THE MARKET FOR PROPERTY SOLD FOR DELINQUENT REAL ESTATE TAXES IN PIMA COUNTY, ARIZONA

by

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PREFACE

Probably the most interesting subject taught in the University's basic real estate courses and certainly the subject which generates the most student interest and participation is that of real estate tax sales. Students seem to become intrigued with the possibility of acquiring valuable parcels of real estate for prices far less than their true market values, and they respond with questions which go far beyond the instructor's brief presentation of the subject: What kinds of properties are sold for delinquent taxes? Who purchases the properties? What returns do the properties provide? What are the risks of investing in delinquent-tax properties? How does one find out what properties are available? Unfortunately, these and many other questions have gone largely unanswered, for the answers have simply been unavailable.

The University's main library contains scores of volumes covering virtually all aspects of real estate transactions, yet there is very little to be found concerning real estate tax sales. Even among the volumes devoted entirely to real estate investment techniques, only a few make even brief mention of the subject, and these give it only superficial treatment. The University's law library has nothing concerning Arizona's tax sales, save the actual Arizona Revised Statutes, the published decisions of the Arizona Supreme Court and a volume entitled Arizona Tax Reports, which merely updates the statutes and decisions. Students who are willing to read through the applicable

portions of these volumes will find answers to their questions concerning the technical aspects of tax sales, but their questions probing the basic nature of the market and the investment opportunities which it offers will remain unanswered. Hence, for potential new investors as well as for students, the delinquent-tax market acquires a certain mystique, for stories abound of fabulous windfalls realized in the market, yet a veil of secrecy which cannot be penetrated seems to surround the market.

This paper seeks to penetrate this apparent veil of secrecy and is written with a two-fold purpose in mind: first, it is written to provide university students with a text with which they can study the statutes and procedures governing real estate tax sales and with which they can learn of the market's general features and of the risks and opportunities inherent in the market. Second, it is written as a guide for new investors planning to enter the delinquent-tax market. New investors are informed of the location and content of important sources of information which they must consult, they are provided with detailed descriptions of the types of properties sold on the market, they are informed of the manner in which the market has performed over the past several years, and they are provided with a strategy for investing in the market. In short, this paper enables new investors to acquire a knowledge of the delinquent-tax market which could otherwise be acquired only through years of actual experience.

This paper could not have been written without the full support and cooperation of Mr. James Kirk, Pima County Treasurer, Mr. Stephen Emerine, Pima County Assessor, and their staffs. I am grateful for the assistance they provided. I am also grateful to Tucson Realty and Trust Company of Tucson, Arizona, for financial assistance provided through the George H. Amos Sr. Scholarship fund. I sincerely appreciate the valuable advice and guidance provided by Professors James Wert, Maurice Briggs and Clark Hawkins, all of The University of Arizona. And finally, I wish to thank my wife, Pam, who provided countless hours of assistance in preparing this paper, and without whose moral support this paper would not have been possible.

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ABSTRACT

This study examines the market for property sold for delinquent real estate taxes in Pima County, Arizona. Since in the past virtually nothing has been published concerning the market, students and new investors have been unable to learn of the nature of the market or of the investment opportunities it offers. This paper seeks to provide this information.

The Arizona statutes and judicial decisions pertaining to real estate tax sales have been researched to provide readers with a detailed summary of the laws and procedures which govern the market. Data have been collected from records in the Pima County courthouse to learn of the market's general characteristics, and random samples of properties have been selected and analyzed to determine what types of properties are typically sold on the market and to ascertain the investment opportunities available in the market.

Good investment opportunities are available in the market, but to take advantage of these opportunities, investors should not seek to acquire properties outright by treasurer's deed. Rather, investors should enter the market with the objective of earning a 10 per cent per annum return on their investment capital and invest only in properties for which there is virtually no chance of acquiring a treasurer's deed.

CHAPTER 1

INTRODUCTION

Chapters 2 through 6 present the findings and conclusions of research into the market for properties sold for delinquent real estate taxes in Pima County, Arizona. The "market," as herein defined, is comprised of both the properties in Pima County which are sold for delinquent real estate taxes and the individuals who purchase these properties. The research involved in this project was conducted from June through September, 1975, and covered a period of nearly six years beginning in January, 1969, and running through September, 1975. To guide the research and writing of this paper, five primary objectives have been established. A statement of these objectives and the manner in which they are accomplished is presented below. Each of the following chapters is devoted to one of these objectives.

Objective One

The first objective is to provide a comprehensive summary of the statutes and procedures governing the delinquent-tax market. The Arizona Revised Statutes have been carefully studied, important decisions rendered by the Arizona Supreme Court have been reviewed, and interviews have been conducted with the county treasurer and other public officials. A detailed summary of the findings is presented in Chapter 2.

Objective Two

The second objective is to provide an accurate description of the general features which characterize the delinquent-tax market in Pima County. This is done in Chapter 3. Records of tax sales have been examined to determine such information as the number of properties sold each year, the number of individuals who purchase properties, the number of properties each individual purchases, etc.

Objective Three

Objective three is to learn what types of properties are sold on the delinquent-tax market, what types are purchased by individuals and what types are conveyed by treasurer's deeds. Six property groupings have been defined, and random samples of properties have been drawn from each. Each sample property has been classified according to land use, type of improvement, location, and several other characteristics. Findings are reported in Chapter 4.

Objective Four

The fourth objective is to provide an accurate description of the dynamic features of the market: what actually transpires from the time properties are sold at the annual auctions to a point in time several years later and what investment opportunities are available in the market during this period. Additional information has been gathered and analyzed for many of the sample properties used in Chapter 4. Included in the findings are property redemption patterns, median sales prices and estimates of the number of dollars which could have

been invested in certain types of properties when they were initially sold at the auctions and at successive one-year intervals following their sale. Chapter 5 reports these findings.

Objective Five

The final objective is to offer conclusions as to the desirability of investing in the delinquent-tax market and to recommend an investment strategy appropriate for the market. These are presented in Chapter 6.

CHAPTER 2

STATUTES AND JUDICIAL DECISIONS

Chapter 2 is a comprehensive summary of the statutes and procedures which govern the market for delinquent-tax real estate, and in large part it paraphrases the Arizona Revised Statutes. It is essential that those who participate in the market thoroughly understand these statutes, yet in talking with a number of investors, it is apparent that most do not. Chapter 2 includes references to sources of information frequently used by investors and contains detailed listings of their contents. Concluding the chapter is a brief discussion of several important decisions rendered by the Arizona Supreme Court which concern real estate tax sales.

Statutes and Procedures

Events Prior to Sale

Arizona real estate taxes are payable in two equal installments, the first being due on September 1 of the year in which the tax is levied and the second being due on March 1 of the following year. Together, these two installments constitute the real estate tax for the year in which they are levied.

If unpaid, the September installment becomes delinquent on the first Monday in May (A.R.S., 42-381). When an installment becomes delinquent, an interest penalty begins to accrue against the taxpayer

at the rate of 10 per cent per annum of the unpaid tax. Interest accrues monthly, the monthly penalty being equal to the product of one-twelfth of the annual interest rate times the amount of the delinquent tax. A fraction of a month counts as an entire month, and interest is not compounded (A.R.S., 42-384B).

Within ten days of the first Monday in May of each year, the county treasurer prepares a Delinquent Tax Roll, which lists all properties on which delinquent real estate taxes for the preceding year are outstanding (A.R.S., 42-384A). Each entry includes the property's legal description, its tax number, the amount of delinquent taxes, and additional space to record subsequent payment of the delinquent taxes.

Not later than September 1 of each year, but usually sometime in July, the county treasurer mails notice to the owner of record of each property on which delinquent taxes from the preceding year are still outstanding, informing the taxpayer that it is his intention to sell so much of each parcel as is necessary to pay the taxes, interest and other charges thereon (A.R.S. 42-385 and 42-387B). The treasurer must publish a similar notice in two consecutive issues of the official county newspaper, the first notice appearing not less than two nor more than three weeks prior to sale (A.R.S., 42-388A). A penalty of $2.00 is added to the amount of taxes due on each parcel of real property separately assessed and described in the notice (A.R.S., 42-389C).

Acquisition Procedures

Conduct of the Auction. Real estate tax sales are held not earlier than February 1 nor later than March 1 of each year. Properties are sold for delinquent taxes levied two years prior to the sale. For example, property was sold at the 1976 sale for 1974 delinquent taxes. On the designated day, the county treasurer commences the sale of all real property described in the published notice on which the taxes, interest and other charges have not been paid. If there is no bid for any parcel offered, the treasurer passes to the next parcel and re-offers the unbid-upon parcels at the beginning of the sale on the next day. This procedure is continued until all parcels have been sold or until the treasurer becomes satisfied that no more sales can be made (A.R.S., 42-390A).

Interest rates, rather than dollars, are bid at the auction. Each parcel is sold to the person who pays the whole amount of taxes, interest, fees and other charges then due on the property and who, in addition, offers to accept the lowest rate of interest on the amount so paid, in the event the owner or any other party having an interest in the property subsequently exercises his right of redemption. The interest rate cannot exceed 10 per cent per annum (A.R.S., 42-393A), and the purchase price must be paid in cash at the time of sale (A.R.S., 42-394). Properties which remain unpurchased upon completion of the sale are sold to the State of Arizona, although, as a practical matter, there is no transfer of funds between state and county. Should property sold to the state be subsequently redeemed, the redeeming

party will be required to pay the maximum 10 per cent per annum rate of interest (A.R.S., 42-393B).

Assignment of Certificates of Purchase. The county treasurer executes and delivers to each purchaser including the State of Arizona a certificate of purchase which bears the legal description of the property sold, the amount of taxes, interest and other charges for which the property was sold and the rate of interest payable thereon in order to redeem. The treasurer collects from each purchaser a fee of fifty cents per certificate (A.R.S., 42-395 and 42-396A). The certificate of purchase, whether issued to the state or to a person, is assignable by endorsement, and the assignment thereof vests in the assignee all the right, title and interest of the original purchaser (A.R.S., 42-396B).

When real property is sold to the state for delinquent taxes, the county treasurer will assign and deliver the certificate to any person who pays the treasurer the whole amount then due under the certificate including interest, penalties and charges and who, in addition, pays all other delinquent taxes and interest then due on the parcel. A fee of fifty cents is charged for each assignment (A.R.S., 42-401). Should the property be subsequently redeemed, the certificate holder will receive the entire amount of taxes, interest, charges and fees he has paid, together with interest thereon at the rate of 10 per cent per annum (A.R.S., 42-393B).

Tax Sale Record Book. Records of each year's sales are kept in identical volumes maintained by the treasurer and the recorder, and from time to time, entries are made to reflect changes in the status of the properties listed therein. These volumes are frequently referred to as the Tax Sale Record Books. Entries are made or space is provided for the following information:

a. Certificate of purchase number
b. Legal description
c. Owner of record
d. Name of purchaser.
e. Sale price
f. Subsequent taxes paid by purchaser or assignee
g. Name of assignee and date of assignment
h. Redeeming party and date of redemption
i. Amount paid to redeem
j. Date of treasurer's deed and name of grantee

Appropriate entries are made to reflect subsequent redemptions, issuance of treasurer's deeds, etc. (A.R.S., 42-397).

Payment of Subsequent Delinquent Taxes. The holder of a certificate of purchase may at any time pay additional real estate taxes on the property described on his certificate if such taxes are delinquent. To do so, he exhibits his certificate to the treasurer and pays the entire amount of delinquent taxes, interest and charges then outstanding against the property. The treasurer then enters on the certificate the amount and date of payment and makes corresponding entries

in the Tax Sale Record Books in his office. Entries are also made in the Tax Sale Record Books maintained by the county recorder. Both the recorder and the treasurer charge the certificate holder a fee of twenty-five cents for making these entries (A.R.S., 42-400). Should the property be redeemed, the certificate holder will receive the entire amount of the subsequent taxes, interest, charges and fees he has paid, together with interest thereon at the rate of 10 per cent per annum (A.R.S., 42-421A).

Redemption Procedures

Real estate sold for delinquent taxes may be redeemed at any time within three years of sale or thereafter at any time prior tc either the entry of a court judgment foreclosing the right to redeem or the delivery of a treasurer's deed to the purchaser, his heirs or assigns. Redemption may be made by the owner; his agent, assignee or attorney; the holder of a certificate of purchase of a different date; or any other person having a legal or equitable claim in the property (A.R.S., 42-421A).

The redeeming party must pay to the treasurer the amount of delinquent taxes and interest paid by the purchaser at the auction with interest thereon at the rate specified on the certificate of purchase and all other delinquent taxes and interest subsequently paid by purchaser or his assigns with interest thereon at the rate of 10 per cent per annum (A.R.S., 42-421A). Statutory fees and charges paid by purchaser or his assigns in connection with the certificate of purchase must also be paid upon redemption, with those paid at the time of sale

bearing the rate of interest specified on the certificate of purchase and all others bearing interest at the rate of 10 per cent per annum (A.R.S., 42-421B). A person owning an interest less than the whole in real property sold for delinquent taxes may redeem that interest by paying to the treasurer the proportionate part of the whole amount due (A.R.S., 42-426).

Perfecting Title

Judicial Action. When real estate has not been redeemed within three years of sale for delinquent taxes, the purchaser, his heirs or assigns, or the state may bring an action in superior court to forever foreclose the right to redeem (A.R.S., 42-451). This action is very much like a quiet title action. If the court finds that the sale is valid and that the property sold has not been redeemed, judgment will be entered foreclosing the right of defendants to redeem and commanding the treasurer to deliver to purchaser, his heirs or assigns a deed conveying said property (A.R.S., 42-452). A fee of $2.00 is charged upon delivery of the deed.

At any time prior to entry of judgment foreclosing redemption, any person entitled to redeem may do so. However, if the action to foreclose has been commenced and redemption is made by any person who has been served personally or by publication in the action, judgment must be entered in favor of plaintiff against such person for the costs incurred by plaintiff, together with a reasonable attorney's fee to be determined by the court (A.R.S., 42-454).

Non-Judicial Action. When real property sold for delinquent taxes is unredeemed after five years from date of sale, purchaser, his heirs or assigns may petition directly to the county treasurer for a deed (A.R.S., 42-455A). Ninety days prior to issuance of the deed, the treasurer must send notice by registered mail to the owner of record at his last known address that it is the treasurer's intent to issue a deed if the delinquent taxes, interest, charges and fees are not paid by the intended date of conveyance. Notice must also be published in the official county newspaper and in a newspaper of general circulation serving the area in which the property is located. In most cases, notice must also be posted on the property itself. The deed will be issued if redemption is not made by the date specified in the notice (A.R.S., 42-456 and 42-457).

Upon application for the deed, the applicant must pay the treasurer a statutory fee of $3.00 together with an amount sufficient to cover postage and publication costs. An additional fee of $5.00 is charged to cover the cost of an "oral search" conducted at the treasurer's request by a local title company. This search is made to provide the treasurer with the names and current addresses of all known parties having an interest in the property so that they, too, can be given notice by the treasurer. When the deed is issued, the treasurer requires the grantee to pay all delinquent taxes then outstanding against the property. If the property is instead redeemed, all fees and charges paid upon application for a treasurer's deed will be returned to the applicant (Francisco, 1975).

Availability of Title Insurance. Title acquired by treasurer's deed is insurable if the deed has been issued upon court judgment foreclosing owner's right to redeem or if a judgment has been rendered in favor of plaintiff in an action brought by grantee to quiet title. Except under these circumstances, title insurance is unavailable. The reason that the title companies deny insurance is not so much that they feel that title passed by treasurer's deed is defective, but rather they feel that if a property is worth having, the original owner will contest the deed regardless of the circumstances under which it was issued. As a practical matter, they will not obligate themselves to defend a title when such an action is anticipated, regardless of the expected outcome (Shupt, 1975; Brey, 1975).

Supreme Court Decisions

The Arizona Supreme Court has rendered a number of decisions affecting the market for delinquent-tax properties. Investors should familiarize themselves with these decisions, for they provide good insight into the safeguards and pitfalls inherent in the delinquent-tax market. The annotated edition of the Arizona Revised Statutes makes frequent reference to these decisions and briefly summarizes their important points. The serious investor should pursue the matter further by reading many of the decisions in their entirety. It is not the intent of this paper to present a detailed analysis of these decisions; rather, following comments are made to highlight their most important points.

Nature of Estate Acquired

Certificate of Purchase. In Gunther & Shirley Co. v. Presbytery of Los Angeles 85 Ariz. 56 (1959), the Arizona Supreme Court ruled that the purchaser at a sale of real property for delinquent taxes acquires only a lien interest in the property and that the right of possession remains with the owner until the owner's right of redemption is terminated. Should the purchaser enter upon the property prior to such time, he is a trespasser.

Treasurer's Deed. The Arizona Supreme Court defined the estate conveyed by a treasurer's deed in Allied American Inv. Co. v. Pettitt 65 Ariz. 283 (1947): " . . . A valid sale for taxes clothes the grantee with a new and complete title under an independent grant from the sovereign (citation), free of any prescriptive title (citation) and all other liens and encumbrances upon the property, except liens and encumbrances held by the state. . . ." The court proceeded to cite a number of cases in which it had ruled that liens for municipal paving assessments, personal property taxes and power district taxes were all discharged by the issuance of treasurer's deeds. It withheld judgment on whether a treasurer's deed would extinguish protective covenants, but viewed with favor a New Mexico Supreme Court decision which ruled that it would not.

Grounds for Contesting Treasurer's Deeds

When treasurer's deeds are contested, the grounds of contention usually fall into one of three areas: improper notice, irregularities

in the conduct of the sale, or the sale of property on which no delinquent tax is outstanding.

Improper Notice. The first ground of contention is improper notice. The Arizona Supreme Court clearly holds that the statutory requirements for notice must be meticulously complied with, and any deviation therefrom will invalidate a treasurer's deed (Schmitt v. Sapp, 71 Ariz. 48, 1950). The statutes do not require that the owner receive actual notice of sale or that he receive actual notice of the treasurer's intent to deliver a treasurer's deed. In Conway v. Mosher, 55 Ariz. 467 (1940), the Arizona Supreme Court affirmed this rule, stating that the duty is imposed upon the property owner to watch the various tax proceedings in order to protect his interest. No case is available in which an owner attempted to set aside a treasurer's deed for absence of actual notice of the treasurer's intent to deliver a deed, but the Arizona Supreme Court in upholding the statutes against other attacks has many times considered cases in which actual notice was not given.

Conduct of the Sale. The second ground of contention is that involving procedural errors in the conduct of the sale. While there are some cases on record in which treasurer's deeds have been set aside for such procedural errors, they appear to be the exception rather than the rule. The Arizona Supreme Court stated the general rule as follows: " . . . If the statutory requirements are substantially complied with so that no real injustice is done the property owner or the

taxpayer, a mere failure to comply with the strict letter of the law should not necessarily invalidate the entire proceedings. . . ." (Sangunetti v. Quon, 59 Ariz. 298, 1942).

In another case the Arizona Supreme Court ruled:

> . . . Where a uniform construction of a statute has been given by the administrative officers of the state whose duty it has been to construe and enforce it, we do not feel that we should disregard their construction, especially if to do so would likely upset many tax sales and destroy many tax titles of persons who relied upon such construction, even if we entertain doubts of the correctness of their actions. . . (Conway v. Mosher, 55 Ariz. 467, 1940).

Wrongful Sale. The third ground of contention is that involving the sale of property on which no delinquent taxes are outstanding. This can occur through the mistake of a public official, as when taxes are paid in full but are not properly recorded, or it can occur through no mistake of a public official, as when church-owned property is sold because no exemption has been claimed. In either case the Arizona Supreme Court has made it quite clear that the subsequent issuance of a treasurer's deed will not defeat the interest of the original owner.

The Arizona statutes do afford the investor a degree of protection when wrongful sale results from mistake or wrongful act by the treasurer, recorder or assessor. In such cases, A.R.S. 42-402 requires that the purchaser's money be returned with interest thereon at the rate of 8 per cent per annum. In all other cases of wrongful sale, the treasurer returns the investor's money without interest.

Investors need not fear situations in which a person legally entitled to an exemption such as a widow fails to make proper claim for

said exemption, for in such cases, the courts hold that in failing to claim an exemption, the person thereby waives his right to the exemption. However, when institutions and governmental bodies fail to file for exemption as required by law, they are still not taxable, and with no tax outstanding on the property, it cannot be sold.

CHAPTER 3

GENERAL MARKET CHARACTERISTICS

Chapter 3 examines the features and trends which characterize the market for properties sold for delinquent real estate taxes in Pima County. The chapter is divided into three sections: Sales and Assignments, Investor Participation, and Treasurer's Deeds. Data in the first two sections have been taken directly from the Tax Sale Record Books in the treasurer's office, and data pertaining to treasurer's deeds have been obtained from the "Grantor" volumes in the recorder's office and from the deeds themselves. All data in this chapter have been obtained from counts of the entire populations involved, so there are no sampling errors.

Sales and Assignments

Total Annual Sales

The number of properties sold each year in Pima County for delinquent real estate taxes has steadily increased over the past decade, as shown in Table 1. More than 6,400 properties were sold in 1975, which is twice the number sold in 1973 and about four times the number sold in 1965. The increase can be attributed to many factors, perhaps the most important being the steady increase in interest rates which has occurred over the past decade. With the cost of money now far exceeding the maximum interest penalty of 10 per cent per annum,

Table 1. Breakdown of Annual Sales[a]

Year of Sale	Total Sales	Purchased by State	Purchased by Individuals	% Purchased by Individuals
1965	1,649	1,042	607	37%
1966	1,977	1,172	805	41%
1967	1,914	1,726	188	10%
1968	1,671	1,342	347	21%
1969	2,226	1,963	263	12%
1970	2,775	2,528	247	9%
1971	3,519	3,201	318	9%
1972	2,828	2,577	251	9%
1973	2,955	2,493	462	16%
1974	5,186	5,032	155	3%
1975	6,464	6,299	165	3%

[a]Data compiled from Tax Sale Record Books for tax years 1963-1973.

which is assessed for delinquent taxes, many people, especially developers, find it prudent to delay paying taxes as long as possible. Other factors which contribute to the increase in the number of properties sold each year are steady increases in the number of properties on the county's tax rolls, ever-increasing real estate taxes, and inflationary and recessionary pressures. Since at least some of these factors will persist in the coming years, one should not expect the number of properties sold to decline significantly in the near future.

Sales to Individuals

Table 1 also shows that only a small portion of the properties sold each year is purchased by individuals. Only once since 1969 have investors purchased as many as 10 per cent of the properties sold at an auction, and 1973 and 1975 established new lows with only 3 per cent being purchased by investors. The remaining properties, being unpurchased by individuals, have been purchased by the state. This has important implications for investors, for properties purchased by the state form a pool from which investors can select properties for purchase at a later date.

Sales at Less Than 10 Per Cent Per Annum Interest

As a general rule, when a property is purchased by an individual, it is usually purchased at the maximum 10 per cent per annum rate of interest: Table 2 shows that only about one-tenth of the properties purchased by individuals are purchased at less than the maximum rate. Such properties are typically either large tracts of

Table 2. Properties Purchased at Less than 10 Per Cent Per Annum Interest[a]

Year of Sale	Purchased by Individuals	Purchased Under 10%	% Purchased Under 10%
1969	263	44	17%
1971	318	35	11%
1973	462	34	7%
1975	165	21	13%

[a]Data compiled from Tax Sale Record Books for tax years 1967, 1969, 1971, 1973.

vacant desert land or unimproved Mount Lemmon lots. These properties seem to appeal to the gambling instincts in some investors, for the taxes on such properties are quite small, and for some investors the lure of acquiring real estate for very small cash outlays seems to be irresistible. Unfortunately, later chapters will show that there is very little likelihood that a desirable property can be acquired by treasurer's deed, so these investors are, for the most part, frustrated in their efforts. Perhaps this helps to explain why many soon leave the market.

Assignments

Assignments by the State. Only a small percentage of the properties purchased by the state are subsequently assigned to individuals. Table 3 shows that of the 1,963 properties which the state purchased in 1969, only 132 properties, less than 7 per cent of those purchased by the state, were subsequently assigned to investors. The year 1969 is the only year for which the full five-year redemption cycle has been completed, but the data in Table 3 show that assignments of properties purchased by the state in later years generally follow the 1969 pattern.

Assignments by Individuals. Table 3 also shows that there is virtually no secondary market among investors for certificates of purchase. Individuals purchased 263 of the 2,226 properties sold at the 1969 auction and subsequently acquired another 132 properties from the state by assignment. Of these 395 certificates of purchase in the

Table 3. Assignments[a]

Year of Sale	Investor Purchases At Auction	Subsequent Assignments by State	Total Acquired by Individuals	Assignments Between Individuals
1969	263	132	395	20
1971	318	117	435	26
1973	462	33	495	2
1975	165	9	174	0

[a]Data compiled from Tax Sale Record Books for tax years 1967, 1969, 1971, 1973.

hands of private investors, only 20 were subsequently assigned to other investors. The data in Table 3 show similar patterns for other years studied. Thus, it is clear that a certificate of purchase is not a liquid asset, for once an investor acquires one, he will usually have no alternative other than to hold it until either the property is redeemed or a treasurer's deed is issued.

Investor Participation

Auction Participation

Table 4 shows that the annual auctions usually attract 30 to 40 participants, but only 4 or 5 should be considered to be serious investors. For example, in 1971, 28 investors purchased a total of 318 properties, but of this amount, nearly half were purchased by a single investor. Of the 28 investors who made purchases, only 5 purchased as many as 10 properties. The median number of properties purchased by investors was only 2, while the average number purchased was more than 11. Indeed, in each of the four years examined, the average purchases per investor far exceeded the median number of purchases per investor, indicating that a few investors purchase the large majority of the properties purchased each year.

