

2022 ANNUAL REPORT



PIMA COUNTY
ASSESSOR'S OFFICE

PUTTING THE SERVICE BACK IN PUBLIC SERVICE

The Assessor's Office is pleased to present the Annual Report for Tax Year 2025



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SUZANNE DROUBIE
PIMA COUNTY ASSESSOR

This year's report highlights the progress we've made and the innovative strides we're taking to better serve the residents of Pima County. From modernized services to enhanced taxpayer support, we're proud to showcase the programs that are shaping a more accessible and informed experience for our community.

Inside, you'll find a forward-looking analysis of Pima County's dynamic residential and commercial real estate markets, along with a closer look at how these trends are influencing the county's growth and development.

We also reflect on our successes from the past year and share our ongoing commitment to transparency, education, and outreach throughout the region.

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“Putting the Service BACK in Public Service”

A MESSAGE TO OUR TEAM

As we step into a new fiscal year, I want to extend my gratitude to each and every one of you. Your dedication, professionalism, and unwavering commitment have once again set the Pima County Assessor’s Office apart as a leader in public service, transparency, and accountability.

This year brought some remarkable accomplishments and none of which would have been possible without your hard work. The successful implementation of the Cotality cost platform was a major milestone. This transition wasn’t easy - it took time, training, and careful coordination, but your persistence made it a success. We have modernized how we value commercial properties in a way that improves accuracy, strengthens compliance, and builds public trust for the constituents we serve.

We also launched our newly redesigned website, a project that demanded vision, teamwork, and attention to detail. From early feedback to final testing, your collective contributions helped create a user-friendly, informative tool that empowers taxpayers to better understand their property assessments and engage confidently with our office.

These achievements reflect more than just technical progress. They show what we can do when we work together with purpose and pride. Whether you’re out conducting field checks, reviewing various exemption applications, entering data, or verifying ownership information, every effort counts.

Thank you for everything you’ve done and continue to do. I’m honored to lead such an exceptional team, and I look forward to the great things we’ll accomplish together in the coming year.

With sincere appreciation,

- Suzanne Droubie



SUZANNE DROUBIE
PIMA COUNTY ASSESSOR

Assessor Suzanne Droubie was elected in 2020 as Pima County’s first female Assessor. With over 27 years of experience in real estate, appraisal, and taxpayer consulting, she brings a deep understanding of property valuation and public service. Before entering the public sector, Suzanne served as Vice President of Property Tax Services for a Fortune 100 company, giving her a unique perspective that bridges private-sector expertise with the needs of local taxpayers. Her leadership is grounded in fairness, transparency, and innovation to ensure that the Pima County Assessor’s Office serves the community with integrity and responsiveness.

Under Suzanne’s leadership, the Assessor’s Office has become a model of responsive, forward-thinking governance. Her vision has driven several impactful initiatives, including:



LEGISLATIVE ADVOCACY

As Pima County’s representative to AACo and NACo, Assessor Suzanne Droubie advocates for policies that benefit the residents of Pima County. In her current term, she will continue to work on legislation at both the state and federal levels, with a strong focus on transparency, equity, and taxpayer protections.



MITIGATING DEED FRAUD

Partnering with real estate professionals and lawmakers across the Arizona, the Assessor’s Office launched a new, secure ID-verification process for address changes, protecting property owners from fraud and ensuring the integrity of public records.



VALUATION PRACTICES

The Assessor’s Office transitioned from the segregated cost system to the square foot method through Cotality. This change enhances the accuracy property valuations, aligning our practices with current Arizona state standards.

Her accomplishments also include creating Arizona’s first Business Services Division, which provides commercial stakeholders with property tax insights and long-term projections to attract investment and strengthen Pima County’s business landscape; expanding community outreach through bilingual education and public engagement to ensure all residents, especially underserved communities, have access to vital property information and services; and launching the award-winning Rapid Response Program, which offers timely tax relief and financial support for properties affected by accidents and natural disasters.

Assessor Droubie’s leadership reflects a deep dedication to equity, transparency, and excellence—demonstrating that government can be both effective, forward-thinking and community-focused. As she moves forward into this next term, Assessor Droubie will continue to uphold her promise of “Putting the Service BACK in Public Service.”

MISSION & VALUES STRATEGIC PLANNING

The Pima County Assessor's Office is proud to join other County departments in developing a strategic plan that outlines a clear vision and mission to guide our goals, our office operations, and our strong commitment to public service.



STRATEGIC VISION

The Pima County Assessor's Office aims to be a leader in property assessments by setting the standard for fairness, accuracy, and innovation in public service. We are committed to ensuring equitable and transparent valuations for all property types and providing educational and accessible resources that foster public trust. By embracing modern technologies, industry standard methodologies, and operational efficiencies, we aim to strengthen the integrity and responsiveness of our programs and services. Through proactive community engagement, service, multilingual outreach, and educational initiatives, we assist taxpayers to better understand their assessments and help empower them to make informed decisions about their properties. As the main revenue generating source for the county's fiscal health, we play a vital role in supporting public services and sustainable growth across Pima County's residential, commercial, and agricultural sectors.

MISSION STATEMENT

The Pima County Assessor's Office is dedicated to the fair and equitable discovery, listing, and valuation of all taxable property in Pima County, which includes approximately 440,000 real property parcels with a total Full Cash Value of \$158 billion, and approximately 50,000 personal property accounts estimated at \$2.2 billion.

Our work supports the county's overall fiscal stability by ensuring accurate assessments that fund essential public services such as education, safety, and infrastructure. We are committed to providing exceptional customer service through fairness, equity and transparency. By embracing innovation and fostering community trust, we strive to **"Put the Service BACK in Public Service"** and support the well-being of Pima County and its taxpayers.



ENHANCE VALUATION ACCURACY

- ✓ Adhere to appraisal standards and valuation methodologies through technological advancements and training for staff.
- ✓ Conduct internal audit reviews of high-variance Full Cash Value (FCV) properties annually to ensure data integrity.



INCREASE OPERATIONAL EFFICIENCY

- ✓ Streamline internal processes to reduce redundancies and enhance productivity.
- ✓ Review and digitize all exemption and classification processes with a focus on mobile-friendly access.



EMPOWER & EDUCATE TAXPAYERS

- ✓ Expand bilingual materials and public outreach to improve access and transparency.
- ✓ Provide informative videos on the Assessor's website to support public understanding.



STRENGTHEN COMMUNITY PARTNERSHIPS

- ✓ Support Pima County's Prosperity Initiative by promoting education and awareness of Assessor's property valuation relief programs.



STRENGTHEN COMMUNITY PARTNERSHIPS

- ✓ Leverage local public-private partnerships to better safeguard taxpayer interests and maintain tax roll integrity.
- ✓ Expand Business Services outreach to real estate agents, developers, and commercial investors.

ASSESSOR'S OFFICE BY THE NUMBERS

TAX YEAR 2025

At the Pima County Assessor's Office, we remain steadfast in our mission to provide outstanding service to the community. The "By the Numbers" report for Tax Year 2025 reflects the hard work and dedication of each division, highlighting our continued pursuit of operational excellence, service, and accountability.

Property Valuation TAX YEAR 2025

±440,000
TOTAL REAL PROPERTY PARCELS WITH A FULL CASH VALUE OF **\$158 billion**

34,375
UNSECURED MOBILE HOME ACCOUNTS REVIEWED & PROCESSED BY OUR MOBILE HOME APPRAISERS DURING THE 2024 PERSONAL PROPERTY SEASON

