

Property Tax

Tax Base

In Arizona, property taxation is based upon the “ad valorem” value of property (ad valorem, meaning “according to value”). The tax is calculated from two different bases: full cash value (or market value) and limited value (i.e., statutorily-controlled value). The full cash value is used to calculate tax rates to pay for voter-initiated bonds, overrides, and special district levies (Refer to Table 37). Taxes based upon the limited (controlled) value produce funds to maintain the basic operations of state, county and city government, schools, and other public entities (Refer to Table 36). Limited values cannot exceed the full cash value of each property. Taxes calculated on the limited value, called primary taxes, are added to those derived from the full cash value, or secondary taxes, to produce the total annual tax bill. All taxable property in Arizona is classified according to its actual use. Each classification is assigned a specific assessment ratio prescribed by law which is multiplied by the full cash and limited values to produce an assessed value. The assessed value is the basis for calculating tax bills

Class	Legal Classification	Assessment Ratio
1	Mines	25%
2	Utilities	25%
3	Commercial Real	25%
3P	Commercial Personal	First \$52,468 exempt; 25% on the remainder
4	Agricultural Real; Vacant Land	16%
4P	Agricultural Personal	First \$52,468 exempt; 16% on the remainder
5	Residential	10%
6	Rental Residential	10%
7	Railroads, Airlines	21%
8	Historic Property; Foreign Trade Zones; Enterprise Zone; Qualified Environmental Technology Facilities	5%
9	Commercial Historic	Combination 1% and 25%
10	Rental Residential Historic	Combination 1% and 10%
11	Improvements on government property	1%

General Property Tax Administration

The duties of valuing property for tax purposes are divided between the Department of Revenue and the 15 County Assessors' offices. The department values utilities, airlines, railroads, mines, and other geographically-dispersed properties (Centrally Valued Properties). Values determined by the department for those properties are transmitted to the County Board of Supervisors for entry upon the county tax rolls for levy and collection of property taxes.

County Assessors, utilizing appraisal standards and manuals prescribed by the department, are responsible for assessment of other classes of property, including residential, commercial, industrial, and agricultural properties (Locally Assessed Property).

Appeals of valuation or classification determined by the County Assessors for locally assessed properties originate with the property owner's petition for review filed with the County Assessor. Such appeals may be continued to either the local county Board of Equalization, or the State Board of Equalization and the Tax Court, a division of the Maricopa County Superior Court. Appeals may also be filed directly with the Tax Court.

Tax Collection and Distribution

County Treasurers collect all property taxes (except airline and private car companies) and distribute receipts to the taxing jurisdictions (county, city, school district, etc.) within which the property is located. This process applies to all property, centrally valued and locally assessed.

Taxes levied on airline flight properties and private rail car properties are collected by the department and deposited with the Arizona State Treasurer. Taxes on airline flight properties and private car companies are levied at the average state tax rate. This rate is derived by dividing the total of all of the levies in the state by the total net assessed in the state. This calculation produces the weighted average of all of the levies in the state and is referred to as the "average state tax rate."

Equalization

The department's primary tool in evaluating assessor assessment performance is its sales ratio study, which compares values established by the County Assessors with sales prices of recently sold properties. These studies are performed several times each year by county, type of property, and area.

Sales ratios are derived by dividing full cash values by sales prices of recently sold properties. The median sales ratio is the middle sales ratio when the ratios are arrayed in order of magnitude; in other words, there are an equal number of properties above and below the median.

The sales ratio studies include coefficients of dispersion which are a measure of how equally all taxpayers are treated. Coefficient of dispersion targets are currently 25 percent for vacant land and commercial properties, 15 percent for residential properties in Maricopa and Pima counties, and 20 percent on residential properties in all other counties. Lower coefficients of dispersion indicate greater equity in property assessments.

Centrally Valued Properties

The Centrally Valued Properties Unit is responsible for the annual valuation of 13 industries for ad valorem property tax purposes (see chart next page).

Generally, these are large, complex properties, which are often located in more than one county and/or in more than one state. Values are determined for the entire system and then apportioned to Arizona and to the individual taxing jurisdictions in which the properties are located. They are referred to as "centrally valued" because they are valued by the department rather than the 15 County Assessors. The value of centrally valued properties accounts for approximately 19 percent of all the assessed value in Arizona (Refer to Tables 40, 41, and 42).