Very few of the participants in one auction ever return to participate in another. Even among large investors, only one investor purchased 15 or more properties in each of the four years studied (Tax Sale Record Books, 1967, 1969, 1971, 1973). One can only speculate as to the reason for this, but it would seem that for most,

Table 4. Participation by Investors at Annual Auctions[a]

Year of Sale	Number of Participants	Properties Purchased by Investors	Largest Purchase	Investors Purchasing 10 or More	Average Purchase	Median Purchase
1969	39	263	44	6	6.8	3
1971	28	318	156	5	11.4	2
1973	37	462	127	4	12.5	2
1975	32	165	57	4	5.6	1

[a]Data compiled from Tax Sale Record Books for tax years 1967, 1969, 1971, 1973.

investing in the delinquent-tax market is a spur-of-the-moment affair in which purchasers are motivated either by curiosity or by the notion that they can acquire desirable real estate for below-market prices. As earlier stated, it is unlikely that a desirable property can be acquired by a treasurer's deed. Hence, most investors, frustrated in their efforts, soon leave the market.

Assignee Participation

Table 2 indicates that 132 of the 1,963 properties purchased by the state at the 1969 auction were subsequently assigned to investors. These assignments were made to 52 investors, 35 of whom acquired either one or two properties. Only 2 investors acquired 15 or more properties by assignment, indicating once again that the market is comprised of only a few serious investors and a relatively large number of casual investors. The full five-year redemption cycles for the sample years other than 1969 are not yet complete, but, to date, the pattern of assignments for those years is much the same as the pattern for 1969 (Tax Sale Record Books, 1967, 1969, 1971, 1973).

Treasurer's Deeds

Records in the county recorder's office indicate that the treasurer issued deeds for 158 properties during the six-year period from 1969 through 1974, which averages slightly more than 25 properties per year. Virtually all were issued upon completion of the properties' full five-year redemption cycles: in only seven instances did purchasers elect to foreclose the owners' rights of redemption through

court action after the minimum three year waiting period. About 75 per cent of the properties were conveyed to individuals, and the remaining 25 per cent were conveyed to the state. The data for each year are shown in Table 5.

Many properties sold in one year are sold in other years as well. For example, if 1976 taxes are not paid, the property will be sold for those taxes in 1978. If the 1977 taxes remain unpaid, the property will be sold again in 1979. The property will be sold several more times if other subsequent taxes are not paid, and if the property is not eventually redeemed, a treasurer's deed will be issued to the holder of the 1978 certificate of purchase. At that time, the rights of all subsequent certificate holders (except possibly the state) will be extinguished.

Treasurer's deeds were issued for 104 of the properties sold at the 1969 auction, which was about 5 per cent of all properties sold that year (Tax Sale Record Book for 1967, Pima County Tax Rolls for 1967-1973, "Grantor" volumes and deeds of record in Recorder's Office). This is the only year examined for which the full five-year redemption cycle has been completed. Data through 1974 for the four years sampled are shown in Table 6. Each column represents data for one sample year. The numbers within the columns indicate the number of properties sold in that sample year for which treasurer's deeds have been issued. The year in which the deeds were issued is indicated in the far-left column. For example, Table 5 shows that treasurer's deeds were issued for 41 properties in 1974, and Table 6 shows that 40 of those

Table 5. Number of Properties Conveyed by Treasurer's Deeds, 1969-1974[a]

Year Conveyed	Conveyed to Individuals	Conveyed to the State	Total Conveyed
1969	11	6	17
1970	14	0	14
1971	16	0	16
1972	36	14	50
1973	20	0	20
1974	21	20	41
Totals	118	40	158

[a]Data compiled from "Grantor" volumes and deeds of record in Pima County Recorder's Office.

Table 6. Number of Properties Conveyed by Treasurer's Deeds, by Sample Year[a]

Year Conveyed	Year of Sale			
	1969	1971	1973	1975
1969	6	--	--	--
1970	6	--	--	--
1971	4	3	--	--
1972	36	36	--	--
1973	7	7	6	--
1974	40	32	23	--
Total through 1974	99	78	29	

[a]Data compiled from Tax Sale Record Books for tax years 1967-1973, from the Pima County Tax Rolls for years 1967-1973, from "Grantor" volumes and from deeds of record in the Pima County Recorder's Office.

properties were sold in 1969; 32 of those properties, many the same as those sold in 1969, were sold in 1971, and 23 of those properties were sold in 1973.

Conclusion

For several reasons, the number of properties sold each year has steadily increased over the past decade, and although some of the factors contributing to the increase may be of a temporary nature, one should not expect the number to significantly decrease in coming years. Only a few of the properties sold each year are purchased by individuals; but of those that are, most are purchased at the maximum 10 per cent per annum rate of interest. The absence of a secondary market makes certificates of purchase an illiquid asset. Most of the properties sold each year are redeemed, but of the approximately 25 properties per year that are not, about 20 are conveyed by treasurer's deeds to individuals, and the remaining properties are conveyed to the state.

We now turn to Chapter 4, which examines the types of properties which are typically sold on the delinquent-tax market.

CHAPTER 4

TYPES OF PROPERTIES SOLD

Thus far, we have examined the rules and procedures which govern the delinquent-tax market, and we have learned of the features and trends which characterize the market. Chapter 4 now examines the types of properties which are sold on the market. Six groupings of properties have been identified as populations, and random samples have been drawn from each. The properties have been thoroughly researched, and conclusions have been reached concerning the types of properties found in each of the populations. It will be shown that virtually all types of properties are sold on the delinquent-tax market, providing investors with a wide range of properties from which to choose.

Chapter 4 is divided into four main sections. The first section explains the procedures used to draw the samples, and the second section lists information sources used and the types of information collected for each property. (The raw data collected for each property are presented in tabular form in Appendix A.) The third section defines the terms used to categorize and interpret the data, and the final section states the findings and conclusions pertaining to the types of properties found in the populations.

Sampling Procedures

Population Definitions

Six separate populations have been identified, and random samples of properties have been drawn from each. The populations are defined as follows:

1. All properties sold in 1969
2. All properties sold in 1971
3. All properties sold in 1973
4. All properties sold in 1975
5. All properties purchased by individuals at the 1969, 1971, 1973, and 1975 auctions
6. All properties conveyed by treasurer's deeds during the period January 1, 1973 through September 15, 1975

For the purposes of this paper, a property is "sold" when a certificate of purchase is acquired by either an individual or the state at one of the annual auctions. In a few cases, property sales were subsequently voided by the treasurer usually because the delinquent taxes for which the properties were sold were paid prior to the sale. These properties have been excluded from the populations.

In examining the data, it will be noted that properties sometimes appear in two or more samples. This occurs for three reasons. First, the populations have been defined so that properties purchased by investors are included in populations of all properties sold in a given year. Second, many of the properties conveyed by treasurer's deeds during the 1973-1975 sample period were sold in at least one of

the four years sampled. Finally, as mentioned earlier, some properties are sold in several successive years because subsequent taxes are not paid. In drawing the samples, the fact that a property had been previously drawn into one sample did not preclude it from being drawn into another as well.

Sample Size

Sample sizes are predicted upon the requirement that results in each sample be equally accurate. The degree of accuracy required of each sample has been arbitrarily established so that a proportion of .25 is accurate to plus or minus .05 at the .90 level of confidence. For example, should it be found that 25 per cent of the properties in a sample are vacant-unsubdivided land, the probability would be .9 that between 20 per cent and 30 per cent of all properties in the population are vacant-unsubdivided land.

Since population sizes vary, sample sizes also vary to maintain the requisite accuracy. Population and sample sizes are shown in Table 7. Property sales which were subsequently voided have been excluded from the populations, so population sizes shown in Table 7 vary slightly from total sales figures shown elsewhere.

Drawing the Sample

Each time a property is sold, either to an investor or to the state, the county treasurer issues the purchaser a certificate of purchase bearing a unique number which identifies the sale. At the time of sale, this number together with a great deal of other

Table 7. Population and Sample Sizes[a]

Population	Population Size	Sample Size
1969	2,162	182
1971	3,514	192
1973	2,926	191
1975	6,454	196
Investor Purchases	1,202	174
Treasurer's Deeds	73	53

[a]Data compiled from Tax Sale Record Books for tax years 1967, 1969, 1971, and 1973, and from "Grantor" volumes and deeds of record in the Pima County Recorder's Office.

information is recorded in the Tax Sale Record Books maintained by the treasurer and the recorder.

The Tax Sale Record Books were used to classify all properties (except those to be drawn into the treasurer's deed sample) according to the population(s) to which they belonged. After determining the sample size required for each population, the correct number of properties was drawn from each population by matching numbers taken from a random number table with the certificate of purchase numbers of the properties comprising the populations. Properties in the treasurer's deed population were identified by searching the "Grantor" volumes in the recorder's office for treasurer's deeds issued during the applicable time period. The deeds thus identified were examined, and the legal descriptions of the properties they conveyed were noted. Each property was then assigned an arbitrary number which substituted for the certificate of purchase number, and the sample was then drawn using the procedure described above.

Sources of Information

Information collected and sources used are listed below. From the Tax Sale Record Books for tax years 1967, 1969, 1971, and 1973:

1. Certificate of purchase number
2. Tax number
3. Subdivision name (if subdivided)
4. Location and size (if unsubdivided)
5. Sale price

6. Interest rate bid
7. Date of subsequent assignment
8. Date of redemption

From property cards in the assessor's office:

9. Property use
10. Zoning
11. Type of improvements
12. Size of improvements (in square feet)
13. Year of construction of improvements
14. Subsequent action (new construction, demolishment, etc.)
15. Date of subsequent action

From the county tax rolls for tax years 1967, 1969, 1971, and 1973:

16. Land value in the year of sale (year of conveyance for properties in the treasurer's deed sample)
17. Improvement value in the year of sale (year of conveyance for properties in the treasurer's deed sample)

From the 1970 Tucson SMSA census tract maps and the property maps in the assessor's office:

18. Location of property by census tract
19. Location of property by "Tucson Area" or "County Area"

Presentation of Data

The data collected for each property are shown in Appendix A. New investors should carefully study this Appendix, for it can substitute for several years of actual market experience. Investors can

learn what has transpired in the market over the past five years: what types of properties have been sold, what prices have they been sold for, what types of properties have been purchased by investors, how many of the properties have been redeemed, when the properties have been redeemed, and a large volume of other information which will enable them to evaluate the opportunities available in the market and to formulate appropriate investment strategies. Definitions and explanatory comments pertaining to the data are given in the following sub-sections. Most of the terms used are self-explanatory, so only brief comments, rather than complete definitions, are given. Findings and conclusions based on the data are presented in the final section of this chapter and in Chapter 5.

Certificate of Purchase Numbers

As stated previously, each time a property is sold, either to an investor or to the state, a certificate of purchase is issued by the treasurer. Each certificate of purchase bears a unique number which identifies that specific transaction. Entries in the Tax Sale Record Books are keyed to these numbers. An asterisk immediately follows some certificate of purchase numbers in the appendices, indicating that a special comment pertaining to that property is given at the end of the table.

Tax Number

Each property on the county's tax rolls carries a unique tax number which is used to enter the tax rolls and to find the property on

the assessor's property maps. Each number takes the form: XXX-XX-XXXY, in which "X's" are integers and "Y's" are either zeros or letters. (Computer programming limitations have made it necessary to omit from the appendices zeros which immediately follow hyphens.) The numbering system can be confusing, so new investors should obtain from personnel in the assessor's office a complete explanation of the system.

One useful feature of the numbering system is that the first three digits of each number correspond to specified areas within the county. This can be very useful for investors, for they will usually wish to limit their purchases to properties located in certain desirable areas. By knowing the numbers of these areas, they can quickly identify the properties they are interested in and omit the others. Maps showing these areas and their tax numbers are available in the assessor's office.

Census Tract

The number of the 1970 census tract in which each property is located is shown in the appendices. Census tracts serve as a valuable aid for determining the general desirability of a property. For example, if a subdivided-residential property is in a census tract having a relatively high median family income and a relatively high median value for single-family residences, it is probably in a desirable area. On the other hand, if the median figures are very low, the property is probably located in one of Tucson's slum areas.

Data from the 1970 census have been used to rank each census tract according to its median family income and the median value of its single-family residences. A rank of "1" represents the highest ranking, and a rank of "66" (there are 66 census tracts in Pima County) represents the lowest. The two rankings for each tract have been totaled, and these totals have been used to rank the 66 census tracts according to overall desirability. Based on these rankings, the census tracts have been divided into five approximately equal groupings to make five census tract quintiles. The most desirable census tracts are in the first quintile, and the least desirable are in the fifth. The rankings for each census tract are shown in Appendix B. An important feature of Appendix A is that all properties are listed according to census tract rank, with the most desirable being at the beginning of each appendix and the least desirable being at the end.

Sale Price

The sale price is the amount for which the property was sold at auction and includes the taxes, interest, and other charges due at the time of sale.

Interest Rate

The interest rate at which a property was purchased is shown if the property was purchased by an individual. If a property was purchased by the state, no entry is made. (Properties purchased by the state always carry the maximum 10 per cent per annum rate of interest.)

Property Value

With the exception of Table A-6 (data pertaining to treasurer's deed properties), property values are those found on the tax rolls for the year of sale. Property values in Table A-6 are for the years in which the treasurer's deeds were issued. Values are broken down according to land value and improvement value.

Date of Assignment

The date of assignment is shown for properties sold to the state which were subsequently assigned to individuals. Otherwise, no entry is made.

Date of Redemption

The date of redemption is shown for properties that have been redeemed. In the few cases in which treasurer's deeds have been issued on properties listed in Tables A-1 through A-5, the date of issuance is entered, and a comment is made to that effect at the end of the table.

Land Classification

Each property has been classified according to its actual use. If the property was unused, the classification has been determined by using the assessor's opinion of the best use of the property, the zoning of the property, or the use of adjacent properties. The following abbreviations are used in the appendices:

1. RES: Residential property. Apartments and mobile homes are not included in this category, nor are unsubdivided properties of more than five acres. Unless there is a reason for a

different classification, rural subdivisions are classified as residential properties.

2. COM: Commercial property. Apartments are classified as commercial properties.
3. IND: Industrial property.
4. MH: Mobile home property. This classification includes all properties used or zoned for mobile homes. Although mobile home hookups are considered by the assessor to be improvements (their values are included in the Improvement Value sections of the appendices), the mobile homes themselves are not, and their values are omitted from the appendices.
5. -=5: Unsubdivided property of five acres or less which cannot be included in one of the above categories.
6. +5: Unsubdivided property of more than five acres which cannot be included in one of the above categories.
7. OTHER: Properties which cannot be logically included in any other category. A unique land use may be cause for a property to be classified as "Other," but usually the cause is a feature so detrimental that the property is rendered virtually useless. Properties located in washes or drainage easements are classified as "Other," as are properties with highly irregular dimensions. Vacant lots which are too small to permit a use consistent with zoning ordinances are also classified as "Other." When properties are so classified, comments are made in the appendices to explain the classification.

Location or Subdivision Name

When a property is subdivided, the subdivision name is given. For unsubdivided properties, the section, township and range in which the properties are located and the size of the properties (in acres) are given.

Improvements

When a property has a building on it, the type of building is indicated. Also shown are the amount of interior floor space (in square feet) and the year in which the building was constructed. Fences, paved areas, mobile home hookups and other such improvements are not shown in this section, although their values are included in the Property Value sections of the appendices. The abbreviations used in the Improvements section are:

1. LMR: An abbreviation used by the assessor to indicate a house for which the "lowest minimum rate" is applied. Such houses are invariably in the worst of condition, one step away from demolishment. Many do not have complete plumbing facilities, and most are nearly uninhabitable.
2. HOUSE: A detached single-family residence.
3. 2-PLEX: A duplex.
4. 3-PLEX: A triplex.
5. APART: Apartments.
6. CDM/TH: A condominium or townhouse.
7. COMC'L: A building used for commercial purposes.
8. INDUS: A building used for industrial purposes.

9. OTHER: A building which can not be reasonably classified in one of the above categories. A church would be classified as an "Other" type of improvement.

Subsequent Action

Certain events which took place after the sale are noted in the appendices together with the dates on which they occurred. Where only the year of the occurrence is known, a zero is given for the month. Abbreviations used in this section are:

1. HOUSE: A detached single-family house was built.
2. ADD'N: An addition was made to an existing building.
3. CONST: Other new construction was done on the property.
4. DEMO: An existing building was demolished.
5. SPLIT: The property was split into two or more parcels.
6. MERGE: The property was merged with one or more other properties to make a single, larger property.

Findings

This section analyzes the data contained in Appendix A to determine what types of properties are sold on the delinquent-tax market, what types of properties are purchased by investors and what types of properties are conveyed by treasurer's deeds. Nine mutually exclusive property groupings have been established which generally parallel the seven land classifications used in the appendices; however, two modifications have been made. Residential properties are further categorized as being either subdivided or unsubdivided, and

three categories, rather than two, of unsubdivided land are used: 1) five acres or less, 2) between five and forty acres, and 3) forty acres or more. Since some unsubdivided properties are properly placed in other categories (such as Residential-Unsubdivided, Commercial, etc.), the term "Acreage" is hereafter used to denote unsubdivided properties which cannot be otherwise classified.

Each of the nine major property categories is further broken down according to property location and improvements. For this purpose, a property is said to be "improved" if one or more buildings are on the property. Location is determined by the property's proximity to Tucson. If the property is close enough to Tucson so that the city's amenities can be conveniently enjoyed, it is said to be in the Tucson Area; otherwise, it is in the County Area.

The Tucson Area is defined as the area encompassed by Reales Road and its extension on the south, Camino de Oeste Road and its extension on the west, Houghton Road and its extension on the east, and the boundary of Coronado National Forest on the north to the north-south line which forms its westernmost boundary. The northeast boundaries of the Tucson Area are then formed by extending the line forming the westernmost boundary of Coronado National Forest north to Naranja Drive, then extending Naranja Drive west from that point of intersection to Camino de Oeste Road. When referring to the appendices, it will be helpful to know that virtually all properties with tax numbers beginning with 137- or less, most of the properties beginning with

138- and 139- and a few of the properties beginning with 203- are in the Tucson Area. All other properties are in the County Area.

With nine major property categories and four sub-categories (Improved-Tucson, Improved-County, Unimproved-Tucson, Unimproved-County), there are 36 possible categories to which a property can be assigned. Each sample property has been assigned to one of these categories, and for each of the six samples, the number of properties within each category has been determined. Estimates of the number of properties in each category within each population have been developed by multiplying the number of properties in a given category within each sample by the rounded quotient of the population size divided by the sample size (hereafter referred to as the population coefficient). Population coefficients are shown in Table 8. Estimates of the percentage of properties within each population that are in a given category have been determined by dividing the number of properties in that category by the sample size. The population estimates for the number and the percentage of properties in each category are given by population in Appendix C. Portions of these appendices have been extracted for use in the following tables.

Residential-Subdivided Properties

The data for residential-subdivided properties are shown in Table 9. More than 500 improved-residential-subdivided properties in the Tucson Area were sold in each of the four years sampled; in two of the years, more than 1,000 of the properties were sold. Improved-residential property is traditionally the easiest type of property to

Table 8. Population Coefficients[a]

Population	Population Size	Sample Size	Population ÷ Sample	Population Coefficient
1969	2,162	182	11.9	12
1971	3,514	192	18.3	18
1973	2,926	191	15.3	15
1975	6,454	196	32.9	33
Investor Purchases	1,202	174	6.9	7
Treasurer's Deeds	73	53	1.4	1.4

[a]Data compiled from sources indicated in Table 7.

Table 9. Residential-Subdivided Properties[a]

Population	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
1969	564	26%	648	30%	12	1%	372	17%
1971	1,008	29%	972	28%	90	3%	216	16%
1973	780	27%	810	28%	105	4%	165	6%
1975	1,023	16%	990	15%	66	1%	2,310	36%
Investor Purchases	385	32%	161	13%	14	1%	77	6%
Treasurer's Deeds	12	17%	26	36%	0	0%	4	6%

[a]Percentages are based on total number of properties in the indicated populations. Data are compiled from Tax Sale Record Books and Pima County Tax Rolls for tax years 1967-1973, from property cards and property maps in the Pima County Assessor's Office, and from deeds of record and "Grantor" volumes for 1973-1975 in the Pima County Recorder's Office.

sell, so this type of property can serve as excellent collateral for investors' capital. Indeed, nearly one-third of all properties purchased by investors are improved-residential properties in Tucson Area subdivisions. This is a larger percentage of properties than is normally sold on the market, indicating that these properties do, in fact, appeal to investors.

Relatively few improved-residential properties are conveyed by treasurer's deeds. Only 12 treasurer's deeds were issued for such properties during the nearly three year period sampled. This accounts for only about 17 per cent of the treasurer's deeds issued during this period, which is well below the percentage of properties of this type sold each year on the market. Hence, investors seem to be purchasing properties for which there is little chance for a treasurer's deed.

Residential-subdivided-unimproved properties account for about 45 per cent of the properties sold each year on the delinquent-tax market. These properties are typically more difficult to sell and should therefore be less appealing as collateral to investors. Table 9 shows that a disproportionately small number of these properties is purchased by investors, while a disproportionately large number is conveyed by treasurer's deeds. Hence, investors seem to be avoiding properties for which there is a better than average chance of acquiring a treasurer's deed.

One should note in Table 9 that an unusually large number of unimproved residential properties in the County Area were sold in 1975: about ten times as many as were sold in earlier years. This

disproportionately large number distorts the proportions of other categories of properties in the 1975 sample, making them much smaller than they otherwise would have been. This should be kept in mind when comparing the percentages of properties found in the 1975 sample with the percentages found in other samples.

Residential-Unsubdivided Properties

The data for residential-unsubdivided properties are shown in Table 10. Although improved residential-unsubdivided properties located in the Tucson Area account for only a relatively small percentage of all properties sold on the market, the fact that about 100 of these properties are sold each year makes them an important part of the market. As could be expected, a smaller percentage of improved residential-unsubdivided properties in the Tucson Area were purchased by investors than were subdivided properties of the same type.

Commercial Properties

About 200 commercial properties are sold on the delinquent-tax market each year, 100 of which are improved. Virtually all the properties are located in the Tucson Area. About 20 commercial properties are purchased by investors each year, and surprisingly, some of these are unimproved. Only one treasurer's deed was issued for a commercial property during the sample period. The data for commercial properties are shown in Table 11.

Table 10. Residential-Unsubdivided Properties[a]

Population	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
1969	96	4%	48	2%	12	1%	0	0%
1971	162	5%	36	1%	36	1%	18	1%
1973	135	5%	15	1%	30	1%	0	0%
1975	33	1%	99	2%	132	2%	0	0%
Investor Purchases	28	2%	7	1%	14	1%	7	1%
Treasurer's Deeds	0	0%	0	0%	0	0%	0	0%

[a]Percentages are based on the total number of properties in the indicated populations. Data are compiled from sources indicated in Table 9.

Table 11. Commercial Properties[a]

Population	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
1969	96	4%	132	6%	0	0%	0	0%
1971	90	3%	252	7%	0	0%	0	0%
1973	180	6%	75	3%	15	1%	0	0%
1975	66	1%	66	1%	33	1%	66	1%
Investor Purchases	49	4%	35	3%	0	0%	7	1%
Treasurer's Deeds	1	2%	0	0%	0	0%	0	0%

[a]Percentages are based on the total number of properties in the indicated populations. Data are compiled from sources indicated in Table 9.

Industrial Properties

Industrial properties are occasionally sold on the delinquent-tax market. Virtually all are located in the Tucson Area, and virtually all are unimproved. Few, if any, are purchased, and virtually all are redeemed prior to the issuance of a treasurer's deed. Data for industrial properties are shown in Table 12.

Mobile Home Properties

Mobile home properties are shown in Table 13. The number of these properties has greatly increased since 1969, and they now constitute a significant portion of the market. Nearly 10 per cent of the large 1975 market was mobile home property, which reflects the increased popularity of this type of housing over the past several years. Many of the properties are in subdivisions specially created for mobile home living, many of which are outside the Tucson Area boundaries. Few mobile home properties are purchased by investors, and very few, if any, are conveyed by treasurer's deeds: during the sample period, none were conveyed. The large numbers of these properties which have appeared on the market in the past few years, however, may result in some treasurer's deeds being issued for this type of property in the future.

Acreage

Properties classified as Acreage are usually larger than subdivided properties, with some of the larger parcels being several hundred acres in size. However, despite the size of these properties,

Table 12. Industrial Properties[a]

Population	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
1969	0	0%	12	1%	0	0%	0	0%
1971	0	0%	36	1%	0	0%	0	0%
1973	0	0%	60	2%	0	0%	15	1%
1975	0	0%	33	1%	0	0%	0	0%
Investor Purchases	0	0%	0	0%	0	0%	0	0%
Treasurer's Deeds	0	0%	0	0%	0	0%	0	0%

[a]Percentages are based on the total number of properties in the indicated populations. Data are compiled from sources indicated in Table 9.

