE SW4 OF SEC 15 T23S R14E

7) Acres: 3.570000

8) Delinquent: No

4.371BLP
8.8948
1.5100LP
14.7144
0.8953

Tax Area Prime Rate ✓ Sec Rate ✓ Irrigation
2800 14.764 0.8953 ✓ 0.00

GD_Total District	Prime Total Tax	State Aid	Prime Net	Secondary
22,607.00 0.00	3,337.70 3,010.90	529.20	2,808.50	202.40

District	Prime Rate	Override	Bond A	Bond B	Reduction Rate
Santa Cruz Elementary #28	10.3854 ✓	0.00	0.00	0.00	2.3409 ✓

Warning: Null value is eliminated by an aggregate or other SET operation.

Values	Ratio	Assessed Values	Exemptions	Net Values
FCV 286,960 LPV 226,068 PP 0	10.0 10.0 10.0	28,697 22,607 0	0 0 0	28,697 22,607 0

Authority Prior Year Current Year Change

SANTA CRUZ COUNTY SCHOOL DISTRICT TAX RATES FOR FISCAL YEAR 2025-26									
SCHOOL DISTRICT	PRIMARY ASSESSED VALUATION	FY-26 TAX RATE	LEVY AMOUNT	SECONDARY ASSESSED VALUATION	FY-26 TAX RATE	LEVY AMOUNT	TOTAL TAX RATE		
PATAGONIA ELEMENTARY #6	\$26,699,979	3.376%	901,553						
MAINTENANCE AND OPERATION (001)		0.1407	37,565						
UNRESTRICTED CAPITAL (610)	05000	0.0000	0	NO BOND LEVY					
ADJACENT WAYS (620)		0.0000	0						
SOFT CAPITAL ALLOCATION (625)									
		3.5173	939,118				3.5173		
PATAGONIA UNION HIGH #20	\$70,950,837	2.1463	1,522,798	M & O OVERRIDE	\$70,950,837				
MAINTENANCE AND OPERATION (001)	05010	0.0894	63,450	DEBT SERVICE (700)	0.0000	0			
UNRESTRICTED CAPITAL (610)		0.0000	0	CTED (596)	0.0500	35,475	30,002		
ADJACENT WAYS (620)	05010	0.0000	0						
SOFT CAPITAL ALLOCATION (625)									
		2.2357	1,586,248		SECONDARY TAX:	0.0500	35,475	2.2857	
SONOITA ELEMENTARY #25	\$44,250,858	3.8480	1,701,857						
MAINTENANCE AND OPERATION (001)	05025	0.1189	52,535	NO BOND LEVY					
UNRESTRICTED CAPITAL (610)		0.0000	0						
SOFT CAPITAL ALLOCATION (625)									
		3.9649	1,764,502				3.9649		
SANTA CRUZ ELEMENTARY #28	\$12,904,452	8.7368	1,127,404						
MAINTENANCE AND OPERATION (001)	05028	0.0882	11,388						
UNRESTRICTED CAPITAL (610)		0.0000	0						
SOFT CAPITAL ALLOCATION (625)									
		8.8248	1,138,792				8.8248		
Additional Tax Rate/Levy for Type 03 School District									
SANTA CRUZ VALLEY UNIFIED #35	\$227,000,055				\$227,000,055				
MAINTENANCE AND OPERATION (001)	07035	3.1356	7,117,898	M & O OVERRIDE	0.8811	2,000,000	57035		
UNRESTRICTED CAPITAL (610)		0.2727	618,947	DEBT SERVICE (700)	0.5918	1,343,422	7035		
ADJACENT WAYS (620)	07035	0.0000	0	JTED (596)	0.0500	113,500	30099		
SOFT CAPITAL ALLOCATION (625)									
		3.4083	7,736,843		SECONDARY TAX:	1.5228	3,466,922	4.9312	

