

MINE TAXATION IN ARIZONA

A Compilation of Mine Taxes For Years 1954-1959 Inclusive

The Arizona Department of Mineral Resources has compiled a statistical analysis of the last six years of mine taxation in Arizona. The source of the data was State Tax Commission reports.

The last six years have shown an increase of 95.9 percent in total property taxes levied in Arizona, or from \$57,685,697 in 1954 to \$112,299,421 in 1959. As assessed valuations have increased only 53.7 percent, (from \$947,387,455 to \$1,456,025,696), Arizona's property tax-rate has jumped from \$6.089 in 1954 to \$7.713 in 1959, or 26.7 percent.

During the same six-year period, mining property tax levies have increased from \$9,138,096 in 1954 to \$17,130,715 in 1959, or 87.5 percent; while the assessed valuations have increased from \$172,319,348 to \$242,198,715, or 40.6 percent. The tax-rate per \$100 valuation has increased from \$5.303 to \$7.073, or 33.4 percent.

The special production tax on metals, if added to the property taxes levied on the mining industry, would bring mining taxes to \$11,165,842 in 1954 and \$20,208,870 in 1959, or \$6.480 per \$100 valuation in 1954 and \$8.344 in 1959.

A breakdown of the total property tax-rate into state, county, school and city tax rates for the years 1954 and 1959, shows how each class has increased during the six-year period: -

Tax-Rate per \$100 Valuation

	State	County	School	City	Total
1954	\$0.800	\$1.081	\$ 3.604	\$0.604	\$6.089
1959	\$1.700	\$1.084	\$ 4.094	\$0.835	\$7.713

It will be noted that the school district tax-rate has been the chief factor in the tax increase. With the increase in Arizona's population, there has been a terrific increase in school attendance. This has also had an effect on the state tax-rate, as the state has had to appropriate each year from the general fund \$127. per pupil. In addition, each county has been required to appropriate from its general fund the sum of \$30.50 per pupil. The balance of the school expense per pupil has been raised by direct school district taxation.

Although over 99 percent of mining taxes have been paid in only six of the fourteen counties, a large proportion of the amount paid into the state general fund has been re-distributed to all the counties according to their average daily school attendance (at \$127 per pupil). Hence the mining companies have been contributing to the support of schools in all the counties. Likewise, the production (or sales) tax paid by the mining companies has gone into the state general fund (28.4%), to all the counties (42.6%), to all the cities (10%), social welfare (15.0%), and 4% for administration expense. Here again, even though the mining companies have helped to keep their own county tax-rate down, they have also contributed to the support of the other counties.

Senate Bill 36 enacted by the 24th Legislature in the First Regular Session, in 1959, increases state A.D.A. aid to schools from \$127.00 to \$170.00, and reduces county aid from \$30.50 to \$10.00; amounts to be paid on basis of current A.D.A. In addition, the counties are to provide \$20.00 per A.D.A. which is to be used as equalization fund within county.

House Bill 68, also enacted in the same legislative session this year, increases present sales tax rate by 50% and provides that all of funds thus collected shall go to Education Excise Tax Fund, and shall be appropriated for educational purposes.

TABLE I

ASSESSED VALUATIONS OF EACH CLASS OF PROPERTY IN ARIZONA

Compiled by Arizona Department of Mineral Resources From Annual Reports of State Board of Equalization.