Table 13. Mobile Home Properties[a]

Population	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
1969	0	0%	12	1%	0	0%	12	1%
1971	0	0%	90	3%	0	0%	18	1%
1973	15	1%	75	3%	0	0%	120	4%
1975	0	0%	198	3%	0	0%	396	6%
Investor Purchases	0	0%	7	1%	0	0%	28	2%
Treasurer's Deeds	0	0%	0	0%	0	0%	0	0%

[a]Percentages are based on the total number of properties in the indicated populations. Data are compiled from sources indicated in Table 9.

the taxes are relatively small because most of the properties are unimproved, and many are located on the outskirts of the Tucson Area or in the County Area. Hence, investors have the opportunity to acquire large properties for relatively small cash expenditures. This seems to appeal to some investors: Table 14 shows that nearly 30 per cent of the properties purchased by investors are Acreage, while only about 10 per cent of the properties sold at auction are of this type. Table 14 also shows that nearly 14 per cent of the properties conveyed by treasurer's deeds are Acreage: again, this is a larger percentage of properties of this type than is normally sold on the market, although the difference is not as large as with properties purchased by investors.

Tables 15 through 17 break the data down by size of property. They clearly show that the larger the property, the less likely it will be conveyed by treasurer's deed; the tables also show that investors clearly prefer larger properties. Indeed, the data show that more than half the Acreage purchased by investors consisted of properties of 40 or more acres in size, but not one treasurer's deed was issued for a property of this size during the period sampled.

"Other" Properties

When a property is classified as Other, the reason is nearly always a detrimental feature, rather than an unclassifiable use. Only about 2 or 3 per cent of the properties sold each year are Other properties, but nearly 25 per cent of the properties conveyed by treasurer's deeds are of this type. Two to 3 per cent of the properties

Table 14. Acreage (Summary)[a]

Population	Number of Properties	Percent of Population
1969	96	4%
1971	180	9%
1973	255	9%
1975	693	11%
Investor Purchases	238	29%
Treasurer's Deeds	10	14%

[a]Percentages are based on the total number of properties in the indicated populations. Data are compiled from sources indicated in Table 9.

Table 15. Acreage (5 Acres or Less)[a]

Population	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
1969	0	0%	36	2%	0	0%	12	1%
1971	0	0%	90	3%	0	0%	36	1%
1973	0	0%	15	1%	0	0%	75	3%
1975	0	0%	66	1%	0	0%	231	4%
Investor Purchases	0	0%	21	2%	0	0%	70	6%
Treasurer's Deeds	0	0%	4	6%	0	0%	3	4%

[a]Percentages are based on the total number of properties in the indicated populations. Data are compiled from sources indicated in Table 9.

Table 16. Acreage (More than 5 and Less than 40 Acres)[a]

Population	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
1969	0	0%	24	1%	0	0%	0	0%
1971	0	0%	36	1%	0	0%	54	2%
1973	0	0%	30	1%	30	1%	60	2%
1975	33	1%	66	1%	33	1%	165	3%
Investor Purchases	7	1%	35	3%	0	0%	105	9%
Treasurer's Deeds	0	0%	0	0%	0	0%	3	4%

[a]Percentages are based on the total number of properties in the indicated populations. Data are compiled from sources indicated in Table 9.

Table 17. Acreage (40 Acres or More)[a]

Population	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
1969	0	0%	0	0%	0	0%	24	1%
1971	0	0%	0	0%	18	1%	72	2%
1973	0	0%	0	0%	0	0%	45	2%
1975	0	0%	0	0%	0	0%	99	2%
Investor Purchases	0	0%	7	1%	14	1%	112	9%
Treasurer's Deeds	0	0%	0	0%	0	0%	0	0%

[a]Percentages are based on the total number of properties in the indicated populations. Data are compiled from sources indicated in Table 9.

purchased by investors are Other properties. The data are shown in Table 18.

Treasurer's Deed and Investor-Purchased Properties

Location of Properties. Table 19 shows that although many well-located properties are sold each year, the majority of the properties sold on the delinquent-tax market tend to be concentrated in the less desirable census tracts. Furthermore, whereas more than 40 per cent of the properties conveyed by treasurer's deeds are in the least desirable census tract quintile and only 15 per cent are in the top quintile, fewer than 10 per cent of the properties purchased by investors are in the least desirable quintile, while more than 40 per cent are in the top. Clearly, investors prefer well-located properties, despite the fact that there is little chance of acquiring them by treasurer's deed.

Improved Properties. Table 20 shows that about 35 to 40 per cent of the properties sold each year are improved (i.e., have buildings) and more than 55 per cent of the properties purchased by investors are improved, but only about 18 per cent of the properties conveyed by treasurer's deeds are improved. Here again is the situation in which investors are purchasing properties having little likelihood of being conveyed by treasurer's deed. Indeed, the chances of obtaining an improved property by treasurer's deed are extremely small, for Appendices A-1 through A-4 show that about 1,000 improved properties are

Table 18. Other Properties[a]

Population	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
1969	24	1%	36	2%	0	0%	12	1%
1971	0	0%	90	3%	0	0%	36	1%
1973	0	0%	15	1%	0	0%	0	0%
1975	0	0%	165	3%	0	0%	33	1%
Investor Purchases	14	1%	7	1%	0	0%	7	1%
Treasurer's Deeds	0	0%	17	23%	0	0%	3	4%

[a]Percentages are based on the total number of properties in the indicated populations. Data are compiled from sources indicated in Table 9.

Table 19. Location of Properties by Census Tract Quintile[a]

Population	1st Quintile		2nd Quintile		3rd Quintile		4th Quintile		5th Quintile	
1969	519	24%	303	14%	281	13%	454	21%	605	28%
1971	949	27%	316	9%	562	16%	703	20%	984	28%
1973	614	21%	351	12%	497	17%	703	24%	761	26%
1975	1,032	16%	905	14%	1,613	25%	2,065	32%	839	13%
Investor Purchases	517	43%	229	19%	204	17%	144	12%	108	9%
Treasurer's Deeds	11	15%	3	4%	12	17%	17	23%	30	42%

[a]Percentages are based on the total number of properties in the indicated populations. Data are compiled from Tax Sale Record Books and Pima County Tax Rolls for tax years 1967-1973, from 1970 Tucson SMSA census data and tract maps, and from deeds of record and "Grantor" volumes for years 1973-1975 in the Pima County Recorder's Office.

Table 20. Number of Improved Properties in Each Population[a]

Population	Population Size	Improved Properties	Per Cent Improved
1969	2,162	804	37%
1971	3,514	1,404	40%
1973	2,926	1,305	45%
1975	6,454	1,419	22%
Investor Purchases	1,202	672	56%
Treasurer's Deeds	73	13	18%

[a]Data are compiled from Tax Sale Record Books for tax years 1967, 1969, 1971, and 1973, from property cards in the Pima County Assessor's Office, and from deeds of record and "Grantor" volumes for years 1973-1975 in the Pima County Recorder's Office.

sold on the delinquent-tax market each year, while Appendix A-6 shows that from January, 1973, through September, 1975, only 13 improved properties were conveyed by treasurer's deeds: an average of fewer than 5 per year.

Table 21 shows that 11 of the 13 improved properties conveyed by treasurer's deeds were single-family houses. Seven of these houses were in such poor condition that the assessor relegated them to "LMR" status, and 9 of the houses were located in the least desirable census tract quintile. Only one of these 11 houses was located outside the lowest census tract quintile and also carried an assessor's classification above that of "LMR". Thus, the chances of acquiring a single-family residence by treasurer's deed are extremely slim; the chances of acquiring a desirable single-family residence by treasurer's deed are negligible.

"Other" Properties. Table 22 shows that of the 73 properties conveyed by treasurer's deeds during the sample period, 52 were conveyed to individuals, and 16 were conveyed to the state. Twelve of the 16 properties conveyed to the state were classified as Other, indicating that they were virtually useless. The remaining 4 properties had no features which rendered them useless, but any use which could have been made of the properties would probably have been economically unfeasible. For example, 2 of the properties were small, vacant-unsubdivided properties near Ajo, and a third was a subdivided triangular parcel much smaller than the surrounding rectangular lots. Seven of the 52 properties conveyed to individuals were classified as

Table 21. Location of Single-Family Houses by Census Tract Quintile[a]

Population	1st Quintile		2nd Quintile		3rd Quintile		4th Quintile		5th Quintile	
	House	LMR	House	LMR	House	LMR	House	LMR	House	LMR
1969	24	0	12	0	72	12	96	24	240	48
1971	36	0	54	0	126	36	198	54	504	72
1973	120	0	105	0	210	30	225	0	255	15
1975	99	0	99	33	198	66	198	0	264	66
Investor Purchases	98	0	126	0	49	0	70	0	7	7
Treasurer's Deeds	0	0	0	0	0	0	1	1	3	6

[a]Data are compiled from Tax Sale Record Books and Pima County Tax Rolls for tax years 1967, 1969, 1971, and 1973, from deeds of record and "Grantor" volumes for 1973-1975 in the Pima County Recorder's Office, from property cards and property maps in the Pima County Assessor's Office, and from Tucson SMSA census data and tract maps for 1970.

Table 22. Distribution of Treasurer's Deeds by Grantee and Type of Property[a]

Grantee	Regular Properties	Other Properties	Total Properties
Individuals	50	7	57
State of Arizona	4	12	16

[a]Data are compiled from deeds of record and "Grantor" volumes for years 1973-1975 in the Pima County Recorder's Office.

Other, indicating once again that some investors will apparently purchase anything if the price is sufficiently low.

Conclusion

Six populations and nine categories of properties have been defined. Random samples have been drawn from each population, and each sample property has been placed in one of the nine categories. About 25 per cent of the properties sold each year are improved residential properties in subdivisions, about 45 per cent are unimproved residential properties in subdivisions, and the remaining 30 per cent of the properties are distributed among the other seven categories. None of these remaining categories have a large percentage of properties, but all have sufficiently large numbers of properties to provide investors with a wide selection from which to choose.

Compared to the number of properties sold each year, very few properties are conveyed by treasurer's deed. Those that are conveyed tend to be properties in the less desirable census tracts. About 25 percent of the properties conveyed by treasurer's deeds have features which render them virtually useless, and only about 20 per cent of the treasurer's deeds issued each year are for improved properties. Virtually all of these are for single-family houses, but on the average, fewer than five single-family houses are conveyed each year, and these are typically in the worst census tracts or are in such poor condition that they are nearly uninhabitable. Investors seem to prefer single-family houses over all other types of properties and acreage is also frequently purchased by investors of useless land.

CHAPTER 5

INVESTMENT OPPORTUNITIES

Chapter 2 disclosed that investors must wait a minimum of three years from the time a property is sold at auction before they can petition superior court for a treasurer's deed, or if they prefer, they may wait an additional two years and obtain a deed directly from the treasurer. Since about 95 per cent of the properties sold each year are ultimately redeemed, the redemption patterns exhibited by the market are an important consideration for investors. For example, redemption patterns determine the length of time investors must wait to recover their capital and realize their profits, they determine the length of time during which properties sold to the state remain available to investors, and they determine the number of investment dollars the market can absorb at any given time after an auction. These are three very important factors for investors to consider in developing their strategies. Chapter 5 examines the market's redemption patterns over the past six years and reaches conclusions as to the investment opportunities available in the market during that period.

Explanatory Comments

The data in Chapter 5 are presented in six tables, the first table being for the entire market and the following tables pertaining to selected categories of properties. Each table is divided into an upper and a lower portion which are discussed below.

Number of Properties Sold and Redeemed

The upper portion of each table shows the number of properties sold in each sample year, the median redemption time (the number of months which elapsed from the time of sale until half the properties had been redeemed) for properties sold in each sample year and the number of properties redeemed during each successive twelve-month period following an auction. These data represent market estimates developed by using the same procedures as were used in Chapter 4 (i.e., the number of a given type of property found in each sample was multiplied by the appropriate population coefficient taken from Table 8).

Median Sales Prices and Total Dollar Estimates

The lower portion of each table shows the median sales prices for which each type of property was sold and also contains estimated of the total dollars which could have been invested in each type of property: a) at each auction, b) immediately following each auction, and c) at the end of each successive twelve-month period following an auction. These estimates were developed as follows: all properties offered for sale at an auction were considered to be available to investors at the time of the auction; all properties purchased by the state at an auction were considered to be available to investors immediately following the auction; and at the end of each successive twelve-month period following an auction, all properties which at that time were still held by the state (i.e., had been purchased by the state at the auction and had not since been redeemed, assigned to an

investor or conveyed by a treasurer's deed) were considered to be available to investors.

When it was determined that a property of the required type was available to investors at a specified time, the sale price of the property was multiplied by the appropriate population coefficient found in Table 8. When this had been done for all properties of that type found in the sample, the individual multiplication products were totaled to arrive at an estimate of the total dollars that could have been invested in that type of property at that point in time. This procedure was used for total-dollar estimates at the time of and immediately following each auction. To develop estimates for successive twelve-month periods following each auction, the above procedure was also used, but the final figure was then multiplied by an additional factor taken from Table 23.

This additional step was necessary because the assumption was made that if a property was still unredeemed one year or more after it was sold at auction, the property owner had paid no taxes for the years following the tax year for which the property was sold. Chapter 2 revealed that when one acquires a property by assignment from the state, he is required to pay all delinquent taxes and interest then outstanding at the time of assignment. For example, to acquire a property from the state one year after it is sold, the assignee is required to pay the sale price of the property together with accrued interest thereon plus the delinquent taxes and interest for the tax year following the year for which the property was sold. Since

Table 23. Factors Used to Determine Investment Opportunities in Years Following an Auction

End of	Factor
Year 1	2.1
Year 2	3.3
Year 3	4.6
Year 4	6.0
Year 5	7.5

interest accrues at the rate of 10 per cent per annum on properties purchased by the state, the assignee is required to pay about 2.1 times the price for which the property originally sold. The numbers in Table 23 represent the factors by which the original sale price of a property must be increased to estimate the amount which must be paid upon assignment at the completion of each successive twelve-month period following an auction. The estimates are conservative, for the assumption is made that taxes do not increase from year to year.

(It can be shown that in addition to the subsequent delinquent taxes mentioned above, one tax installment equal to about half a year's taxes would also have been delinquent, although the property would not yet have been sold for that year's taxes. To provide for more conservative estimates and to allow for the fact that in some cases subsequent delinquent taxes are, in fact, paid, this extra tax installment is ignored.)

Findings

The following tables illustrate the manner in which the delinquent-tax market has performed over the past six years. New investors should carefully study these tables, for like the appendices, they can substitute for several years of actual market experience. The major points to be taken from the tables are discussed below.

Data for the Entire Market

Data for the entire market over the past six years are shown in Table 24. The redemption patterns show a high positive skewness, which

Table 24. Redemption Patterns and Investment Opportunities for the Entire Market[a]

Population	Number of Properties	Median Redemption Time	Number of Redemptions				
			Year One	Year Two	Year Three	Year Four	Year Five
1969	2,184	13	1,032	624	228	96	132
1971	3,456	12	1,710	450	396	198	
1973	2,865	17	1,125	450			
1975	6,468	X					

Population	Median Price	Investment Opportunities (Dollars)						
		At Auction	After Auction	Year One	Year Two	Year Three	Year Four	Year Five
1969	28	190,560	166,620	143,532	134,796	91,020	23,112	4,596
1971	59	406,260	359,838	358,838	381,118	300,463	296,784	
1973	66	526,170	309,810	394,740	324,570			
1975	26	678,513	676,335					

[a]Data are compiled from Tax Sale Record Books and Pima County Tax Rolls for tax years 1967-1975.

indicates that the majority of properties sold on the market are redeemed relatively early in their five-year redemption cycles. Median redemption times for the entire market are low, ranging from 12 to 17 months. This is important, for it indicates that investment portfolios turn over fairly rapidly and that they need not be overly large to produce steady and reliable cash flows.

The median price of all properties sold on the delinquent-tax market ranges from the probably abnormally low 1975 figure of $26 to the 1973 figure of $66. Investment opportunities in terms of total dollars have increased over the past six years from about $200,000 in 1969 to nearly $700,000 in 1975. Although the redemption patterns show that the number of properties available to investors declines rapidly following an auction, the total dollar amount which can be invested in the remaining properties decreases much more slowly due to subsequent unpaid tax installments and accrued interest. For example, Table 24 shows that 2,674 properties in the 1973 population sold for a total of about $526,000. Two years later, although more than half the properties had been redeemed, investors still had the opportunity to invest nearly $325,000 in the remaining properties.

Data for Selected Property Categories

Tables 25 through 29 portray the market performance over the past six years for selected categories of properties. In some cases, very few properties of a given category are found in the samples, resulting in misleading market estimates. For example, when only a single property of a given type is found in the 1971 sample, the table

Table 25. Redemption Patterns and Investment Opportunities for Single-Family Houses Valued at $22,555 or More and Located in Tucson's Top 3 Census Tract Quintiles[a]

Population	Number of Properties	Median Redemption Time	Number of Redemptions				
			Year One	Year Two	Year Three	Year Four	Year Five
1969	24	15	0	12	12	0	0
1971	0	--	--	--	--	--	--
1973	90	7	45	30			
1975	99	X					

Population	Median Price	Investment Opportunities (Dollars)						
		At Auction	After Auction	Year One	Year Two	Year Three	Year Four	Year Five
1969	565	13,632	6,852	14,388	22,608	0	0	0
1971	--	--	--	--	--	--	--	--
1973	81	18,810	5,040	9,513	1,683			
1975	258	35,838	33,660					

[a]Data are compiled from Tax Sale Record Books and Pima County Tax Rolls for tax years 1967-1975, from Tucson SMSA census data and tract maps for 1970, and from property cards and property maps in the Pima County Assessor's Office.

Table 26. Redemption Patterns and Investment Opportunities for Single-Family Houses Valued at $15,000 or More and Located in Tucson's Top 4 Census Tract Quintiles[a]

Population	Number of Properties	Median Redemption Time	Number of Redemptions				
			Year One	Year Two	Year Three	Year Four	Year Five
1969	36	15	12	12	12	0	0
1971	0	--	--	--	--	--	--
1973	210	9	120	30			
1975	231	X					

Population	Median Price	Investment Opportunities (Dollars)						
		At Auction	After Auction	Year One	Year Two	Year Three	Year Four	Year Five
1969	565	16,644	9,864	14,389	22,612	0	0	0
1971	--	--	--	--	--	--	--	--
1973	130	33,150	14,910	14,364	9,059			
1975	258	70,950	68,772					

[a]Data are compiled from sources indicated in Table 25.

Table 27. Redemption Patterns and Investment Opportunities for Improved Commercial Properties in Tucson[a]

Population	Number of Properties	Median Redemption Time	Number of Redemptions				
			Year One	Year Two	Year Three	Year Four	Year Five
1969	96	6	48	12	12	12	0
1971	90	14	36	54	0	0	
1973	180	16	60	30			
1975	66	X					

Population	Median Price	Investment Opportunities (Dollars)						
		At Auction	After Auction	Year One	Year Two	Year Three	Year Four	Year Five
1969	23	20,496	20,496	35,796	49,140	49,512	288	360
1971	224	30,744	29,448	23,400	0	0		
1973	208	198,060	182,445	176,746	88,803			
1975	364	80,982	80,982					

[a]Data are compiled from sources indicated in Table 25.

Table 28. Redemption Patterns and Investment Opportunities for Acreage of More than 5 Acres and Less than 40 Acres[a]

Population	Number of Properties	Median Redemption Time	Number of Redemptions				
			Year One	Year Two	Year Three	Year Four	Year Five
1969	24	11	12	0	12	0	0
1971	90	27	0	0	72	18	
1973	105	30+	30	15			
1975	297	X					

Population	Median Price	Investment Opportunities (Dollars)						
		At Auction	After Auction	Year One	Year Two	Year Three	Year Four	Year Five
1969	13	924	924	328	515	0	0	0
1971	152	21,780	17,802	37,384	58,747	56,470	0	
1973	180	20,430	12,825	21,262	25,096			
1975	152	51,414	51,414					

[a]Data are compiled from sources indicated in Table 25.

Table 29. Redemption Patterns and Investment Opportunities for Acreage of 40 Acres or More[a]

Population	Number of Properties	Median Redemption Time	Number of Redemptions				
			Year One	Year Two	Year Three	Year Four	Year Five
1969	24	12	12	12	0	0	0
1971	90	27	0	0	90	0	
1973	45	15	15	15			
1975	165	X					

Population	Median Price	Investment Opportunities (Dollars)						
		At Auction	After Auction	Year One	Year Two	Year Three	Year Four	Year Five
1969	11	4,428	4,296	9,024	0	0	0	0
1971	119	37,458	37,044	77,792	122,245	0	0	0
1973	1,836	66,765	0	0	0			
1975	280	95,964	95,164					

[a]Data are compiled from sources indicated in Table 25.

for that type of property shows that 18 such properties were sold in 1971, and all 18 are shown as being redeemed in the same year. While 18 is the best estimate of the number of properties of that type sold in 1971, it is obvious that all were not redeemed in the same year. The actual redemption pattern is probably dispersed over a period of several years, much like that for the entire market. In general, the larger the number of properties found in a sample, the more reliable is the redemption pattern.

Two major points should be taken from these tables: first, investors have the opportunity to purchase large numbers of desirable properties at the annual auctions, and second, sizable sums of money, not only at the auctions, but also in the ensuing years, can be invested in these properties. For example, Table 25 shows that nearly 100 single-family houses valued at $22,500 or more and located in Tucson's top three census tract quintiles were offered at the 1975 auction. Investors had the opportunity to invest about $36,000 in these properties at the auction and about $33,000 following the auction. Since median redemption times for this type of property have ranged from 9 to 15 months, it is clear that significant sums could have been invested in these properties a year or more after they were sold.

More than $70,000 could have been invested at the 1975 auction in single-family houses valued at $15,000 or more and located in one of Tucson's top four census tract quintiles. Improved commercial properties in Tucson sold for more than $80,000. Acreage of 5 to 40 acres sold for more than $50,000, and Acreage of 40 acres or more sold for a

total of more than $100,000. In all, Tables 25-29 show that more than $300,000 could have been invested in these more desirable properties, most of it at the maximum 10 per cent per annum rate of interest.

A comparison of the redemption patterns and investment opportunities of the desirable property categories with those of the entire market seems to indicate that the redemption times of the desirable properties are somewhat shorter than those for the market as a whole. Unfortunately, this hypothesis cannot be tested, for the highly skewed nature of the populations would require samples of at least 200 desirable properties. None of the samples actually drawn were this large, and the number of desirable properties contained in each sample was far less. Hence, one should assume that the redemption patterns for desirable properties are comparable to those for the market as a whole.

Conclusion

Investors have the opportunity to invest sizable sums of money in desirable properties not only at the auctions, but in the ensuing years as well. Most of these properties are available at the maximum 10 per cent per annum rate of interest, and about half the properties are redeemed within 12 to 18 months of their original sale. Hence, investors are assured of steady and predictable cash flows and 10 per cent per annum returns on their investment dollars.

CHAPTER 6

AN INVESTMENT STRATEGY

When investments are made in the delinquent-tax market, profits may be realized in either of two ways: either a property will be redeemed, in which case the investor's money will be returned with interest, or a treasurer's deed will be issued, in which case the investor may be able to profitably sell the property. This suggests that two possible investment strategies are available to investors: under a conservative strategy, investors who are willing to accept a maximum 10 per cent per annum rate of return would invest only in highly desirable properties, thereby avoiding the risks and problems involved in marketing the types of properties typically conveyed by treasurer's deeds; under an aggressive strategy, investors seeking a significantly higher return would accept these risks and problems, investing in less desirable properties with the objective of acquiring them by treasurer's deeds, then selling them for a higher profit. These two strategies are, for the most part, mutually exclusive, for conservative investors will seek to make large investments in certificates of purchase for which there is little chance of acquiring a treasurer's deed, while aggressive investors will seek to make small investments in certificates of purchase for which there is a good chance for a treasurer's deed.

The advantages and disadvantages of these two strategies are analyzed below. The aggressive strategy will be rejected outright as being an unsatisfactory means of obtaining higher investment returns. It will be shown that the conservative strategy will produce a 10 per cent per annum rate of return with very little risk and only a small management burden. Chapter 6 concludes with a concise statement of the conservative strategy and a brief discussion of some alternatives available under the strategy.

Analysis of the Aggressive Strategy

The underlying assumption of the aggressive strategy is that properties acquired by treasurer's deeds can be profitably sold. This assumption must be questioned, for logic dictates that were it possible for a property to be sold for more than the taxes, interest, and charges then outstanding against it, the owner would do so himself. Two questions must be answered: Can the properties be sold at all, and if so, for what kind of profit?

Marketability

Chapter 4 revealed that very few desirable properties are conveyed by treasurer's deeds. Most treasurer's deed properties are located in less desirable census tracts, most are unimproved, and about 25 per cent are totally useless. Four or five improved properties are conveyed each year, but virtually all are LMR-type houses in Tucson's slum areas.

A review of Appendix A reveals that the large majority of properties conveyed by treasurer's deeds could not be sold, regardless of price. There are some properties located in the top three census tract quintiles, but all are vacant, and most have obvious defects which render them useless. The few properties in the top three census tract quintiles for which no defects are shown are probably also defective in some manner, as indicated by their relatively low property values. A physical inspection would probably reveal the defects. The first improved properties appear toward the bottom of the fourth census tract quintile. These are typically very old, broken-down LMR-status houses. However, assuming that a buyer could be found, it is conceivable that a few of the better improved properties could produce a profit upon sale. The bottom two census tract quintiles also contain many vacant lots having no obvious defects; however, it must be realized that it would probably be economically unfeasible to build on these properties, so there would be no market for them.

Profitability

The profitability of the aggressive strategy must be measured in terms of the investor's overall return, which is dependent upon the profit from the sale of properties acquired by treasurer's deeds and the amount of capital invested in the delinquent-tax market. The costs of acquiring a property by treasurer's deed are significant. At the time of application, the treasurer requires applicants to pay all outstanding delinquent taxes, interest and charges, which usually amount to tax installments and interest for the past six years. The applicant

is also required to pay the statutory costs associated with issuance of the deed. Appendix A shows that the average value of improved properties conveyed by treasurer's deeds is about $8,000. Assuming a tax rate of $12.00 per $100 of assessed valuation, the cost to acquire a treasurer's deed for a property of this value would be about $1,400.

