

PROPERTY TAX RATE & LEVY COMPARISON

FISCAL YEAR 2025-2026



Last Year's Countywide Average Rates FY24-25

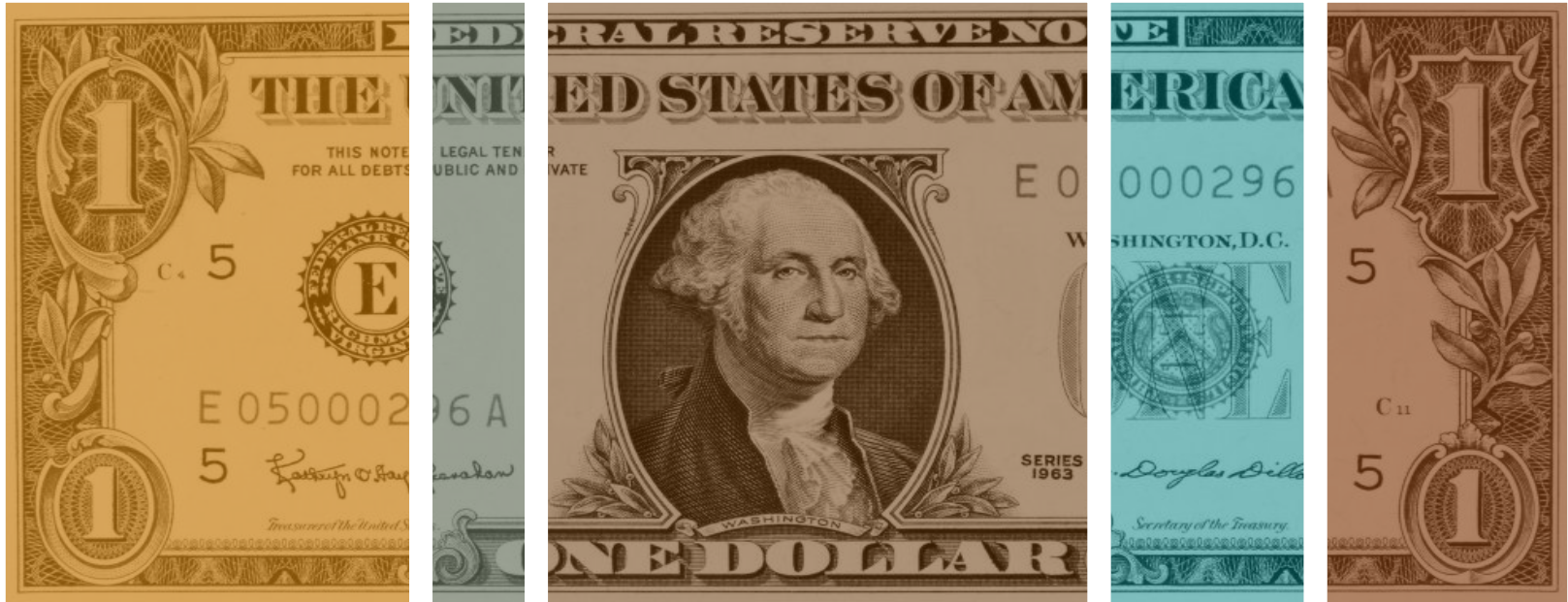
County	Primary Rate	Secondary Rate	Total Rate
Greenlee	\$3.38	\$0.42	\$3.80
Apache	\$3.73	\$3.55	\$7.28
Graham	\$7.44	\$0.60	\$8.04
Coconino	\$4.85	\$3.82	\$8.67
Yavapai	\$6.05	\$2.78	\$8.83
Mohave	\$6.46	\$2.88	\$9.35
Navajo	\$6.14	\$3.83	\$9.96
Maricopa	\$5.99	\$4.28	\$10.28
La Paz	\$7.10	\$4.15	\$11.25
Yuma	\$9.12	\$2.38	\$11.50
Cochise	\$9.45	\$2.38	\$11.83
Pinal	\$9.42	\$3.22	\$12.65
Gila	\$9.30	\$3.37	\$12.67
Pima	\$8.81	\$4.68	\$13.49
Santa Cruz	\$8.54	\$5.06	\$13.60