	1954	1955	1956	1957	1958	1959
CITY AND TOWN LOTS:						
City & Town Lots	\$ 67,924,723	\$ 76,068,095	\$ 78,794,762	\$ 82,748,109	\$ 87,988,359	\$ 90,834,274
Improvements	273,076,776	309,376,095	347,501,100	386,865,105	431,769,052	486,583,046
Total Gross Valuation	341,001,499	385,444,190	426,295,862	469,613,214	519,757,411	577,417,320
Less Exemptions	30,831,493	35,077,861	37,308,223	39,681,944	40,951,740	41,836,746
Net Valuation	\$210,170,006	\$350,366,329	\$388,987,639	\$429,931,270	\$478,805,671	\$535,580,574
MINING:						
Prod.(Pat'd & Unpat'd) Min'g Claims	\$133,865,000	\$157,515,000	\$257,650,800	\$192,186,883	\$155,455,543	\$183,125,992
Improvements on above	13,169,555	13,242,479	13,718,121	22,809,276	23,883,946	17,678,786
Non-Prod.(Pat'd & Unpat'd)Min'g Claims & Millsites	1,734,934	1,681,094	1,763,914	1,655,342	1,631,629	1,748,999
Improvements on above	698,467	822,684	971,764	1,277,764	1,241,551	853,275
Smelters, Mills, Mchy & Supplies	22,925,569	26,334,515	31,189,151	28,074,899	27,479,007	38,873,018
Total Gross Valuation	\$172,393,525	\$199,595,772	\$305,293,750	\$246,004,164	\$209,691,676	\$242,280,070
Less Exemptions	74,177	93,388	84,674	83,224	82,686	81,355
Net Valuation	\$172,319,348	\$199,502,384	\$305,209,076	\$245,920,940	\$209,608,990	\$242,198,715
RAILROADS:						
Main Line	\$102,918,693	\$107,435,495	\$112,730,381	\$112,679,005	\$110,551,930	\$118,009,661
Railroad Spurs	94,633	83,073	193,244	323,842	96,952	111,942
Gross & Net Val. (No Exemptions)	\$103,013,326	\$107,518,568	\$112,923,625	\$113,002,847	\$110,648,882	\$118,121,603
ALL FARMS AND LIVESTOCK:						
FARMING:						
Irrigated Lands	\$ 29,608,454	\$ 30,474,506	\$ 32,348,249	\$ 32,714,536	\$ 32,748,124	\$ 32,823,077
Pump Lands	11,437,505	11,544,684	11,473,040	11,766,992	12,179,535	12,265,568
Dry Farming Lands	949,956	947,850	1,066,658	1,078,154	1,232,977	1,329,135
Desert Lands	4,421,353	4,473,076	5,189,890	5,277,583	9,868,810	10,381,328
Other Lands	2,896,991	3,382,278	3,610,011	3,798,285	5,277,838	5,781,755
Improvements on All Lands	57,880,143	59,885,940	65,919,201	72,377,890	78,318,213	85,112,577
Farm Machinery	9,525,424	9,978,908	10,191,225	9,180,644	9,412,705	9,953,363
Irrigation Pumping Plants	11,456,397	14,974,689	15,346,843	16,120,814	16,498,301	17,286,935
Total Gross Valuation	\$128,176,223	\$135,661,931	\$145,145,117	\$152,314,898	\$165,536,503	\$174,933,738
Less Exemptions	9,434,344	10,552,935	11,348,830	11,888,496	12,269,265	12,858,864
Net Valuation	\$118,741,879	\$125,108,996	\$133,796,287	\$140,426,402	\$153,266,838	\$162,074,874

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TABLE I Cont'd

ALL FARMS AND LIVESTOCK: Cont'dLIVESTOCK:

All Grazing Lands

Livestock

Total Gross Valuation

Less Exemptions

Net Valuation

ALL FARMS & LIVESTOCK:

Net Valuation

UTILITIES:

Gas, Elec. Light and Power Plants

Transmission Lines

Water Works (Public Service)

Total Gross Valuation

Less Exemptions

Net Valuation

Pipe Lines (Gross & Net Val.)

No Exemptions

Telephone Lines (Gross & Net Val.)

Telegraph Lines (Gross & Net Val.)

Total Net Val. of Utilities

STOCKS OF MERCHANDISE: (Gross Val.)HOUSEHOLD FURNITURE: (Gross Val.)INDUSTRIAL PLANTS: (Exc. Mining &

Sawmill Plants) Gross Valuation

TIMBER & SAW-MILLS:

Standing Timber

Lumber at Mills

Saw-mills & Machinery

Gross Valuation

	1954	1955	1956	1957	1958	1959
All Grazing Lands	\$ 7,007,833	\$ 6,722,596	\$ 6,963,470	\$ 7,036,787	\$ 7,425,772	\$ 7,665,428
Livestock	14,021,503	14,419,074	13,961,128	8,712,326	8,879,323	11,817,037
Total Gross Valuation	21,029,336	21,141,670	20,924,598	15,749,113	16,305,095	19,482,465
Less Exemptions	891,685	970,788	1,023,061	1,000,420	1,083,631	1,106,639
Net Valuation	\$ 20,137,651	\$ 20,170,882	\$ 19,901,537	\$ 14,748,693	\$ 15,221,464	\$ 18,375,826
Net Valuation	\$138,879,530	\$137,879,207	\$153,697,824	\$155,175,095	\$168,488,702	\$180,450,700
Gas, Elec. Light and Power Plants	\$ 41,706,857	\$ 57,660,506	\$ 60,492,259	\$ 64,404,737	\$ 69,612,164	\$ 80,381,988
Transmission Lines	2,237,805	2,970,533	2,873,282	5,084,334	5,981,456	7,787,829
Water Works (Public Service)	3,783,915	4,365,804	5,291,638	5,476,016	4,455,496	5,032,139
Total Gross Valuation	47,728,577	64,996,843	68,657,179	74,965,087	80,049,116	93,201,956
Less Exemptions	488,756	465,634	460,962	254,215	284,088	482,960
Net Valuation	\$ 47,239,821	\$ 64,531,209	\$ 68,196,217	\$ 74,710,872	\$ 79,765,028	\$ 92,718,996
Pipe Lines (Gross & Net Val.)						
No Exemptions	51,594,490	51,879,453	61,462,262	70,117,603	80,743,519	83,529,206
Telephone Lines (Gross & Net Val.)	34,263,297	38,259,074	45,513,822	52,130,513	60,296,321	69,184,749
Telegraph Lines (Gross & Net Val.)	583,045	1,556,990	602,795	599,152	598,754	485,728
Total Net Val. of Utilities	\$133,680,653	\$156,226,726	\$175,775,096	\$197,558,140	\$221,403,622	\$245,918,679
STOCKS OF MERCHANDISE: (Gross Val.)	\$ 37,658,222	\$ 38,582,973	\$ 41,332,402	\$ 43,149,582	\$ 44,484,301	\$ 46,892,288
HOUSEHOLD FURNITURE: (Gross Val.)	\$ 22,788,529	\$ 24,396,273	\$ 29,618,129	\$ 34,274,693	\$ 38,186,445	\$ 42,571,376
INDUSTRIAL PLANTS: (Exc. Mining & Sawmill Plants) Gross Valuation	\$14,693,365	\$ 15,388,391	\$ 17,625,138	\$ 18,159,578	\$ 22,678,617	\$ 24,694,804
TIMBER & SAW-MILLS:						
Standing Timber	\$ 5,208	\$ 638,973	\$ 722,795	\$ 822,042	\$ 557,384	\$ 340,153
Lumber at Mills	161,942	12,000	72,000	130,250	126,750	76,750
Saw-mills & Machinery	1,468,864	1,946,855	1,941,408	1,965,117	2,198,180	2,248,147
Gross Valuation	\$ 1,636,014	\$ 2,597,828	\$ 2,736,203	\$ 2,917,409	\$ 2,882,314	\$ 2,665,050

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TABLE I Continued

	<u>1954</u>	<u>1955</u>	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>
<u>FURNITURE & FIXTURES: Office & Store)</u>						
Gross Valuation	\$ 11,428,501	\$ 11,770,032	\$ 112,704,111	\$ 14,123,121	\$ 14,893,030	\$ 15,663,761
<u>AIRPLANES: (Gross Valuation)</u>	\$ 484,765	\$ 445,835	\$ 510,345	\$ 797,440	\$ 683,721	\$ 700,311
<u>ALL OTHER PROPERTY: (Gross Val.)</u>	\$ 14,096,990	\$ 16,011,509	\$ 22,743,570	\$ 16,911,710	\$ 19,291,287	\$ 21,639,888
<u>EXEMPTIONS NOT LISTED ABOVE:</u>	\$ 13,461,795	\$ 17,953,606	\$ 26,550,612	\$ 19,118,930	\$ 20,799,162	\$ 21,875,343
<u>MANUFACTURERS' INVENTORY:</u>						
Gross Valuation	-	-	\$ 15,150,296	\$ 17,978,646	\$ 21,292,134	\$ 21,382,648
Less Exemptions	-	-	14,316,712	17,237,200	20,576,297	20,579,358
Net Valuation	-	-	\$ 833,584	\$ 741,446	\$ 715,837	\$ 803,290
<u>TOTAL ALL PROPERTY (Gross Val.)</u>	<u>\$1,002,569,704</u>	<u>\$1,115,247,331</u>	<u>\$1,329,239,204</u>	<u>\$1,343,408,780</u>	<u>\$1,408,019,126</u>	<u>\$1,554,846,961</u>
<u>TOTAL EXEMPTIONS:</u>						
Manufacturers' Inventory	-	-	\$ 14,316,712	\$ 17,237,200	\$ 20,576,297	\$ 20,579,358
Non-Profit Organizations	\$ 9,989,845	\$ 14,872,360	21,544,571	15,150,712	15,864,330	16,008,915
Veterans	31,417,673	35,191,796	39,701,250	40,042,697	41,630,920	43,210,462
Widows	13,774,732	15,050,057	15,530,541	16,833,819	17,975,322	19,022,530
Total Exemptions	\$ 55,182,250	\$ 65,114,213	\$ 91,093,074	\$ 89,264,428	\$ 96,046,869	\$ 98,821,265
<u>TOTAL NET VAL. ALL PROPERTY</u>	<u>\$ 947,387,454</u>	<u>\$1,050,133,118</u>	<u>\$1,238,146,130</u>	<u>\$1,254,144,352</u>	<u>\$1,311,972,257</u>	<u>\$1,456,025,696</u>

