

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - ARIVACA FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.1300
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$371,259
B.2. Line B.1. multiplied by 1.08	\$400,960
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$400,960

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$397,026
C.2. Locally Assessed Real Property	\$5,259,161
C.3. Locally Assessed Personal Property	\$123,615
C.4. Total Net Assessed Values (C.1. through C.3.)	\$5,779,802
C.5. C.4. divided by 100	\$57,798

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$57,798
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$400,960
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$6.9373
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ^{/1}	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$216,743
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$216,743

^{/1} Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4)

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA and PINAL COUNTIES - AVRA VALLEY FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	PIMA * 2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.7500
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0
MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$3,110,074
B.2. Line B.1. multiplied by 1.08	\$3,358,880
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$3,358,880
CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$6,521,190
C.2. Locally Assessed Real Property	\$31,833,979
C.3. Locally Assessed Personal Property	\$1,568,438
C.4. Total Net Assessed Values (C.1. through C.3.)	\$39,923,607
C.5. C.4. divided by 100	\$399,236
CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$399,236
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$3,358,880
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$8.4133
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ^{/1}	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$1,497,135
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$1,497,135

^{/1} Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B

**** Preliminary Worksheet - a combined levy limit worksheet will be distributed by PTOC staff based on values for Pima and Pinal Counties.**

Note: The combined prior year maximum allowable levy limit for line B.1 is \$5,159,871 (or \$3,110,074 for Pima and \$2,049,797 for Pinal Counties).

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - CORONA DE TUCSON FIRE DISTRICT

ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.3000
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$5,087,365
B.2. Line B.1. multiplied by 1.08	\$5,494,354
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$5,494,354

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$3,914,675
C.2. Locally Assessed Real Property	\$99,568,218
C.3. Locally Assessed Personal Property	\$94,921
C.4. Total Net Assessed Values (C.1. through C.3.)	\$103,577,814
C.5. C.4. divided by 100	\$1,035,778

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$1,035,778
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$5,494,354
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$5.3046
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ¹	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$3,884,168
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$3,884,168

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - DREXEL HEIGHTS FIRE DISTRICT

ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.4813
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$21,540,122
B.2. Line B.1. multiplied by 1.08	\$23,263,332
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$23,263,332

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$12,591,373
C.2. Locally Assessed Real Property	\$307,410,919
C.3. Locally Assessed Personal Property	\$4,299,952
C.4. Total Net Assessed Values (C.1. through C.3.)	\$324,302,244
C.5. C.4. divided by 100	\$3,243,022

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$3,243,022
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$23,263,332
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$7.1733
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ¹	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$12,161,334
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$12,161,334

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA and PINAL COUNTIES - GOLDR RANCH FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	PIMA *
	2024

A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$2.5400
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
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B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$55,884,467
B.2. Line B.1. multiplied by 1.08	\$60,355,224
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$60,355,224

CURRENT YEAR NET ASSESSED VALUES	2025
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C.1. Centrally Assessed Property	\$26,325,778
C.2. Locally Assessed Real Property	\$1,367,048,596
C.3. Locally Assessed Personal Property	\$14,183,404
C.4. Total Net Assessed Values (C.1. through C.3.)	\$1,407,557,778
C.5. C.4. divided by 100	\$14,075,578

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
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D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$14,075,578
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$60,355,224
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$4.2879
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ^{/1}	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$52,783,417
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$52,783,417

^{/1} Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)

**** Preliminary Worksheet - a combined levy limit worksheet will be distributed by PTOC staff based on values for Pima and Pinal Counties.**

Note: The combined prior year maximum allowable levy limit for line B.1 is \$66,294,433 (or \$55,884,467 for Pima and \$10,409,966 for Pinal Counties).

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - SANTA RITA FIRE DISTRICT

ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$31,326
A.2. A.1. divided by 100	\$313
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$2.5299
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$792

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$31,898,892
B.2. Line B.1. multiplied by 1.08	\$34,450,803
B.3. Plus amount attributable to annexed property (Line A.4.)	\$792
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$34,451,595

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$14,972,408
C.2. Locally Assessed Real Property	\$711,220,218
C.3. Locally Assessed Personal Property	\$7,738,687
C.4. Total Net Assessed Values (C.1. through C.3.)	\$733,931,313
C.5. C.4. divided by 100	\$7,339,313

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$7,339,313
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$34,451,595
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$4.6941
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ¹	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$27,522,424
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$27,522,424

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)