±50,000
TOTAL PERSONAL PROPERTY ACCOUNTS IN TAX YEAR 2024 WITH A FULL CASH VALUE OF **\$2.2 billion**

283
504 MOVING PERMITS REVIEWED & ISSUED

4,000
HOURS SPENT IN THE FIELD BY OUR REAL PROPERTY APPRAISERS

55,652
CALLS HANDLED BY OUR CUSTOMER SERVICE TEAM

61,095 documents
REVIEWED AND PROCESSED BY OUR OWNERSHIP AND MAPPING DIVISION

1,722
EXEMPTION APPLICATIONS PROCESSED

17,994
MAPS MAINTAINED AND UPDATED BY OUR CARTOGRAPHERS

5,664 leasing returns
REVIEWED AND PROCESSED BY BUSINESS APPRAISERS DURING THE 2024 PERSONAL PROPERTY TAX SEASON

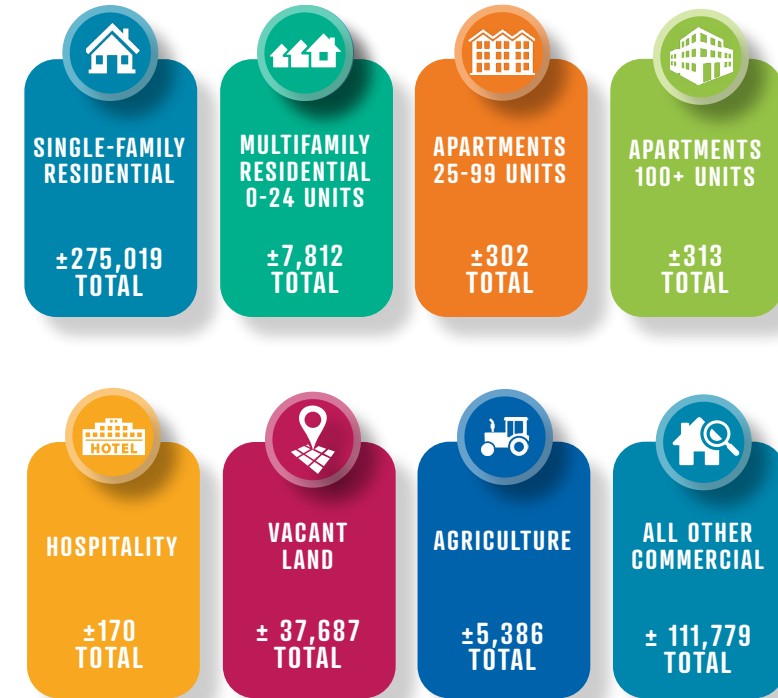
247 taxpayers
ASSISTED BY OUR RAPID RESPONSE PROGRAM

1,897 appeals
REVIEWED AND PROCESSED

8,147 business personal property forms
REVIEWED & PROCESSED BY BUSINESS APPRAISERS DURING THE 2024 PERSONAL PROPERTY SEASON

For Tax Year 2025, the Pima County Assessor's Office continued its vital role in identifying, listing, and valuing the county's real and personal property which includes maintaining accurate assessments on approximately 440,000 real property parcels, collectively valued at over \$158 billion in Full Cash Value (FCV). In addition, the office oversees approximately 50,000 personal property accounts, with an estimated FCV of \$2.2 billion for the most recent reporting cycle.

A core responsibility of the Assessor's Office is to protect and strengthen the integrity of Pima County's tax base. This includes ensuring that all new construction and property improvements are properly accounted for and added to the tax roll in a timely and accurate manner.



	PROPERTY TYPE	MINIMUM TOTAL FCV	MAXIMUM TOTAL FCV	AVG FCV \$/SF	AVG FCV PER UNIT
1	Apartments 100+ Units	\$6,247,500	\$111,247,332	\$201.26	\$148,578
2	Apartments 25-99 Units	\$900,000	\$35,578,848	\$132.97	\$86,449
3	Multifamily Residential	\$13,344	\$5,120,000	\$143.22	\$113,476
4	Retail	\$19,983	\$85,320,690	\$111.15	-
5	Industrial	\$63,594	\$128,876,848	\$109.49	-
6	Office/Medical	\$17,795	\$44,761,594	\$160.23	-
7	Hotel/Motel	\$11,899	\$95,199,807	\$132.97	-
8	Hotel/Motel Timeshare	\$753,500	\$4,470,840	\$114.50	-

VALUATION METHODOLOGIES & KEY TERMS

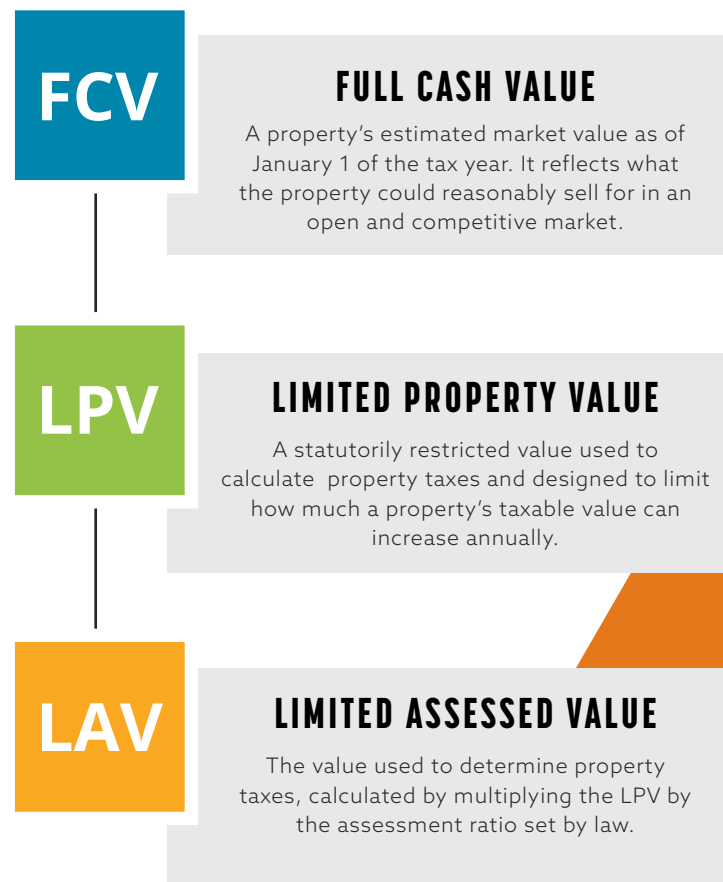
The Pima County Assessor's Office is tasked with identifying, listing, and valuing all taxable property within the county. This includes residential and commercial real estate, personal property equipment, and vacant or agricultural land.

A primary goal of the office is to maintain and protect the county's tax base by adding new construction and property improvements to the tax roll each year. The office also works directly with property owners to help them apply for any eligible exemptions.

Property values are determined through a comprehensive process that considers multiple data points and property-specific characteristics. The Assessor's Office establishes the Full Cash Value (FCV) of all locally assessed real and personal property using standard valuation methods, including the cost approach, sales comparison approach, and income approach.



These terms are essential for property owners to understand how property tax is calculated in Arizona. They define how a property's value is assessed for tax purposes and help distinguish between the market value and taxable value. This ensures that taxes are applied fairly and equitably across Pima County, while also preventing sharp increases from year to year.



01



COST APPROACH

The cost of reproducing or replacing a property, plus land value, minus the accrued depreciation.

02



SALES COMPARISON APPROACH

The value indicated by recent sales of comparable properties in the market, with adjustments for age, condition, and other characteristics.

03



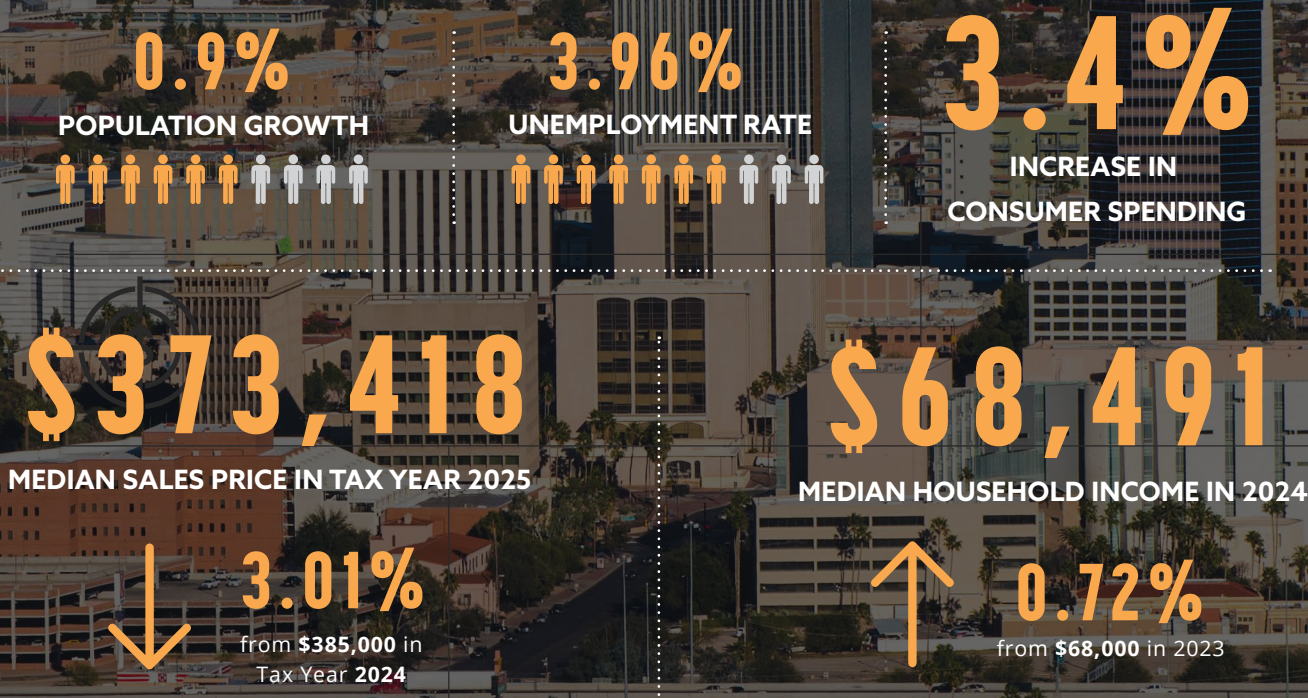
INCOME APPROACH

The investment value represented by the net earning power of a property based on the capitalizing income stream it generates.