Beginning with tax year 1998, the assessment and appeals calendar for centrally valued properties was changed to coincide with the calendar for locally assessed properties. Values are established by August 31 and any taxpayer dissatisfied with the value determined by the department may appeal to the State Board of Equalization or the Arizona Tax Court. The State Board of Equalization must render its final decisions by November 15.

INDUSTRIES VALUED BY THE DEPARTMENT

INDUSTRY	NUMBER OF COMPANIES		
	1999	2000	2001
Airlines (Flight Property)	36	38	34
Electric & Gas:*			
Combined Business	37	38	
Generation			14
Transmission and Distribution			37
Mines (Non-Producing)	3	0	4
Mines (Producing)	34	30	1
Pipelines (Gas Transmission)	10	11	11
Private Rail Cars	235	279	260
Producing Oil & Gas Interests	3	3	3
Railroads	11	11	11
Telecommunications	63	65	73
Wastewater Utilities	25	29	29
Water Utilities	356	348	331
TOTAL:	813	852	838

*Includes Salt River Project

**TABLE 36
STATE OF ARIZONA
2000 PRIMARY PROPERTY TAX LEVIES**

<i>TAX AUTHORITY</i>	<i>NET ASSESSED VALUATION</i>	<i>STATE</i>	<i>COUNTY</i>	<i>CITIES & TOWNS</i>	<i>COMMUNITY COLLEGES</i>	<i>SCHOOLS</i>	<i>ALL OTHER</i>	<i>TOTAL</i>	<i>PRIMARY RATE</i>
APACHE	\$324,460,252	\$0	\$2,786,140	\$0	\$0	\$9,812,357	\$0	\$12,598,497	3.88
COCHISE	492,396,096	577,795	16,985,696	1,230,206	8,551,935	24,610,816	0	51,956,448	10.55
COCONINO	971,779,413	0	8,314,545	3,226,707	3,860,880	40,126,220	0	55,528,352	5.71
GILA	289,616,426	0	12,981,477	1,713,958	0	13,712,909	0	28,408,344	9.81
GRAHAM	87,843,540	0	1,995,980	139,028	1,695,644	3,721,724	0	7,552,376	8.60
GREENLEE	168,404,267	0	1,528,777	7,413	0	5,611,333	0	7,147,523	4.24
LA PAZ	110,490,204	0	3,062,456	0	2,008,822	3,623,960	0	8,695,238	7.87
MARICOPA	19,362,298,255	21,954,243	324,589,568	93,916,296	187,642,684	930,746,834	0	1,558,849,625	8.05
MOHAVE	935,484,196	0	21,163,459	2,501,989	8,809,501	41,928,309	0	74,403,258	7.95
NAVAJO	534,952,560	0	6,196,061	267,587	6,082,705	21,714,350	0	34,260,703	6.40
PIMA	4,111,664,071	0	188,491,016	2,850,133	48,143,475	242,401,878	0	481,886,502	11.72
PINAL	639,663,229	0	31,835,033	1,978,201	13,465,923	32,262,336	0	79,541,493	12.43
SANTA CRUZ	197,130,189	0	7,414,066	0	0	10,245,925	0	17,659,991	8.96
YAVAPAI	1,181,301,079	0	25,141,805	1,081,492	18,109,635	46,471,245	0	90,804,177	7.69
YUMA	536,651,463	0	15,188,846	4,988,638	9,756,860	24,836,467	0	54,770,811	10.21
TOTAL STATE	\$29,944,135,240	\$22,532,038	\$667,674,925	\$113,901,648	\$308,128,064	\$1,451,826,663	\$0	\$2,564,063,338	8.56