**Report of Net Assessed Values of Annexed Property
(Basis for an Adjustment to the Maximum Allowable Levy Limit)**

Fire District Name: SANTA RITA FIRE DISTRICT				
Pursuant to A.R.S. § 42-17052(D), the Fire District is reporting the total net assessed values of property				
Resolution #	State Docket #	Date of DOR Letter	Net Assessed Values	Brief Description of Annexed Property
2024-06	10-2282-25	6/11/2024	\$30,320	BORGERDING
2024-12	10-2453-25	11/21/2024	\$1,006	CANOA RANCH INV LLC
Total			\$31,326	

General Instructions

Levy Limit worksheets must be finalized and transmitted by the County Assessor to Fire Districts and the PTOC no later than February 10 of each year. The Fire District is responsible for coordinating with the County Assessor to satisfy this reporting requirement according to a deadline determined by each County Assessor to allow them sufficient time to adjust the maximum allowable levy limit. ***It is imperative that Fire Districts contact the County Assessor's Office to confirm annexations that need to be reported and to ensure compliance with this deadline.*** No values on the levy limit worksheet can be changed after February 10 without the approval of the If this form was prepared by the County Assessor's Office on behalf of the Fire District, the Assessor should forward a copy to the PTOC with the levy limit worksheet no later than February 10. Advance copies should be provided to the Fire District for their verification of the information reported.

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - HIDDEN VALLEY FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$0.9955
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$527,482
B.2. Line B.1. multiplied by 1.08	\$569,681
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$569,681

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$390,697
C.2. Locally Assessed Real Property	\$36,493,531
C.3. Locally Assessed Personal Property	\$2,897
C.4. Total Net Assessed Values (C.1. through C.3.)	\$36,887,125
C.5. C.4. divided by 100	\$368,871

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$368,871
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$569,681
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$1.5444
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$1.5444
D.5. Current Year Allowable Tax Rate ^{/1}	\$1.5443
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$569,648
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$569,648

^{/1} Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

COCHISE & PIMA COUNTIES - MESCAL-J6 FIRE DISTRICT
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	PIMA *
ADJUSTMENTS FOR ANNEXED PROPERTY	2024

A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$2.0770
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
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B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$96,787
B.2. Line B.1. multiplied by 1.08	\$104,530
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$104,530

CURRENT YEAR NET ASSESSED VALUES	2025
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C.1. Centrally Assessed Property	\$118,044
C.2. Locally Assessed Real Property	\$4,354,205
C.3. Locally Assessed Personal Property	\$214,709
C.4. Total Net Assessed Values (C.1. through C.3.)	\$4,686,958
C.5. C.4. divided by 100	\$46,870

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
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D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$46,870
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$104,530
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$2.2302
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$2.2302
D.5. Current Year Allowable Tax Rate ^{/1}	\$2.2302
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$104,529
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$104,529

^{/1} Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4)

**** Preliminary Worksheet - a combined levy limit worksheet will be distributed by PTOC staff based on values for Cochise and Pima Counties.**

Note: The combined prior year maximum allowable levy limit for line B.1 is \$434,111 (or \$337,324 for Cochise and \$96,787 for Pima Counties).

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - MT. LEMMON FIRE DISTRICT

CURRENT YEAR NET ASSESSED VALUES	2025
A.1. Centrally Assessed Property	\$684,029
A.2. Locally Assessed Real Property	\$15,168,211
A.3. Locally Assessed Personal Property	\$1,135,375
A.4. Total Net Assessed Values (A.1. through A.3.)	\$16,987,615
A.5. A.4. divided by 100	\$169,876

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Current Year Net Assessed Values / 100 (Line A.5.)	\$169,876
B.2. Maximum Tax Rate Not to Exceed \$3.75	\$3.7500
B.3. Maximum Allowable Levy Limit (B.1. multiplied by B.2.)	\$637,036
B.4. Prior Year Excess Collections	\$0
B.5. Prior Year Excess Levy	\$0
B.6. Current Year Allowable Levy Limit (B.3. - B.4. - B.5.)	\$637,036

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - NORTHWEST FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$1,481,632
A.2. A.1. divided by 100	\$14,816
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$2.9719
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$44,032

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$89,080,537
B.2. Line B.1. multiplied by 1.08	\$96,206,980
B.3. Plus amount attributable to annexed property (Line A.4.)	\$44,032
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$96,251,012

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$47,039,250
C.2. Locally Assessed Real Property	\$1,676,962,420
C.3. Locally Assessed Personal Property	\$40,808,026
C.4. Total Net Assessed Values (C.1. through C.3.)	\$1,764,809,696
C.5. C.4. divided by 100	\$17,648,097