TABLE II

NET VALUATIONS OF ALL MINING PROPERTY IN ARIZONA

	Productive (Pat'd & Unpat'd)		Non-Productive (Pat'd & Unpat'd)		Smelters, Con- centrators, Mining Mch. & Supplies	Ex- emptions	Total Valuations All Mining Property	Value of Mining Production Preceding Yr. *
	Mining Claims	Improvements	Mining Claims	Improvements				
1954	\$ 133,865,000	\$ 13,169,555	\$ 1,734,934	\$ 698,467	\$ 22,925,569	\$ 74,177	\$ 172,319,348	\$ 242,572,000
1955	157,515,000	13,242,479	1,681,094	822,684	26,334,515	93,388	199,502,384	237,819,000
1956	257,650,800	13,718,121	1,763,914	971,764	31,189,151	84,674	305,209,076	355,929,000
1957	192,186,883	22,809,276	1,655,342	1,277,764	28,074,899	83,224	245,920,940	450,599,680
1958	155,455,543	23,883,946	1,631,629	1,241,551	27,479,007	82,686	209,608,990	332,081,963
1959	183,125,992	17,678,786	1,748,999	853,275	38,873,018	81,355	242,198,715	273,398,148

* Values are based on production of copper, lead, zinc, gold and silver during preceding year.

NET VALUATIONS OF ALL ARIZONA MINING PROPERTY
By Counties - For Years 1954-1959 Incl.

6 Major Mining Counties:	1954	1955	1956	1957	1958	1959
Cochise	\$ 6,732,599	\$ 18,711,225	\$ 28,628,134	\$ 16,496,429	\$ 12,679,945	\$ 13,939,996
Gila	23,981,774	27,652,008	32,308,140	29,978,800	25,635,496	30,083,275
Greenlee	78,555,815	78,798,226	94,685,280	82,475,360	70,867,547	75,355,208
Pima	36,272,895	44,010,305	64,996,435	49,741,740	41,562,276	50,839,882
Pinal	20,167,197	21,478,767	73,423,632	57,072,438	50,464,992	63,164,218
Yavapai	5,712,339	7,643,965	9,038,936	7,716,529	6,770,759	6,965,423
Other Counties:						
Apache	27,389	112,974	211,952	169,832	302,305	244,541
Coconino	52,636	61,373	68,852	427,922	108,205	92,117
Graham	140,580	140,580	140,580	90,580	54,830	26,170
Maricopa	60,590	69,100	67,175	447,210	371,985	477,195
Mohave	192,080	312,350	791,895	842,895	890,080	582,260
Navajo	-	-	-	-	-	12,000
Santa Cruz	317,564	409,850	718,300	308,820	209,680	186,065
Yuma	105,890	101,660	129,765	152,385	125,890	230,365
TOTALS	\$172,319,348	\$199,502,384	\$305,209,076	\$245,920,940	\$209,608,990	\$242,198,715