DEMOGRAPHIC INFORMATION

Pima County is a diverse and growing region. With a population exceeding 1 million, it is the second-most populous county in the state. Spanning over 9,000 square miles, the area has experienced steady growth at an annual rate of 0.9%. Pima County continues to attract new residents, thanks to its relatively affordable housing and mild weather.

Key industries include real estate, healthcare, technology, manufacturing, retail, and a vibrant cultural food scene—all supporting a diverse and evolving economy. Tucson, in particular, has emerged as a regional leader in technology and innovation, with a growing number of startups, research initiatives, and tech-focused businesses calling the area home. Major educational institutions like the University of Arizona and Pima Community College further fuel this growth, playing a vital role in the region's expanding innovation sector and its workforce.



MARKET INSIGHTS

RESIDENTIAL MARKET INFORMATION

Analyzing the residential market in the greater Tucson area for Tax Year 2025

The Pima County Assessor's Office is responsible for discovering, listing, and valuing all taxable property in Pima County including residential and commercial properties, business equipment, and agricultural land. As the main revenue-generating source for taxation, the Assessor's Office ensures the fair and equitable assessments of all real and personal property, directly supporting the fiscal health of Pima County. The Assessor's Office safeguards the county's tax base by adding new and improved properties to the assessment roll, which funds essential operations in Pima County such as education, emergency response, and infrastructure development.



In Tax Year 2025, the total Full Cash Value (FCV) for all property types in Pima County totaled \$158.4 billion, reflecting a 4.69% increase from \$151.3 billion in the previous year. This growth highlights ongoing development, steady value growth, and the expansion of the county's residential sector. Among all property types, the residential sector generates roughly 70% of revenue for Pima County's tax base. Since residential properties are valued based on market fluctuations, monitoring housing development trends is a crucial focus for the Assessor's Office to ensure accurate property assessments.

Pima County's residential market is experiencing a cooldown in residential parcel growth, as the percent increase in total single-family residences (SFRs) has tapered compared to prior years. For example, in Tax Year 2025, the number of SFRs increased to 275,736, a 1.43% increase from 271,848 in Tax Year 2024. Comparatively, in Tax Year 2024, the county had 271,848 SFRs, reflecting a 1.60% increase from the year prior. While the total number of homes in Pima County continues to rise, the slower pace of today's current market illustrates a potential shift in housing development trends, influenced by factors such as construction costs, challenges from rising interest rates, and the scarcity of shovel-ready lots. Early indications show that for tax year 2026 the SFR growth will be less than half a percent. In Tax Year 2025, the total Full Cash Value (FCV) of single-family residential properties is \$96.1 billion, a 2.45% increase from \$93.8 billion in Tax Year 2024.

RESIDENTIAL DEVELOPMENT

One trend in Pima County is the decline in developing subdivisions by parcel, which refers to mapped and platted properties that are expected to be developed into new residential construction. In Tax Year 2024, the number of available subdivision parcels increased to 18,024. This number, however, decreased to 17,800 in Tax Year 2025, reflecting a 1.24% decline year over year, signaling the development of more lots and lack of new lots in the pipeline. While there are fewer parcels available, the value of these developing subdivision parcels continues to increase year-over-year with total Full Cash Value increasing from \$498.7 million in Tax Year 2024, to \$595.7 million in 2025.



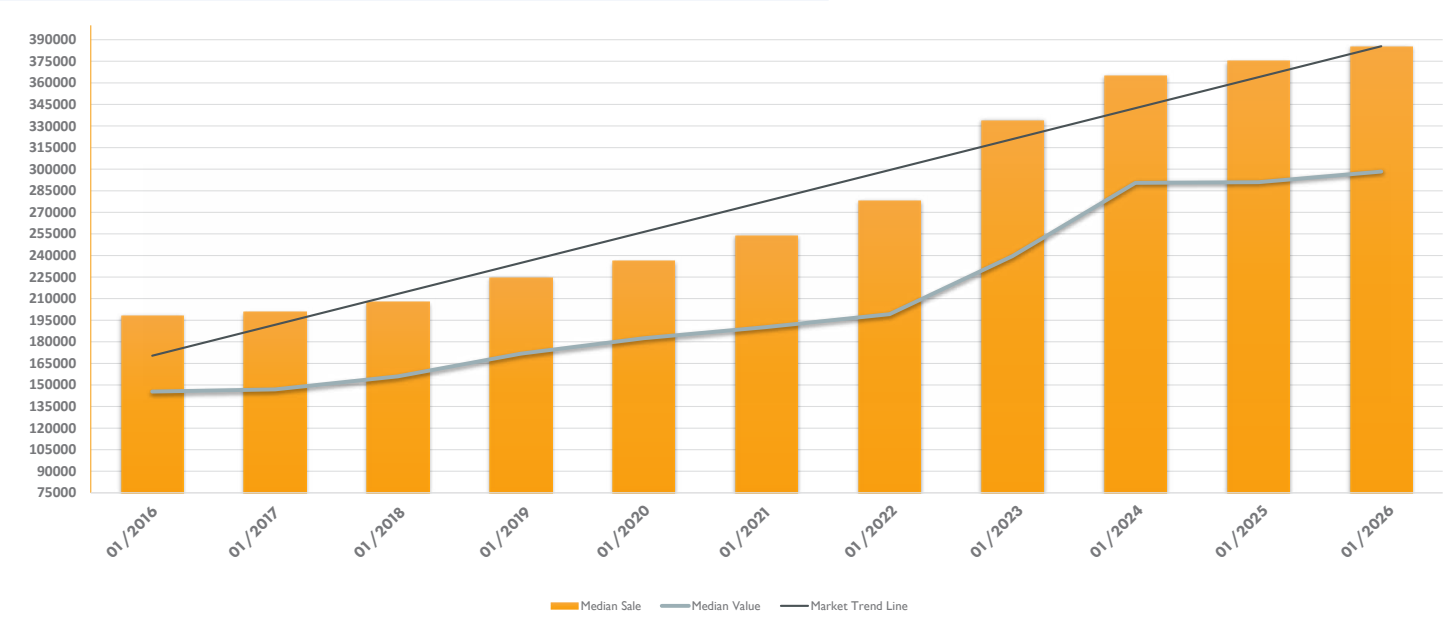
To expedite the subdivision development process in Pima County, maintaining communication with the Assessor's Office is essential. Per A.R.S. 42-13454(B), parcels that are being split or combined to subdivisions must remain within the same taxing jurisdiction. Municipalities may disclose taxing jurisdiction information to you through the formal review process as subdivisions are being planned; however, if developers provide this information to the Assessor's Office in advance, we can offer supplemental review for accuracy and efficiency.

The issues with subdivision development in Pima County highlights larger concerns about the overall housing supply. High interest rates continue to put homeownership out of reach for local prospective homebuyers. Comparatively, these high rates have also slowed the multifamily sector sales wise however units to market is steadily increasing. In Tax Year 2025, the Assessor's Office reported a total of 94,273 apartment units, a 2.78% increase from the 91,725 units reported the prior year. Despite this weakened performance, multifamily properties have maintained their value. In Tax Year 2026, the estimated Full Cash Value of apartment units was \$13.8 billion, reflecting a 4.83% increase from the \$13.1 billion reported in Tax Year 2025.

The residential sector remains a top priority for Pima County as rising housing costs, the limited availability of land, fluctuating interest rates, and ongoing economic uncertainty continue to challenge affordability and accessibility. These pressures have made it increasingly difficult for residents to secure affordable housing, especially in fast-growing areas of Pima County. Various County Departments, including the Assessor's Office, Economic Development, Real Property, and the Pima County Board of Supervisors continue to be a catalyst for residential development in our region, with new and creative ways in supporting housing concerns - these efforts include the Assessor's valuation projections, county land sales, development zones, gap funding, flexible zoning, and property exemptions.

The Pima County Board of Supervisors has approved the investment of \$15.9 million in gap funding for 19 projects. As of 2025, this includes 4 new development projects for prospective homeownership including Barrio Anita Casitas, Mars Landing, Casitas on Park, and Barrio Kroger Lane Infill, adding 51 affordable housing units for prospective buyers in Pima County.