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$17,648,097
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$96,251,012
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$5.4539
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate¹	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$66,180,364
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$66,180,364

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)

**Report of Net Assessed Values of Annexed Property
(Basis for an Adjustment to the Maximum Allowable Levy Limit)**

Fire District Name: NORTHWEST FIRE DISTRICT				
Pursuant to A.R.S. § 42-17052(D), the Fire District is reporting the total net assessed values of property annexed in the preceding tax year. The County Assessor has certified the net assessed values and the Department of Revenue Property Division has approved the annexed property pursuant to A.R.S. § 42-17257.				
Resolution #	State Docket #	Date of DOR Letter	Net Assessed Values	Brief Description of Annexed Property
2023-034	10-2139-25	4/10/2024	\$400,089	TORTOLITA MOUNTAIN ESTATES
2024-005	10-2257-25	6/4/2024	\$17,017	PEDATA FAMILY REVOC TR
2024-007	10-2258-25	6/4/2024	\$455,389	TKC MARANA LLC
2024-008	10-2353-25	8/6/2024	\$46,914	TMR INVESTORS LLC
2024-022	10-2314-25	7/18/2024	\$118,582	DOVE MTN INV LOTS 155 & 156
2024-023	10-2315-25	7/18/2024	\$79	MANDARINA HOLDINGS LLC
2024-024	10-2354-25	8/6/2024	\$274,572	SAGUARO RESERVE II
2024-026	10-2377-25	9/16/2024	\$168,990	CLB REAL PROPERTY HOLDING CO LLC
Total			\$1,481,632	

General Instructions

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If this form was prepared by the County Assessor's Office on behalf of the Fire District, the Assessor should forward a copy to the PTOC with the levy limit worksheet no later than February 10. Advance copies should be provided to the Fire District for their verification of the information reported.

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - PICTURE ROCKS FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.7500
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$4,587,845
B.2. Line B.1. multiplied by 1.08	\$4,954,873
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$4,954,873

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$5,434,036
C.2. Locally Assessed Real Property	\$40,440,962
C.3. Locally Assessed Personal Property	\$1,666,502
C.4. Total Net Assessed Values (C.1. through C.3.)	\$47,541,500
C.5. C.4. divided by 100	\$475,415

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$475,415
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$4,954,873
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$10.4222
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ^{/1}	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$1,782,806
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$1,782,806

^{/1} Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - RINCON VALLEY FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	2024
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A.1. Net Assessed Value of Property Annexed for TY 2025	\$1,132,232
A.2. A.1. divided by 100	\$11,322
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$2.7834
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$31,514

MAXIMUM ALLOWABLE LEVY LIMIT	2025
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B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$9,495,755
B.2. Line B.1. multiplied by 1.08	\$10,255,415
B.3. Plus amount attributable to annexed property (Line A.4.)	\$31,514
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$10,286,929

CURRENT YEAR NET ASSESSED VALUES	2025
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C.1. Centrally Assessed Property	\$5,569,261
C.2. Locally Assessed Real Property	\$246,519,669
C.3. Locally Assessed Personal Property	\$1,351,686
C.4. Total Net Assessed Values (C.1. through C.3.)	\$253,440,616
C.5. C.4. divided by 100	\$2,534,406

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
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D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$2,534,406
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$10,286,929
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$4.0589
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ¹	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$9,504,023
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$9,504,023

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)