TABLE III

NET VALUATIONS OF TOTAL ARIZONA PROPERTY AND OF THE SIX MAJOR MINING COUNTIES

TAX LEVIES AND RATES FOR SAME PERIODS

Source: Biennial Reports of State Tax Commission

	<u>1954</u>	<u>1955</u>	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>
<u>TOTAL ARIZONA PROPERTY:</u>						
Valuation	\$947,387,455	\$1,050,133,118	\$1,238,146,130	\$1,254,144,352	\$1,311,972,257	\$1,456,025,696
Tax Levy	\$ 57,685,697	\$ 69,513,925	\$ 76,348,470	\$ 95,720,805	\$ 105,227,216	\$ 112,299,421
Tax Rate	\$6.089	\$6.620	\$6.166	\$7.632	\$8.021	\$7.713
<u>SIX MAJOR MINING COUNTIES: (All Property Valuations:)</u>						
Cochise	\$ 50,408,353	\$ 64,219,188	\$ 78,777,328	\$ 67,020,748	\$ 66,050,665	\$ 70,081,347
Gila	32,477,386	36,113,048	41,999,996	40,261,575	35,991,690	41,437,523
Greenlee	84,470,940	84,956,717	100,903,726	88,630,279	77,068,907	81,842,669
Pima	171,722,522	192,701,304	230,228,478	229,988,262	242,713,350	271,355,762
Pinal	68,052,014	82,930,083	138,806,869	124,250,311	118,702,926	135,169,485
Yavapai	40,618,840	43,313,687	45,505,778	45,993,552	47,716,424	52,840,653
TOTAL VAL'S	\$447,750,055	\$ 504,234,027	\$ 636,222,175	\$ 596,144,727	\$ 588,083,962	\$ 652,727,439
Tax Levy	\$ 23,745,595	\$ 29,279,179	\$ 33,065,930	\$ 41,616,717	\$ 42,616,127	\$ 46,167,376
Tax Rate	\$5.303	\$5.807	\$5.197	\$6.981	\$7.247	\$7.073
<u>ALL MINING PROPERTY: (Using Tax Rate of Six Major Mining Counties)</u>						
Valuation	\$172,319,348	\$ 199,502,383	\$ 305,209,076	\$ 245,920,940	\$ 209,608,990	\$ 242,198,715
Tax Levy	\$ 9,138,096	\$ 11,585,103	\$ 15,861,716	\$ 17,167,731	\$ 15,190,363	\$ 17,130,715
<u>ALL MINING PROPERTY IN SIX MAJOR MINING COUNTIES:</u>						
Valuation	\$171,422,619	\$ 198,294,497	\$ 303,080,557	\$ 243,481,296	\$ 207,821,015	\$ 240,348,002
Tax Levy	\$ 9,090,542	\$ 11,514,962	\$ 15,751,097	\$ 16,997,430	\$ 15,060,789	\$ 16,999,814

TABLE IV

ARIZONA PROPERTY TAX LEVIES
STATE, COUNTY, CITY AND SCHOOL

ALL COUNTIES:	State Taxes	General Co. Taxes	School Dist. Taxes	City & Fire Dist. Taxes	Total Prop. Taxes
1954	\$ 7,579,100	\$ 10,241,288	\$ 34,144,819	\$ 5,720,491	\$ 57,685,697
1955	13,126,664	13,711,575	35,779,510	6,896,176	69,513,925
1956	12,381,461	11,839,444	44,137,060	7,990,505	76,348,470
1957	16,930,949	15,405,617	54,360,687	9,021,552	95,718,805
1958	20,073,176	14,898,424	61,213,189	9,042,427	105,227,216
1959	24,752,437	15,782,241	59,611,018	12,153,725	112,299,421

SIX MAJOR MINING COUNTIES:

1954	\$ 3,582,001	\$ 5,810,668	\$ 12,234,448	\$ 2,118,477	\$ 23,745,595
1955	6,302,925	7,420,923	12,667,311	2,888,020	29,279,179
1956	6,362,222	6,491,457	16,809,012	3,403,240	33,065,930
1957	8,047,954	6,824,426	20,758,463	3,985,873	41,616,717
1958	8,997,684	8,194,571	22,326,732	3,097,140	42,616,127
1959	11,096,366	8,392,236	22,816,803	3,861,971	46,167,376