RESIDENTIAL SINGLE-FAMILY VALUE TO MARKET LEVELS



	2024	2025	2026
# OF RESIDENTIAL NOTICES	270,302	274,222	275,539
AVERAGE SALES PRICE	\$449,442	\$437,581	\$455,571
MEDIAN FCV	\$290,928	\$290,848	\$298,334
APPROXIMATE MEDIAN LPV	\$202,964	\$214,417	\$226,115

All information provided is approximate and subject to change. While every effort has been made to ensure accuracy, no guarantees are made regarding the completeness, reliability, or timeliness of the data.

WHY PIMA COUNTY?

Pima County's economic development is shaped by a balanced mix of established industries and emerging sectors that leverage the region's unique assets and skilled workforce. Aerospace and defense remain cornerstones of the local economy, supported by Davis-Monthan Air Force Base and a network of private aerospace firms that drive innovation and employment. Healthcare and education are also key economic drivers, anchored by the University of Arizona and a strong system of hospitals and research institutions. Tourism continues to contribute significantly, with Pima County's distinctive desert landscapes, cultural attractions, and events drawing millions of visitors each year. Recent development efforts have prioritized infrastructure improvements, support for small businesses, and the attraction of large scale technology and renewable energy companies with the goal of building a more diverse, resilient economy that ensures long-term prosperity for the region.



2025
TOP PLACE TO TRAVEL
Rated by BBC



#13
NORTH AMERICAN
TECH-TALENT MARKETS



#2

AMERICA'S BEST CITIES
Rated by Resonance

16,790



TUCSON'S GROWING TECH WORKFORCE



BEST FOOD CITIES
IN THE U.S.
Rated by Travel & Leisure
Magazine



3%

from 16,291
in 2023

MARKET INSIGHTS

COMMERCIAL MARKET INFORMATION

TAX YEAR 2025

Analyzing the commercial real estate market in the greater Tucson area for Tax Year 2025

In Pima County, the commercial real estate market navigated a dynamic landscape marked by both opportunities and challenges. Anchored by the vibrant city of Tucson, the county experienced significant shifts in demand and economic activity during Tax Year 2025. Positive developments were tempered by ongoing challenges, including high construction costs, political uncertainty, tariff speculation, and elevated interest rates, which impacted every sector of the commercial real estate market.

Despite these challenges, the market remained dynamic, driven by various industries that contribute to its vitality. Sectors such as aerospace, healthcare, insurance, public organizations, manufacturing, and retail continued to evolve rapidly in response to changing demand.



A notable trend in Pima County's commercial real estate market was steady employment growth, with the county's workforce surpassing 480,949 by year-end, representing a modest increase of 1.16% with an unemployment rate of approximately 3.5%. Additionally, the median household income rose by a modest 1.15% to \$68,792.

While challenges persisted, Pima County's commercial real estate market also revealed pockets of opportunity, particularly in the industrial, retail, and office sectors. We are beginning to see the adaptive reuse of old commercial developments being transformed into lifestyle complexes, where office space, entertainment venues, dining options, and warehousing coexist. This mixed-use lifestyle trend aims to foster more connected communities, with Uptown and Sunshine Mile serving as prime examples.

Overall, Pima County's commercial real estate market demonstrated resilience and adaptability, positioning itself for another year of consistent, albeit slow, growth in the coming year.

MARKET INSIGHTS

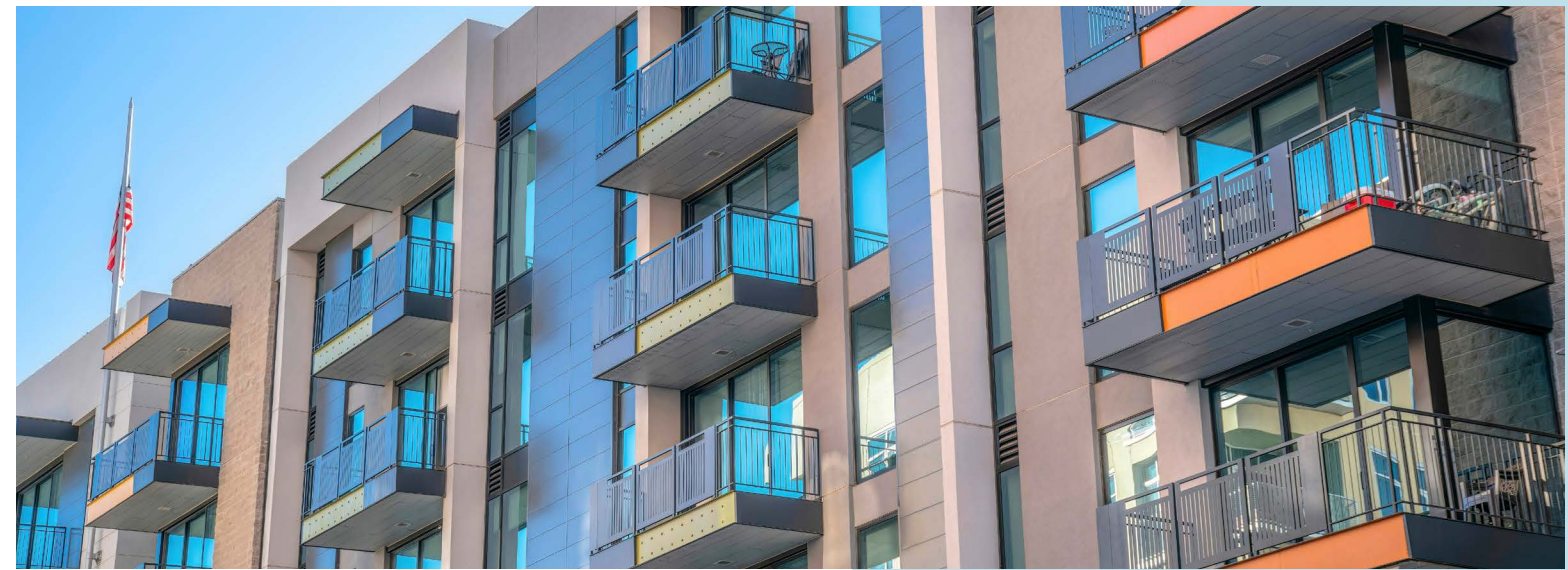
MULTIFAMILY INFORMATION

The multifamily market in Pima County has consistently attracted interest from out-of-state investors, driven by the region’s growing job market and the need for housing solutions. Despite this initial appeal, key performance indicators continued to shift in 2024, a trend that began in 2023. This decline coincided with a decrease in investments in the Tucson market, largely due to caution prompted by rising interest rates and challenges posed by high inflation and operational expenses. As a result, the sector experienced weakened performance, prompting investors to sit on the sidelines until market conditions improve.



New construction projects faced feasibility challenges due to rising labor, construction, and financing costs. Despite these hurdles, a healthy number of units were delivered to the market, with a total of 2,231 units completed over the 12-month period. As absorption rates decreased and vacancy rates increased, there were signs of the market finally reaching an equilibrium in both rent growth and affordability. This was reflected in rent adjustments, with a slight decrease of -0.76%.

There remains a significant shortage of affordable units, and industry stakeholders are closely monitoring creative solutions to increase supply. One example is the Desert Dove Apartments in Midvale Park, which received gap funding approval from the Board of Supervisors, qualifies for the Low-Income Housing Tax Credit (LIHTC) program, and is recognized by the Department of Housing. It is also one of the first YIGBY (Yes In My Backyard) projects, utilizing a vacant lot on Desert Dove Christian Church to develop an affordable housing community. Many prospective developers work closely with the County Assessor’s Office to obtain information on qualifying exemptions, LIHTC valuation considerations, and 5-year valuation projections to determine their estimated property tax liabilities.



The Tucson multifamily sector also felt the impact of elevated inflation and operational expenses, resulting in a slight decrease in rental rates compared to larger metropolitan areas. Vacancy rates rose across Pima County in 2024, primarily due to an influx of new supply outpacing net absorption.

During 2024 and into 2025, multifamily property performance has continued to soften, with rising vacancy rates and decreasing rents, while inventory continues to grow. Cumulative sales volume has remained steady but low compared to the apartment boom of 2022, when over a billion dollars in sales were recorded. In 2024, total sales volume was approximately \$253 million across 62 transactions. A 6.8% increase from last year, indicating that investors may be adjusting to current market interest rates and conditions, though activity remains significantly lower than during the 2022 boom.