**Report of Net Assessed Values of Annexed Property
(Basis for an Adjustment to the Maximum Allowable Levy Limit)**

Fire District Name: RINCON VALLEY FIRE DISTRICT				
Pursuant to A.R.S. § 42-17052(D), the Fire District is reporting the total net assessed values of property annexed in the preceding tax year. The County Assessor has certified the net assessed values and the Department of Revenue Property Division has approved the annexed property pursuant to A.R.S. § 42-17257.				
Resolution #	State Docket #	Date of DOR Letter	Net Assessed Values	Brief Description of Annexed Property
22-040	10-1681-23	9/26/2022	\$168,549	MOUNTAIN VIEW RANCH
22-041	10-1681-23	9/27/2022	\$75	MOUNTAIN VIEW RANCH
22-042	10-1681-23	9/28/2022	\$75	MOUNTAIN VIEW RANCH
22-043	10-1681-23	9/29/2022	\$87	MOUNTAIN VIEW RANCH
22-044	10-1681-23	9/30/2022	\$87	MOUNTAIN VIEW RANCH
22-045	10-1681-23	10/1/2022	\$87	MOUNTAIN VIEW RANCH
22-046	10-1681-23	10/2/2022	\$87	MOUNTAIN VIEW RANCH
22-047	10-1681-23	10/3/2022	\$87	MOUNTAIN VIEW RANCH
22-048	10-1681-23	10/4/2022	\$87	MOUNTAIN VIEW RANCH
22-049	10-1681-23	10/5/2022	\$87	MOUNTAIN VIEW RANCH
22-050	10-1681-23	10/6/2022	\$87	MOUNTAIN VIEW RANCH
22-051	10-1681-23	10/7/2022	\$87	MOUNTAIN VIEW RANCH
22-052	10-1681-23	10/8/2022	\$87	MOUNTAIN VIEW RANCH
22-053	10-1681-23	10/9/2022	\$59,546	MOUNTAIN VIEW RANCH
22-054	10-1681-23	10/10/2022	\$50,786	MOUNTAIN VIEW RANCH
22-055	10-1681-23	10/11/2022	\$75	MOUNTAIN VIEW RANCH
22-056	10-1681-23	10/12/2022	\$75	MOUNTAIN VIEW RANCH
22-057	10-1681-23	10/13/2022	\$75	MOUNTAIN VIEW RANCH
23-013	10-2188-25	1/22/2024	\$56,353	FRITSCH TAMMY
23-014	10-2189-25	1/22/2024	\$11,354	KIRKSEY DENNIS
23-015	10-2190-25	1/22/2024	\$34,680	BURNHAM JONATHAN
23-016	10-2191-25	1/22/2024	\$17,082	BEAR TR
23-017	10-2192-25	1/22/2024	\$56,683	REITER JOSEPH
24-001	10-2193-25	1/22/2024	\$29,100	RAY MICHAEL
24-002	10-2194-25	1/22/2024	\$41,945	MACKNESS LUKE
24-005	10-2456-25	11/27/2024	\$9,134	HAYES JOHN
24-008	10-2457-25	11/27/2024	\$43,255	PAULS MARK
24-009	10-2458-25	11/27/2024	\$45,738	RINCON VALLEY SUPER STORAGE LLC
24-010	10-2459-25	11/27/2024	\$25,200	HILLS DEAN
24-011	10-2471-25	12/19/2024	\$7,850	SUTTON CISCO
24-012	10-2472-25	12/19/2024	\$20,536	TRUJILLO LORI LIVING TR
24-013	10-2473-25	12/19/2024	\$43,942	SMALLING MICHAEL
24-014	10-2474-25	12/19/2024	\$4,500	PETERSON BRIAN
24-016	10-2475-25	12/19/2024	\$13,088	MOUNTAIN VIEW RANCH
24-017	10-2476-25	12/19/2024	\$7,429	BASS MICHELLE
24-018	10-2477-25	12/19/2024	\$25,140	JACKSON FAMILY LIVING TR
24-019	10-2478-25	12/19/2024	\$5,025	WINSTON CARL
24-020	10-2479-25	12/19/2024	\$12,449	ASTENIUS LIVING TR
24-021	10-2480-25	12/19/2024	\$1,168	SUNRISE REVOC FAMILY TR
24-023	10-2482-25	12/19/2024	\$45,612	FERGUSON MICHAEL
24-030	10-2483-25	12/19/2024	\$30,326	MATTHEWS RONALD
24-031	10-2484-25	12/19/2024	\$13,278	DYER DAWN
24-032	10-2485-25	12/19/2024	\$15,398	TEMPLETON WILLIAM
24-033	10-2486-25	12/19/2024	\$96,401	KISLAK PHILIP
24-035	10-2487-25	12/19/2024	\$17,169	PIGOTT STACY
25-001	10-2463-25	12/19/2024	\$12,185	DEL SORBO JAROD
25-002	10-2464-25	12/19/2024	\$5,261	STEELE ANNA
25-003	10-2465-25	12/19/2024	\$24,590	VAN METER CHARLES
25-004	10-2466-25	12/19/2024	\$26,809	FIERRO LAURO
25-005	10-2467-25	12/19/2024	\$11,705	BELLIVEAU JUSTIN
25-006	10-2468-25	12/19/2024	\$32,481	MIDDLETON KIMBERLY
25-007	10-2469-25	12/19/2024	\$4,620	ORTEGA INVESTMENT LLC
25-008	10-2470-25	12/20/2024	\$4,620	ORTEGA INVESTMENT LLC
Total			\$1,132,232	

General Instructions

Levy Limit worksheets must be finalized and transmitted by the County Assessor to Fire Districts and the PTOC no later than February 10 of each year. The Fire District is responsible for coordinating with the County Assessor to satisfy this reporting requirement according to a deadline determined by each County Assessor to allow them sufficient time to adjust the maximum allowable levy limit. ***It is imperative that Fire Districts contact the County Assessor's Office to confirm annexations that need to be reported and to ensure compliance with this deadline.*** No values on the levy limit worksheet can be changed after February 10 without the approval of the PTOC.