After acquiring the treasurer's deed, the applicant would probably have to conduct a quiet title action to perfect title, pay a large broker's commission when the property is sold, and furnish the purchaser with a title insurance policy. The quiet title action could cost $1,000 if it is contested, the broker's commission could be $800 (because of the difficulty of selling such a property), and the title policy could cost $100. Hence, the costs of acquiring and selling the property would probably be about $3,300. Since the property probably could not be sold for more than $8,000, the final profit would be about $4,700. This, of course, assumes that all would go well, that the property could be sold and that the full cash price would be paid. These assumptions should not be taken lightly. It would be difficult to find a broker who would accept the listing, and no financing would be available. If the property could be sold at all, it probably would have to be sold on contract.

Appendix A indicates that an investor would have had to pay about $163,000 to purchase all the improved properties in the last two census tract quintiles which were sold at the 1975 auction. The data from prior years indicate that had he done so, he would receive treasurer's deeds five years later for four properties, and these

properties could then be sold for a total profit of about $18,800. Assuming a 15-month median redemption time for the properties purchased, it would probably require about $350,000 to acquire and hold all the certificates of purchase for this type of property at each annual auction. This capital would produce about $35,000 in interest per year and $18,800 in profits from sales, for a total profit of about $53,800. Hence, the investor's overall return would be about 17 per cent per annum.

Conclusion

Given the above analysis, it is extremely difficult to justify use of the aggressive strategy in the delinquent-tax market. The strategy is based on a number of tenuous assumptions which may be entirely incorrect. It would be highly irrational for one to invest $350,000 in the delinquent-tax market on the premise that he would acquire four broken-down houses which he would be able to successfully market each year. Large investors can earn comparable returns on safer and less burdensome investments, and most large investors have no desire to become personally involved with the types of properties conveyed by treasurer's deeds. For small investors, investments in such properties should be viewed as being highly speculative and risky. Should they acquire a property by treasurer's deed, they would have to invest additional large sums to perfect title and sell the property, and there would be the likely possibility either that they would be unable to perfect title, that they would have to sell the property on contract or that they would be unable to sell the property at all.

Further research is required in this area, for if it could be shown that certain properties conveyed by treasurer's deeds can be profitably sold, and if these properties could be readily identified, the capital requirements and the risks inherent in the aggressive strategy would be significantly reduced. The investor's capital requirements would be reduced, his overall return would increase, and the strategy then might be feasible. Until such time, however, it must be concluded that the potential returns of the aggressive strategy do not justify the risks and problems which must be assumed, and investors seeking returns higher than 10 per cent per annum should seek other investments. The aggressive strategy is therefore rejected at the present time as being an unsatisfactory means of acquiring a higher rate of return.

Analysis of the Conservative Strategy

The conservative strategy is founded on four assumptions: 1) large sums of capital can be invested in desirable properties sold on the delinquent-tax market, 2) the investments will yield the maximum 10 per cent per annum rate of return, 3) virtually all the desirable properties will be redeemed, and 4) should a property not be redeemed, it will be easily sold for a good profit. The preceding chapters have demonstrated the validity of the first three assumptions: more than $300,000 per year can be invested in desirable properties; virtually all can be invested to earn the maximum 10 per cent per annum return; and over the past three years, no desirable property has been conveyed by treasurer's deed. There has been no opportunity to test the fourth

assumption, but its validity is clearly evident: the problems of marketing an undesirable property are eliminated, and the much higher sales price which a desirable property would bring would render the fixed cost of attorneys' fees and the costs of title insurance and sales commissions insignificant.

The characteristics of the delinquent-tax market are ideal for the type of investment contemplated in the conservative strategy. Since median redemption times for properties sold each year range from 12 to 18 months, a steady and predictable cash flow can be achieved with a portfolio of only 20 to 30 properties. Such a portfolio could be acquired for less than $10,000. Furthermore, as properties are redeemed, investors have the opportunity to immediately reinvest the proceeds in other delinquent-tax properties. Hence, investors are assured of an uninterrupted return from their investment capital.

The delinquent-tax market offers advantages for small investors as well. Small investors have been traditionally denied the higher investment returns available to large investors, but this is not so in the delinquent-tax market, where very desirable properties can be purchased for well under $100. The 10 per cent per annum return available in delinquent-tax properties should appeal to many small investors who currently put their money into savings bonds or time certificates.

It is clear that the delinquent-tax market offers excellent investment opportunities for both large and small investors who seek a 10 per cent per annum return on their investment dollars. However, as with any investment, the potential gains must be weighed against the

risks and management burdens which the investor is required to assume. These are discussed below.

Investment Risks

Investors assume several risks when investing in delinquent-tax properties, but some are avoidable, and those that are unavoidable seldom occur and are of little consequence when they do.

One avoidable risk is that the holder of a treasurer's deed will be unable to recover his investment by selling the property. To avoid this risk, one need only invest in desirable properties and be content with a 10 per cent per annum return on his investment capital.

Another avoidable risk is that of investing in a property on which another investor holds an earlier certificate of purchase. It is a simple matter to check the Delinquent Tax Rolls for prior years to determine first, whether the property has been sold for delinquent taxes within the past five years and if so, whether the certificate of purchase is held by the state or by another investor. If the certificate is held by the state, the investor can pay the required sum and acquire the certificate by assignment. If it is held by another investor, either the property can be avoided altogether, or the new investor, confident that the property is so desirable that the owner will redeem it himself rather than lose it for taxes, can proceed to invest in the property. Should the owner for some reason allow the property to be lost for taxes, the latter certificate holder can still exercise his right to pay the taxes and interest due on the earlier

certificate, wait until he is entitled to a treasurer's deed for his own certificate and acquire the property himself.

A risk which cannot be altogether avoided, but one which should be of little concern is that of invalid sale. A sale may be invalidated for a number of reasons as when a property is not properly advertised or when a property is sold for which no delinquent taxes are outstanding. In the past, when the courts have held a sale invalid for which delinquent taxes were, in fact, outstanding against the property, the property owner has redeemed the property by paying the delinquent taxes, interest and charges then due, and the certificate holder's money has been returned with interest.

When a sale is invalidated because no delinquent taxes are outstanding against the property, one of two situations arises: if the property was sold through error of the treasurer, recorder, or assessor as when taxes are paid but are not properly recorded, the treasurer is required by law to return the investor's money together with interest thereon at the rate of 8 per cent per annum (A.R.S., 42-404). If the property was sold through no error by a public official, as when city-owned or church-owned property is inadvertently sold, the treasurer would probably return the investor's money without interest. (The Assistant Treasurer states that each case would have to be considered on an individual basis. Before making a decision, the treasurer would probably seek legal counsel (Francisco, 1975).

The statutes and courts extend special protection to incompetents whose property is sold for taxes. In general, the procedures

followed by the treasurer to advertise the tax sale and to inform the owner of his intent to deliver a treasurer's deed are insufficient with respect to incompetents, so the treasurer's deed can be defeated (A.R.S., 42-422). Presumably, the incompetent still would be required to pay the delinquent taxes and interest, so it would appear that the investor's losses would be limited to the expense of an unsuccessful quiet title action. There are no cases on record which involve such a situation.

Management Burdens and Investment Procedures

The management burden inherent in the conservative strategy is not great, but it does require careful planning in the selection of properties for purchase and in monitoring the market for redemptions. The following procedures minimize the management burden and provide the best chances for success in the delinquent-tax market.

Selection of Properties

Selection of properties is the most demanding part of the management burden, but by following the steps presented below, 10 to 15 properties can be selected in an hour's time.

Step One: Selection of Properties for Further Consideration.

When properties are to be purchased at one of the annual auctions, one should make his initial selections from the lists published in the official county newspaper several weeks prior to the auction. If the properties are to be purchased by assignment from the state, the Tax Sale Record Books are the best source to use (if payment of taxes has

not been noted, the property is still available for purchase). One should not be intimidated by the thousands of properties listed, for properties in desirable areas can be quickly found by searching for properties having tax numbers whose first three digits correspond to those found in desirable areas. One can usually tell if a property is improved by the size of the taxes (not always, though: possibly only one tax installment for a year is delinquent, or possibly a new house or building has been built since the taxes were levied). The tax numbers of properties which warrant further consideration should be noted for further reference.

Step Two: Determination of Property Classification and Type of Improvements. One should use the assessor's tax rolls (rather than the treasurer's tax rolls) to determine the classification of the property and whether it is improved. The classification is a number which shows the property to be vacant, single-family residential, condominium, commercial, etc. A complete list of property classifications is available in the assessor's office.

Step Three: Inspection for Prior Certificates of Purchase. One should examine the Delinquent Tax Rolls for the preceding six years to determine whether other investors hold outstanding certificates of purchase on the property.

Step Four (optional): Inspection of the Property. If the property is improved and is worth a great deal, one may wish to omit this step. If the property is vacant, the investor should check for

easements and irregular boundaries on the assessor's map books, then inspect the property itself to determine whether it is in a riverbed, arroyo, etc.

Step Five (for assignments only): Application for Properties. One must provide the treasurer's Delinquent Tax Department with the tax numbers of the properties selected for purchase. Within a few days, department personnel will research the properties and inform the investor of the amount of delinquent taxes, interest and charges then outstanding. This will be the purchase price.

Step Six: Purchase of the Properties. The treasurer issues a certificate of purchase upon receipt of proper payment.

Monitoring Redemptions

The county treasurer does not notify investors when properties are redeemed, so it is incumbent upon investors to periodically check for redemptions themselves. It is a simple matter to do so: one need only check the Tax Sale Record Books in the recorder's office or the Delinquent Tax Rolls in the treasurer's office. Delinquent payments are immediately posted to each of these volumes. The Tax Sale Record Book is the easier of the two references to check: one need only turn to the certificate of purchase held and check for payment. Partial payments by the redeemer are not allowed; hence, all taxes, interest and charges recorded on the certificate of purchase must be paid in full.

Arizona statutes provide that taxes delinquent for any part of a month accrue an interest penalty for the entire month, and conversely, money invested for any part of a month earns interest for the entire month (A.R.S., 42-384B). Hence, if an investor acquires a certificate of purchase by assignment from the state for $1,000 on the last day of June and the property is redeemed on the first day of August, the investor is entitled to the return of his $1,000 together with an additional $25 representing three months' interest at the rate of 10 per cent per annum. Therefore, investors need not check the Tax Sale Record Books every day or every week to assure themselves of an uninterrupted return from their investment capital. Rather, they can check the books at the beginning of each month for redemptions made during the prior month, and if any, they will have the remainder of the month in which to reinvest the funds.

The Strategy

The investment strategy best suited for the delinquent-tax market is to enter the market with the objective of realizing a maximum 10 per cent per annum rate of return and to invest only in highly desirable and highly marketable properties. First priority should be well-located single-family houses followed by other improved properties, highly desirable residential lots and large vacant tracts of land. Properties in desirable areas can be identified by the first three digits of their tax numbers, and improved properties can be identified by their relatively larger taxes. The Tax Sale Record Books should be checked at the beginning of each month for redemptions, and

if any, the proceeds should be placed in a passbook savings account. At the end of the month, the funds should be withdrawn and reinvested in delinquent-tax properties acquired from the state by assignment. This strategy will provide an uninterrupted return of 10 per cent per annum on investment capital and will provide additional interest income from the passbook savings account as well.

Certain options are available under this strategy. Investors could limit their investments to desirable properties still available several years following their sale at auction. Since subsequent delinquent taxes on these properties would probably be unpaid, investors would be able to invest larger sums in fewer properties, thereby reducing the size of their portfolios. Two advantages would accrue: since the portfolios would be smaller, the management burden of researching and selecting the properties would be reduced; and since several years would have already elapsed from the time of initial sale, the portfolios would be more liquid because application for a treasurer's deed could be made without waiting the full three (or five) year period. The disadvantages of this course of action are that fewer desirable properties are available several years after an auction, and reducing the size of the portfolios would produce more erratic and less predictable cash flows.

As another alternative, investors could reinvest their capital by paying subsequent delinquent taxes on certificates of purchase they already hold. The advantages and disadvantages of this alternative are generally the same as those outlined above.

Conclusion

The delinquent-tax market offers excellent opportunities for investors who seek a 10 per cent per annum return with little inherent risk and only a small management burden. To achieve this investment objective, investors must purchase only highly desirable, highly marketable properties. Large investors can assure themselves of steady and predictable cash flows by maintaining investment portfolios of 20 to 30 properties, while small investors can enter the market with only small investments and realize rates of return not available to them elsewhere.

The delinquent-tax market does not appear to be conducive to the strategy of acquiring properties by treasurer's deeds. Although such a strategy may be feasible, it should not be pursued until the risks are reduced through further research.

APPENDIX A

SELECTED DATA FOR SAMPLE PROPERTIES

Table A-1. Selected Data for 1969 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	X BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	RESMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
29372	203 -9 -240	47.02	340		1200	7470	8670		3-69	RES	LARSAN ESTATES	HOUSE	1207	1968	APD'N	1-70
30068	203 -8 -610	47.02	32		485	0	485		6-73	RES	TWIN LAKES					
30070	203 -8 -710	47.02	35		1325	0	1325		3-70	RES	TWIN LAKES					
30106	203 -E-1060	47.02	13		485	0	485		3-70	RES	TWIN LAKES					
30112	203 -8-1130	47.02	13		485	0	485		3-70	RES	TWIN LAKES					
30119	203 -8-1200	47.02	13		485	0	485		3-70	RES	TWIN LAKES					
30129	203 -8-1300	47.02	13		485	0	485		3-70	RES	TWIN LAKES					
30141	203 -8-1420	47.02	13		485	0	485		3-70	RES	TWIN LAKES					
30145	203 -8-1440	47.02	13		485	0	485		3-70	RES	TWIN LAKES					
30149*	203 -8-1500	47.02	104		14000	0	14000		3-70	RES	TWIN LAKES				SPLIT	8-70
30175	203 -6 -570	47.02	20		2025	0	2025		6-69	MH	VISTA LAS CATALINAS #1					
29664	105 -9 -430	47.01	49		2100	0	2100	1-71	9-72	RES	NORTHMANOR				HOUSE	12-72
29665	105 -9 -440	47.01	45		2100	0	2100	1-71	9-72	RES	NORTHMANOR				HOUSE	12-72
29679	105 -9 -710	47.01	45		2100	0	2100		6-70	RES	NORTHMANOR				HOUSE	7-70
29686	105 -9-1220	47.01	45		2100	0	2100		6-69	RES	NORTHMANOR				HOUSE ADD'N	7-69 6-74
29706	108-17 -650	47.01	40		2460	0	2460		2-70	RES	NORTHRIDGE ESTATES				SPLIT HOUSE	8-73 12-73
29722	108-17 -750	47.01	37		2460	0	2460		2-70	RES	NORTHRIDGE ESTATES					
29726	108-17 -790	47.01	42		2460	0	2460		2-70	RES	NORTHRIDGE ESTATES				HOUSE	8-73
29730	108-17 -840	47.01	41		2460	0	2460		2-70	RES	NORTHRIDGE ESTATES				HOUSE	3-73
28458	133 -7 -330	46.06	22	10	975	0	975		2-70	RES	GREEN ACRES ESTATES				HOUSE	6-74
28474	133 -7 -490	46.06	20	10	975	0	975		2-70	RES	GREEN ACRES ESTATES				HOUSE	12-72
28492	133 -7 -710	46.06	20	10	975	0	975		2-70	RES	GREEN ACRES ESTATES				HOUSE	7-73
29453	205-31 -120	46.06	31		2225	0	2225		10-69	RES	MILAGROSA HILLS					
29456	205-31 -570	46.06	23		4250	0	4250		1-70	RES	MILAGROSA HILLS					
30283*	114-49 -320	46.06	131		4600	0	4600		7-71	C-3	33-13S-1SE 1.92 ACRES					
30285	114-55 -330	46.06	68		4140	0	4140		10-69	C-3	33-13S-1SE 4.90 ACRES				HOUSE SPLIT	8-73 8-71

Table A-1 (continued)---Selected Data for 1969 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	X DED	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	RECMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
302869	203-33 -350	40.06	4		150	0	150		10-69	OTH	19-13S-16E 0.01 ACRES					
302249	102-14 -30	46.01	64		9000	0	9000	1-70	1-71	>>	10-13S-13E 10.00 ACRES				SPLIT	6-74
30227	102-18 -310	46.01	63		2900	0	2900		4-71	RES	11-13S-13E 3.49 ACRES				SPLIT	7-71
28157	136 -5-1460	40.07	24	10	4050	0	4050		3-69	RES	ROLLING HILLS #3				HOUSE	3-70
24697	133-35 -120	40.07	28		2800	0	2800	5-69	8-71	RES	EASTERN HILLS				HOUSE	9-72
28906	133-35 -350	40.07	28		2800	0	2800		4-71	RES	EASTERN HILLS				HOUSE	8-72
28915	133-35 -560	40.07	28		2800	0	2800		8-71	RES	EASTERN HILLS				HOUSE	8-73
28917	133-35 -600	40.07	28		2800	0	2800	5-69	8-71	RES	EASTERN HILLS				HOUSE	12-72
29832	136 -4 -700	40.07	46		4050	0	4050		3-70	RES	ROLLING HILLS #2				HOUSE	7-70
29835	136 -4 -830	40.07	30		2650	0	2650		2-70	RES	ROLLING HILLS #2				HOUSE	4-70
29848	136 -5-2850	40.07	31		2650	0	2650		6-69	RES	ROLLING HILLS #3				HOUSE	9-69
29849	136 -5-2930	40.07	31		2650	0	2650		9-69	RES	ROLLING HILLS #3				HOUSE	12-70
28733	203-42 -104	46.02	1800		11000	0	11000		5-69	COM	CATALINA CITRUS ESTATES					
29380	203-36 -490	46.02	53		11075	0	11075		7-70	RES	LINDA VISTA CITRUS TRACTS				SPLIT	2-74
302239	101 -7 -200	46.02	13		4272	0	4272		3-71	>>	8-13S-13E 4.84 ACRES					
29104	116-23 -540	44.01	4		597	170	767		2-70	RES	MAYHURST				HOUSE	1-74
29246	116 -1-1470	44.01	21		1153	0	1153	2-72	1-73	RES	IRONWOOD HILLS				HOUSE	0-72
30101	116 -1 -290	44.01	73		425	3855	4280		1-70	RES	4-14S-13E 0.23 ACRES	MOHSF	600	1960	SPLIT	0-74
28752	133-26-2190	40.05	53		2000	0	2000		3-69	RES	CARRIAGE HILL #2 AMENDED				HOUSE	6-69
28753	133-26-2190	40.05	53		2000	0	2000		3-69	RES	CARRIAGE HILL #2 AMENDED				HOUSE	6-69
300209	135 -4 -740	40.02	7		1300	0	1300		9-73	OTH	TERRA DEL SOL					
30277	110 -4 -560	29.02	125		1080	5475	6555		5-69	RES	34-13S-14E 0.30 ACRES	MOHSF	861	1950		
28325	302-29 -150	43.02	5	10	165	0	165		6-69	RES	ARIVACA					
28324	302-29-1440	43.02	5	10	215	0	215		11-72	RES	ARIVACA					
29276	304-32 -270	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					
29284	304-32 -350	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					
29285	304-32 -360	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					
29293	304-32 -440	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					
29303	304-32 -540	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					
29304	304-32 -550	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					
29319	304-32 -770	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					
29321	304-32 -790	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					

Table A-1 (continued)---Selected Data for 1969 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	% BIO	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT RATE	RECRD DATE	LAND CLASS	SEC-TWN-RNGE/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
29323	304-32 -010	43.02	10		300	0	305		4-69	RES	LAKEWOOD ESTATES					
29332	304-32 -900	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					
29335	304-32 -930	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					
29347	304-32-1110	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES					
29359	304-32-1400	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES				HOUSE	10-77
29362	304-32-1430	43.02	10		305	0	305		4-69	RES	LAKEWOOD ESTATES				HOUSE	10-71
30404	206-11 -210	43.02	350		56000	0	56000		2-70	>5	17-15S-12E 160.00 ACRES					
30409	206-31 -20	43.02	3		2500	0	2500		6-69	<=5	21-15S-12E 9.00 ACRES					
28426	137-15-1110	43.01	23	10	1305	0	1305		8-70	RES	GARDEN CITY					
28427	137-15-1120	43.01	23	10	1305	0	1305		8-70	RES	GARDEN CITY					
28430	137-15-1500	43.01	32	10	1150	0	1150		8-70	COM	GARDEN CITY					
29970*	122-12 -240	31.00	11		4536	0	4536		4-70	COM	SPEEDWAY					
29976*	122-10 -740	31.00	10		970	65	1043		4-69	COM	SPEEDWAY PARK	COMC*I	357	1935		
30259*	106-11 -200	45.01	234		3655	8520	12175		7-69	COM	27-13S-13E 0.45 ACRES	COMC*L	2000	1958		
28691	129 -4-2820	7.00	119		4050	3721	7771		8-69	RES	AMERICAN VILLA RESUB	HOUSE	924	1952		
28886*	129 -5-3340	7.00	12		2820	1710	4230		3-69	RES	COUNTRY CLUB MANOR	HOUSE	279	1948	MERGE	8-72
28887*	129 -5-3680	7.00	41		915	0	915		8-74	OTH	COUNTRY CLUB MANOR					
28443	201-41 -30	44.02	11	0	15000	0	15000		1-70	>5	10-13S -9E 200.00 ACRES				SPLIT	8-74
29119	118 -6 -440	44.02	132		693	4765	5458		4-70	RES	HIRAM BANKS ACRES	HOUSE	1416	1950		
29376	206-25 -250	44.02	46		4860	0	4860		9-70	RES	LAZY C RANCH ESTATES 01				HOUSE	8-73
29821*	118 -4-1240	44.02	51		1345	355	1700		9-72	RES	SENTINEL PEAK ACRES	LMP	692	1950		
30164	118 -5 -560	44.02	11		950	0	950		4-70	RES	VISTA DEL PUEBLO					
30191	202-20 -280	44.02	91		825	2545	3370		7-69	RES	31-11S-11E 0.50 ACRES	HOUSE	768	1956		
28169	104 -6 -40	45.02	120	10	11500	0	11500		9-69	RES	22-13S-13E 5.00 ACRES					
30233	104 -6 -10	45.02	378		10623	13960	24583		2-71	RES	22-13S-13E 3.98 ACRES	HOUSE HOUSE	1936 423	1951 1951		
30240	104 -4 -70	45.02	251		7245	12924	20169		12-69	RES	22-13S-13E 2.00 ACRES	HOUSE HOUSE HOUSE	1193 540 936	1954 1960 1969		
28364*	104 -7 -810	45.01	565	10	4750	20878	25628		4-70	RES	22-13S-13E 4.77 ACRES	HOUSE	3277	1957	MERGE	8-71

Table A-1 (Continued)--- Selected Data for 1969 Population

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	# BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASGMT DATE	APPMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
28530*	105-12 -370	45.01	421	10	4326	7171	11497		10-70	RES	24-13S-13E 0.90 ACRES	HOUSE HOUSE HOUSE HOUSE	1014 522 504 245	1934 1955 1953 1955	DEMO SPLIT ADD'N	8-70 8-72 8-72
29781	104 -8 -360	45.01	26		3250	0	3250		8-69	RES	BILLITO RANCH ESTATES					
29782	104 -8 -410	45.01	26		3250	0	3250		9-69	RES	23-13S-13E 0.60 ACRES					
30249	104-11 -670	45.01	925		1400	8696	10176		9-69	RES	23-13S-13E 0.25 ACRES	HOUSE	1678	1957	HOUSE	4-73
30250	104-10 -120	45.01	182		2582	0	2582		9-69	C-S	23-13S-13E 4.09 ACRES					
30476	104-10-1730	45.01	27		2250	0	2250		7-70	RES	VISTA DEL LAGO				HOUSE	12-70
29597	122 -6 -690	29.01	26		1960	0	1960		6-69	RES	NEW SIERRA VISTA					
30161	110 -8 -480	29.01	215		5290	4951	10241		3-72	RES	VISTA DEL MONTE	HOUSE	1189	1960		
29860	138-11-1700	37.00	263		995	4725	5720		8-69	RES	SAN XAVIER VISTA	HOUSE	925	1956		
29919*	139-21-1330	37.00	326		975	6690	7665		5-69	RES	SOUTHLAND PARK	HOUSE	1125	1950	ADD'N	8-74
29921*	139-21-1560	37.00	0		2695	0	2695		9-73	COM	SOUTHLAND PARK					
29931	139-21-9330	37.00	17		1357	0	1357		10-71	RES	SOUTHLAND PARK RESUB					
29934	139-21-1590	37.00	5		479	0	479		10-71	RES	SOUTHLAND PARK RESUB					
29948	139-21-3940	37.00	6		1357	0	1357		10-71	RES	SOUTHLAND PARK RESUB					
10468*	130-14 -190	37.00	2		8613	12024	20637		5-74	COM	ELSTONE	OTHER	1731	1959		
28866	107-11-1600	26.00	126		3475	6200	9675		3-69	RES	CORONADO HEIGHTS	2-PLEX	1340	1950		
29043	146 -4 -690	26.00	282		7570	8660	16230		12-69	RES	GARDEN HOMES	COMM'L 2-PLEX	980 1340	1930 1934	DEMO	6-73
29044	113 -8-2220	26.00	197		2004	5944	7948		2-70	RES	GARDEN HOMES ANNEX	HOUSE	751	1944		
29742*	106 -2-2130	26.00	10		660	0	660		9-69	RES	PASTIME ACRES					
28792	139 -5 -440	41.01	13		1450	0	1450		4-69	RES	CIELITO LINDO				HOUSE	9-69
28804	139 -5 -620	41.01	14		450	0	450		2-70	RES	CIELITO LINDO				HOUSE	12-70
28814	139 -5 -750	41.01	13		1450	0	1450		8-69	RES	CIELITO LINDO				HOUSE	11-70
28816	139 -5 -770	41.01	13		1450	0	1450		11-69	RES	CIELITO LINDO				HOUSE ADD'N	8-69 8-73
28817	139 -5 -780	41.01	13		1450	0	1450		9-69	RES	CIELITO LINDO				HOUSE	8-69
30374	132-14 -130	41.01	893		5500	18635	24135		5-72	COM	32-14S-14E 0.49 ACRES	COMM'L	5400	1957	CONST	8-75
28103*	132-23 -270	41.02	204	10	8095	1192	9287		3-69	COM	ALVERNON MANOR					
28089*	132-23 -450	41.02	113		2400	0	2400		9-69	COM	CONTRACTORS INDUSTRIAL PK				SPLIT	8-70