AVERAGE STATE PRIMARY TAX RATE PER \$100 8.56

1999 PRIMARY PROPERTY TAX LEVIES

<i>TAX AUTHORITY</i>	<i>NET ASSESSED VALUATION</i>	<i>STATE</i>	<i>COUNTY</i>	<i>CITIES & TOWNS</i>	<i>COMMUNITY COLLEGES</i>	<i>SCHOOLS</i>	<i>ALL OTHER</i>	<i>TOTAL</i>	<i>PRIMARY RATE</i>
APACHE	\$328,034,842	\$0	\$2,797,153	\$0	\$0	\$9,813,796	\$0	\$12,610,949	3.84
COCHISE	457,578,184	564,779	16,056,418	1,187,627	7,947,218	21,478,773	0	47,234,815	10.32
COCONINO	909,412,099	0	7,941,896	3,030,811	3,638,558	37,517,220	0	52,128,485	5.73
GILA	276,224,630	0	12,407,181	1,690,054	0	12,554,506	0	26,651,741	9.65
GRAHAM	79,270,429	0	1,808,634	126,636	1,572,725	3,210,839	0	6,718,834	8.48
GREENLEE	194,223,188	0	1,513,262	7,413	0	5,708,922	0	7,229,597	3.72
LA PAZ	106,680,282	0	2,965,711	0	1,943,288	3,471,960	0	8,380,959	7.86
MARICOPA	17,463,875,533	23,494,686	298,649,736	85,442,589	170,115,611	858,713,095	0	1,436,415,717	8.23
MOHAVE	910,375,501	0	20,681,000	2,501,989	8,344,170	40,970,861	0	72,498,020	7.96
NAVAJO	504,649,826	0	5,576,380	250,993	6,035,983	18,625,771	0	30,489,127	6.04
PIMA	3,853,630,109	0	177,024,206	2,732,425	44,802,304	225,827,195	0	450,386,130	11.69
PINAL	621,699,813	0	30,928,944	1,957,396	12,688,545	31,013,366	0	76,588,251	12.32
SANTA CRUZ	185,296,784	0	7,001,810	0	0	9,897,704	0	16,899,514	9.12
YAVAPAI	1,097,131,069	0	24,547,733	1,055,183	16,779,826	45,560,633	0	87,943,375	8.02
YUMA	495,017,496	0	14,057,012	4,711,704	9,017,238	23,145,824	0	50,931,778	10.29
TOTAL STATE	\$27,483,099,785	\$24,059,465	\$623,957,076	\$104,694,820	\$282,885,466	\$1,347,510,465	\$0	\$2,383,107,292	8.67

AVERAGE STATE PRIMARY TAX RATE PER \$100 8.58

All figures are current as of September 1, 2000.

**TABLE 37
STATE OF ARIZONA
2000 SECONDARY PROPERTY TAX LEVIES**

<i>TAX AUTHORITY</i>	<i>NET ASSESSED VALUATION</i>	<i>STATE</i>	<i>COUNTY</i>	<i>CITIES & TOWNS</i>	<i>COMMUNITY COLLEGES</i>	<i>SCHOOLS</i>	<i>ALL OTHER</i>	<i>TOTAL</i>	<i>SECONDARY RATE</i>
APACHE	\$332,086,804	\$0	\$3,490,232	\$108,223	\$0	\$9,274,887	\$2,309,694	\$15,183,036	4.57
COCHISE	503,459,048	0	1,284,324	131,139	0	8,583,054	5,458,498	15,457,015	3.07
COCONINO	1,004,868,701	0	2,793,193	4,043,167	1,759,393	18,833,335	7,141,607	34,570,695	3.44
GILA	316,076,473	0	948,229	100,000	1,847,100	4,754,934	2,993,593	10,643,856	3.37
GRAHAM	91,427,926	0	43,093	0	0	1,458,514	276,013	1,777,620	1.94
GREENLEE	168,773,033	0	9,952	0	0	1,644,498	34,398	1,688,848	1.00
LA PAZ	115,292,908	0	115,293	0	324,550	1,257,497	1,788,849	3,486,189	3.02
MARICOPA	20,877,715,546	0	34,837,964	142,685,836	31,377,241	551,448,356	101,612,455	861,961,852	4.13
MOHAVE	960,138,646	0	4,648,553	522,338	0	14,535,768	16,711,300	36,417,959	3.79
NAVAJO	558,284,740	0	669,930	46,750	1,526,725	9,515,020	5,064,901	16,823,326	3.01
PIMA	4,236,070,095	0	50,277,916	20,207,130	16,372,411	95,482,810	35,273,979	217,614,246	5.14
PINAL	671,060,458	0	1,040,093	5,620	277,666	20,849,121	8,870,386	31,042,886	4.63
SANTA CRUZ	201,651,947	0	830,200	0	0	6,369,086	2,793,975	9,993,261	4.96
YAVAPAI	1,247,635,912	0	2,659,091	1,666,716	1,091,840	13,352,637	15,604,640	34,374,924	2.76
YUMA	552,869,545	0	2,786,463	66,328	1,556,328	13,418,866	1,761,632	19,589,617	3.54
TOTAL STATE	\$31,837,411,782	\$0	\$106,434,526	\$169,583,247	\$56,133,254	\$770,778,383	\$207,695,920	\$1,310,625,330	4.12