If this form was prepared by the County Assessor's Office on behalf of the Fire District, the Assessor should forward a copy to the PTOC with the levy limit worksheet no later than February 10. Advance copies should be provided to the Fire District for their verification of the information reported.

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - SABINO VISTA FIRE DISTRICT

ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$1.0726
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$1,068,250
B.2. Line B.1. multiplied by 1.08	\$1,153,710
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$1,153,710

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$571,425
C.2. Locally Assessed Real Property	\$42,182,071
C.3. Locally Assessed Personal Property	\$8,138
C.4. Total Net Assessed Values (C.1. through C.3.)	\$42,761,634
C.5. C.4. divided by 100	\$427,616

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$427,616
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$1,153,710
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$2.6980
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$2.6980
D.5. Current Year Allowable Tax Rate ¹	\$2.6980
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$1,153,709
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$1,153,709

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4)

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA and SANTA CRUZ COUNTIES - SONOITA - ELGIN FIRE DISTRICT

ADJUSTMENTS FOR ANNEXED PROPERTY	PIMA * 2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.1000
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$239,815
B.2. Line B.1. multiplied by 1.08	\$259,000
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$259,000

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$273,721
C.2. Locally Assessed Real Property	\$5,245,642
C.3. Locally Assessed Personal Property	\$89,129
C.4. Total Net Assessed Values (C.1. through C.3.)	\$5,608,492
C.5. C.4. divided by 100	\$56,085

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$56,085
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$259,000
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$4.6180
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ¹	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$210,318
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$210,318

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4)

**** Preliminary Worksheet - a combined levy limit worksheet will be distributed by PTOC staff based on values for Pima and Santa Cruz Counties.**

Note: The combined prior year maximum allowable levy limit for line B.1 is \$2,017,587 (or \$239,815 for Pima and \$1,777,772 for Santa Cruz Counties).

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - TANQUE VERDE VALLEY FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	2024
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A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$1.4400
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
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B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$707,811
B.2. Line B.1. multiplied by 1.08	\$764,436
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$764,436

CURRENT YEAR NET ASSESSED VALUES	2025
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C.1. Centrally Assessed Property	\$237,934
C.2. Locally Assessed Real Property	\$20,171,816
C.3. Locally Assessed Personal Property	\$4,759
C.4. Total Net Assessed Values (C.1. through C.3.)	\$20,414,509
C.5. C.4. divided by 100	\$204,145

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
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D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$204,145
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$764,436
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$3.7446
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7446
D.5. Current Year Allowable Tax Rate ^{/1}	\$3.7445
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$764,421
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$764,421

^{/1} Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - THREE POINTS FIRE DISTRICT

ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.7500
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$3,757,341
B.2. Line B.1. multiplied by 1.08	\$4,057,928
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$4,382,562

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$20,806,386
C.2. Locally Assessed Real Property	\$27,537,666
C.3. Locally Assessed Personal Property	\$1,652,042
C.4. Total Net Assessed Values (C.1. through C.3.)	\$49,996,094
C.5. C.4. divided by 100	\$499,961

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$499,961
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$4,382,562
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$8.7658
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ¹	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$1,874,854
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$1,874,854

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - TUCSON COUNTRY CLUB ESTATES FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$0.7416
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$330,026
B.2. Line B.1. multiplied by 1.08	\$356,428
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$356,428

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$481,363
C.2. Locally Assessed Real Property	\$27,774,570
C.3. Locally Assessed Personal Property	\$76,136
C.4. Total Net Assessed Values (C.1. through C.3.)	\$28,332,069
C.5. C.4. divided by 100	\$283,321

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$283,321
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$356,428
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$1.2580
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$1.2580
D.5. Current Year Allowable Tax Rate ¹	\$1.2580
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$356,417
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$356,417

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4)

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

PIMA COUNTY - WHY FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.7500
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$102,799
B.2. Line B.1. multiplied by 1.08	\$111,023
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$111,023

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$192,488
C.2. Locally Assessed Real Property	\$785,049
C.3. Locally Assessed Personal Property	\$45,676
C.4. Total Net Assessed Values (C.1. through C.3.)	\$1,023,213
C.5. C.4. divided by 100	\$10,232

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$10,232
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$111,023
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$10.8504
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ¹	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$38,370
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$38,370

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)