Table A-1 (Continued)---Selected Data for 1969 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	# BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	RECMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SIMS ACTION	SUBS DATE
28825	139 -5 -840	41.02	13		450	0	450		2-70	RES	CIELITO LINDO				HOUSE	9-70
28835	139 -5 -990	41.02	13		450	0	450		2-70	RES	CIELITO LINDO				HOUSE	4-71
29227	132-23-2350	41.02	12		1400	0	1400	9-69	4-71	COM	INDUSTRIAL PARK SITE					
29184	139-35-1380	41.02	7		540	0	540		4-70	RES	LITTLETOWN				HOUSE	3-72
29604	305-26 -550	41.02	6		1000	0	1000		2-70	RES	NEW TUCSON UNIT #2					
29605	305-26 -820	41.02	9		1000	0	1000		5-69	RES	NEW TUCSON UNIT #12					
29608	305-26-1540	41.02	9		1000	0	1000		5-69	RES	NEW TUCSON					
29870	115 -2-4770	14.00	28		1325	0	1325		2-70	RES	SCHUMACHER					
28384	111 -8-2040	20.00	227	10	2835	3869	6004		7-70	RES	CATALINA FARMS ANNEX	MHOUSE	715	1967	ABDON	8-75
28605	117 -6-2930	4.00	321		1790	6826	8616		1-70	RES	TUCSON	3-PLEX	2811	1907		
29031*	115 -4-3110	4.00	180		715	5201	5916		9-70	COM	FELDMANS	OFFICE	3356	1929		
28553	115 -5 -130	13.00	193	10	6840	4071	10911		11-69	RES	BRONX PARK	HOUSE	1160	1946		
28721*	115 -5 -220	13.00	20		3420	134	3554		4-69	COM	BRONX PARK					
29473	107 -8-1420	13.00	35		2420	0	2420		6-69	RES	MIRACLE MILE RANCH					
28602	129 -9-1120	22.00	66		900	3402	4302		10-71	RES	ALTADENA HEIGHTS	HOUSE	690	1947		
29059*	129-13 -810	22.00	4		100	4000	4100		10-74	COM	GRAND VIEW	CONC'R CONC'R	1343 2050	1973 1979	SPLIT	6-69
29066	129-13-2150	22.00	213		900	4000	4900		4-69	RES	GRAND VIEW	HOUSE	1588	1972	DEMO HOUSE	8-72 5-73
29080	129-13-3840	22.00	206		900	1315	2215		3-71	RES	GRAND VIEW	IMP	1188	1952		
29089	129-14-3080	22.00	6		900	2410	3310		4-72	RES	GRAND VIEW	HOUSE	1192	1947	DEMO HOUSE	8-72 12-72
30502*	129-12 -40	22.00	25		770	948	1718		11-71	RES	MIRASOL	IMP	784	1970	DEMO HOUSE	8-73 6-74
28560*	112 -4 -130	21.00	62	10	22076	0	22076		9-73	IND	20-14S-14E 3.42 ACRES					
30332*	118 -8 -650	25.00	3		100	0	100		12-73	RES	23-14S-13E 0.07 ACRES					
30133	116 -8-1290	25.00	35		700	1092	1792		9-69	RES	23-14S-13E 0.41 ACRES	HOUSE	1064	1954		
30352*	119-24 -270	29.00	130		100311	0	100311		9-69	MH	26-14S-13E 31.19 ACRES					
28592	117 -2-3350	3.00	22		1330	3875	5205		2-71	RES	TUCSON	HOUSE	783	1923		
28151*	115-17-1660	12.00	16	16	1020	0	1020		4-74	RES	EL RIO ACRES					

Table A-1 (continued)---Selected Data for 1969 Sample

CENT NUMBER	TAX MAP/REN	CENSUS TRACT	SALE PRICE	# BLD	LAND VALUE	IMP VALUE	TOTAL VALUE	ASGMT DATE	PERMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
284334	115-22 -230	12.00	103		375	2341	2716		12-69	RES	EL RIO ESTATES	HOUSE	816	1950	ADMIN	8-73
284499	115-22 -980	12.00	104		375	1929	2304		8-73	RES	EL RIO ESTATES	HOUSE	616	1958	DEMO	2-73
302974	115-14 -30	12.00	28		4465	0	4465		11-70	COM	3-14S-13E 3.71 ACRES					
29591	117 -5-2490	30.00	9		810	0	810		12-64	RES	NATIONAL CITY 88				HOUSE	6-71
295629	117 -5-4060	30.00	21		810	417	1227		9-73	RES	NATIONAL CITY 89	IMP	414	1959		
29569	117 -6 -370	30.00	93		810	1871	2681		11-69	RES	NATIONAL CITY 810	HOUSE	806	1957		
29570	117 -6 -430	30.00	197		810	2880	3690		10-69	RES	NATIONAL CITY 810	HOUSE	1136	1958		
29573	117 -6 -910	30.00	28		810	809	1619		4-69	RES	NATIONAL CITY 810				HOUSE	5-71
29583	117 -7 -220	30.00	9		880	0	880		6-70	RES	NATIONAL CITY 811				HOUSE	2-72
29587	120 -8-2490	30.00	10		1350	0	1350		7-69	RES	NATIONAL CITY 812					
30304	117 -5 -730	30.00	146		810	1906	2716		3-69	RES	NATIONAL CITY	HOUSE	720	1950		
28609	117 -7-1530	0.00	82		2229	4299	6528		5-69	RES	TUCSON	2-PLEX	1291	1900		
28610	117 -7-2300	0.00	151		5619	6830	8449		11-70	RES	TUCSON	2-PLEX	1196	1926		
28611	117 -8 -900	0.00	18		1210	0	1210		5-71	RES	TUCSON				MERGE	8-74
28729	124-16 -700	0.00	233		1055	4800	5855		5-69	RES	BRUCKNERS	HOUSE	1288	1949		
29512	124-18-2540	0.00	230		4690	0	4690		6-70	COM	NIMICLAIR					
284584	116-12 -180	11.00	49		380	284	664		9-73	RES	EL RIO PARK	OTHER	400	1951		
28968	116-12-2240	11.00	181		900	8852	9752		9-70	RES	EL RIO PARK	HOUSE	1034	1966		
28979	116-12-4620	11.00	225		900	5287	6187		3-69	RES	EL RIO PARK	HOUSE HOUSE	882 343	1944 1945		
28983	116-12-4960	11.00	75		900	4305	5205		2-70	RES	EL RIO PARK	HOUSE	972	1951	HOUSE	8-73
29815	116-17-2810	11.00	14		2745	0	2745		7-69	COM	RIVERSIDE PARK					
29824	116-17-3240	11.00	49		810	3142	3952	4-69	9-73	RES	RIVERSIDE PARK	HOUSE	360	1961	ADMIN	8-74
304754	116-17-1040	11.00	3		900	3416	4316		3-70	OTH	RIVERSIDE PARK	OTHER	1750	1956		
28656	117-14-1140	9.00	122		2400	4095	6495		2-72	RES	TUCSON	HOUSE	949	1900		
287079	117-18 -950	9.00	34		610	204	822		7-69	RES	BALL PARK	IND	821	1927		
290919	118-22 -810	9.00	14		1170	1110	2280		8-70	RES	SOUTHERN HEIGHTS	HOUSE	690	1920		
29962	118-12 -770	9.00	51		1350	2307	3657		3-69	RES	SOUTH PARK	HOUSE	910	1914		
28021	120 -9-2640	24.00	4		1055	6729	7784		9-73	RES	FAIRGROUNDS #FSUBDIVISION	HOUSE	936	1914		

Table A-1 (continued)---Selected Data for 1969 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	T BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	RECMP DATE	LAND CLASS	SEC-TWN-RNGA SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
29024	120 -9-3020	24.00	185		912	3767	4679		1-70	RES	RAILROUNDS RESUBDIVISION	2-PLEX	950	1967		
29049	120 -6-1000	24.00	4		950	5350	6300		10-74	RES	AMENDED GOVT MTS #2	HOUSE	1205	1935		
300124	119 -3-4240	24.00	344		1250	10939	12189		8-71	COM	SUNSET VILLA	COMC'L	1960	1956		
29150	118-24-1580	23.00	183		1030	3820	4130		11-69	RES	HOME	HOUSE	632	1951		
29160	118-24-2980	23.00	23		1325	0	1325		5-70	RES	HOME				CONST	0-72
29171	118-25 -810	23.00	23		800	0	800		4-69	COM	HOME #2	COMC'L	299	1935	MERGE	0-69
29173	118-25 -810	23.00	28		800	4000	4800		4-69	COM	HOME #2	COMC'L	460	1936	MERGE	0-69
29207	118-26-1150	23.00	54		1008	1915	2915		10-70	RES	HOMELAND	HOUSE	976	1964		
29299	118-22-1540	23.00	94		1250	1828	3078		4-72	RES	SOUTHERN HEIGHTS	LNR	668	1958	DEMO	0-72
29305	118-22-2230	23.00	14		1305	4646	5951		1-70	RES	SOUTHERN HEIGHTS	2-PLEX HOUSE HOUSE	1379 328 648	1930 1945 1936		
29309	118-22-2790	23.00	37		1305	1107	2412		9-73	RES	SOUTHERN HEIGHTS	LNR	777	1919		
29360	119 -3 -160	23.00	6		820	0	820		5-69	RES	SUNSET VILLA					
29390	119 -3 -620	23.00	51		915	1343	2258		9-69	RES	SUNSET VILLA	HOUSE	941	1950	APD'N	0-73
28646	117-13-1420	1.00	18		795	0	795		11-70	COM	TUCSON					
29006	117-19 -30	10.00	169		1170	6470	7640		5-71	RES	ELYSIAN GROVE	HOUSE	1433	1939		
29966	117-18 -150	10.00	156		822	0	822		8-69	RES	SOUTHWESTERN ADDITION					

FOOTNOTES FOR FIRST PAGE OF TABLE:

* DATA COMPILED FROM PIMA COUNTY TAX ROLLS AND TAX SALE RECORD BOOK FOR TAX YEAR 1967, FROM 1970 CENSUS DATA, AND FROM PROPERTY CARDS AND MAP BOOKS IN THE ASSESSOR'S OFFICE.

• 30149 LOT IS 5.20 ACRES...MUCH LARGER THAN THE OTHER TWIN LAKES LOTS

• 30283 IRREGULAR L-SHAPED PARCEL

FOOTNOTES FOR SECOND PAGE OF TABLE:

• 30280 TREASURER'S DEED...20' X 20' PARCEL IN A WASH

• 30224 NOW PART OF LA CANADA FOOTHILLS...SOME SUBSEQUENT CONSTRUCTION

• 29778 WELL SITE ON A VERY LARGE LOT

• 30223 TRIANGULAR PARCEL ALONG BANK OF RILLITO RIVER

• 30020 2 STRIPS OF LAND WITH DRAINAGE EASEMENT BETWEEN THEM

Table A-1 (continued)---Selected Data for 1969 Sample

FOOTNOTES FOR THIRD PAGE OF TABLE:

- 24970 IRREGULAR LOT, BUT USABLE
- 29976 IMPROVEMENT IS AN OLD STOREROOM
- 30259 COMBINATION SERVICE STATION AND RESIDENCE
- 28866 ONE HOUSE ON 2 LOTS
- 26781 LOT IS 54' X 50'...LOT IS IN AN ARROYO
- 24871 IRREGULAR LOT, BUT STILL USABLE
- 28168 MAPS INCLUDE HOUSE, BARN AND POOL ON 3 LOTS WHICH SUBSEQUENTLY MERGED

FOOTNOTES FOR FOURTH PAGE OF TABLE:

- 28530 2 BLDGS DEMOLISHED IN 1970...SPLIT INTO SEVERAL LOTS IN 1972
- 29919 LOT IS SMALLER THAN NORMAL, BUT IS ADEQUATE
- 29921 TREASURER'S DEED...VERY SMALL IRREGULARLY SHAPED LOT WITH DRAINAGE EASEMENT THROUGH CENTER
- 30468 IMPROVEMENT IS A CHURCH
- 29762 NO FRONTAGE
- 28303 JUNK YARD
- 28669 RESUBDIVIDED...MUCH NEW CONSTRUCTION

FOOTNOTES FOR FIFTH PAGE OF TABLE:

- 29831 LOT IS 50' X 45'...VERY IRREGULAR FOR THE AREA
- 28721 PARKING AREA
- 29059 TWO BUILDINGS STRADDLE BOUNDARY LINE
- 30302 TREASURER'S DEED
- 26590 ENGINES ON RAILROAD TRACKS
- 30332 60' X 100' LOT AMONG 100' X 300' LOTS
- 30352 LARGE MOBILE HOME PARK
- 28151 TREASURER'S DEED

FOOTNOTES FOR SIXTH PAGE OF TABLE:

- 28937 CHANGED TO LMP STATUS IN 1975
- 28949 TREASURER'S DEED
- 30297 JUNK YARD
- 29562 JUNK YARD WITH SMALL SHACK
- 28958 IMPROVEMENT IS A WELLERY BUILDING WITH SPACE HEATER AND PLUMBING
- 30475 IMPROVEMENT IS A CHURCH
- 28707 LMP STATUS IN 1975
- 29891 LOT 60' X 85'...MUST ARE 60' X 150'

FOOTNOTES FOR SEVENTH PAGE OF TABLE:

- 30012 GROCERY STORE AND 2 OTHER STORES IN ONE BUILDING
- 29160 NEW STORE BUILT IN 1972
- 29178 ONE OF SEVERAL SMALL MOTEL BLDGS ON 5 ADJACENT LOTS
- 29173 ONE OF SEVERAL SMALL MOTEL BLDGS ON 5 ADJACENT LOTS
- 29899 TREASURER'S DEED
- 29966 LOT 150' X 37' WITH MAJOR PORTION FRONTING ROAD
- 28646 CONDEMNED FOR COMMUNITY CENTER IN 1970
- 29966 CONDEMNED FOR COMMUNITY CENTER

Table A-2. Selected Data for 1971 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	S BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	RESMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
33540	109 -3 -220	47.02	57	0	6480	0	6480		8-71	RES	SKYLINE COUNTRY CLUB EST				HOUSE	7-71
33660*	102 -3-1400	47.02	7		165	0	165			DIH	1-13S-13E 0.01 ACRES					
33898	108 -5 -460	47.02	42		3715	0	3715		9-72	RES	VISTA DE LAS CANDELAS EST					
33906*	108 -5 -570	47.02	47		4265	0	4265		5-73	RES	VISTA DE LAS CANDELAS EST				SPLIT	8-73
33909	108 -5 -600	47.02	47		4265	0	4265		5-73	RES	VISTA DE LAS CANDELAS EST				HOUSE	7-74
33929	108 -5 -960	47.02	65		5920	0	5920		3-73	RES	VISTA DE LAS CANDELAS EST					
33931	108 -5-1040	47.02	47		4265	0	4265		11-71	RES	VISTA DE LAS CANDELAS EST				HOUSE	7-73
33940	108 -5-1240	47.02	47		4265	0	4265		11-71	RES	VISTA DE LAS CANDELAS EST				HOUSE	8-73
33947	108 -5-1330	47.02	94		4265	0	4265		9-71	RES	VISTA DE LAS CANDELAS				HOUSE	8-72
33960	108 -7 -290	47.02	83		5495	0	5495		1-73	RES	SANTA CATALINA EST 04				HOUSE	9-72
33973	108 -7 -790	47.02	94		6265	0	6265		2-73	RES	SANTA CATALINA EST 04					
34222	114 -5 -214	47.02	307		14152	0	14152		4-71	>5	8-13S-13E 10.79 ACRES					
36201	203 -5 -120	47.02	206		500	8029	8529			RES	4-13S-14E 0.19 ACRES	HOUSE	926	1967	DEMO	8-74
36300	203 -6-1070	47.02	126		1200	3747	4947	8-72	8-72	RES	VISTA LAS CATALINAS 02	HOUSE	864	1961		
36331	203 -8 -630	47.02	15		485	0	485			RES	TWIN LAKES					
36316	233 -8 -690	47.02	31		1125	0	1125			RES	TWIN LAKES					
36340	203 -8 -730	47.02	31		1125	0	1125		12-71	RES	TWIN LAKES				HOUSE	4-72
36355	203 -8 -960	47.02	31		1125	0	1125		6-72	RES	TWIN LAKES				HOUSE	11-72
36383	203 -8-1270	47.02	15		485	0	485			RES	TWIN LAKES					
36389	203 -8-1330	47.02	15		485	0	485			RES	TWIN LAKES					
36390	233 -8-1340	47.02	15		485	0	485			RES	TWIN LAKES					
33772	105 -3 -280	47.01	184		7250	0	7250		12-72	IND	MARYLAND HILL ESTATES					
33780	105 -9 -28	47.01	51		1947	0	1947		4-71	RES	PAUL ACREAGE TRACT				HOUSE	10-72
33447	125-15 -640	19.00	499	10	16890	0	16890		3-71	RES	EL ENCANTO ESTATES					
36594	209-26 -20	48.06	924		63576	0	63576		12-71	>5	7-15S-17E 917.00 ACRES					
36517	209-37 -360	48.06	95		5796	0	5796		10-71	RES	31-13S-16E 4.03 ACRES				HOUSE	11-71
36520*	235-47 -110	48.06	5		185	0	185			DIH	9-14S-14E 0.11 ACRES					

Table A-2 (continued)--- Selected Data for 1971 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	R BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	PEDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
36534	203-64 -104	40.06	10		1060	0	1060		4-71	>5	16-15S-16E 158.47 ACRES					
36540*	203-64 -240	40.06	119		8000	0	8000		4-71	>5	20-15S-16E 40.00 ACRES				SPLIT	0-73
33660*	102 -7 -40	46.01	6		150	0	150		11-72	DTH	LOS ARBOLES					
33678*	102-17-1640	46.01	21		740	0	740			DTH	ORACLE FOOTHILLS ESI #5					
33731	104 -2-1930	46.01	35		1310	0	1310		6-71	RES	RIVERSIDE TERRACE #2				HOUSE	9-71
35804	133-35 -400	40.07	76		2800	0	2800		8-71	RES	EASTERN HILLS				HOUSE	11-72
35823	134 -5-1080	40.07	36		2670	0	2670		3-72	RES	HERMOSA HILLS ESTATES				HOUSE	8-71
35858	136 -9-1090	40.07	79		2850	0	2850		4-71	RES	ROLLING HILLS #1				HOUSE	5-71
35864	136 -5-1260	40.07	79		4050	0	4050		7-74	RES	ROLLING HILLS #3				HOUSE	3-74
35389*	128 -1 -100	52.01	162		73400	0	73400		8-71	RES	13-14S-14E 3.80 ACRES				CONST	0-74
33557	202-12 -270	46.02	13	10	540	0	540		2-74	RES	HARAMA ESTATES #1					
33600	202-23 -270	46.02	4	8	50	0	50		11-71	>5	22-13S-11E 19.55 ACRES					
33624	101 -3 -110	46.02	689		29855	0	29855		8-71	MH	5-13S-15E 30.97 ACRES				MERGE	0-72
33627	101 -7 -26C	46.02	55		1910	0	1910		3-71	<=5	8-13S-13E 1.91 ACRES					
36436	203-38 -110	46.02	75		2900	0	2900		1-71	RES	SHADOW MOUNTAIN ESI EAST					
36439	203-46 -350	46.02	87		3395	0	3395		1-72	RES	RESALAND				HOUSE	5-72
33692	103-19 -140	44.01	21		700	0	700		1-74	RES	NORTH DESERT HILLS					
34432	116 -1-1450	44.01	80		2895	0	2895		1-72	RES	IRONWOOD HILLS				HOUSE	0-73
34433	116 -1-1460	44.01	32		1080	0	1080		1-72	RES	IRONWOOD HILLS				HOUSE	0-73
34448	116 -1-1800	44.01	71		2315	0	2315		1-72	RES	IRONWOOD HILLS					
34540	116-13-1960	44.01	19		22511	0	22511		1-71	RES	18-13S-14E 0.45 ACRES				MERGE	0-69
35142	121 -6-1400	30.00	143		1944	7035	9777			RES	MTN VIEW ACRES FARMS	HOUSE HOUSE	1224 444	1949 1949	ADMIN	0-74
33497	133-22-4450	40.03	72	10	2350	0	2350		5-71	COM	KINGSTON KNOLLS TERRACE	CONCL	150000	1970	MERGE	0-69
33511	133-22-4990	40.03	293	10	9860	0	9860		3-71	COM	KINGSTON KNOLLS TERRACE					
35831	134-14 -140	40.02	602		23751	0	23751		1-73	>5	17-14S-15E 39.50 ACRES					
33524	114-26-4020	33.02	597	10	2600	16234	18834		1-71	RES	MIRAMINTE TERRACE	CONMIN	1469	1969		
36273	114-35 -120	40.02	49		1800	0	1800		8-71	<=5	30-13S-15E 1.20 ACRES					
34101	110 -6-1210	29.02	93		681	4233	4914		3-71	RES	34-13S-14E 0.20 ACRES	HOUSE HOUSE	806 384	1968 1959		
33590	206-31 -270	43.02	14	10	2500	0	2500		12-71	<=5	21-19S-12E 5.00 ACRES					
36498	309-32-1150	43.02	7		305	0	305		6-71	RES	LAKEWOOD ESTATES					
36501	309-32 -420	43.02	7		305	0	305		6-71	RES	LAKEWOOD ESTATES					
36543	309-23-1370	43.02	44		2700	10012	12712			RES	GREEN VALLEY FAIRWAYS #2	HOUSE	1955	1969		

Table A-2 (continued)___Selected Data for 1971 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	X	BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
366279*	304-21 -610	43.02	104			13465	0	13465		2-73	OIH	IUCSON GREEN VALLEY #1					
365724*	206-20 -9A	43.02	997			98177	7643	65822		4-71	>5	12-15S-12E 86.22 ACRES	HMHSE	1480	1938	SPLIT	8-71
36086	136-28 -51A	43.02	176			1060	5642	6642		8-73	RES	19-15S-13E 2.50 ACRES	HOUSE	1428	1969		
350554*	319-35 -530	43.01	100			2520	1525	4045		10-71	MH	FOOTHILLS RANCHOS					
35401	137-14 -180	43.01	33			2430	0	2430		10-72	RES	MANZANITA MANOR				HOUSE SPLIT	7-72 7-72
35981	137-20 -50	43.01	131			4125	775	4900		4-71	MH	8-15S-13E 2.50 ACRES					
35986	137-21 -224	43.01	51			1845	0	1865		8-71	<>5	8-15S-13E 2.50 ACRES					
36006	137-24-1490	43.01	24			790	1596	2386		10-71	MH	DREXEL HEIGHTS					
36022	137-25-1320	43.01	15			850	0	890		11-71	RES	MISSION TERRACE				HOUSE	7-71
36027	137-26 -10	43.01	36			1300	0	1300		6-71	RES	MISSION TERRACE					
33410	121 -9-1180	31.00	145	16		1550	5596	7146		4-71	RES	CLOVERLEAF	HOUSE	1140	1945		
35598	130-16 -620	35.00	27			1700	0	1700		1-72	RES	CARLITA VILLAGE					
35607	130-16 -710	35.00	27			1700	0	1700		1-72	RES	CARLITA VILLAGE					
35617	130-18 -810	35.00	74			5000	0	5000		10-71	RES	FAIR OAKS MANOR					
35635	131 -4-4060	35.00	179			6003	0	6003		3-71	COM	MAYFAIR TERRACE					
33440	106-12-2070	45.01	135			1750	8291	10041		8-71	RES	FLOWING WELLS MANOR	HMHSE	1051	1959		
318459*	107 -6 -990	45.01	137			1730	5035	6765		8-72	COM	SHALMAR	CLINIC	1546	1966		
33321	202-39 -30	44.02	65	8		3250	0	3250		3-71	>5	35-12S-11E 10.00 ACRES					
335559*	203-33 -470	44.02	23	10		2240	0	2240		8-71	>5	35-12S-10E 320.00 ACRES				SPLIT	8-70
33567	204 -5 -80	44.02	152	10		7900	0	7900		3-71	>5	9-13S-11E 20.00 ACRES					
33572	204-44 -220	44.02	11	10		335	0	335		5-71	RES	OLD TUCSON ESTATES #1					
33606	201-62 -48	44.02	10	10		400	0	400		9-71	<>5	34-11S-10E 5.00 ACRES				HMHSE	9-72
34771	110 -5-1170	44.02	43			820	5499	6319			RES	VISTA DEL PUEBLO ANNEX	HMHSE	930	1959		
347749*	110 -6 -260	44.02	44			1060	0	1060			RES	HIRAM BANKS					
347822*	110 -6-1100	44.02	20			585	0	585			RES	HIRAM BANKS					
364931*	204-54 -300	44.02	136			3600	1265	4865		5-74	RES	PARADISE ESTATES	LMP	1716	1969		
36495	204-55 -810	44.02	333			3200	9465	12665		3-71	RES	OLD TUCSON RANCH EST #1	HMHSE	1154	1962		
36752	401-11 -410	49.00	7			340	0	340		9-73	RES	HOMER BROWN					

