2025 Levy Limit Worksheet

301 West Jefferson St. Phoenix, Arizona 85003 Phone: 602-506-3406 mcassessor.maricopa.gov

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A. Maximum Levy	
A1. Maximum Allowable Primary Tax Levy	24,348,435
A2. A1 multiplied by 1.02	24,835,404
B. Current Net Assessed Value Subject to Taxation in Prior Year	
B5. Net Primary Assessed Value	4,071,152,005
C. Current Net Assessed Value	
C5. Net Primary Assessed Value	4,124,257,465
D. Levy Limit Calculation	
D3. Maximum Allowable Tax Rate (A2. divided by B5. times 100)	0.6100
D5. Maximum Allowable Levy Limit (C5. Divided by 100 times D3.)	\$25,157,971
D6. Excess Collections / Excess Levy	
D7. Amount in Excess of Expenditure Limit	
D8. Allowable Levy Limit (D5 D6D7.)	\$25,157,971
E. Adjusted Allowable Levy Limit Calculation	
E1. Accepted Torts	
E2. Adjusted Allowable Levy Limit (D8. Plus E1.)	\$25,157,971
E3. Percent Change in Allowable Levy Limit	3.3%
February 10,2025	
F5. Net Primary Assessed Value	4,108,053,847

Summary of Primary Change	Appreciation	New Property	Total Growth	
		\$53,105,460		
	-0.9%	1.3%	0.4%	

Sources	
	G1. Maricopa County Assessor Reports: Abstracts (SR41110,SR41075,SR41095 & SR41085)
	G2. Maricopa County Assessor Reports: Levy Limits (SR41215, SR41225, SR41240 & SR41245)
	G3. Arizona Department of Revenue Levy Limit Worksheet for CVP (B. Section)
	G4. Maricopa County Finance Department for Levy Amounts and Adjustments

2025 Net Assessed Value Detail

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	Primary Grow	th Breakdown		
Current Net Assessed Value of Prop	erty			
Subject to Taxation in Prior Years	Primary	Appreciation	New Property (2)	New Property Net
B1. Net Centrally Valued Property	30,487,051	-7.8%	9.5%	3,121,557
B2. Net Real Property	3,815,575,970	3.2%	1.0%	35,360,522
B4. Net Personal Property	225,088,984	-40.5%	3.9%	14,623,382
B4a Exemptions	396,695,993	-8.4%	14.8%	64,037,991
B5. Net Primary Assessed	4,071,152,005	-0.9%	1.3%	
			\$53,105,460	\$53,105,460

{1}Appreciation is comparison of Current Value of Property from prior year compared to Prior Year Values

{2}New Property is the Growth in current year excluding the appreciation.

Current Net Assessed (2025)	Primary	Primary Growth	FCV Net	FCV Growth
C1. Net Centrally Valued Property	33,608,608	1.7%	35,212,203	2.2%
C2. Net Real Property	3,850,936,492	4.2%	6,693,129,652	-3.9%
C4. Net Personal Property	239,712,366	-36.6%	240,816,353	-36.4%
C4a Exemptions	460,733,985	6.4%	761,178,434	1.7%
C5. Net Assessed	4,124,257,465	0.4%	6,969,158,208	-5.6%

Prior Year Net Assessed Value	February 10, 2024			
	Primary		Secondary	
F1. Net Centrally Valued Property		33,048,130	34,465,113	
F2. Net Real Property		3,696,949,426	6,967,819,496	
F4. Net Personal Property		378,056,291	378,608,548	
F4a. Exemptions		433,206,529	748,318,781	
F5. Net Assessed		4,108,053,847	7,380,893,157	

G. Sources

- G1. Maricopa County Assessor Reports: Abstracts (SR41110,SR41075,SR41095 & SR41085)
- G2. Maricopa County Assessor Reports: Levy Limits (SR41215, SR41225, SR41240 & SR41245)
- G3. Arizona Department of Revenue Levy Limit Worksheet for CVP (B. Section)
- G4. Maricopa County Finance Department for Levy Amounts and Adjustments

H. Notes

- H11. The Levy Worksheets have been modified to reflect net assessed valuations for the Current Property Subject to Taxation in Prior Year, Current Net Assessed Valuations and Prior Year Net Assessed Valuations.
- H12. The Levy Worksheets FCV Net is used for bonded indebtedness and not used in the calculation of property tax.

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2025 Levy Limit worksheet