AVERAGE STATE SECONDARY TAX RATE PER \$100 4.12

1999 SECONDARY PROPERTY TAX LEVIES

<i>TAX AUTHORITY</i>	<i>NET ASSESSED VALUATION</i>	<i>STATE</i>	<i>COUNTY</i>	<i>CITIES & TOWNS</i>	<i>COMMUNITY COLLEGES</i>	<i>SCHOOLS</i>	<i>ALL OTHER</i>	<i>TOTAL</i>	<i>SECONDARY RATE</i>
APACHE	\$333,820,324	\$0	\$3,746,800	\$110,141	\$0	\$8,752,601	\$2,241,580	\$14,851,122	4.45
COCHISE	466,985,024	0	1,191,279	123,035	0	8,419,628	5,200,634	14,934,576	3.20
COCONINO	939,914,689	0	2,548,393	3,814,403	1,829,089	17,152,060	6,537,804	31,881,749	3.39
GILA	297,743,181	0	1,019,770	124,500	1,719,397	4,491,314	2,684,443	10,039,424	3.37
GRAHAM	83,638,784	0	37,075	0	0	1,493,983	242,874	1,773,932	2.12
GREENLEE	194,473,485	0	9,952	0	0	1,556,018	29,065	1,595,035	0.82
LA PAZ	111,836,695	0	111,836	0	336,964	1,256,000	1,933,063	3,637,863	3.25
MARICOPA	18,676,830,848	0	30,001,084	131,556,523	28,833,135	505,462,974	92,802,158	788,655,874	4.22
MOHAVE	936,938,823	0	4,546,962	515,713	0	14,778,650	16,001,049	35,842,374	3.83
NAVAJO	524,400,892	0	629,100	48,500	1,543,125	9,682,799	4,462,164	16,365,688	3.12
PIMA	4,000,624,012	0	47,549,213	17,136,880	8,281,292	90,623,762	32,232,088	195,823,235	4.89
PINAL	640,747,415	0	972,526	5,749	273,434	17,119,885	7,862,223	26,233,817	4.09
SANTA CRUZ	190,410,468	0	783,920	0	0	5,120,848	2,611,830	8,516,598	4.47
YAVAPAI	1,186,775,025	0	2,496,798	1,415,554	1,135,081	13,223,662	14,867,247	33,138,342	2.79
YUMA	513,437,968	0	2,587,727	62,481	1,546,989	12,531,944	2,134,064	18,863,205	3.67
TOTAL STATE	\$29,098,577,633	\$0	\$98,232,435	\$154,913,479	\$45,498,506	\$711,666,128	\$191,842,286	\$1,202,152,834	4.13

AVERAGE STATE SECONDARY TAX RATE PER \$100 4.21

All figures are current as of September 1, 2000.

**TABLE 38
2000 SOURCE OF PRIMARY TAX BASE**

<i>COUNTY</i>	<i>NET ASSESSED PRIMARY VALUATION (1)</i>	<i>VALUED BY STATE</i>		<i>VALUED BY COUNTY</i>	
		<i>AMOUNT</i>	<i>PERCENT</i>	<i>AMOUNT</i>	<i>PERCENT</i>
<i>APACHE</i>	\$324,460,252	\$238,136,819	73.39%	\$86,323,433	26.61%
<i>COCHISE</i>	492,396,096	122,977,083	24.98%	369,419,013	75.02%
<i>COCONINO</i>	971,779,413	223,935,495	23.04%	747,843,918	76.96%
<i>GILA</i>	289,616,426	56,202,722	19.41%	233,413,705	80.59%
<i>GRAHAM</i>	87,843,540	11,335,548	12.90%	76,507,992	87.10%
<i>GREENLEE</i>	168,404,267	153,640,328	91.23%	14,763,939	8.77%
<i>LA PAZ</i>	110,490,204	35,796,983	32.40%	74,693,221	67.60%
<i>MARICOPA</i>	19,362,298,255	2,235,499,463	11.55%	17,126,798,793	88.45%
<i>MOHAVE</i>	935,484,196	134,787,359	14.41%	800,696,837	85.59%
<i>NAVAJO</i>	534,952,560	204,688,382	38.26%	330,264,178	61.74%
<i>PIMA</i>	4,111,664,071	430,416,034	10.47%	3,681,248,037	89.53%
<i>PINAL</i>	639,663,229	142,430,985	22.27%	497,232,244	77.73%
<i>SANTA CRUZ</i>	197,130,189	22,471,360	11.40%	174,658,829	88.60%
<i>YAVAPAI</i>	1,181,301,079	139,733,303	11.83%	1,041,567,777	88.17%
<i>YUMA</i>	536,651,463	101,839,533	18.98%	434,811,930	81.02%
<i>TOTAL STATE</i>	<i>\$29,944,135,240</i>	<i>\$4,253,891,395</i>	<i>14.21%</i>	<i>\$25,690,243,845</i>	<i>85.79%</i>