Table A-2 (continued)---Selected Data for 1971 Sample

CLPT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	S BIO	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	RECMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
33132	136 -5-1310	45.03	03	10	1520	1050	2570		2-71	RES	PULLMAN CITY ADDITION	LNR	570	1930		
337864	105-10 -79A	45.03	26		930	0	930		8-71	MIH	HAYNES RESUB					
337949	105-12 -920	45.03	14		465	0	465	8-75	8-75	RES	MARLA MANOR					
35221	122-16-1190	10.00	367		1910	10484	12394		4-72	RES	PALO VERDE #2	HOUSE HOUSE	1042 368	1947 1947		
33414	122 -8 -300	20.03	339	10	1609	9823	11432		3-71	RES	3-14S-14E 0.21 ACRES	HOUSE	1497	1954		
34215	113 -9-2030	15.00	104		1705	5235	7060			RES	BRUNHILDA	HOUSE HOUSE	693 532	1939 1949		
35249	123-12 -20	15.00	203		3950	9586	9536		4-71	RES	MONTEREY	HOUSE	2204	1933		
352504	123-12 -100	15.00	49		1500	0	1500			RES	MONTEREY					
35439	107-10-5100	34.00	140		5190	0	5190		4-71	RES	DREXEL TERRACE					
35441	107-10-5120	34.00	271		10145	0	10145		4-71	COM	DREXEL TERRACE					
36041	138 -4 -440	39.00	98		1425	5925	7350		2-74	RES	MISSION MANOR	HOUSE	840	1951		
360514	138 -9 -110	39.00	7		171	0	171		9-73	IMO	12-13S-03E 0.40 ACRES					
351464	124 -1-1200	20.00	24		600	0	600		2-72	COM	17-14S-14E 0.07 ACRES					
355354	130 -4 -840	20.00	41		1300	0	1300		6-71	RES	PARKWAY TERRACE				CONSI	2-75
360574	138-11 -470	37.00	55		1735	584	2319		8-71	RES	EMERY PARK UNIT #2	HOUSE	918	1945	DEMO	4-71
36067	138-19 -600	37.00	63		2295	0	2295		9-72	RES	ELSIONE				SPLIT	4-71
36072	138-19-1140	37.00	63		2290	0	2296			RES	ELSIONE					
36133	139-17 -190	37.00	364		8029	1784	9813		7-71	RES	6-15S-14E 4.34 ACRES	HOUSE	966	1928		
36144	139-21-3920	37.00	33		1157	0	1157		10-71	RES	SOUTHLAND PARK RESUB					
361514	139-21-4150	37.00	15		462	0	462		10-71	RES	SOUTHLAND PARK RESUB					
31964	107-12-2190	26.00	201		1250	4219	5469		8-71	RES	CORONADO HEIGHTS	HOUSE	710	1951		
362014	113 -4-3540	20.00	250		9115	5335	14450		5-72	COM	30-13S-14E 0.64 ACRES	HOUSE OTHER	867 1008	1950 1939		
361004	119-12 -120	41.01	333		1200	7767	8967		2-73	MH	5-15S-14E 1.25 ACRES				MERGE	12-38
36001	303-13-1230	41.02	176		810	6650	7460		2-71	RES	SKY LINE RANCHOS	HOUSE	924	1960		

Table A-2 (continued)___Selected Data for 1971 Sample

CENT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	# BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASGMT DATE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
35746*	132-25 -400	41.02	716		18655	1022	19677			COM	ALVERNON MANOR					
35751	132-25 -770	41.02	10		595	0	595			COM	ALVERNON MANOR RESUB					
34134	111 -3-3640	28.00	42		1500	0	1500		9-71	<>S	28-13S-14E 0.22 ACRES				SPLIT	1-73
34154*	111 -4 -100	28.00	19		625	0	625		10-71	COM	LOMBUN					
34158	111 -4-2100	28.00	447		34798	0	34798		2-73	<>S	28-13S-14E 3.52 ACRES				SPLIT	3-74
34173	111 -6-3240	28.00	67		2375	0	2375		5-72	COM	GRANADA PARK					
34179	111 -7 -860	28.00	243		2235	6060	8295		12-71	RES	FRUITVALE	MHOUSE	873	1947		
34670	117 -3 -230	4.00	285		2745	6870	9615		6-71	RES	TUCSON	2-PLEX	1994	1917		
34679	117 -3-3130	4.00	242		5175	6822	11997		5-73	RES	TUCSON	HOUSE HOUSE	1407 574	1902 1942		
34314*	115 -4-4400	5.00	21		260	353	613		11-71	RES	FELDMANS	HOUSE	831	1922		
35264	123-17 -130	5.00	80		2650	0	2650		3-71	RES	PLUMER & STEWARDS					
35274	124 -4 -30	5.00	419		5379	4814	10193		8-73	RES	UNIVERSITY EXTENSION	HOUSE	700	1924	DEMO	8-73
35283	124 -6-3190	5.00	267		5160	1318	6478		3-74	RES	BUELLS	HOUSE	742	1922		
33874	107-14 -670	13.00	30		1250	0	1250		9-71	RES	CORONADO HEIGHTS				HOUSE	12-71
33883	107-14-2530	13.00	40		2700	0	2700		9-71	RES	CORONADO HEIGHTS					
34324	115 -6 -200	13.00	224		3350	7725	11075		3-72	COM	BRUNK PARK	HOUSE COMM'L	792 663	1948 1971		
34334	115 -7-3140	13.00	75		1095	1374	2469		12-72	RES	BRUNK PARK	HOUSE	984	1924		
35450	129-12-1160	22.00	94		915	823	1738		1-74	RES	MIRASOL	EMP	439	1948	DEMO	8-74
35464	129-12-2000	22.00	60		1050	897	1947		1-74	RES	MIRASOL	EMP	472	1947	DEMO	8-73
35468	129-12-2590	22.00	15		440	0	440			COM	MIRASOL					
35472	129-13 -310	22.00	38		900	1550	2450		7-74	RES	GRAND VIEW	EMP	1194	1952		
35495	129-13-3210	22.00	59		900	2975	3875		9-73	RES	GRAND VIEW	HOUSE	1119	1950		
35522*	129-14-1050	22.00	143		770	4686	5456		11-71	RES	GRAND VIEW	HOUSE	960	1951		
35548	130 -5-4540	22.00	102		2750	0	2750		4-71	RES	PUEBLO GARDENS				SPLIT	1-73
35711	132-14 -820	22.00	24		1500	0	1500		12-71	COM	BROADWAY OF AMERICA				MERGE	8-72
35717	132-14 -880	22.00	24		1500	0	1500		12-71	COM	BROADWAY OF AMERICA				MERGE	8-72
35532	130 -7 -590	21.00	24		1500	0	1500			RES	EL CAMPO ESTATES				HOUSE	5-72
35550	130 -5-4190	21.00	237		1375	6580	7955		9-71	RES	PUEBLO GARDENS	HOUSE	984	1948	ADDTN	8-73
35642	132 -6 -210	21.00	36		1275	0	1275			COM	SUNNY ACRES					
33531	118 -8 -840	25.00	211	10	5093	2956	8049		2-71	RES	23-14S-13E 4.63 ACRES	HOUSE	1054	1957		
34691	114-23-1710	25.00	42		900	1533	2033	2-72	2-72	RES	14-14S-13E 0.16 ACRES	EMP	806	1960		
34790	118 -8 -600	25.00	122		600	2411	3011			RES	23-14S-13E 0.30 ACRES	MHOUSE	839	1960		

Table A-2 (continued)---Selected Data for 1971 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	X BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASGMT DATE	REVAL DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME		IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
34002	118 -9 -440	25.00	40		600	1855	2455			RES	23-14S-13E	0.29 ACRES	HOUSE	614	1939		
34381*	115-18 -930	3.00	27		700	1014	1714		2-74	RES	ORACLE PARK		HOUSE	634	1926		
34385	115-18-1350	3.00	54		2930	55	2585			COM	ORACLE PARK						
34555	116-16-1940	3.00	83		545	3388	3933			RES	MC KINLEY PARK AMENDED		HOUSE	1217	1946		
34660	117 -2-3130	3.00	42		1330	4199	5529		2-73	RES	TUCSON		HOUSE	991	1922		
34662*	117 -2-3280	3.00	42		1330	0	1330		11-71	RES	TUCSON						
34671	117 -3-1400	3.00	88		1190	4725	5915		4-71	RES	TUCSON		HOUSE	929	1919		
34674	117 -3-1680	3.00	83		1415	4166	5581			RES	TUCSON		HOUSE	810	1920		
34676*	117 -3-2220	3.00	167		940	4320	5260			RES	TUCSON		2-PLEX	943	1939		
33369	115-15-2120	12.00	11	10	360	237	597		11-71	RES	PASCUA		LMP	483	1930		
34359	115-17 -100	12.00	34		457	1767	2224			RES	2-14S-13E	0.28 ACRES	HOUSE	910	1957		
34360	115-17 -330	12.00	31		960	0	960		12-72	RES	EL RIO ACRES					SPLIT	0-73
34377	115-17-2070	12.00	50		350	3530	3880			RES	EL RIO ACRES		HOUSE	947	1945		
34398	115-20 -90	12.00	50		1720	2146	3866		6-73	RES	3-14S-13E	0.33 ACRES	HOUSE	660	1956		
34406	115-22 -380	12.00	35		375	710	1085		2-72	RES	EL RIO ESTATES		LMP	592	1950		
35098	120 -7 -840	38.00	140		1000	3670	4670			RES	NATIONAL CITY		HOUSE	1046	1935		
35099	120 -7-1530	38.00	59		980	3050	3930		1-72	RES	NATIONAL CITY		HOUSE	693	1939		
35143	120 -8-3060	38.00	86		1105	1745	2850		1-72	RES	NATIONAL CITY		HOUSE	640	1947		
35159	120 -8-6200	38.00	48		1534	0	1534		3-71	COM	NATIONAL CITY						
35160	320 -8-6270	38.00	39		1105	1464	2569		2-74	RES	NATIONAL CITY		HOUSE	456	1952		
35860	137 -3 -930	38.00	13		810	0	810			RES	ROMEO RESUB						
35884	137 -5-2210	38.00	1017		7265	20280	27545		4-71	COM	NATIONAL CITY		COMCPL	4716	1954		
35895	137 -5-2650	38.00	24		810	0	810		1-72	RES	NATIONAL CITY						
35906	137 -5-4190	38.00	91		810	5887	6697			RES	NATIONAL CITY		HOUSE	900	1970		
35918	137 -6 -900	38.00	67		810	4200	5010		8-72	RES	NATIONAL CITY		HOUSE	850	1959		
35423	129-10 -24A	8.00	37		1164	0	1164		8-69	RES	KINGS HIGHWAY						
35426	129-10 -410	8.00	15		435	0	435		6-71	RES	KINGS HIGHWAY						
35432	129-11 -460	8.00	19		1179	0	1179		3-71	RES	KENROSE PARK						
34476	116-12-2330	11.00	71		900	1409	2309		3-72	RES	EL RIO PARK		HOUSE	984	1938		
34496	116-12-4010	11.00	118		900	6192	7092		9-73	RES	EL RIO PARK		HOUSE HOUSE	8054 576	2542 1944		
34497	116-12-4130	11.00	135		900	2347	3247		5-74	RES	EL RIO PARK		HOUSE HOUSE	600 432	1959 1959		
34504	116-12-4770	11.00	136		935	3615	4550		2-73	RES	EL RIO PARK		HOUSE	797	1945		
34524	116-12-6640	11.00	87		900	1957	2857		8-71	RES	EL RIO PARK		HOUSE	945	1940	REMD	0-73

Table A-2 (continued)---Selected Data for 1971 Sample

CENT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	% BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	REIMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
34706	117 -7-1410	9.00	295		2425	11132	13557		3-72	RES	TUCSON	APART	2202	1908		
35068	120 -6-1410	24.00	43		760	2032	2792			RES	AM'D GOVT HEIGHTS #2	HOUSE	409	1931	DEMO	8-74
351684	120 -9 -240	24.00	43		1040	275	1315			RES	FAIRGROUNDS RESUB					
351824	120 -9-2060	24.00	226		910	3300	4210		9-71	RES	FAIRGROUNDS RESUB	HOUSE	864	1947		
34839	118-18-1310	23.00	43		1475	0	1475		4-71	RES	CHAIRMANS					
344684	118-22-2240	23.00	228		1305	4991	5096		9-71	RES	SOUTHERN HEIGHTS	2-PLEX HOUSE HOUSE	1254 440 406	1936 1937 1945		
34895	118-23-2000	23.00	100		1125	2399	3524		12-71	RES	HOME	HOUSE	956	1956		
34904	118-23-2570	23.00	76		1010	2088	3098	1-72	4-75	RES	HOME	HOUSE HOUSE	931 312	1929 1943		
349194	118-24-2060	23.00	43		1010	471	1481		10-72	RES	HOME					
349294	118-24-3190	23.00	61		2072	1850	3922		8-74	RES	HOME	HOUSE	684	1943		
34947	118-26 -750	23.00	30		1000	2058	3058		1-72	RES	HOMELAND	HOUSE	303	1949		
34811	118-25-1490	23.00	41		1010	1072	2082		6-71	RES	HOME #2	HOUSE	724	1952		
34964	119 -3 -660	23.00	51		890	865	1755		2-72	RES	SUNSET VILLA	LAR	608	1964		
349674	119 -3 -700	23.00	7		0	159	159		5-74	OTH	SUNSET VILLA					
35998	137-24 -410	8.00	23		790	1040	1830			RM	DREXEL HILLS					
346134	116-20 -730	10.00	105		835	2649	3484		4-71	RES	CUTTONWOOD	HOUSE	771	1951		

FOOTNOTES FOR FIRST PAGE OF TABLE:

@ DATA COMPILED FROM PIMA COUNTY TAX ROLLS AND TAX SALE RECORD BOOK FOR TAX YEAR 1969, FROM 1970 CENSUS DATA AND FROM PROPERTY CARDS AND PROPERTY MAPS IN THE ASSESSOR'S OFFICE.

* 33660 LOT IS 31' X 75'...LOT IS USED AS A PUMP SITE

* 33906 RESUBDIVIDED IN 1973

* 34520 WELL SITE...LOT IS 50' X 100'...PARCEL IS ADJACENT TO RANCHO VERDE WASH

FOOTNOTES FOR SECOND PAGE OF TABLE:

* 34540 SUBDIVIDED INTO ROCKING R RANCH IN 1973

* 33666 ENTIRE PARCEL IS A UTILITY EASEMENT

* 33678 USED AS A WELL SITE...IRREGULAR PARCEL

* 35389 SUBSEQUENT CONSTRUCTION WAS A LARGE APARTMENT COMPLEX

Table A-2 (continued)---Selected Data for 1971 Sample

FOOTNOTES FOR THIRD PAGE OF TABLE:

* 36627 THIS PARCEL IS A STREET
* 34572 THERE ARE OTHER MISC IMPROVEMENTS ON THE PROPERTY
* 35055 TREASURER'S DEED
* 33845 PARCEL WAS CONDEMNED FOR PUBLIC USE IN MARCH, 1974
* 33555 CUT UP AND SOLD IN 5-ACRE PARCELS BEGINNING 1970
* 34774 LOT IS 50' X 300'
* 34782 LANDLOCKED PARCEL
* 36493 MOBILE HOME MOVED INTO PROPERTY INSTALLED IN 1975

FOOTNOTES FOR FOURTH PAGE OF TABLE:

* 33706 PARCEL IS 20' X 300' ACCESS ROAD
* 33734 TRIANGULAR SIZE AND SHAPE MAKE PARCEL USELESS
* 35250 LOT IS 40' X 150'
* 36051 TREASURER'S DEED
* 35346 TREASURER'S DEED...LOT IS 20' X 200'
* 35535 NEW IMPROVEMENT IS A DUPLEX
* 36057 HOUSE WAS DEMOLISHED BY FIRE
* 36153 DRAINAGE EASEMENT RUNS THROUGH THE PROPERTY
* 34201 COMBINATION DOG KENNEL AND HOME
* 36100 ONE LOT OF SEVERAL ON WHICH STAND CLUBHOUSE, POOL, ETC...ALL ARE CHARGED TO THIS LOT

FOOTNOTES FOR FIFTH PAGE OF TABLE:

* 33748 IMPROVEMENT IS A CHAIN LINK FENCE
* 34154 LOT IS 26' X 120'...MUCH NARROWER THAN ADJOINING LOTS
* 34314 GARAGE ENCROACHES ON ADJOINING PARCEL
* 35522 TREASURER'S DEED

FOOTNOTES FOR SIXTH PAGE OF TABLE:

* 34301 LOT IS 34' X 75'
* 34662 LOT IS 66' X 80'
* 34676 LOT IS 63' X 62'

FOOTNOTES FOR SEVENTH PAGE OF TABLE:

* 33468 THERE IS A STORAGE SHED ON THE PROPERTY
* 35102 TREASURER'S DEED
* 34060 TREASURER'S DEED
* 34919 IMPROVEMENTS ARE A STORAGE ROOM AND A CHAIN LINK FENCE
* 34929 THE HOUSE IS PARTIALLY ON AN ADJOINING LOT
* 34967 LOT IS A VERY SMALL TRIANGULAR PARCEL BESIDE I-10
* 34613 LOT IS BETWEEN RR TRACKS AND I-10

Table A-3. Selected Data for 1973 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	% BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	PERMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
358934*	114 -3 -34	47.02	6254	10	110315	56315	166430		3-75	COM	6-13S-15E 246.13 ACRES					
40312	108 -5 -60	47.02	125		4860	0	4860		7-73	RES	VISTA DE LAS CANDELAS EST					
403239	108 -5 -570	47.02	110		6270	0	6270		9-73	RES	VISTA DE LAS CANDELAS EST				SPLIT	6-73
40326	108 -5 -900	47.02	110		5460	0	5460		5-73	RES	VISTA DE LAS CANDELAS EST					
40329	108 -5 -780	47.02	96		5460	0	5460		5-73	RES	VISTA DE LAS CANDELAS EST					
40338	108 -5-1190	47.02	110		6720	0	6720		9-73	RES	VISTA DE LAS CANDELAS EST				HOUSE	8-74
40386	109-27 -310	47.02	157		7980	0	7980		5-73	RES	LA BUENA VIDA ESTATES					
404739	114-11 -3A	47.02	3279		20330	11710	32040		4-74	COM	HEDDEN VALLEY	CONC'S	1194	1969		
42184	203 -5 -170	47.02	30		1600	992	2592			MH	LARIAT ESTATES					
42186	203 -5 -790	47.02	298		3700	17075	10275		1-74	RES	LARIAT ESTATES	HOUSE	1974	1967		
42216	203 -8 -520	47.02	17		485	0	485			RES	TWIN LAKES					
42223	203 -8 -590	47.02	17		485	0	485			RES	TWIN LAKES					
42247	203 -8-1170	47.02	17		485	0	485			RES	TWIN LAKES					
42271	203 -8-1410	47.02	17		485	0	485			RES	TWIN LAKES					
42315	203-78 -10	47.02	308		10500	0	10500			>5	15-11S-14E 17.50 ACRES				MERGE	8-72
423164	203-78 -40	47.02	53		2250	415	2665			<=5	15-11S-14E 2.50 ACRES					
40233	105 -3 -280	47.01	213		7250	0	7250		11-73	IND	MARYLAND MILL ESTATES					
40357	108-23 -700	47.01	45		3460	53687	57147		9-73	RES	LOS RANCHOS PERKINS	HOUSE	3207	1978		
41482	125 -1-1040	19.00	257		4068	30796	34864		5-74	RES	8-14S-14E 0.25 ACRES	HOUSE	1854	1950		
41495	125-13 -850	19.00	160		4830	0	4830		7-73	RES	SPEEDWAY PLACE					
36754	205-31 -580	40.06	54	10	2225	0	2225			RES	MELAGROSA MILLS					
39759	205-63 -90	40.06	1836	9	79173	0	79173			>5	31-14S-16E 87.97 ACRES					
39765	205-64 -8A	40.06	2196	10	117000	4093	121093		9-73	>5	16-15S-16E 500.00 ACRES					
39766	205-64 -90	40.06	419	10	24000	0	24000		4-74	>5	16-15S-16E 120.00 ACRES				MERGE	8-74
397904	205-76 -10	40.06	136	8	7860	0	7860		9-73	>5	7-15S-17E 39.34 ACRES					

Table A-3 (continued)---Selected Data for 1973 Sample

CENT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	# BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
36827	114-32-1390	40.06	81	10	9500	28815	34315		2-73	RES	SABINO VISTA #4	HOUSE	2180	1971	MERGE	8-71
40482	114-27 -650	40.06	50		5950	0	5950		3-73	RES	INDIAN HILLS NORTH				HOUSE ADD'N	4-73 8-75
400519	133-30 -620	40.07	534	10	9683	20655	30338		8-73	RES	CENTENNIAL PARK #2	HOUSE	2210	1961		
41763	136 -2-6440	40.07	289		2730	19705	22435		5-74	RES	ROLLING MEADOWS	COM/FH	1494	1970		
41766	136 -5 -260	40.07	80		3154	0	3154		6-74	RES	ROLLING HILLS #3					
39716	202-13 -30	40.02	360	10	4000	0	4000		3-73	>5	25-11S-11E 10.00 ACRES					
39740	203-65 -510	40.02	77	10	5250	16465	21715			RES	WESTWARD LOOK EST #1	HOUSE	1372	1971		
397529	205-14-4120	40.02	10	10	635	0	635		3-73	RES	SUNNEHAVEN					
40069	203-10 -910	40.02	125	10	457	6994	7451		5-73	RES	8-12S-13E 0.03 ACRES	HOUSE	440	1964		
40122	101 -7 -220	40.02	200		1090	12849	13939			RES	8-13S-13E 1.10 ACRES	HOUSE	1635	1965		
42194	203 -6 -170	40.02	72		1020	0	1020		6-74	<=5	4-11S-14E 1.57 ACRES					
423799	205-13 -60	40.02	620		3320	29877	33203		10-73	COM	30-11S-16E 0.23 ACRES	COMC'L HOUSE	6882 442	1950 1921	SPLIT	1-75
40171	103-19 -170	44.01	23		2200	0	2200		1-75	RES	NORTH DESERT HILLS					
409060	116-26 -60	44.01	21		1170	0	1170			RES	PANORAMA ESTATES					
399449	327 -3 -810	30.00	48	10	2961	1048	4009		5-75	COM	MIRMAN	COMC'L	912	1967		
39878	111 -2 -300	27.00	458	10	3360	12575	15935		1-73	COM	28-13S-14E 0.63 ACRES	COMC'L	2715	1959		
40027	126-16 -110	34.00	303	10	4900	18144	23044		4-74	RES	SAN CLEMENTE	HOUSE	2093	1937		
41503	126-13-1620	34.00	149		2650	12776	15426			RES	LINDEN PARK	HOUSE	913	1951		
41505	126-18 -920	34.00	183		3375	16600	19975		10-73	RES	PALOMAR	HOUSE	1525	1947		
39932	123 -7-2320	6.00	282	10	3356	15459	18815		1-73	RES	OLSENS	HOUSE	1200	1961		
41426	123 -7-1900	6.00	383		3170	6884	10054			RES	OLSENS	HOUSE	955	1970		
398879	112 -4-2000	17.00	535	10	9054	13366	22420		8-75	COM	LA MADERA	COMC'L	1930	1949	SPLIT	8-75
41944	138-28 -330	43.02	33		1024	0	1024		5-74	<=5	19-15S-13E 2.56 ACRES				SPLIT	8-72
41947	138-28 -710	43.02	24		1000	469	1469		6-73	RM	19-15S-13E 2.50 ACRES					
42398	206-11 -378	43.02	76		2500	0	2500			<=5	11-15S-12E 5.00 ACRES				SPLIT	8-72
42401	206-16 -970	43.02	36		1000	10399	11399		2-75	RES	SUNSET ACRES	HOUSE	1260	1965	ADD'N	8-75
42436	301-23-4230	43.02	62		1900	0	1900		4-74	RES	DIAMOND BELL RANCH					
42481	304-24 -510	43.02	10		4000	19430	23430			RES	GREEN VALLEY FAIRWAYS	HOUSE	1301	1971		
42482	304-25 -540	43.02	14		4200	17752	21952			RES	LA CANADA HOMESITES FUNDI	COM/IH	1946	1971		
42536	305-44 -450	43.02	10		540	0	540		9-73	RES	NEW TUCSON					