State Average FY 24/25	\$6.61	\$4.07	\$10.67
State Average FY 23/24	\$6.96	\$4.02	\$10.97

Source: 2025 ADOR
Final Abstract



Property Taxes



Pinal County
26.9%

Cities & Towns
7.3%

School Districts
35.5%

**Central Arizona
College**
13.7%

Special Districts
16.6%



About 27¢ of every property tax dollar levied goes to Pinal County Government



Historic Primary Property Tax Rate

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% of Max Rate
Greenlee*	\$0.7353	\$0.7259	\$0.8118	\$0.8036	\$0.8036	53.3%
Pinal	\$3.6900	\$3.5600	\$3.5600	\$3.4500	\$3.3630	63.2%
Cochise	\$2.7282	\$2.7282	\$2.6747	\$2.7282	\$2.6736	64.0%
Gila	\$4.1900	\$4.1900	\$4.1900	\$4.1900	\$4.1900	64.9%
Maricopa	\$1.3459	\$1.2473	\$1.2044	\$1.1591	\$1.1591	72.3%
Mohave	\$1.9000	\$1.8240	\$1.7547	\$1.7547	\$1.8147	80.5%
Yavapai	\$1.8570	\$1.7925	\$1.7148	\$1.6443	\$1.6443	85.0%
Santa Cruz*	\$4.0515	\$4.0515	\$4.0265	\$4.0065	\$3.9765	86.8%
Pima	\$3.8764	\$3.8764	\$4.0102	\$4.0990	\$4.1943	89.7%
Yuma	\$2.5082	\$2.5082	\$2.4206	\$2.4206	\$2.4206	93.9%
Navajo*	\$0.8501	\$0.8114	\$0.8114	\$0.8114	\$0.8114	94.0%
Graham	\$2.6043	\$2.2379	\$2.2179	\$2.1293	\$2.3900	98.0%
Apache	\$0.6219	\$0.6614	\$0.6768	\$0.7179	\$0.7500	100.0%
Coconino	\$0.5180	\$0.5094	\$0.5009	\$0.4944	\$0.4830	100.0%
La Paz	\$2.4516	\$1.7200	\$2.5953	\$2.5795	\$2.5157	100.0%

*Tentative/
Preliminary
Data



Property Tax Rate Comparison FY25-26

	% Change From Previous Year (Primary Rate)	Primary Rate	Secondary Rate	Combined Rate	Levy per \$1.00 of Rate
Pima	2%	4.1943	1.0018	5.1961	\$ 117,463,826
Santa Cruz*	-1%	3.9765	0.7953	4.7718	\$ 4,550,060
Gila	0%	4.1900	0.2425	4.4325	\$ 6,729,264
Pinal	-3%	3.3630	0.2510	3.6140	\$ 40,520,524
Yuma	0%	2.4206	1.1302	3.5508	\$ 16,613,254
Cochise	-2%	2.6736	0.4048	3.0784	\$ 11,510,069
Mohave	3%	1.8147	0.7148	2.5295	\$ 26,682,643
La Paz	-2%	2.5157	0.0000	2.5157	\$ 2,671,656
Graham	12%	2.3900	0.1220	2.5120	\$ 3,020,871
Yavapai	0%	1.6443	0.2945	1.9388	\$ 39,961,563
Apache	4%	0.7500	0.9601	1.7101	\$ 4,686,386
Navajo*	0%	0.8114	0.7624	1.5738	\$ 9,328,530
Coconino	-2%	0.4830	1.0656	1.5486	\$ 23,554,403
Maricopa	0%	1.1591	0.1890	1.3481	\$ 602,828,348
Greenlee*	0%	0.8036	0.4900	1.2936	\$ 3,885,133