1999 SOURCE OF PRIMARY TAX BASE

<i>COUNTY</i>	<i>NET ASSESSED PRIMARY VALUATION (1)</i>	<i>VALUED BY STATE</i>		<i>VALUED BY COUNTY</i>	
		<i>AMOUNT</i>	<i>PERCENT</i>	<i>AMOUNT</i>	<i>PERCENT</i>
<i>APACHE</i>	\$328,034,842	\$243,931,484	74.36%	\$84,103,358	25.64%
<i>COCHISE</i>	457,578,184	120,778,041	26.40%	336,800,143	73.60%
<i>COCONINO</i>	909,412,099	214,147,830	23.55%	695,264,269	76.45%
<i>GILA</i>	276,224,630	66,178,494	23.96%	210,046,136	76.04%
<i>GRAHAM</i>	79,270,429	10,273,657	12.96%	68,996,772	87.04%
<i>GREENLEE</i>	194,223,188	181,070,824	93.23%	13,152,364	6.77%
<i>LA PAZ</i>	106,680,282	35,995,524	33.74%	70,684,758	66.26%
<i>MARICOPA</i>	17,463,875,533	2,188,098,328	12.53%	15,275,777,205	87.47%
<i>MOHAVE</i>	910,375,501	132,439,456	14.55%	777,936,045	85.45%
<i>NAVAJO</i>	504,649,826	210,783,791	41.77%	293,866,035	58.23%
<i>PIMA</i>	3,853,630,109	418,974,173	10.87%	3,434,655,936	89.13%
<i>PINAL</i>	621,699,813	157,040,152	25.26%	464,659,661	74.74%
<i>SANTA CRUZ</i>	185,296,784	20,066,540	10.83%	165,230,244	89.17%
<i>YAVAPAI</i>	1,097,131,069	137,981,126	12.58%	959,149,943	87.42%
<i>YUMA</i>	495,017,496	89,091,748	18.00%	405,925,748	82.00%
<i>TOTAL STATE</i>	<i>\$27,483,099,785</i>	<i>\$4,226,851,167</i>	<i>15.38%</i>	<i>\$23,256,248,618</i>	<i>84.62%</i>

(1) Does not include exempt property.

All figures are current as of September 1, 2000.

Figures may not add to total due to rounding.

**TABLE 39
2000 SOURCE OF SECONDARY TAX BASE**

<i>COUNTY</i>	<i>NET ASSESSED SECONDARY VALUATION (1)</i>	<i>VALUED BY STATE</i>		<i>VALUED BY COUNTY</i>	
		<i>AMOUNT</i>	<i>PERCENT</i>	<i>AMOUNT</i>	<i>PERCENT</i>
<i>APACHE</i>	\$332,086,804	\$238,492,924	71.82%	\$93,593,880	28.18%
<i>COCHISE</i>	503,459,048	123,418,950	24.51%	380,040,098	75.49%
<i>COCONINO</i>	1,004,868,701	225,344,517	22.43%	779,524,184	77.57%
<i>GILA</i>	316,076,473	56,265,605	17.80%	259,810,869	82.20%
<i>GRAHAM</i>	91,427,926	11,407,955	12.48%	80,019,971	87.52%
<i>GREENLEE</i>	168,773,033	153,739,107	91.09%	15,033,926	8.91%
<i>LA PAZ</i>	115,292,908	35,910,725	31.15%	79,382,183	68.85%
<i>MARICOPA</i>	20,877,715,546	2,239,436,089	10.73%	18,638,279,458	89.27%
<i>MOHAVE</i>	960,138,646	135,555,865	14.12%	824,582,781	85.88%
<i>NAVAJO</i>	558,284,740	205,229,919	36.76%	353,054,821	63.24%
<i>PIMA</i>	4,236,070,095	431,586,650	10.19%	3,804,483,445	89.81%
<i>PINAL</i>	671,060,458	142,883,910	21.29%	528,176,548	78.71%
<i>SANTA CRUZ</i>	201,651,947	22,611,795	11.21%	179,040,152	88.79%
<i>YAVAPAI</i>	1,247,635,912	140,490,846	11.26%	1,107,145,067	88.74%
<i>YUMA</i>	552,869,545	102,242,152	18.49%	450,627,393	81.51%
<i>TOTAL STATE</i>	<i>\$31,837,411,782</i>	<i>\$4,264,617,007</i>	<i>13.39%</i>	<i>\$27,572,794,775</i>	<i>86.61%</i>