Table A-3 (continued)---Selected Data for 1973 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	X	BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASGMT DATE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
42557	305-44 -460	48.02	10			540	0	540		9-73	RES	NEW TUCSON					
41497	126 -2 -340	32.00	109			5700	0	5700		3-73	RES	OLD PUEBLO HEIGHTS					
41291	119-41-2040	43.01	199			13720	0	13720			>5	34-14S-13E 94.30 ACRES					
41853	117-26 -170	43.01	41			1456	0	1456			RES	MISSION TERRACE					
41861	117-26 -680	43.01	10			1456	0	1456		2-74	RES	MISSION TERRACE					
41862	117-26 -730	43.01	10			1456	0	1456		2-73	RES	MISSION TERRACE					
42020	139-25 -180	43.01	56			1620	727	2347		6-73	MH	EDFER MANOR					
406159	110-10 -290	31.00	34			6720	33752	40472			RES	35-13S-14E 0.24 ACRES	HOUSE	2263	1973	SPLIT	5-72
418769	110-15-2770	35.00	24			100	0	100			OTH	SWAN PARK					
41681	130-18 -760	35.00	116			9812	0	9812		12-73	RES	FAIR OAKS MANOR					
40273	106-12 -918	45.01	74			557	8458	9015		11-73	RES	27-13S-13E 0.13 ACRES	HOUSE	720	1960	DEMO	7-73
415159	129 -4 -740	7.00	17			900	0	900		4-73	RES	AMERICAN VILLA RESUB					
40082	202-11 -860	44.02	7	10		1350	14243	15593		3-73	RES	MARANA VISTA	HOUSE	908	1971		
40090	203-52 -170	44.02	50	10		4750	19623	24373			RES	31-12S-11E 9.00 ACRES	HOUSE	2190	1971		
41011	110 -4 -570	44.02	28			872	0	872			RES	A MOUNTAIN					
42077	201-62-1140	44.02	34			1750	583	2333		10-74	MH	HUNTER SUBDIVISION					
42080	201-62-1180	44.02	19			1600	0	1600		5-73	MH	HUNTER SUBDIVISION					
42097	231-71 -100	44.02	46			2100	503	2603			MH	EL TIRADOR ESTATES					
42119	201-71-1330	44.02	31			1400	0	1400			MH	EL TIRADOR ESTATES					
42121	201-71-1350	44.02	31			1400	0	1400			MH	EL TIRADOR ESTATES					
42136	202-11 -290	44.02	144			1100	10001	11101		7-73	RES	22-11S-11E 0.40 ACRES	HOUSE	1122	1953		
42143	202-15 -140	44.02	128			2737	10645	13382			RES	27-11S-11E 2.17 ACRES	HOUSE	1541	1953		
42145	202-20 -370	44.02	69			729	4137	4862		1-74	RES	HOMEA ESTATES	HOUSE	855	1937		
42153	202-45 -9E	44.02	105			2776	3032	5808	3-74		>5	7-12S-12E 6.94 ACRES	HOUSE	384	1960		
421584	202-47 -120	44.02	63			2940	0	2940		2-74	>5	8-12S-12E 8.00 ACRES					
42363	204-52-3970	44.02	10			626	0	626			RES	MILLSTONE MANOR					
42377	204-64 -50	44.02	10			342	819	1161			MH	8-13S-11E 1.14 ACRES					
42578	401-31-1040	49.00	10			105	1557	1662			RES	HOMER BROWN	HOUSE	312	1939		
42583	401-16 -30	49.00	36			260	710	970		1-75	RES	15-12S -6W 0.12 ACRES	LMP	996	1930	DEMO	8-73
402059	104 -3-2070	45.02	84			315	3692	4007		5-75	RES	22-13S-13E 0.17 ACRES	HOUSE	675	1958		
398444	104-10 -960	45.03	176	10		1300	4695	5995		2-73	RES	RIVERSIDE GARDENS	HOUSE	825	1969		

Table A-3 (continued)---Selected Data for 1973 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	R BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASGMT DATE	REIMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
39925	122-14 -190	18.00	101	10	5301	8301	13602		4-74	RES	4-34S-14E 0.49 ACRES	3-PLEX	1560	1940		
41418	122-17-2840	18.00	105		6722	0	6722			GES	JONES					
40405	110 -7-4240	29.01	31		2300	0	2300		6-73	RES	FAIR OAKS TERRACE					
40404	110 -8 -40A	29.01	330		5290	5444	10734		10-73	RES	VISTA DEL MONTE	HOUSE	1189	1940		
40437	110 -7-2200	29.01	130		2040	14868	16908		12-73	RES	CATALINA FARMS	HOUSE	1030	1959	ADD'N	0-74
41436*	123-15-2950	15.00	226		1200	2567	3767		6-73	RES	UNIVERSITY HOME	HOUSE	719	1928		
41803	117 -5-4770	39.00	14		818	1126	1936		7-74	RES	NATIONAL CITY	LNR	814	1952		
41873*	118 -5 -490	39.00	62		2022	0	2022			RES	MISSION MANOR					
41874	118 -5-1140	39.00	301		1630	14482	16112		9-73	RES	MISSION MANOR	HOUSE	999	1952	ADD'N	0-74
41648	110 -4 -470	20.00	163		2693	6063	8756		5-73	COM	PARKWAY TERRACE	CONC'L	1150	1950		
41663*	130-12-1700	20.00	156		1900	5915	7815			RES	BEL AIR	HOUSE	414	1940		
41670	130-12-2220	20.00	180		2829	13047	15876		4-73	RES	BEL AIR ANNEX 02	HOUSE	1109	1970		
41912	136-21 -460	37.00	19		2000	14052	16052		4-75	RES	JAMAICAN ESTATES	HOUSE	1254	1972		
41992	139-21-1450	37.00	32		1948	0	1948		4-73	MH	SOUTHLAND PARK					
40251	106 -1-1468	26.00	64		1892	0	1892		6-75	RES	CATALINA					
40258*	136 -4 -780	26.00	86		2625	0	2625		4-73	RES	GARDEN HOMES					
40453*	111 -4-2758	26.00	47		1622	0	1622			RES	30-13S-14E 0.34 ACRES					
41963*	119 -7 -3A	41.01	180		5990	0	5990			>5	6-15S-14E 11.98 ACRES					
41968	139-12 -90	41.01	350		11078	0	11078		2-73	MH	5-15S-14E 1.73 ACRES					
42028	139-29-1130	41.01	26		720	1459	2179		7-73	MH	LOS RANCHITOS					
41734	132-23-2380	41.02	60		2605	0	2605		10-74	COM	INDUSTRIAL PARK SITE					
41736*	132-23-2420	41.02	11		1125	0	1125		4-73	COM	INDUSTRIAL PARK SITE					
42554	305-34 -860	41.02	8		360	0	360			RES	NEW TUCSON					
42563	306-36 -50	41.02	11		477	0	477		6-73	<>5	6-18S-17E 4.77 ACRES					
42612	139-43 -320	41.02	18		1470	0	1470			IND	SOUTHSIDE INDUSTRIAL SITE					
41434	123-15 -780	14.00	198		1905	11932	13837			RES	UNIVERSITY MINE	HOUSE HOUSE HOUSE	471 471 471	1937 1937 1937		
39970	111 -6-2760	28.00	92	16	1460	8716	10176		3-73	RES	GRANADA PARK	HOUSE	741	1952		
40515*	115 -4-2930	4.00	172		1440	7533	8973			COM	FELDMANS AMENDED	CONC'L	2500	1920	MERGE	0-72

Table A-3 (continued)---Selected Data for 1973 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	B O/D	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	REAMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SEMS ACTION	SUBS DATE
405170	115 -4-2960	4.00	28		1600	0	1600			COM	FELDMANS AMENDED	CONC'L	2500	1920	MERGE	0-72
405180	115 -4-2970	4.00	20		1085	0	1085			COM	FELDMANS AMENDED	CONC'L	2500	1920	MERGE	0-7P
409468	117 -4-2900	4.00	538		2704	6870	9574		5-74	COM	TUCSON	CONC'L	3200	1927		
39953	124 -5 -300	5.00	9	10	8759	12636	16395		5-73	RES	BUELLS	HOUSE HOUSE	447 1120	1916 1936		
41442	123-17 -250	5.00	268		2686	7345	10031		12-74	RES	PLUMER & STEWARDS	HOUSE	1281	1929		
41448	124 -6-1190	5.00	297		542	7946	8488		3-74	RES	BUELLS	HOUSE	742	1932		
39901	115 -7-1060	13.00	168	10	1117	13683	14800		3-75	RES	BRONX PARK	HOUSE	904	1931		
40522	115 -5-125A	13.00	305		1427	7850	9277			RES	BRONX PARK	HOUSE	631	1947		
405260	115 -6-1900	13.00	147		2736	0	2736		9-73	IND	BRONX PARK					
40530	115 -7 -5A	13.00	29		156	0	156			RES	BRONX PARK					
40541	115 -7-1340	13.00	83		1095	1896	2991		5-73	RES	BRONX PARK	HOUSE	984	1920		
40542	115 -8 -50	13.00	160		832	1400	2232		2-73	RES	HIGHLAND PARK	HOUSE	1322	1927		
40546	115-15-1010	13.00	140		2905	3356	6261		6-74	RES	EL SANUARO	HOUSE	529	1940		
405810	115-10-1700	13.00	40		1230	0	1230		1-75	RES	ORACLE PARK					
39020	129-14 -760	22.00	92	10	772	3456	4228		3-73	RES	GRAND VIEW	HOUSE	618	1955		
415260	129 -9 -840	22.00	32		900	0	900		10-73	RES	ALTADENA HEIGHTS					
41547	129-12 -740	22.00	30		840	14156	14996		5-73	RES	MIRASOL	HOUSE	3117	1972		
41565	129-12-2390	22.00	16		840	16030	16870		5-75	RES	MIRASOL	HOUSE	3223	1971		
41566	129-12-2590	22.00	17		462	0	462			COM	MIRASOL					
415760	129-13 -480	22.00	39		1166	0	1166		9-75	RES	GRAND VIEW					
41595	129-13 -590	22.00	41		1213	0	1213		9-75	RES	GRAND VIEW					
41615	129-14-1370	22.00	40		1213	0	1213		5-75	RES	GRAND VIEW					
41626	129-13-3130	22.00	169		900	11556	12456		7-74	RES	GRAND VIEW	HOUSE	1294	1951		
41627	129-13-3740	22.00	32		900	0	900		2-75	RES	GRAND VIEW					
41629	129-13-4920	22.00	68		2102	0	2102		9-73	IND	GRAND VIEW					
416400	129-15 -110	22.00	208		1373	5858	7231			COM	19-14S-14E 0.13 ACRES	CONC'L CONC'L CONC'L	960 1056 2304	1945 1945 1945		
41709	132-14 -530	22.00	91		2835	0	2835		4-75	COM	BROADWAY OF AMERICA					

Table A-3 (continued)---Selected Data for 1973 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	% BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	RECMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME		IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
41657	110 -9-6240	21.00	102		2200	11771	13971		4-73	RES	PUEBLO GARDENS		HOUSE	977	1970		
41707	132-10 -610	21.00	115		2400	10581	12981		4-73	RES	WESTERN HILLS #2		HOUSE	816	1953	ADD'N	8-75
40891	116-23 -530	25.00	12		298	0	298			RES	HAYHURST						
41057	118 -8-1140	25.00	109		700	3892	4592		9-73	RES	23-14S-13E	0.46 ACRES	HOUSE	901	1948	ADD'N	8-75
41214	119-21 -210	25.00	226		7464	0	7464		12-73	NH	27-14S-13E	2.14 ACRES					
412154	119-21 -220	25.00	409		7770	2760	10530		12-73	NH	27-14S-13E	6.48 ACRES	HOUSE	573	1933		
412294	119-35 -50	25.00	55		1792	0	1792			<>5	33-14S-13E	2.56 ACRES					
41242	119-41-1850	25.00	22		654	0	654		10-73	RES	PHEBUS ESTATES						
41251	119-41-1940	25.00	22		654	0	654		2-74	RES	PHEBUS ESTATES						
41253	119-41-1960	25.00	22		654	0	654		2-74	RES	PHEBUS ESTATES						
41256	119-41-1970	25.00	22		654	0	654		2-74	RES	PHEBUS ESTATES						
41261	119-41-2040	25.00	22		654	0	654		2-74	RES	PHEBUS ESTATES						
41268	119-41-2110	25.00	22		654	0	654		2-74	RES	PHEBUS ESTATES						
41283	119-41-2300	25.00	22		654	0	654		2-74	RES	PHEBUS ESTATES						
405904	115-18-2100	3.00	10		496	0	496		10-73	RES	ORACLE PARK						
408304	116-16-2420	3.00	135		2755	170	2925		12-73	COM	MOUNTAIN VIEW		HOUSE	250	1936		
405524	115-19-3030	12.00	10		254	0	254			RES	PASCUA						
405604	119-16 -140	12.00	30		2331	0	2331		6-73	IND	2-14S-13E	0.37 ACRES					
40597	115-20-1040	12.00	17		954	0	954		8-74	RES	SILVERCROFT						
40611	115-20-2000	12.00	22		647	0	647		7-75	RES	SILVERCROFT ADDITION #2						
40617	115-20-2060	12.00	22		647	0	647		7-75	RES	SILVERCROFT						
40621	115-20-2120	12.00	22		647	0	647		7-75	RES	SILVERCROFT						
40648	115-20-2390	12.00	22		647	0	647		7-75	RES	SILVERCROFT						
40649	115-20-2400	12.00	22		647	0	647		7-75	RES	SILVERCROFT						
40669	115-20-2640	12.00	22		647	0	647		7-75	RES	SILVERCROFT						
40687	115-20-2820	12.00	22		647	0	647		7-75	RES	SILVERCROFT						
40710	115-20-3050	12.00	22		647	0	647		7-75	RES	SILVERCROFT						
40750	115-22-1180	12.00	113		375	3636	4011		9-73	RES	EL RIO ESTATES		HOUSE	905	1950		
41344	120 -7-4980	30.00	140		1200	8670	9870		12-73	RES	NATIONAL CITY		HOUSE	729	1953		
41706	117 -5 -540	30.00	93		810	3910	4740			RES	NATIONAL CITY		HOUSE	732	1955		
41793	117 -5-2790	30.00	81		810	2403	3213		4-74	RES	NATIONAL CITY		HOUSE	396	1951	ADD'N	8-75

Table A-3 (continued)---Selected Data for 1973 Sample

CENT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	& BED	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	REIMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
41809	117 -6-1010	30.00	115		910	3453	4463			RES	NATIONAL CITY	LNG	1194	1951		
40955	117 -8 -380	8.00	214		1618	6025	7643			RES	TUCSON	HOUSE	1234	1915		
41530	129-11 -050	8.00	76		3630	1305	4935			RES	MELROSE PARK	HOUSE	416	1949		
40778	116-12-4390	11.00	83		900	8988	9888		5-73	RES	EL RIO PARK	HOUSE	919	1953		
40783	116-12-6060	11.00	215		900	6337	7237		9-73	RES	EL RIO PARK	HOUSE	624	1958		
40800	116-14 -910	11.00	58		3465	0	3465		5-73	RES	DESERT HILLS				HOUSE	6-73
40836	116-17 -370	11.00	32		900	0	900			RES	RIVERSIDE PARK					
40861	116-17-3290	11.00	66		810	9617	10427		4-74	RES	RIVERSIDE PARK	HOUSE	819	1949		
40976	117 -9-1790	9.00	60		1750	0	1750		3-73	RES	TUCSON					
40996*	117-14-2530	9.00	64		730	1684	2414		9-73	RES	TUCSON	2-PLEX	1565	1900	DEMO	8-73
41193	119 -4-1320	24.00	126		1100	13248	14348		8-73	RES	WHITESTONE	HOUSE	1302	1947		
41197	119 -4-3070	24.00	153		991	5321	6312			RES	RAINBOW	HOUSE	756	1951		
41309	120 -6 -640	24.00	41		1428	0	1428		4-75	RES	AMENDED GOVT HEIGHTS #2					
41356	120 -8-1670	24.00	1304		5935	32847	38782			COM	NATIONAL CITY	CONC'L	6300	1949		
41805	118-23-2260	23.00	176		1188	4669	5857			RES	HOME*	HOUSE HOUSE	336 956	1940 1942		
41836	118-24 -500	23.00	233		1010	11350	12360			RES	HOME	HOUSE	808	1961		
41850*	118-26-1250	23.00	20		547	145	692		5-75	RES	HOMELAND	HOUSE	320	1940		
41860*	119 -3 -470	23.00	9		230	0	230			RES	SUNSET VILLA					
40991	117-14-1580	10.00	204		256	1549	1805			RES	TUCSON	HOUSE	1544	1912		

FOOTNOTES FOR FIRST PAGE OF TABLE:

DATA COMPILED FROM PIMA COUNTY TAX ROLLS AND TAX SALE RECORD BOOK FOR TAX YEAR 1971, FROM 1970 CENSUS DATA, AND FROM PROPERTY CARDS AND PROPERTY MAPS IN THE ASSESSOR'S OFFICE.

* 39843 RESORT RANCH WITH 10 TO 15 BUILDINGS...COTTAGES, DUNNHOUSES, ETC.

* 40323 RESUBDIVIDED IN 1973

* 40473 FORMERLY A PAR-3 GOLF COURSE...GREENS DEMOLISHED IN 1973

* 42316 LANDLOCKED

* 39790 CUT BY MANY WASHES

FOOTNOTES FOR SECOND PAGE OF TABLE:

* 40053 LARGE WASH IN FRONT OF HOUSE

* 39752 LOT HAS A 20 DEGREE SLOPE...LOT IS 25' X 150'...HALF AS WIDE AS OTHER LOTS

* 42379 IMPROVEMENT IS THE MT. LEMMON LODGE

* 40906 LOT IS 30' X 150'

* 39944 IMPROVEMENTS ARE UTILITY BUILDINGS

* 39807 LOT IS USED AS A GAS STATION

Table A-3 (continued)---Selected Data for 1973 Sample

FOOTNOTES FOR THIRD PAGE OF TABLE:

* 40414 LANDLOCKED...WASH CUTS CORNER OF LOT
* 41676 PARCEL IS USELESS: DIMENSIONS ARE 5' X 700'
* 41515 TREASURER'S DEED...LOT FRONTS ON ALLEY...LOT IS 45' X 65'
* 42158 SANTA CRUZ RIVER RUNS THROUGH ENTIRE PARCEL
* 40205 LOT IS 85' X 85'
* 39844 FLOOD DANGER...LOT IS 68' X 101'

FOOTNOTES FOR FOURTH PAGE OF TABLE:

* 41436 LOT IS 40' X 140'
* 41873 WELL SITE
* 41663 LOT IS 42' X 81'
* 40258 LOT IS 52' X 330'...HALF A REGULAR LOT
* 40450 LOT HAS NO FRONTAGE
* 41963 NO FRONTAGE...LANDLOCKED
* 41736 LOT IS 51' X 60'
* 40519 IMPROVEMENT IS A BAR ON 3 LOTS WHICH MERGED IN 1972

FOOTNOTES FOR FIFTH PAGE OF TABLE:

* 40517 IMPROVEMENT IS A BAR ON 3 LOTS WHICH ALL MERGED IN 1972
* 40518 A BAR ON 3 LOTS WHICH ALL MERGED IN 1972
* 40944 IMPROVEMENT IS A HOTEL
* 40526 PROPERTY IS USED AS A JUNK YARD
* 40581 PARCEL IS 40' X 155'
* 41526 TREASURER'S DEED
* 41576 LOT IS ADJACENT TO RAILROAD TRACKS
* 41640 LOT IS A VACANT SERVICE STATION

FOOTNOTES FOR SIXTH PAGE OF TABLE:

* 41215 PARCEL IS USED AS A MOBILE HOME PARK
* 41224 A VERY NARROW TRIANGULAR PARCEL BY TUCSON-AJO HIGHWAY
* 40540 PARCEL IS 40' X 92'
* 40830 LOT IS USED AS A JUNK YARD...OWNER LIVES IN THE IMPROVEMENT
* 40952 LOT IS 30' X 90'
* 40560 TRIANGULAR PARCEL 82' AT BASE AND 492' LONG

FOOTNOTES FOR SEVENTH PAGE OF TABLE:

* 40998 LOT IS 28' X 136'
* 41130 LOT IS 34' X 50'
* 41160 LOT IS A SMALL TRIANGULAR PARCEL ADJACENT TO I-10

Table A-4. Selected Data for 1975 Sample

CLPI NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	E AID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	RECMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
48390	108 -7-1910	47.02	60		5000	0	5000		6-75	RES	SANTA CATALINA ESTATES					
48416	109 -5 -100	47.02	126		5265	0	5265			RES	CORONADO FOOTHILLS EST					
48442	109 -8-3710	47.02	361		15300	0	15300			RES	SKY RIMP RTL AIP ESTATES					
48642	114-16 -40	47.02	277		57620	0	57620			>5	10-13S-15E 39.85 ACRES					
48645	114-16 -70	47.02	280		58240	0	58240			>5	19-13S-16E 40.00 ALRES					
51732	201 -5 -140	47.02	74		2800	1005	3805			MH	LARIAT ESTATES					
51735	201 -5 -430	47.02	51		2800	759	3559			MH	LARIAT ESTATES					
51762	203 -7 -690	47.02	135		5400	0	5600			MH	TWIN LAKES MOBILE EST					
51827	211 -8-1360	47.02	14		1000	0	1000			RES	TWIN LAKES					
51834	203 -8-1430	47.02	14		1000	0	1000			RES	TWIN LAKES					
51849	211 -8-1620	47.02	26		3800	0	3800			RES	RANCH ACRES					
51906	203-30 -188	47.02	5		100	0	100			RES	SHADOW MOUNTAIN ESTATES					
52028	203-30-1420	47.02	26		1000	0	1000			RES	CHAPARRAL ESTATES					
48483	109-28 -80	47.01	258		9630	31419	41049			RES	HACIENDAS FRANCISCO SOZA	HOUSE	1870	1973		
485264	111 -1 -330	47.01	191		6750	0	6750			<=5	28-13S-14E 2.90 ACRES					
47950	114-34-2500	40.06	66	10	6000	29476	35476			RES	SABINO VISTA SE 01	HOUSE	1860	1973		
48434	114-26 -80	40.06	782		10995	67002	77997		7-75	RES	26-13S-15E 4.34 ACRES	HOUSE	2930	1972		
48461	114-27 -400	40.06	151		5950	0	5950			RES	INDIAN HILLS NORTH					
506669	136 -8-3630	40.06	5		100	0	100			OTH	STONEGATE					
52223	205-31 -30	40.06	54		6000	0	6000			RES	MELAGROSA HILLS					
52276	205-43 -100	40.06	814		122400	0	122400			>5	31-14S-16E 80.00 ACRES					
522949	205-68 -140	40.06	217		656	0	656		3-75	>5	8-15S-16E 80.00 ACRES					
52316	205-78 -30	40.06	96		15840	0	15840			>5	21-15S-17E 20.00 ACRES					
48145	102-11-1050	46.01	26		2000	0	2000			RES	ORACLE FOOTHILLS ESTATES					
48163	102-11-1290	46.01	26		2000	0	2000			RES	ORACLE FOOTHILLS ESTATES					
480014	101 -2 -730	46.02	29		3800	0	3800			OTH	CASAS ADOBES ESTATES					

Table A-4 (continued)---Selected Data for 1975 Sample

CENT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	R BIO	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
48018*	101 -2 -800	46.02	29		3800	0	3800			OTH	CASAS ADOBES ESTATES					
48072*	101 -2-1440	46.02	29		3800	0	3800			OTH	CASAS ADOBES ESTATES					
31867	203-17 -400	46.02	419		20034	14053	34087		3-75	>5	7-12S-13E 19.00 ACRES	HOUSE	948	1959		
51874	203-18 -31	46.02	25		7271	0	7271			>5	8-12S-13E 13.22 ACRES					
51985*	203-63-1558	46.02	9		100	0	100			OTH	SUFFOLK HILLS					
48204	103-16 -100	44.01	367		15964	0	15964			>5	31-13S-13E 240.56 ACRES					
47492	133-26-2080	40.05	191		3500	16816	20316			RES	CARRIAGE HILL #2	HOUSE	1385	1969		
48570*	112 -6-403A	16.08	661		3655	0	3655			RES	32-11S-14E 0.65 ACRES					
48709	114-37 -870	40.02	32		3650	0	3650		4-75	RES	RIVERBEND RANCH ESTATES					
48721	114-37-1010	40.02	23		3800	0	3800		4-75	RES	RIVERBEND ESTATES					
48726	114-37-1060	40.02	23		3800	0	3800		4-75	RES	RIVERBEND ESTATES					
48731	114-37-1120	40.02	23		4300	0	4300		4-75	RES	RIVERBEND ESTATES					
48736	114-37-1310	40.02	23		5000	0	5000		4-75	RES	RIVERBEND ESTATES					
48751	114-37-1460	40.02	23		3900	0	3900		4-75	RES	RIVERBEND ESTATES					
53038	305-30 -880	40.02	7		1600	0	1600			RES	NEW TUCSON					
50962	130-27 -52E	43.02	46		856	1194	2050			MH	10-15S-13E 1.07 ACRES					
50985	130-28 -33A	43.02	20		656	0	656			<=5	19-15S-13E 1.64 ACRES					
50986	130-28 -338	43.02	13		368	0	368			<=5	19-15S-13E 0.92 ACRES					
51244	139-44 -220	41.02	162		6300	1975	8275			>5	31-15S-14E 5.25 ACRES	HOUSE	957	1954		
52337	206-13 -200	43.02	1400		134400	0	134400			>5	16-19S-12E 160.00 ACRES					
52362	206-16-1350	43.02	101		2400	6959	8959			RES	SUNSET ACRES	MHOUSE	907	1970		
52370	206-29 -520	43.02	14		1288	0	1288			<=5	13-19S-12E 0.92 ACRES					
52387	206-31 -570	43.02	65		3750	0	3750			<=5	21-19S-12E 5.00 ACRES					
52429	302-12 -30	43.02	83		2520	3958	6478			RES	13-20S-11E 4.00 ACRES	MHOUSE	690	1941		
52458	303-35 -150	43.02	39		2488	4073	6473		3-75	RES	12-17S-13E 1.00 ACRES	LMH	1229	1956		
52468	303-44 -40	43.02	44		6675	0	6675			RES	LAS QUINTAS SERENAS					
52509	304-16-2400	43.02	44		3000	0	3000			RES	GREEN VLY CORV CLB VISTAS					
52532	304-32 -30	43.02	24		3000	0	3000			<=5	36-19S-12E 0.46 ACRES					
52549	304-32-1770	43.02	11		3150	0	3150			MH	VALLEY MANOR					
52553	304-32-1810	43.02	11		3150	692	3842			MH	VALLEY MANOR					
50813*	117-19 -810	43.01	6		1365	0	1365			RES	GARDEN CITY					
50847	118-15-1210	43.01	66		2075	16193	18268			RES	GARDEN CITY	MHOUSE	1174	1974		