HOIGALES UNI
MAINTENANCE
UNRESTRICTED
ADJACENT WA
SOFT CAPITAL
4.371BLP
3.9649
2.2357
10.5792
0.8953
0.5000
0.9453

8) Delinquent: No

Tax Area Prime Rate	Sec Rate	Irrigation
2500	10.5792 ✓	0.9453 ✓ 0.00

GD_Total District	Prime Total Tax	State Aid	Prime Net	Secondary
30,078.00 0.00	3,182.01 3,219.96	246.38	2,935.63	284.33

District	Prime Rate	Override	Bond A	Bond B	Reduction Rate
Sonoita SD25	3.9649 ✓	0.00	0.00	0.00	0.7803 ✓

Warning: Null value is eliminated by an aggregate or other SET operation.

Values	Ratio	Assessed Values	Exemptions	Net Values
FCV 268,679 LPV 253,146 PP 0	11.9 11.9 11.9	31,924 30,078 0	0 0 0	31,924 30,078 0

Authority	Prior Year	Current Year	Change
(02000) SANTA CRUZ COUNTY Primary Tax	1,155.23	1,196.06	40.83
(05025) SONOITA SD #25 State Aid	116.75	123.19	6.44
(05025) SONOITA SD #25 Primary Tax	1,204.45	1,192.56	11.89
(06101) Patagonia UHS #20 State Aid	116.75	123.19	6.44
(06101) Patagonia UHS #20 Primary Tax	728.72	672.45	56.27
(08150) SCC COMMUNITY COLLEGE Primary Tax	117.24	120.94	3.70

ASAE Reduction Rates

- September 9, 2025 AZDOR sent the 2025 State Aid to Education Reduction Rates and the 1% check sheet used to calculate the State Aid Reduction Rates.

Area Code/School District	Tax Code	Total Primary Rate		Difference (Primary - State Aid)	Adjusted ASAE Rate
		PS0954-01	Rate		
07001 Nogales USD #1	0100, 0101, 0102, 0150,	7.8294	1.5606	6.2688	1.5606
07999 County Education District	0200,	5.9392	0.7803	5.1589	0.7803
05006 Patagonia ESD #6	0600, 0601, 0602, 0603, 0630	10.1316	0.7803	8.5710	0.7803
06102 Patagonia UHS	0600, 0601, 0602, 0603, 0630	10.1316	0.7803	8.5710	0.7803
05025 Sonoita ESD #25	2500, 2501,	10.5792	0.7803	9.0186	0.7803
06102 Patagonia UHS	2500, 2501,	10.5792	0.7803	9.0186	0.7803
05028 Santa Cruz ESD #28	2800, 2801, 2830,	14.7640	1.5606	13.2034	3.9837
07035 Santa Cruz USD #35	3500, 3501, 3502, 3503, 3504, 3506	7.7869	1.5606	6.2263	1.5606

Over 1% State Aid Rate Adjustment				
05028 Santa Cruz ESD #28	2800, 2801, 2830,	14.7640	1.5606	13.2034
				13.2034
			Limit	-10.0000
			Additional State Aid	3.2034
			ASAE	1.5606
			New ASAE Rate	4.7640
				3.9837
				New Reduction rate minus type 03

2025 Additional State Aid to Education Tax Reduction Rates By School District Santa Cruz County				
Tax Authority Code	School District			Tax Reduction Rate
07001	Nogales SD # 1			1.5606
05006	Patagonia SD # 6			0.7803
06102	Patagonia UHS			0.7803
05025	Sonoita SD # 25			0.7803
05028	*2	Santa Cruz ESD # 28		3.9837
07035	Santa Cruz USD # 35			1.5606
07999	*1	County Education District		0.7803
05828	*1	Santa Cruz Elementary Type 03 County Aid - § 15-992(F)		0.7803

Tax Authority Code	School District	Tax Reduction Rate	Tax Area Code Locations
07001	Nogales SD # 1	1.5606	All
05006	Patagonia SD # 6	0.7803	All
06102	Patagonia UHS	0.7803	All
05025	Sonoita SD # 25	0.7803	All
05028	*2 Santa Cruz ESD # 28	3.9837	All
07035	Santa Cruz USD # 35	1.5606	All
07999	*1 County Education District	0.7803	All
05828	*1 Santa Cruz Elementary Type 03 County Aid - § 15-992(F)	0.7803	All

1. The additional state aid to education amounts calculated for the Minimum School Tax, County Education District and the Type 03 District will not be reimbursed by the state.