62

TOTAL TRANSACTIONS

▲ 5.08%

FROM 59 TRANSACTIONS
IN 2023



\$253 MILLION

TOTAL SALES VOLUME

▲ 9.05%

FROM \$232 MILLION
TRANSACTIONS IN 2023



YEAR	12 MO DELIVERED UNITS	12 MO NET ABSORPTION	VACANCY RATE	12 MO RENT GROWTH
2024	2,231	360	8.43%	-.76%
2023	1,264	251	8.16%	2.59%

Source: Apartment Insights/Costar

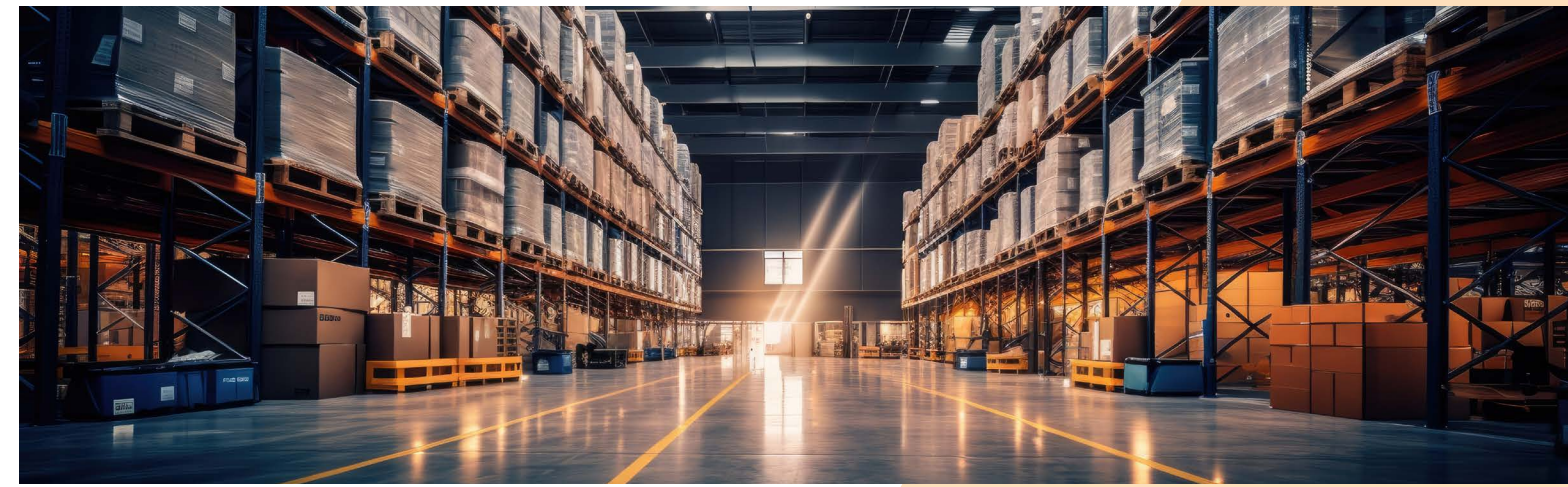
MARKET INSIGHTS INDUSTRIAL INFORMATION

For Tax Year 2025, the Tucson industrial market is experiencing a dynamic shift driven by various economic factors and emerging trends among users. Warehousing and logistics saw significant growth in 2023, 2024 and early 2025 cannot keep pace. However, the key performance indicators such as vacancy, rent growth, sale price, and total transactions show resilience to fluctuations.



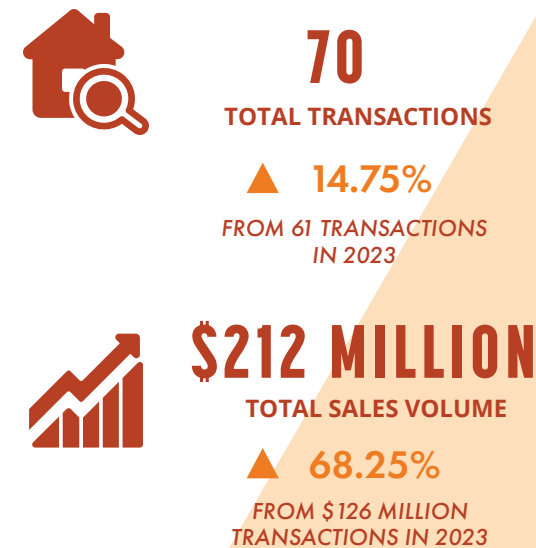
While new construction remained limited in 2024, with over 1.5 million square feet less in 12-month deliveries compared to 2023, there's still plenty for industrial market enthusiasts in Pima County to be excited about. Companies like Flint Development, Schnitzer Properties, and Lincoln Property Company have over a million square feet in the pipeline, set to be delivered as early as 2025. Moreover, the Pima County Assessor's Office participated in the selection process for the American Battery Factory, a substantial \$1.2 billion investment projected to establish an estimated 2-million square foot lithium-ion phosphate battery plant in Pima County. This development will further enhance economic growth and job opportunities in the region. We continue to await progress on this project in Pima County.

In 2024, the Pima county industrial market recorded 70 sales, with a total sales volume of approximately \$212 million. This marked a significant contrast from the preceding year, when we had a sales volume of approximately \$126 million. High construction costs presented significant hurdles for new developments in Pima County, resulting in a slowdown in construction activity. Consequently, there was a notable increase in demand for existing building space, reflecting the market's resilience amidst these growing challenges.



Although vacancy rates experienced an uptick to 5.9%, driven by newly constructed space, local vacancy rates remain relatively low. Distribution centers in Southwest Tucson and Northwest Tucson/Oro Valley/Marana demonstrated strong performance, with Southeast Tucson emerging as a high performer, particularly sought after for its proximity to the Tucson International Airport and the popular logistics route I-10. The industrial market witnessed another consecutive year with increased vacancy, albeit a modest increase of 20 basis points a large part due to how much availability has come to the market in recent years. Despite overall fluctuations in vacancy, rent growth was at 1.6% and average asking rents settled at \$11.20 per square foot.

While observing economic and political uncertainty, increased labor and material cost, and higher interest rates we saw relatively flat sales price/SF fluctuations. In 2023 we saw an average price per SF of \$115.36, this decreased slightly to \$113.14 for 2024. This very minor fluctuation is due to a small increase in cap rates due to the U.S. Treasury bond rates increasing and their future uncertainty.



YEAR	12 MO DELIVERIES	12 MO NET ABSORPTION	VACANCY RATE	12 MO RENT GROWTH	SALE PRICE/SF
2024	273,500 SF	137,991 SF	5.9%	1.6%	\$113.14
2023	1.9M SF	582,796 SF	5.7%	5.1%	\$115.36

Source: Costar

MARKET INSIGHTS

RETAIL INFORMATION

The Tucson retail market is being reimagined and navigated with creative and new ideas about what the retail space should be, despite inflationary pressures. Notably, median household incomes ticked up by 1.16% in 2024, rising from \$68,000 to \$68,792, a small change amidst economic pressures. The onset of the year showcased promising prospects for Tucson's commercial retail sector, driven by a spotlight of reimagining existing retail spaces and corridors into the popular planning concepts of mixed-use development. A prime example of this is the recent breaking ground of Uptown, taking a defunct mall and reimagining it into a retail, apartment, and entertainment food hub. Nancy McClure said it best in a issue of the TREND report: "Retail has always been a dynamic, ever-changing industry, the most resilient, innovative commercial real estate sector."



Retail expansion is not limited to Tucson; Marana, Oro Valley, and the Vail areas all experienced retail development, mirroring the surge in residential communities. Meanwhile, the far southwest side saw significant retail growth, as this area was long underserved. Despite slowing sales in the Tucson market, the Tucson market has shown resilience. However, the investment landscape underwent a transformation due to escalating interest rates and associated yield demands, resulting in a slowdown in transaction volumes. Property sales in 2024 totaled \$290 million across 178 transactions, reflecting a modest increase from the \$227 million generated by 171 transactions in 2023.



New construction remained relatively flat in 2024 ticking up from roughly 148,842 square feet in 2023 to 195,612 square feet in 2024 mainly due to rapidly fluctuating construction costs. Investment activity remained subdued, with minimal growth in new construction. Most development initiatives aimed to meet specific user requirements, particularly focusing on restaurant and drive-thru pad concepts, which continued to thrive. One area that has major deliveries in pipeline are the immersive experience-based retail options such as Bass Pro Shops slated to make its southern Arizona debut in Tucson. Another was the redevelopment and expansion of Roadhouse Cinemas, which expanded into the adjacent vacated space to include a gastropub, bowling alley, and arcade.

Comparatively, leasing activity rebounded notably throughout 2023, marking a significant recovery from the initial pandemic downturn. Despite dwindling available lease space, reaching its lowest point in a decade, lease rates in the Tucson area remained affordable, averaging \$16.72 per square foot, approximately 20% lower than the national average. However, there is an interesting dynamic and paradox beginning to take shape in the retail space where rent growth has jumped from 3.5% to 5.7% for 2024, despite vacancy rates only decreasing by 10 basis points. This suggests that demand for higher-end, immersive, and ready-to-suit retail spaces is driving up rents, even as overall demand remains relatively flat.