1999 SOURCE OF SECONDARY TAX BASE

<i>COUNTY</i>	<i>NET ASSESSED SECONDARY VALUATION (1)</i>	<i>VALUED BY STATE</i>		<i>VALUED BY COUNTY</i>	
		<i>AMOUNT</i>	<i>PERCENT</i>	<i>AMOUNT</i>	<i>PERCENT</i>
<i>APACHE</i>	\$333,820,324	\$244,174,200	73.15%	\$89,646,124	26.85%
<i>COCHISE</i>	466,985,024	121,184,798	25.95%	345,800,226	74.05%
<i>COCONINO</i>	939,914,689	215,212,970	22.90%	724,701,719	77.10%
<i>GILA</i>	297,743,181	66,235,661	22.25%	231,507,520	77.75%
<i>GRAHAM</i>	83,638,784	10,339,769	12.36%	73,299,015	87.64%
<i>GREENLEE</i>	194,473,485	181,167,602	93.16%	13,305,883	6.84%
<i>LA PAZ</i>	111,836,695	36,098,975	32.28%	75,737,720	67.72%
<i>MARICOPA</i>	18,676,830,848	2,191,659,502	11.73%	16,485,171,346	88.27%
<i>MOHAVE</i>	936,938,823	132,959,406	14.19%	803,979,417	85.81%
<i>NAVAJO</i>	524,400,892	211,179,919	40.27%	313,220,973	59.73%
<i>PIMA</i>	4,000,624,012	420,827,825	10.52%	3,579,796,187	89.48%
<i>PINAL</i>	640,747,415	157,465,136	24.58%	483,282,279	75.42%
<i>SANTA CRUZ</i>	190,410,468	20,217,781	10.62%	170,192,687	89.38%
<i>YAVAPAI</i>	1,186,775,025	138,481,752	11.67%	1,048,293,273	88.33%
<i>YUMA</i>	513,437,968	89,477,657	17.43%	423,960,312	82.57%
<i>TOTAL STATE</i>	<i>\$29,098,577,633</i>	<i>\$4,236,682,952</i>	<i>14.56%</i>	<i>\$24,861,894,681</i>	<i>85.44%</i>

(1) Does not include exempt property.
All figures are current as of September 1, 2000.
Figures may not add to total due to rounding.

**TABLE 40
AVERAGE PROPERTY TAX RATES
PER \$100 OF ASSESSED VALUATION**

	<i>1997</i>		<i>1998</i>	
	<i>PRIMARY</i>	<i>SECONDARY</i>	<i>PRIMARY</i>	<i>SECONDARY</i>
<i>School Districts</i>	\$4.87	\$2.46	\$4.87	\$2.55
<i>Counties</i>	2.18	0.37	2.20	0.37
<i>State</i>	0.12	0.00	0.11	0.00
<i>Cities</i>	0.39	0.51	0.38	0.51
<i>Community Colleges</i>	1.01	0.13	1.02	0.11
<i>Special Districts</i>	0.00	0.65	0.00	0.67
<i>TOTAL</i>	\$8.57	\$4.13	\$8.58	\$4.21

	<i>1999</i>		<i>2000</i>	
	<i>PRIMARY</i>	<i>SECONDARY</i>	<i>PRIMARY</i>	<i>SECONDARY</i>
<i>School Districts</i>	\$4.90	\$2.45	\$4.85	\$2.42
<i>Counties</i>	2.27	0.34	2.23	0.33
<i>State</i>	0.09	0.00	0.07	0.00
<i>Cities</i>	0.38	0.53	0.38	0.54
<i>Community Colleges</i>	1.03	0.15	1.03	0.18
<i>Special Districts</i>	0.00	0.66	0.00	0.65
<i>TOTAL</i>	\$8.67	\$4.13	\$8.56	\$4.12

School district rate includes Unorganized School Districts
 Figures may not add to total due to rounding