2. Adjustment required from 1.5606 to 3.9837 to limit legal class 3 primary taxes to 1% of limited value

Tax Bills

- Tax bills sent to AZDOR on September 30, 2025 by Treasurer.
- Samples included tax bills from all taxing authorities.

<input checked="" type="checkbox"/> v2_SAN86125_PP_UniqueAreaCodes_SAMPLES_FF...	Adobe Acrobat Document	579 KB	No	579 KB	0%	9/17/2025 4:40 PM
<input type="checkbox"/> v2_SAN86125_requested_500_L3C_Y	Adobe Acrobat Document	933 KB	No	933 KB	0%	9/17/2025 4:40 PM
<input type="checkbox"/> v2_SAN86125_RP_UniqueAreaCodes_SAMPLES_FF...	Adobe Acrobat Document	677 KB	No	677 KB	0%	9/17/2025 4:40 PM
<input type="checkbox"/> v2_SAN86125_SAMPLES_14_500_Kts_Y	Adobe Acrobat Document	2,022 KB	No	2,022 KB	0%	9/17/2025 4:40 PM
<input type="checkbox"/> v2_SAN86125_SAMPLES_46_500_Kv7_Y	Adobe Acrobat Document	1,158 KB	No	1,158 KB	0%	9/17/2025 4:40 PM
<input type="checkbox"/> v2_SAN86125_SAMPLES_47_500_Kv9_Y	Adobe Acrobat Document	1,583 KB	No	1,583 KB	0%	9/17/2025 4:40 PM
<input type="checkbox"/> v2_SAN86125_SAMPLES_48_500_Kwa_Y	Adobe Acrobat Document	3,018 KB	No	3,018 KB	0%	9/17/2025 4:40 PM
<input type="checkbox"/> v2_SAN86125_SAMPLES_50_500_KxD_Y	Adobe Acrobat Document	3,053 KB	No	3,053 KB	0%	9/17/2025 4:40 PM
<input type="checkbox"/> v2_SAN86125_SAMPLES_51_500_KyV_Y	Adobe Acrobat Document	2,879 KB	No	2,879 KB	0%	9/17/2025 4:40 PM

2025 PROPERTY TAX NOTICE		SANTA CRUZ COUNTY			ARIZONA																																																		
TAX ID NUMBER	AREA CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	SPECIAL DISTRICT \$ PER ACRE	ASSESSMENT	TAXABLE NET ASSESSED VALUE																																																	
95582801	2801	14.764	3.85	0.00	PERSONAL PROPERTY	142																																																	
<table border="1"> <thead> <tr> <th colspan="2">2025 TAX SUMMARY</th> <th colspan="5">THIS IS A CALENDAR YEAR TAX NOTICE ASSESSMENT</th> </tr> <tr> <th>PRIMARY PROPERTY TAX</th> <th>20.97</th> <th colspan="5">VALUE IN DOLLARS ASSESSMENT RATIO ASSESSED VALUE IN DOLLARS EXEMPTIONS NET ASSESSED VALUE</th> </tr> </thead> <tbody> <tr> <td>LESS STATE AID TO EDUCATION</td> <td>0.00</td> <td>0</td> <td>16.0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>NET PRIMARY PROPERTY TAX</td> <td>20.97</td> <td>0</td> <td>16.0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>SECONDARY PROPERTY TAX</td> <td>5.47</td> <td>886</td> <td>16.0</td> <td>142</td> <td>0</td> <td>142</td> </tr> <tr> <td>SPECIAL DISTRICT TAX</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>TOTAL TAX DUE FOR 2025</td> <td>26.44</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>							2025 TAX SUMMARY		THIS IS A CALENDAR YEAR TAX NOTICE ASSESSMENT					PRIMARY PROPERTY TAX	20.97	VALUE IN DOLLARS ASSESSMENT RATIO ASSESSED VALUE IN DOLLARS EXEMPTIONS NET ASSESSED VALUE					LESS STATE AID TO EDUCATION	0.00	0	16.0	0	0	0	NET PRIMARY PROPERTY TAX	20.97	0	16.0	0	0	0	SECONDARY PROPERTY TAX	5.47	886	16.0	142	0	142	SPECIAL DISTRICT TAX	0.00						TOTAL TAX DUE FOR 2025	26.44					
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Please fold on perforation BEFORE tearing.																																																							
DETACH AND RETURN WITH PAYMENT																																																							
PLEASE DO NOT STAPLE OR TAPE CHECK TO PAYMENT COUPON																																																							
RETURN COUPON AND MAKE CHECK PAYABLE TO: Alejandro I. Paz Santa Cruz County Treasurer PO Box 1150 Nogales AZ 85628-1150																																																							
2 CHECKS MUST BE DRAWN ON A U.S. BANK IN U.S. FUNDS SECOND HALF DUE BY MAY 1, 2026 <input type="checkbox"/> PAY ▶ 0.00																																																							
PLEASE INCLUDE YOUR TAX ID NUMBER ON YOUR CHECK. Due March 2, 2026																																																							