Marana and Gladden Farms continue to play a pivotal role in shaping Northwest Tucson's commercial real estate landscape, driving growth and development in this fast-growing region. This vibrant district sees a diverse influx of businesses, from car dealerships and furniture showrooms to grocery stores and gas stations. With development pads readily available, these areas are poised to drive future growth in the Northwest retail market, offering promising opportunities for expansion and investment. Now that Downtown Marana has been announced and concepts are taking shape, we expect Northwest Tucson to be and remain a pillar of development, demand, and interest.



178
TOTAL TRANSACTIONS
▲ **5.95%**
FROM 168 TRANSACTIONS
IN 2023



\$290 MILLION
TOTAL SALES VOLUME
▲ **27.75%**
FROM \$227 MILLION
TRANSACTIONS IN 2023



YEAR	12 MO DELIVERIES	12 MO NET ABSORPTION	VACANCY RATE	12 MO RENT GROWTH	TOTAL TRANSACTIONS	NNN RENT
2024	195,612 SF	115,000 SF	5.6%	5.7%	178	\$16.72
2023	147,824 SF	157,930 SF	5.7%	2.2%	168	\$16.16

Source: Costar

MARKET INSIGHTS

OFFICE INFORMATION

Tucson experienced a modest employment increase of 1.16%, rising from 475,422 in 2023 to 480,949 in 2024. Employers are actively encouraging workers to return to traditional office settings by offering flexible workspaces and hybrid arrangements. However, the lingering effects of the pandemic and evolving work practices have led to decreased office utilization, dampening demand for office space in Pima County as businesses reassess their space requirements.



Despite challenges with office utilization, positive trends support Tucson's office market, including its affordability and favorable demographics. The aerospace sector remains a key driver, anchored by Raytheon's Missiles & Defense headquarters and Davis-Monthan Air Force Base. Additionally, healthcare, insurance, and public-sector organizations continue to contribute to office space demand across Pima County.

While vacancies remain consistently high facing one of the highest vacancy rates in the last three years at 10.5% in 2024, with approximately 3.2 million square feet of office space available for lease—office rents despite record highs in vacancy have increased, averaging \$24.45 per square foot—a rise of roughly \$1.50 since the previous year. This trend highlights a paradox where rental prices are climbing amid significant vacancies, possibly driven by factors such as demand for premium office space or long-term rental agreements.



Office transactions increased modestly year-over-year, with a total sales volume of \$168 million, about \$34 million more than in 2023. The average sales price per square foot declined by roughly sixty dollars, indicating that larger properties were traded, compared to fewer transactions in 2023, which featured higher prices per square foot despite lower overall sales volume. Additionally, some office buyers are converting newly acquired properties into multifamily units. A notable example is the historic ASARCO office building, which was purchased and renovated into approximately 30 rental units. Such redevelopment projects are costly and often require creative financing solutions or cost-cutting measures. In the case of the ASARCO property, utilizing its historic status has allowed for reduced property taxes, aiding the budgeting process. Overall, there were 120 office transactions in 2024, with medical and newly constructed office spaces being the most sought after. To meet the growing demand for specialty services, personalized care, and senior care, institutions such as Banner University, the University of Arizona, and Tucson Medical Center are expanding their presence throughout Pima County.



120
TOTAL TRANSACTIONS
▼ 11.76%
FROM 136 TRANSACTIONS
IN 2023



\$168 MILLION
TOTAL SALES VOLUME
▼ 11.11%
FROM \$189 MILLION
TRANSACTIONS IN 2023



YEAR	NET DELIVERED SF 12 MO	VACANCY RATE	MARKET ASKING RENT GROWTH	TOTAL SALES VOLUME	TRANSACTION SALE PRICE/SF	OFFICE GROSS RENT
2024	7,125	10.5%	5.6%	\$168,627,616	\$138.81	\$24.45
2023	64,138	9.0%	5.7%	\$124,873,464	\$200.81	\$22.92

Source: Costar

TAXABLE NET ASSESSED VALUE AND NEW CONSTRUCTION

Each year, the Pima County Assessor's Office is responsible for adding new and improved properties to the assessment roll to ensure all taxable property in Pima County is fairly and accurately assessed. Taxable Net Assessed Value (NAV) represents the total value of taxable property after applying assessment ratios and statutory exemptions. Taxing jurisdictions, such as school districts and fire districts, utilize this information to calculate the amount of property tax revenue they can collect. It serves as the foundation for determining the property tax base that supports vital services, including public safety, education, and infrastructure.



Over the past five years, Pima County has seen steady growth in its property tax base, driven by both market appreciation and the addition of new construction. From Tax Year 2021 to Tax Year 2025, the County's Taxable NAV has increased from \$9.7 billion to \$11.8 billion, an overall gain of over \$2.1 billion. This growth reflects Pima County's continued development, investment, and expansion across residential, commercial, and multifamily sectors.

While the overall growth percentages vary from year to year based on market trends and legislative factors, the impact of new construction on the assessment roll has been especially notable. In Tax Year 2025, Pima County recorded its highest five-year growth rate in new construction, with a 1.96% increase over the prior year. This sharp rise highlights a resurgence of building activity across the region, likely spurred by pent-up demand, infrastructure expansion, and targeted investments in housing and commercial development.

TAX YEAR	TAXABLE NET ASSESSED VALUE	% CHANGE	% NEW CONSTRUCTION GROWTH
2021	\$9.70 billion	6.08%	1.11%
2022	\$10.13 billion	4.50%	1.63%
2023	\$10.65 billion	5.08%	1.41%
2024	\$11.25 billion	5.71%	1.43%
2025	\$11.81 billion	4.92%	1.96%



New construction is a critical component of the county's tax base, representing real, tangible additions to the built environment. Each new home, apartment complex, or commercial structure or improvements not only increases the total value of taxable property, but it ensures a more equitable distribution of the tax burden by broadening the base.

The continued upward trend in NAV and new construction highlights the importance of the Assessor's role in timely and accurate discovery of new improvements. As our region continues to grow, maintaining the integrity of the assessment roll ensures fairness, supports essential public services, and reflects the evolving landscape of our Pima County as a whole.



RESIDENTIAL PROPERTY CLASSIFICATION & TAX BENEFITS

In the State of Arizona, property tax classifications play a significant role in determining eligibility for key financial benefits, including the Primary Tax Reduction. Understanding the distinction between primary and non-primary residences is essential for property owners looking to maximize their tax savings and ensure accurate classification.



Primary vs. Non-Primary Residence Classifications

Under Arizona law, property owners are limited to only one primary residence within the United States. Additional residential properties, unless occupied by qualifying family members as defined by **A.R.S. § 42-12053**, are classified as non-primary residences.



Although both Class 3 (Primary Residence) and Class 4 (Non-Primary Residence) properties are assessed under the same 10% assessment ratio, the property classification significantly affects eligibility for certain tax benefits, including eligibility for the Primary Tax Reduction for Class 3 properties in Pima County. Property owners with homes classified as Class 4 (non-primary) are not eligible for this rebate.

Recent Outreach to Property Owners: February 2024 Mailing

In an effort to ensure fair and accurate tax classifications, the Pima County Assessor's Office initiated a large-scale mailing campaign in February 2024, targeting owners of properties currently listed as Class 4 Non-Primary Residences. The timing of this outreach was designed to give property owners the opportunity to review and correct their residential classification status ahead of the Tax Year 2025 Notice of Value Mailing.

As part of this effort, letters were sent to property owners across Pima County, informing them of their current classification and outlining the steps to request a review or submit documentation for reclassification.



TRCs PROCESSED

Over **4,600** Tax Roll Corrections (TRCs) have been processed.



PROPERTIES AFFECTED

These corrections affected roughly **2,000** individual properties.



TAX RELIEF AVAILABLE

Property owners may request reclassification not just for the current year but the previous three tax years

\$1.7 MILLION

TOTAL STATE AID TO EDUCATION RELIEF PROVIDED

\$323

AVERAGE BENEFIT PER PROPERTY

\$600

MAXIMUM BASIC STATE AID REBATE PER YEAR

These recent efforts highlight the importance of ensuring that your property is classified correctly. For many homeowners, verifying and, if necessary, updating their residency status can result in significant tax savings. If you believe your property may be misclassified, it's worth taking the time to review your status and submit any needed documentation. Taking these steps ensures property owners remain in full compliance with Arizona Revised Statutes while maximizing every dollar of relief available.

APPEALS STATISTICS

TAX YEAR 2025

PROPERTY APPEALS AT THE **STATE BOARD OF EQUALIZATION**

*Protecting Ad Valorem Property Valuations
Throughout Pima County*

One of the core responsibilities of the Pima County Assessor's Office is maintaining the accuracy and fairness of the county's property tax base. In support of this duty, the Assessor's Office issued the Tax Year 2025 Notice of Value in February 2024. These notices inform property owners of their Full Cash Value (FCV), Limited Property Value (LPV), and property classification. They also offer an opportunity for property owners to challenge any valuations or classifications they believe to be incorrect.