TABLE V

ARIZONA PROPERTY TAX RATES
STATE, COUNTY, CITY AND SCHOOL

ALL COUNTIES:	State Tax Rate	County Tax Rate	School Dist. Tax Rate	City & Fire Dist. Tax Rate	Total Prop. Tax Rate
1954	\$ 0.800	\$ 1.081	\$ 3.604	\$ 0.604	\$ 6.089
1955	1.250	1.306	3.407	0.657	6.620
1956	1.000	0.956	3.565	0.645	6.166
1957	1.350	1.228	4.335	0.719	7.632
1958	1.530	1.136	4.666	0.689	8.021
1959	1.700	1.084	4.094	0.835	7.713

SIX MAJOR MINING COUNTIES:

1954	\$ 0.800	\$ 1.298	\$ 2.732	\$ 0.473	\$ 5.303
1955	1.250	1.472	2.512	0.573	5.807
1956	1.000	1.020	2.642	0.535	5.197
1957	1.350	1.480	3.482	0.669	6.981
1958	1.530	1.393	3.797	0.527	7.247
1959	1.700	1.286	3.495	0.592	7.073

TABLE VI

ASSESSED VALUATIONS OF ALL ARIZONA PROPERTY, ALL MINING, FARMING & RANCHING PROPERTY

VALUE OF PRODUCTION OF MINES, FARMS AND RANCHES

	All Arizona Property	All Mining Property		All Farming Property		All Livestock and Grazing Lands		Value of Production	
		Valuation	% of Total Val.	Valuation	% of Total Val.	Valuation	% of Total Val.	Mining Products *	Farm & Live- stock Prod.**
1954	\$ 947,387,455	\$ 172,319,348	18.19	\$ 118,741,879	12.53	\$ 20,137,651	2.13	\$ 242,572,000	\$ 385,000,000
1955	1,050,113,118	199,502,384	19.00	125,108,995	11.91	20,170,882	1.92	237,819,000	380,000,000
1956	1,238,146,130	305,209,076	24.65	133,796,287	10.81	19,901,537	1.61	355,929,000	335,000,000
1957	1,254,144,352	245,920,940	19.61	140,426,402	11.20	14,748,693	1.18	450,600,000	380,000,000
1958	1,311,972,257	209,608,990	15.98	153,266,838	11.68	15,221,464	1.16	332,082,000	398,000,000
1959	1,456,025,696	242,198,715	16.63	162,074,874	11.13	18,375,826	1.26	273,398,000	421,000,000

* Production of copper, lead, zinc, gold & silver for preceding year.

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* Value of products of farms & livestock for preceding year.

TABLE VII

ARIZONA MINING PROPERTY AND PRODUCTION (Sales) TAXES COLLECTED

Total Mining Property and Production Tax Rates Compared with All Arizona Property Tax Rate

	Mining Property Taxes Collected *		Mine Production (Sales) Taxes Collected *		Total Mining Property and Production Taxes Collected		All Arizona Property Tax Rate
	Amount	Per \$100 Valuation	Amount	Per \$100 Valuation	Amount	Per \$100 Valuation	
1954	\$ 9,138,096	\$ 5.303	\$ 2,027,746	\$ 1.177	\$ 11,165,842	\$ 6.480	\$ 6.089
1955	11,585,103	5.807	2,670,358	1.339	14,255,461	7.146	6.620
1956	15,861,716	5.197	4,026,667	1.319	19,888,383	6.516	6.166
1957	17,167,731	6.981	3,569,619	1.452	20,737,350	8.433	7.632
1958	15,190,363	7.247	2,620,785	1.250	17,811,148	8.497	8.021
1959	17,130,715	7.073	3,078,155	1.271	20,208,870	8.344	7.713

* Using Tax Rate of Six Major Mining Counties.

* Fiscal Years.

VALUATION OF ALL ARIZONA MINING CLAIMS AND OTHER MINING PROPERTY

	Value of All Mining Claims (Productive and Non-Productive)	Value of Improvements, Smelters, Concentrators, Mining Machy. & Supplies
1954	\$ 135,599,934	\$ 36,719,414
1955	159,196,094	40,306,289
1956	259,414,714	45,794,362
1957	193,842,225	52,078,715
1958	157,087,172	52,521,818
1959	184,874,991	57,323,724