Alejandro I. Paz
 Santa Cruz County Treasurer
 PO Box 1150
 Nogales AZ 85628-1150

If your mortgage company makes
 your property tax payments,

Meetings

- Santa Cruz County Officials, Santa Cruz Elementary School District #28 Superintendent and Business Manager met with Lake Patagonia Ranch Estates Homeowners Association and District #28 residents to discuss tax bill concern in the Board of Supervisors conference room- November 18, 2025 9:00am.
- November 18, 2025 5:30 PM, Little Red School House held a Board Meeting. Superintendent Romero, Business Manager Denisse Melendez, Assessor Pablo Ramos and Santa Cruz County Treasurer Alejandro Paz presented.
- November 18, 2025- Present, our office has received emails, phone calls, and visits from SCESD#28 residents.

Santa Cruz County Treasurer's office
Alejandro Paz

Taxes are calculated based on a rate applied to the value of your property. The tax rate is a combination of the rates of all the jurisdictions that have a property tax where you live, such as the Santa Cruz County, your school district and your fire district. There is a Primary Tax Rate and a Secondary Tax Rate. Primary taxes are used to pay the operating expenses of a jurisdiction and the rate is applied to the Limited Cash Value of your property. The secondary taxes are used to pay for special districts, such as fire districts, and other voter approved items, for example, Truth in Taxation, bonds, and budget overrides.

The calculation is as follows:

Primary Tax = Limited Value times Assessment Ratio times Primary Tax Rate divided by \$100

Secondary Tax = Limited Value times Assessment Ratio times Secondary Tax Rate divided by \$100

• Santa Cruz County Tax Calculations for SCED#28 Revisions

Property Tax Oversight Committee (PTOC)

- January 30, 2026 Treasurer Paz and Chief Deputy Damon met with Jolene Christopherson, Craig McPike, Hsin Pai, and Alexandra Kusen to discuss tax bills concerns. (Discussion)
- February 3rd and 5th Treasurers Office, County Management and PTOC connected for review, discussion, clarifications, and understanding.

Jurisdiction #	Jurisdiction Name	LPV Net Assessed Value	Primary Tax Rate	Gross Tax	ASAE Reduction	Net Tax	Note
02000	Santa Cruz County	49,515	3.9765	1968.96	0.00	1968.96	
05028	Santa Cruz SD #28	49,515	7.2642	3596.87	1588.16	2010.71	ASAE Rate to hold to 1% primary value = 3.2034
05803	SCESD #28 Type 03	49,515	1.5806	772.73	0.00	772.73	
08150	SCC Community College	49,515	0.4021	199.10	0.00	199.10	
Total Primary			13.2034	6537.66	1588.16	4951.50	
Jurisdiction #	Jurisdiction Name	LPV NET Assessed Value	Secondary Tax Rate	Gross Tax	ASAE Reduction	Net Tax	
11900	Fire District Assistance Fund	49,515	0.1000	49.52	0	49.52	
15001	Santa Cruz County Flood Control	49,515	0.7983	393.79	0	393.79	
Total Secondary			0.8983	443.31	0	443.31	
Total Tax						5394.81	