Property owners have 60 days from the date of the Notice of Value mailing to submit a petition to the Assessor if they wish to dispute the valuation or classification of their property. Taxpayers have two methods of appealing:

Administrative Appeal: This process allows property owners to file directly with the Assessor's Office and, if necessary, escalate to the State Board of Equalization (SBOE). This route is cost-free and does not require court involvement.

Judicial Appeal: For property owners opting to challenge their assessments through the court system, a judicial appeal may be filed. This legal route typically involves filing fees and formal court proceedings. In Tax Year 2025, a total of 21 cases were filed.



Arizona's property valuation process, setting values a year in advance, ensures ample time for appeals while promoting transparency and fairness. The State Board of Equalization, an independent quasi-judicial body, reviews evidence presented during hearings and issues impartial decisions. It operates separately from both the Arizona Department of Revenue and all County Assessor offices.

In Tax Year 2025, the Pima County Assessor's Office processed 1,391 appeals. Of these, 841 were resolved during the initial administrative level (A-Level), while 804 cases progressed to the SBOE. At the SBOE level, 347 appeals were withdrawn by the agent, and 402 valuation changes were approved.

With the Tax Year 2026 appeal season now underway, the Assessor's Office remains committed to ensuring fair and equitable property assessments for all residents of Pima County.



MEET OUR TEAM

ASSESSOR'S DIVISIONS & SECTIONS

Meet the divisions that work diligently to help meet our statutory obligations

At the Pima County Assessor's Office, our dedicated team of over 150 professionals works diligently to uphold the integrity of ownership information and the County's property tax base. Our responsibilities include identifying taxable properties, confirming ownership, delivering fair and accurate valuations, and maintaining detailed assessment records. We also manage appeals and exemptions in strict compliance with state laws. Every team member plays a key role in ensuring our office operates with transparency, efficiency, and a strong commitment to equity for all Pima County property owners.



REAL PROPERTY

The Real Property Division is responsible for locating, listing, and valuing all Real Property in Pima County. Real Property includes the interests, benefits, and rights intrinsic in the ownership of land, as well as anything permanently attached or affixed to the land. Sections include Residential, Commercial, and Field Services/Land.



PERSONAL PROPERTY

The Personal Property Division is responsible for locating, listing, and valuing all Personal Property in Pima County. Personal Property is defined as being all types of tangible and intangible property that are not included in the term "real estate." Sections include Business, Leasing, and Manufactured Housing.



VALUATION RELIEF

The Valuation Relief Division qualifies and grant exemptions, per statute, under the authority of the Assessor for widow/widowers, non-profits and religious organizations, seniors, disabled veterans, and taxpayers who are 100% disabled.



LITIGATION

The Litigation Division aids the Assessor, Board of Supervisors, and Legal Representatives in the last step in the appeals process. The litigation section's ability to thoroughly research and review each dispute from an unbiased and fresh perspective is the goal to ensure all taxpayers are treated fairly and equitably.



INFORMATION TECHNOLOGY

The Information Technology Division is responsible for the design, implementation, and management of the Assessor's network and application systems. This division designs internal systems which are sustainable, secure, adaptable, and easy to use.



MASS APPRAISAL

The CAMA Division determines property values using Mass Appraisal, a state-of-the-art software system used to analyze current market trends and establish values on taxable property uniformly and at a relatively low cost. Appraisal modeling considers factors such as location, market, condition, neighborhood, and age.



OWNERSHIP & MAPPING

The Ownership and Mapping Division is responsible for the maintenance of property ownership from recent document transfer and providing an associated record map based on those property recordings.



CUSTOMER SERVICE

Our enhanced customer service counter is fully staffed to help the constituents of Pima County. Our customer service department assists County taxpayers with exemptions, valuation relief programs, and general property-related questions.



The Assessor's Office has expanded our public outreach efforts to better connect with the constituents of Pima County. Our Public Outreach Division is responsible for establishing our social media presence and educating County taxpayers on our programs, services, and statutory deadlines.



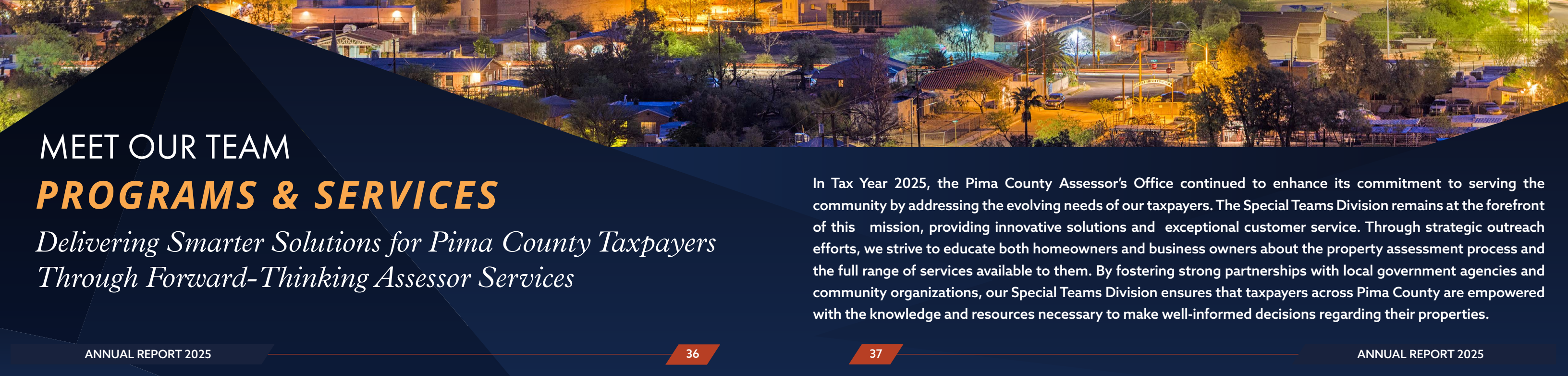
Our Business Services Department acts as a liaison for the business community at large. This division is responsible for connecting with commercial business owners and real estate agents for all property tax-related inquiries and providing the business community with resources such as valuation projections and education.



The Rapid Response Program is designed to help both businesses and homeowners in the event of a catastrophic fire, flood, or unforeseen event causing significant damage and a reduction in their property valuation. This division provides property owners with information on the Notice of Claim process.



The Historic Property Program is responsible for photographing and archiving nationally designated historic properties in Pima County. This division focuses on properties that preserve the integrity of its historic features, materials, appearance, workmanship, and environment.



MEET OUR TEAM

PROGRAMS & SERVICES

Delivering Smarter Solutions for Pima County Taxpayers Through Forward-Thinking Assessor Services

In Tax Year 2025, the Pima County Assessor's Office continued to enhance its commitment to serving the community by addressing the evolving needs of our taxpayers. The Special Teams Division remains at the forefront of this mission, providing innovative solutions and exceptional customer service. Through strategic outreach efforts, we strive to educate both homeowners and business owners about the property assessment process and the full range of services available to them. By fostering strong partnerships with local government agencies and community organizations, our Special Teams Division ensures that taxpayers across Pima County are empowered with the knowledge and resources necessary to make well-informed decisions regarding their properties.



NATIONAL ASSOCIATION OF COUNTIES

Assessor Suzanne Droubie Advocates for Pima County at the 2025 NACo Legislative Conference

Pima County Assessor Suzanne Droubie recently participated in the 2025 National Association of Counties (NACo) Legislative Conference, held in Washington, D.C. from February 28 to March 4. As Pima County's representative to both the Arizona Association of Counties (AACo) and NACo, Assessor Droubie joined AACO President and Pima County Superintendent Dustin Williams, along with more than 2,000 county leaders from across the country, to discuss federal policy issues that directly impact our local government.

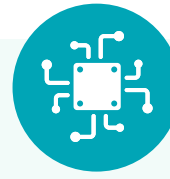
As Pima County Assessor, Suzanne is committed to upholding fairness, equity, and transparency for the constituents of Pima County. As she spends this next term working on legislation, her focus will remain on advocating for policies that benefit the taxpayers of Pima County at the federal level.

The NACo conference was an invaluable opportunity to strengthen partnerships between County and federal officials. It was a platform for local leaders to address critical issues such as tax and budget reconciliation, federal funding freezes, tax-exempt municipal bonds, disaster reform, behavioral health, and policies enacted during the first 100 days of the Trump Administration and the 119th Congress. Assessor Droubie's efforts, however, remained focused on engaging with federal and state legislators to align national and state initiatives with the priorities of Pima County including economic infrastructure, workforce development, public lands, natural resources, and property taxes.



Pictured Left to Right: Maricopa County Assessor Eddie Cook, Pima County Assessor Suzanne Droubie, Pima County Superintendent of Schools Dustin Williams, and Navajo County Attorney Brad Carlyon.