Average
FY 25/26

2.2127

0.5615

2.7741

\$ 60,933,769

*Tentative/
Preliminary
Data



Primary Net Assessed Value FY25-26

County	NAV	County Total Population	NAV (primary) Per Capita
Apache	\$ 480,661,138	66,557	7,222
Yuma	\$ 1,677,535,345	217,978	7,696
Graham	\$ 309,454,752	40,107	7,716
Pinal	\$ 4,073,510,893	483,944	8,417
Cochise	\$ 1,163,982,703	128,253	9,076
Santa Cruz	\$ 460,946,165	50,580	9,113
Navajo	\$ 1,092,262,896	110,846	9,854
Pima	\$ 11,808,510,655	1,086,634	10,867
Mohave	\$ 2,720,367,706	228,107	11,926
Gila	\$ 672,926,430	54,006	12,460
Maricopa	\$ 60,724,517,167	4,726,247	12,848
La Paz	\$ 267,164,733	17,128	15,598
Yavapai	\$ 4,026,883,941	251,768	15,994
Coconino	\$ 2,429,299,524	149,875	16,209
Greenlee	\$ 463,802,456	9,673	47,948



Primary Levy FY25-26

County	Adopted Levy	Population	Primary Levy Per Person
Apache	\$3,605,859	66,557	\$54
Coconino	\$11,733,517	149,875	\$78
Navajo*	\$8,862,621	110,846	\$80
Maricopa	\$703,857,878	4,726,247	\$149
Graham	\$7,305,984	40,107	\$182
Yuma	\$40,606,421	217,978	\$186
Mohave	\$49,364,795	228,107	\$216
Cochise	\$31,120,242	128,253	\$243
Yavapai	\$66,214,053	251,768	\$263
Pinal	\$136,992,171	483,944	\$283
Santa Cruz*	\$18,329,524	50,580	\$362
La Paz	\$6,721,085	17,128	\$392
Greenlee*	\$3,727,117	9,673	\$385
Pima	\$495,284,362	1,086,634	\$456
Gila	\$28,195,617	54,006	\$522
Average			\$257

*Tentative/
Preliminary
Data



Legal Class Composition Tax Year 2025

County	Class 1 (16%) "Commercial"	Class 2 (15%) "Agriculture"	3 & 4 (10%) "Residential"	All Other Classes	Total NAV
Maricopa	30%	3%	67%	1%	60,724,517,167
Pima	25%	3%	72%	1%	11,808,510,655
Pinal	21%	7%	71%	1%	4,073,510,893
Yavapai	22%	7%	71%	0%	4,026,883,941
Mohave	23%	8%	68%	0%	2,720,367,706
Coconino	27%	6%	66%	1%	2,429,299,524
Yuma	28%	6%	65%	1%	1,677,535,345
Cochise	27%	12%	61%	1%	1,163,982,703
Navajo	26%	7%	66%	1%	1,092,262,896
Gila	28%	5%	67%	0%	672,926,430
Apache	66%	11%	22%	1%	480,661,138
Greenlee	93%	0%	6%	0%	463,802,456
Santa Cruz	34%	10%	56%	0%	460,946,165
Graham	31%	9%	47%	13%	309,454,752
La Paz	40%	15%	45%	0%	267,164,733

Source: 2025 ADOR
Final Abstract

Primary Tax Burden Over the Years

In FY 2010-2011, Pinal County had the 2nd highest primary property tax levy burden as a % of personal income amongst counties at 1.14% and the 7th lowest income per capita.

For FY 2025-2026, based on income in calendar year 2023 (most recent available data), Pinal County is the 6th highest primary property tax levy burden as a % of personal income amongst counties at 0.57% and remains the 7th lowest income per capita.

- Aggregate income has increased from FY2011 by 169%
- The Primary Levy has increased from FY2011 by 34%



Summary FY25-26

- Pinal County has the 4th highest primary property tax rate amongst counties at \$3.3630.
- Pinal County has the 4th highest combined property tax rate amongst counties at \$3.6140.
- Pinal County has the 4th lowest primary NAV per capita in the state.



PINAL COUNTY

OFFICE OF BUDGET & FINANCE