2025 PROPERTY TAX NOTICE **SANTA CRUZ COUNTY** **ARIZONA**

PARCEL NUMBER	ARIA CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	SPECIAL DISTRICT TAX RATE PER \$100 ASSESSED VALUE	ASSESSMENT	TAKEAWAY NET ASSESSED VALUE
100-00-196	2030	13.2034	0.8983	0.00	REAL PROPERTY	49,515

2025 TAX SUMMARY

ASSESSMENT	VALUATION	ASSESSED VALUE	REDUCTION	NET ASSESSED VALUE
PRIMARY PROPERTY TAX	6,537.66	495.15	0	49,515
LEAD STATE AD VALOREM TAX	772.74	51.688	0	51.688
NET PRIMARY PROPERTY TAX	5,764.92	0	0	0
SECONDARY PROPERTY TAX	443.31	30.18	0	30.18
SPECIAL DISTRICT TAX	0.00	0	0	0
TOTAL TAX DUE FOR 2025	6,208.23			

JURISDICTION

02000	SANTA CRUZ COUNTY	\$1,874.67	\$1,068.96
05028	SANTA CRUZ SD #28	\$4,000.00	\$4,472.74
05803	SANTA CRUZ #28	\$2,158.18	\$2,158.18
05803	SCESD #28 Type 03 County Ad-15-9597P	\$64.18	\$64.18
05803	SCESD #28 Type 03 County Ad-15-9597P	\$2,317.00	\$2,303.00
08150	SCC COMMUNITY COLLEGE	\$143.96	\$143.96
11900	FIRE DISTRICT ASSISTANCE FUND	\$40.30	\$40.30
15001	SANTA CRUZ COUNTY FCD	\$322.83	\$306.79

SITUS ADDRESS **ACREAGE: 4.53000**
78, CIRCUITO MONTANA

Sources

[azleg.gov/ars/42/11001](https://www.azleg.gov/ars/42/11001) Definition
[azleg.gov/ars/150/972](https://www.azleg.gov/ars/150/972) ASAE
[azleg.gov/ars/150/992](https://www.azleg.gov/ars/150/992) Type 03
[azleg.gov/const/918](https://www.azleg.gov/const/918) Residential Ad Valorem Tax Limits

PTOC

- February 6th Treasurer's Office met with PTOC again to review and request a written confirmation of the ASAE Rate to apply. Also provided two additional samples per their request.
- If it remains as previously provided, the adjustment will be an additional 1.6428 to the already applied 1.5606 for a total primary rate reduction rate of 3.2034.
- Add in the 0.7803 for the Type 03 reduction for a total combined rate reduction of 3.9837
- Current reduction rate applied is 2.3409. (2.3409- 3.9837= **1.6428**)

2025 Additional State Aid to Education Tax Reduction Rates By School District Santa Cruz County				
Tax Authority Code	School District		Tax Reduction Rate	Tax Area Code Locations
07001	Nogales SD # 1		1.5606	All
05006	Patagonia SD # 6		0.7803	All
06102	Patagonia UHS		0.7803	All
05025	Sonoita SD # 25		0.7803	All
05028	*2 Santa Cruz ESD # 28		3.9837	All
07035	Santa Cruz USD # 35		1.5606	All
07999	*1 County Education District		0.7803	All
05828	Santa Cruz Elementary Type 03 County Aid - § 15-992(F)		0.7803	All
1. The additional state aid to education amounts calculated for the Minimum School Tax, County Education District and the Type 03 District will not be reimbursed by the state.				
2. Adjustment required from 1.5606 to 3.9837 to limit legal class 3 primary taxes to 1% of limited value				

Scope of Impact

- 550 parcels
- Total amount not determined, as of yet. Once rate is plugged in and rebills are generated, we will have a more accurate dollar amount.
- We are not aware of any penalties. Cotality has requested all overpayments be applied to 2nd half installments and to continue providing updated tax rolls twice a month.