The NACo Legislative Conference spotlighted several pressing federal policy areas:



DISASTER MITIGATION & EMERGENCY MANAGEMENT

NACo called for FEMA reforms and reauthorization of the National Flood Issuance Program to improve recovery and risk



PUBLIC LANDS & NATURAL RESOURCES

Long-term funding for PILT (Payments in Lieu of Taxes) and the Secure Rural Schools (SRS) programs were emphasized, along with wildfire mitigation on federal lands.



INFRASTRUCTURE & ECONOMIC GROWTH

Federal investment in Economic Development, reinstatement of tax-exempt advance refunding bonds, and reauthorization of the Workforce Innovation and Opportunity Act (WIOA) were key themes.



TAX POLICY & FINANCE

NACo advocated for restoration of the State and Local Tax (SALT) deduction and preserving the tax-exempt status of municipal bonds to reduce county borrowing costs.



HOUSING & HUMAN SERVICES

Expanding the Low-Income Housing Tax Credit (LIHTC) and supporting reforms in childcare, child welfare, and immigration were identified as essential actions.



ELECTION SECURITY & CYBERSECURITY

NACo emphasized the need for federal funding to strengthen county election infrastructure and protect election workers.

Among the many proposed interim policy resolutions, Assessor Droubie was proud to support one introduced by Maricopa County Assessor Eddie Cook advocating for the use of the Federal Housing Finance Agency's Uniform Appraisal Dataset in assessment modeling. This resolution, which was unanimously approved, urges the U.S. federal government to make this dataset available to property assessment jurisdictions across the country. The Uniform Appraisal Dataset contains detailed, high-quality home characteristics that could be shared with local jurisdictions, improving the accuracy of home value estimates to ensure greater equity in property taxes, all at no cost to the federal government or local counties. Pima County has over 275,000 single-family residential properties valued under the modeling system with a total estimated Full Cash Value (FCV) of \$99.3 billion. With that in mind, this resolution would be valuable to assessing offices throughout Arizona, enhancing the accuracy of our property valuations on a local level and contributing to the overall fiscal stability of Pima County as a whole.



NEW ASSESSOR WEBSITE

Assessor Launches Website Redesign and Market Insights for Pima County Taxpayers

The Pima County Assessor's Office proudly launched a newly redesigned website, offering an enhanced interface and expanded functionality to better serve the public. The new modernized layout and improved parcel search tools are part of our ongoing commitment to transparency, accessibility, and user-friendly service for taxpayers, business owners, and real estate professionals. Key enhancements include:

- ✔ Streamlined navigation and a more intuitive structure to help users easily locate assessment, valuation, and exemption information.
- ✔ Optimized accessibility features to ensure all users can interact with the site effectively.

A major highlight of the redesign is the enhanced sales comparable search tool. For properties valued using the sales comparison approach, parcel details now include a list of comparable sales (properties of similar age, condition, and location) that were used in determining the Full Cash Value. Users can also select their own comparable properties to support appeals. This new functionality increases transparency and empowers users with meaningful, accessible tools for understanding and reviewing property assessments.

In addition, the Assessor's Office has introduced a new Market Research Division to further support property owners. This division provides dedicated resources focused on the office, industrial, retail, and multifamily sectors, including data on market transactions, vacancy rates, and overall rent growth. For the first time, taxpayers can access county-generated market research to better understand the local real estate climate and how it impacts property values across Pima County.

These advancements reflect our continued dedication to responsive, user-focused public service and ensure property owners have the tools and information they need to make informed decisions.

SECURING WHAT MATTERS MOST **DEED FRAUD PREVENTION**

Deed Fraud Prevention Program Protects Property Owners Across Pima County


In Tax Year 2025, the Pima County Assessor's Office launched our Deed Fraud Prevention Program aimed at strengthening the security of property records and addressing the growing concern of deed fraud in Arizona. The Arizona Department of Real Estate receives approximately three to five reports each week of unauthorized changes to property records, highlighting the need for greater safeguards in our region.



Under the direction of Assessor Suzanne Droubie, the program focused on two key areas: improving internal processes and expanding public education. A primary focus was addressing vulnerabilities in the Change of Address process. To enhance security, the Assessor's Office partnered with DocuSign to introduce identity verification measures. Property owners must now verify their identity through a government-issued ID or Knowledge-Based Authentication (KBA) before an address change is processed. In addition, a notification is sent to the previous address on record to alert the owner of any updates.

These measures are designed to reduce the risk of unauthorized changes and ensure compliance with statutory requirements under A.R.S. §42-18202.

The program also includes an educational component developed in partnership with the Tucson Association of Realtors. A training course was created for real estate professionals to increase awareness of deed structures such as tenants in common, community property, and rights of survivorship, with the goal of identifying red flags during ownership transfers. The Assessor's Office collaborated with the Arizona Department of Real Estate, title companies, mortgage lenders, and the Pima County Recorder's Office to share insights and promote best practices across the industry.

 **3,310**
**VERIFIED CHANGE OF ADDRESS
REQUESTS PROCESSED**

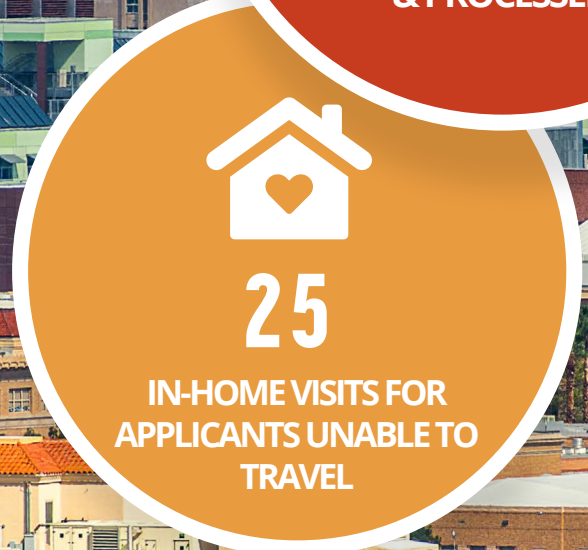
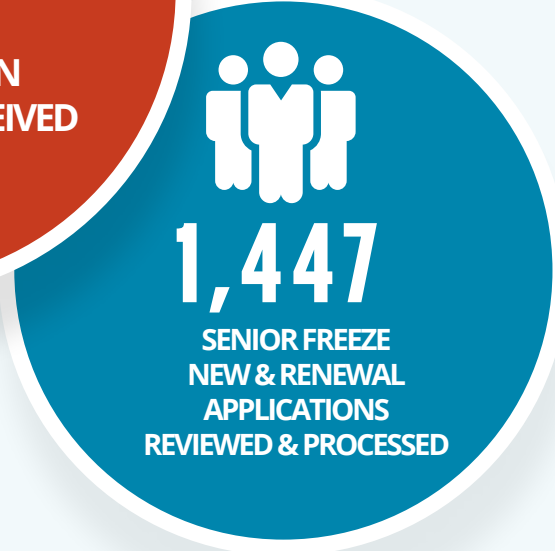
In the seven months following implementation, the Assessor's Office processed 3,310 verified Change of Address requests—nearly matching the previous year's total—with improved verification procedures and greater operational efficiency. The enhancements have reduced the need for manual intervention and improved processing times, reflecting a practical approach to improving the security of property records while supporting public awareness.

EXEMPTIONS & EDUCATION *PUBLIC OUTREACH & VALUATION RELIEF*

Over the past year, the Pima County Assessor's Office has continued our efforts to connect with property owners through our education and outreach efforts. Recognizing the importance of transparency and accessibility, we've expanded our presence at events across the Pima County to ensure residents have direct access to information about their property valuation, and our various programs and services.

From large-scale gatherings like the Southern Arizona Home Show and Tucson Meet Yourself to more focused events at local libraries and community centers, offering one-on-one support, answering questions, and providing educational materials tailored to their unique circumstances. These engagements have not only allowed us to connect with a broad cross-section of the community but have also reinforced our role as a resource for the taxpayers we serve.

Looking ahead, we remain committed adapting to the needs of our residents, embracing new opportunities for engagement, and continuing to build trust through open and forward-thinking service.



The Pima County Assessor's Exemption Division works to ensure that eligible residents such as seniors, widows/widowers, disabled veterans, individuals with permanent disabilities, and nonprofit organizations have access to property tax relief programs. These efforts help reduce financial strain for those on fixed incomes by connecting them with valuable resources and support.

Each year, our Exemption Division reviews and processes thousands of applications across various programs. Their continued efforts promote equity and financial relief for those who need it most, reinforcing the Assessor's commitment to service, fairness, and accessibility throughout Pima County.



PIMA COUNTY

ASSESSOR'S OFFICE



SUZANNE DROUBIE
PIMA COUNTY ASSESSOR