Refunds

- Refunds will be made via check by mail.
- Our goal is by end of March, however, this all depends on the rebill, PTOC review, and printer.
- Refunds will include interest pursuant to A.R.S 42-16259.

[Home](#) / [Business](#) / [Interest Rates](#)

Interest Rates

On January 1 of each year, the Arizona Department of Revenue (ADOR) will add any outstanding interest as of that date to the principal amount of tax still owed. This compounding interest is then calculated on the new tax principal amount.

The Department applies interest, compounded annually, in the same manner and at the same time as prescribed by the U.S. Internal Revenue Code (IRC), Section 6621. However, that rate of interest for both overpayments and underpayments for all taxpayers is the federal short-term rate, determined by the IRC, plus three percentage points.

PERIOD	COMPOUND POINT	DAYS/YEAR BASE	UNDERPAYMENT RATE		OVERPAYMENT RATE	
			BEGINNING	ENDING	ANNUAL	DAILY
**INT THRU		SS				
1/1/2026	3/31/2026	365	7%	0.0001918	7%	0.0001918
**INT THRU		SS				
1/1/2025	12/31/2025	365	7%	0.0001918	7%	0.0001918
**INT THRU		SS				

Treasurer Office Tax Bill Procedure

- Work in progress.
- Will be presented at the Board of Supervisors Meeting for approval.

Santa Cruz County Treasurer's Internal Procedures and Processes	
Title: Treasurer's Office Tax Bill Procedures	Number:
Category: Department wide overview	Date: 2/7/2026
Audience: All Staff	Revision:
Initiating Division: N/A	Revision Date:
Written By: Alejandro I. Paz	Approved by: Alejandro I. Paz
	Reviewed by: Bettina Damon

Purpose: The purpose of this document is to provide all staff with an overview of the Treasurers Office scope and responsibility for printing tax bills and collection.

Elected Treasurer: Alejandro I. Paz
Reports To: Citizens of Santa Cruz County
Tenure: 2 year (May 2024 - present)
Office Location: Administrative, Mailing, and In Person customer location Address is 2150 N Congress Dr., STE 104, Nogales.
Chief Deputy Treasurer: Bettina Damon

A.R.S. 15-972

A.R.S 42-17152. Extending tax roll: limitation on residential property tax; effect of informalities- County Board of Supervisors.

A.R.S 42-17251. Extension of assessment roll to all taxing jurisdictions on the county; equalization- County Assessor

A.R.S 42.18003. Delivery of roll to County Treasurer; resolution for collecting taxes.

Responsibilities: Upon delivery of the tax roll to the County Treasurer, the office will prepare for printing tax statements, collection, and disbursement of all property taxes levied in the county.

Tax Rate Adoption

Tax rates are adopted by each taxing district, with the process beginning in the spring as budgets are being developed. The Treasurer, Chief Deputy Treasurer, and Administrative Supervisor will attend the Schools Superintendent budget and tax rate calculation meetings for each school district.

Special District and Fire District budgets are due to the County Board of Supervisors and County Treasurer as defined in A.R.S. 48-252.

Treasurer/Superintendent's Office Collaboration for FY27 Tax Rate Calculations

- Monthly District Business Manager meetings including CSO staff, Treasurer, and Chief Deputy will be in-person meetings during June & July.
- Meetings will be study sessions allocating time for the review and discussion of tax rate calculations, state aid disbursements, levy amounts, and special circumstances like type 03 additional tax rates or small school rate adjustments.
- Business Managers, Superintendent, and Treasurer will sign off on all documents before submitting to PTOC and the Santa Cruz County Board of Supervisors for certification.