Table A-4 (continued)---Selected Data for 1975 Sample

CENT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	# BID	LAND VALUE	IMP VALUE	TOTAL VALUE	AGENT DATE	REDMP DATE	LAND CLASS	SEC-TWN-RNE/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
50639*	137-20 -210	43.01	54		1898	0	1898			<=5	8-15S-13E 1.35 ACRES					
50937*	122-12 -12A	31.00	2090		91800	70996	162796			COM	SPEEDWAY	COMC'L COMC'L	9948 9600	1960 1974		
50945	122-13 -210	31.00	236		1540	14325	15865			RES	SPEEDWAY	2-PLEX	1074	1947		
50421	131 -3 -330	35.00	354		3000	19476	38476			RES	MAYFAIR TERRACE	HOUSE	940	1959		
49609*	118 -3 -4A	44.02	288		11445	0	11445			>5	21-14S-13E 15.26 ACRES				SPLIT	6-75
49705	119-21-3750	44.02	11		1200	17828	19028			RES	KENNEDY PARK TOWNHOUSES	COM/IN	1000	1974		
49805	119-21-4010	44.02	11		1200	0	1200			RES	KENNEDY PARK TOWNHOUSES					
51284	201-62 -28	44.02	10		2072	0	2072			<=5	34-11S-10E 4.41 ACRES					
51292	201-62 -430	44.02	19		1600	0	1600			MH	HUNTER SUBDIVISION					
51316	201-71 -130	44.02	37		1400	322	1722			MH	EL TIRADOR ESTATES					
51324	201-71 -370	44.02	27		1400	1100	2500			MH	EL TIRADOR ESTATES					
51349	201-71-1760	44.02	44		1400	1011	2411			MH	EL TIRADOR ESTATES					
51352*	201-71-1860	44.02	21		300	629	929			OTH	EL TIRADOR ESTATES					
51360	201-72-1030	44.02	23		2100	0	2100			RES	BLANCO ESTATES					
51387	201-75 -120	44.02	19		800	0	800		6-75	RES	WHITE FENCE FARMS					
51398	201-75 -230	44.02	19		800	0	800		6-75	RES	WHITE FENCE FARMS					
51454	201-75 -790	44.02	19		800	0	800		6-75	RES	HUNTER SUBDIVISION					
51459	201-75 -890	44.02	19		800	0	800		6-75	RES	HUNTER SUBDIVISION					
51507	201-75-1320	44.02	19		800	0	800		6-75	RES	HUNTER SUBDIVISION					
51517	201-75-1420	44.02	19		800	0	800		6-75	RES	HUNTER SUBDIVISION					
51533	201-75-1580	44.02	19		800	0	800			RES	HUNTER SUBDIVISION					
51541	201-75-1660	44.02	19		800	0	800		6-75	RES	HUNTER SUBDIVISION					
51553	201-75-1780	44.02	19		800	0	800			RES	HUNTER SUBDIVISION					
51563	201-75-1880	44.02	19		800	0	800			RES	HUNTER SUBDIVISION					
51588	201-75-2130	44.02	19		800	0	800			RES	HUNTER SUBDIVISION					
51595	201-75-2190	44.02	19		800	0	800			RES	HUNTER SUBDIVISION					
51604	201-75-2290	44.02	19		800	0	800			RES	HUNTER SUBDIVISION					
51611	201-75-2360	44.02	19		800	0	800			RES	HUNTER SUBDIVISION					
51641	202-20 -600	44.02	219		590	16903	17493		6-75	RES	MONTA HEIGHTS	HOUSE	1190	1964		
51666	202-45 -220	44.02	106		4500	589	5089		3-75	MH	MILLIGAN'S ACRES					
51694	202-69 -80	44.02	12		2250	0	2250			>5	31-12S-12E 10.00 ACRES					
51949	203-52-1270	44.02	21		3500	18544	22044		4-75	RES	CASAS DEL DESIE	HOUSE	1292	1974		

Table A-4 (continued)---Selected Data for 1975 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	E BIO	LAND VALUE	IMP VALUE	TOTAL VALUE	ASGMT DATE	REOMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
52062	204 -1 -208	44.02	4		261	0	261			<=5	19-13S-11E 0.29 ACRES					
52076	204-12 -29A	44.02	85		3500	0	3500			RES	BRIDLEWOOD WEST					
52091	204-22-1070	44.02	17		5500	0	5500			RES	VIA DE CERRO					
52124	204-40 -9L	44.02	152		6000	0	6000			>5	12-14S-12E 12.00 ACRES					
52125	204-40 -8V	44.02	77		5000	0	5000			>5	12-14S-12E 5.96 ACRES					
52145	204-52-4730	44.02	11		1200	0	1200			RES	MILLSTONE MANOR					
52179	234-05 -280	44.02	38		10000	0	10000			RES	TRAILS END ESTATES					
52187	204-67 -60	44.02	55		6500	0	6500			RES	CASAS COLINA CABO					
54229	401 -7 -100	49.00	880		22322	43181	65503			COM	10-12S -6W 11.59 ACRES	CONC*L CONC*L	2800 4980	1949 1976		
54232	401-12 -11A	49.00	383		3816	26302	30118			RES	15-12S -6W 0.61 ACRES	HOUSE HOUSE	1659 526	1959 1950		
54256	401-29 -390	49.00	1		110	0	110			RES	ROWDOG					
54263	401-38 -310	49.00	120		613	16485	17098			RES	25-13S -6W 1.00 ACRES	HOUSE	841	1960		
48101	101-16 -400	45.02	184		3200	15179	18379			RES	LA CHOLLA	HOUSE	1092	1962		
48106	101-16-2670	45.02	113		4500	361	4861			MH	CASAS SERENAS					
48190*	103 -7 -490	45.02	74		8044	799	8843			COM	TUCSONITA					
48323	106 -5-1570	45.03	70		2100	3474	5574			RES	PULLMAN CITY ANNEX	LMP LMP	390 312	1949 1949		
48506	110 -7-4220	29.01	33		2300	0	2300		6-79	RES	FAIR OAKS TERRACE					
50479	138 -6 -130	39.00	395		1803	16850	18655			RES	MILHOUSE MANOR	HOUSE	1164	1952		
50919	110-18-135A	37.00	0		826	16279	17101			RES	MITCHELL	HOUSE	1033	1971		
51041	139-14 -60	37.00	308		9250	0	9250			RES	6-15S-14E 5.00 ACRES					
51049	139-19 -200	37.00	271		1505	11659	13164			RES	EMERY PARK	HOUSE	946	1944		
51064	119-21-3280	37.00	41		1140	1668	2808			MH	SOUTHLAND PARK RESUB					
48357	107-12-2090	26.00	35		2160	0	2160			RES	CORONADO HEIGHTS					
50491	132-19 -67A	41.01	70		2483	0	2483		9-79	RES	32-14S-13E 0.94 ACRES				SPLIT	9-79
51010	139 -9-1300	41.01	164		1385	16207	17592		5-79	RES	MOREMORE	HOUSE	1152	1971		
51024	139-12 -90	41.01	308		4521	0	4521			MH	5-15S-14E 11.73 ACRES					
51095	139-29 -40	41.01	189		900	9696	10596			RES	MARSHALL PARK	HOUSE	635	1961	ADDTN	9-79
52112*	139-29-1260	41.01	40		720	592	1312			MH	LOS RANCHITOS					
52702	305-26 -060	41.02	19		1600	0	1600			RES	NEW TUCSON					
52711	305-26-1020	41.02	19		1600	0	1600			RES	NEW TUCSON					
52783	305-28 -050	41.02	16		4000	0	4000			RES	NEW TUCSON					
52800	305-28-1670	41.02	9		4000	0	4000			RES	NEW TUCSON					
52811	305-28-1940	41.02	16		4000	0	4000			RES	NEW TUCSON					

Table A-4 (continued)---Selected Data for 1975 Sample

CENS NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	E BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	REMAP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
52837	305-29 -170	41.02		7	1600	0	1600			RES	NEW TUCSON					
52863	305-29 -440	41.02		7	1600	0	1600			RES	NEW TUCSON					
52904	305-29 -960	41.02		7	1600	0	1600			RES	NEW TUCSON					
52983	305-30 -290	41.02		7	1600	0	1600			RES	NEW TUCSON					
52991	305-30 -400	41.02		7	1600	0	1600			RES	NEW TUCSON					
53017	305-30 -720	41.02		7	1600	0	1600			RES	NEW TUCSON					
53051	305-30-1060	41.02		7	1600	0	1600			RES	NEW TUCSON					
53055	305-30-1100	41.02		7	1600	0	1600			RES	NEW TUCSON					
53073	305-30-1310	41.02		7	1600	0	1600			RES	NEW TUCSON					
53203	305-31 -710	41.02		7	1600	0	1600		3-75	RES	NEW TUCSON					
53229	305-31-1120	41.02		7	1600	0	1600			RES	NEW TUCSON					
53299	305-34 -80	41.02		7	1600	0	1600			RES	NEW TUCSON					
53392	305-34-1610	41.02		7	1600	0	1600			RES	NEW TUCSON					
53454	305-35 -20	41.02		5	700	0	700			RES	NEW TUCSON					
53457	305-35 -50	41.02		5	700	0	700			RES	NEW TUCSON					
53530	305-35 -900	41.02		5	700	0	700			RES	NEW TUCSON					
53542	305-35-1030	41.02		5	700	0	700			RES	NEW TUCSON					
53544	305-35-1100	41.02		5	700	0	700			RES	NEW TUCSON					
53546	305-35-1120	41.02		5	700	0	700			RES	NEW TUCSON					
53630	305-35-2020	41.02		5	700	0	700			RES	NEW TUCSON					

Table A-4 (continued)___Selected Data for 1975 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	# BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASGMT DATE	PRIMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
53660	305-35-2370	41.02	5		700	0	700			RES	NEW TUCSON					
53666	305-35-2440	41.02	5		700	0	700			RES	NEW TUCSON					
53756	305-35-3410	41.02	7		700	0	700			RES	NEW TUCSON					
53774	305-35-3600	41.02	7		700	0	700		3-75	RES	NEW TUCSON					
53775	305-35-3610	41.02	7		700	0	700			RES	NEW TUCSON					
53812	305-35-3940	41.02	7		700	0	700			RES	NEW TUCSON					
53830	305-37 -120	41.02	5		1600	0	1600			RES	NEW TUCSON					
53832	305-37 -140	41.02	5		1600	0	1600			RES	NEW TUCSON					
53858	305-37 -400	41.02	5		1600	0	1600			RES	NEW TUCSON					
53861	305-37 -440	41.02	5		1600	0	1600			RES	NEW TUCSON					
53921	305-37-1060	41.02	5		1600	0	1600			RES	NEW TUCSON					
53940	305-37-1310	41.02	5		1600	0	1600			RES	NEW TUCSON					
53957	305-37-1480	41.02	5		1600	0	1600			RES	NEW TUCSON					
54008	305-37-2090	41.02	5		1600	0	1600			RES	NEW TUCSON					
54016	305-37-2170	41.02	5		1600	0	1600			RES	NEW TUCSON					
54065	305-37-2710	41.02	5		1600	0	1600			RES	NEW TUCSON					
54139	305-05 -40	41.02	15		2550	0	2550			COM	CORONA DE TUCSON					
49899	120 -6-3650	24.08	197		2105	6398	8503			RES	AMENDED GOVE HEIGHTS	HOUSE	456	1948		
												HOUSE	396	1947		
												HOUSE	788	1948		

Table A-4 (continued)---Selected Data for 1975 Sample

CERT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	R BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASGMT DATE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
54143	305-05 -130	41.02	13		1000	0	1000			MH	CORONA DE TUCSON					
54147	305-05 -170	41.02	13		1000	0	1000			MH	CORONA DE TUCSON					
51206	139-43 -760	41.02	22		863	0	863			COM	SOUTHSIDE INDUSTRIAL SITE					
50113	124 -7 -510	4.00	195		2418	4202	6620			RES	REICHERS	2-PLEX	1246	1963		
50110	124 -6-1800	9.00	199		2914	10423	13337			RES	BUELLS	HOUSE	839	1933		
48343	107 -5 -260	13.00	16		5400	430	5830			MH	COLLEEN					
48829	115 -4 -70	13.00	33		1687	0	1687			COM	FELDMANS					
50286	129 -9 -650	22.00	24		805	0	805			RES	ALTADENA HEIGHTS					
50306	129-12 -690	22.00	277		840	6921	7761			RES	MIRASOL	HOUSE	480	1950		
50321	129-13 -250	22.00	27		900	0	900			RES	GRAND VIEW					
50336	129-13-2470	22.00	24		1720	0	1720			IND	GRAND VIEW					
49694	119-21 -770	25.00	237		1365	10060	11425			RES	SAN XAVIER	HOUSE	808	1952		
49379*	117-10-3100	3.00	665		32639	4972	37211			RES	TUCSON	HOUSE	1420	1920		
48939	115-15-3654	12.00	54		1680	771	2451			RES	PASCUA	LMB	924	1940		
48940*	115-15-3720	12.00	9		240	0	240			RES	PASCUA					
48942	115-15-3844	12.00	44		1440	0	1440			RES	PASCUA					
49001	115-20-2120	12.00	20		647	0	647		7-75	RES	SILVERCROFT					
49052	115-20-2690	12.00	20		647	0	647		7-75	RES	SILVERCROFT					
49915*	120 -7-2170	38.00	197		145	9297	9442			RES	NATIONAL CITY	HOUSE	676	1945		
49920	120 -7-3570	38.00	41		1160	0	1160			RES	NATIONAL CITY					
49930	120 -7-3940	38.00	157		1190	2088	3278			RES	NATIONAL CITY	HOUSE LMB	397 99	1944 1944		
50741	137 -5-2120	38.00	214		810	9280	10090			RES	NATIONAL CITY	HOUSE	1004	1950		
50748*	137 -5-4230	38.00	15		405	0	405			RES	NATIONAL CITY					
50294	129-10 -38A	0.00	35		1200	0	1200			RES	KINGS HIGHWAY				MERGE	4-75
49140	116-12-1490	11.00	27		900	0	900			RES	EL RIO PARK					
49244	116-17-2600	11.00	226		1156	8651	9807			RES	RIVERSIDE PARK	HOUSE 2-PLEX	622 891	1945 1940		
49648	119 -3-2080	24.00	97		747	6806	7553			RES	SUNSET VILLA	HOUSE	458	1936		
49647	119 -3-3240	24.00	131		812	7202	8014			RES	SUNSET VILLA	HOUSE	914	1957		
49665	119 -4-2150	24.00	144		1265	7259	8524		4-75	RES	WHITESTONE RESUB	HOUSE	921	1934		
49891	120 -6-1910	24.00	34		950	0	950			RES	AMENDED GRVI HEIGHTS					

Table A-4 (continued)---Selected Data for 1975 Sample

CENT NUMBER	TAX NUMBER	CENSUS TRACT	SALE PRICE	E BID	LAND VALUE	IMP VALUE	TOTAL VALUE	ASSMT DATE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
49491	118-18 -190	23.00	46		1479	1566	3045			RES	CHAIRMANS					
495364	118-22-3750	23.00	36		468	0	468		7-75	RES	PAPAGOVILLE	LNR	795	1910		
496064	118-26-1040	23.00	364		7807	18293	25900			COM	HOMELAND	HOUSE COMC'L	939 1522	1942 1954		
49630	119 -3 -490	23.00	29		954	0	954			RES	SUNSET VILLA					
493999	117-18 -610	10.00	136		897	8101	8998			RES	SOUTHWESTERN	HOUSE	1418	1943		

FOOTNOTES FOR FIRST PAGE OF TABLE:

DATA COMPILED FROM PIMA COUNTY TAX ROLLS AND TAX SALE RECORD BOOK FOR TAX YEAR 1973, FROM 1970 CENSUS DATA AND FROM PROPERTY CARDS AND PROPERTY MAPS IN THE ASSESSOR'S OFFICE.

• 48526 LANDLOCKED PARCEL ADJACENT TO RIVER

• 50668 WELL SITE

• 52294 BARREN DESERT LAND OF VERY LITTLE VALUE

• 48001 LANDLOCKED...PARCEL IS A DRAINAGE EASEMENT

FOOTNOTES FOR SECOND PAGE OF TABLE:

• 48018 PARCEL IS A DRAINAGE EASEMENT

• 48072 PARCEL IS A DRAINAGE EASEMENT

• 51905 PARCEL IS A WELL SITE

• 48570 LOT IS 66' X 426'

• 50813 LOT IS OWNED BY TAX-EXEMPT CHARITABLE INSTITUTION

FOOTNOTES FOR THIRD PAGE OF TABLE:

• 50839 LANDLOCKED PARCEL

• 50017 LARGE LOT USED BY A LUMBER COMPANY

• 49409 SPLIT INTO MANY LOTS...$40,000 HOME WITH POOL BUILT ON ONE LOT

• 51352 WELL SITE

FOOTNOTES FOR FOURTH PAGE OF TABLE:

• 48196 LIVESTOCK STORAGE AREA

• 51112 FRONTS ON AN ALLEY

FOOTNOTES FOR SEVENTH PAGE OF TABLE:

• 49379 IMPROVEMENT IS A HOUSE IN DOWNTOWN TUCSON WHICH IS USED AS AN OFFICE

• 48960 LOT IS 30' X 90'

• 49919 LOT IS 34' X 94'

• 50748 LOT IS 72' X 73'

FOOTNOTES FOR EIGHTH PAGE OF TABLE:

• 49536 LOT IS 25' X 60'...HOUSE IS ON 2 ADJOINING LOTS

• 49606 HOUSE AND STORE ARE ON SAME LOT

• 49399 LOT IS 43' X 160'

Table A-5. Selected Data for Investor-Purchases Sample

CERT NUMBER	TAX NUMBER	YR OF SALE	CENSUS TRACT	SALE PRICE	% BID	LAND VALUE	IMP VALUE	TOTAL VALUE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
333449	203 -0 -210	1971	47.02	382	10	15200	0	15200	4-71	>5	10-11S-14E 30.40 ACRES					
33365	109 -0-1930	1971	47.02	77	10	7070	0	7070	8-71	RES	SKYLINE BEL AIR EST				HOUSE MERGE	8-75 8-75
333619	203-11 -488	1971	47.02	35	9	2760	0	2760	11-73	RES	25-11S-15E 0.92 ACRES					
33542	109 -0 -950	1971	47.02	49	9	4455	0	4455	8-71	RES	SKYLINE BEL AIR ESTATES					
39729	203 -0 -1N	1973	47.02	28	10	1344	583	1927		MH	10-11S-14E 1.27 ACRES					
39735	203 -0 -193	1973	47.02	109	10	3306	358	3664	9-73	MH	10-11S-14E 9.29 ACRES					
39875	109 -3 -240	1973	47.02	137	10	15255	0	15255		RES	SKYLINE CTRY CLUB ESTATES					
39876	109 -3-2520	1973	47.02	621	10	14220	49274	63494	8-73	RES	SKYLINE CTRY CLUB ESTATES	HOUSE	2413	1973		
39961	109 -5-2670	1973	47.02	582	10	6885	53464	60349	5-74	RES	CORONADO FOOTHILLS EST	HOUSE	2931	1967		
33551	113 -0 -140	1971	40.04	27	7	8000	4035	12035	9-71	RES	4-14S-15E 5.00 ACRES	HOUSE	1313	1948		
396849	133-11 -20	1973	40.04	1975	10	133980	0	133980	3-73	>5	9-14S-15E 80.00 ACRES				CONST	10-74
39895	114-40-2270	1973	40.04	782	10	10000	48478	66478	7-73	RES	COUNTRY CLUB ESTATES	HOUSE	3496	1961		
33379	108-10 -590	1971	47.01	904	10	6850	48250	55100	8-71	RES	CATALINA FOOTHILLS EST	HOUSE HOUSE	2907 469	1959 1959		
28542	125 -1-2270	1969	19.00	146	10	2000	10279	12279	5-69	RES	EL ENCANTO APARTMENTS	COM/IN	1136	1962		
40020	125-13 -700	1973	19.00	1210	10	20083	10125	30208		COM	SPEEDWAY PLACE	OFFICE	1501	1938		
28388	205-64 -28	1969	40.06	42	10	120000	0	120000	10-71	>5	11-15S-16E 640.00 ACRES				SPLIT	8-74
28389	205-64 -30	1969	40.06	42	10	120000	0	120000	10-71	>5	12-15S-16E 640.00 ACRES					
28394	205-73 -64	1969	40.06	17	10	44404	0	44404	8-73	>5	22-15S-16E 231.62 ACRES					
28413	113 -2 -560	1969	40.06	20	0	975	0	975	2-70	RES	GREEN ACRES ESTATES				HOUSE MERGE	12-74 8-74
28456	133 -7 -310	1969	40.06	20	10	975	0	975	2-70	RES	GREEN ACRES ESTATES				HOUSE SPLIT	4-73 5-73
28458	133 -7 -330	1969	40.06	20	10	975	0	975	2-70	RES	GREEN ACRES ESTATES				HOUSE	8-74
28466	133 -7 -410	1969	40.06	20	10	975	0	975	2-70	RES	GREEN ACRES ESTATES				HOUSE	8-74
28475	133 -7 -500	1969	40.06	20	10	975	0	975	2-70	RES	GREEN ACRES ESTATES				HOUSE	12-72

Table A-5 (continued)--- Selected Data for Investor-Purchases Sample

CERT NUMBER	TAX NUMBER	YR OF SALE	CENSUS TRACT	SALE PRICE	# BID	LAND VALUE	IMP VALUE	TOTAL VALUE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
28481	133 -7 -600	1969	40.06	20	10	975	0	975	2-70	RES	GREEN ACRES ESTATES				HOUSE	11-73
28489	133 -7 -580	1969	40.06	20	10	975	0	975	2-70	RES	GREEN ACRES ESTATES					
28490	133 -7 -690	1969	40.06	20	10	975	0	975	2-70	RES	GREEN ACRES ESTATES				HOUSE	7-73
28491	133 -7 -700	1969	40.06	20	10	975	0	975	2-70	RES	GREEN ACRES ESTATES				HOUSE	7-73
28496	205-72 -10	1969	40.06	5	9	8000	0	8000	4-71	>5	21-13S-16E 40.00 ACRES					
28499	235-64 -330	1969	40.06	5	10	8000	0	8000	4-71	>5	28-13S-16E 40.00 ACRES				MERGE	0-68
29581	114-58 -330	1969	40.06	337	10	9530	23710	29240	4-69	RES	TELESIS ESTATES	HOUSE	2239	1963		
33330*	114-30 -90	1971	40.06	430	10	33520	0	33520	3-71	>5	29-13S-15E 24.83 ACRES				CONST	0-73
33359	205-64 -444	1971	40.06	1342	10	92400	0	92400	3-72	>5	34-13S-16E 487.00 ACRES					
33559	205-70 -3C	1971	40.06	119	10	8000	0	8000	4-71	>5	14-13S-16E 40.00 ACRES				MERGE	0-70
33587	235-30 -170	1971	40.06	39	10	2250	0	2250	6-73	<=5	17-13S-16E 5.00 ACRES					
33610	205-29 -100	1971	40.06	53	10	6430	0	6430	2-74	>5	16-13S-16E 10.72 ACRES					
39694	133-37 -200	1973	40.06	1236	10	66150	0	66150		>5	12-14S-15E 30.00 ACRES					
39694	134 -8 -320	1973	40.06	575	10	2900	15090	17990		>5	23-14S-15E 33.23 ACRES	HOUSE	993	1953		
39760	205-63 -100	1973	40.06	1670	10	72000	0	72000		>5	31-14S-16E 80.00 ACRES					
39948	133 -2 -400	1973	40.06	992	10	10974	33430	44409	2-73	RES	1-14S-15E 3.25 ACRES	HOUSE HOUSE	1950 1456	1956 1947		
40097	205-64 -2C	1973	40.06	37	0	2000	0	2000	2-73	<=5	13-13S-16E 5.00 ACRES					
28363	102 -7 -610	1969	46.01	30	10	9930	0	9930	4-70	MH	2-13S-15E 3.31 ACRES					
47947	104 -1 -377	1975	46.01	64	10	4400	0	4400	4-75	<=5	35-12S-13E 0.88 ACRES				SPLIT	0-75
28451	133 -7 -260	1969	40.07	20	10	975	0	975	2-70	RES	GREEN ACRES ESTATES				MERGE	0-73
28480	133 -7 -580	1969	40.07	20	4	975	0	975	2-70	RES	GREEN ACRES ESTATES					
335470	134 -5-2900	1971	40.07	82	10	2650	21061	23711	4-72	RES	ROLLING HILLS	HOUSE	2331	1969	CONST	0-75
400539	133-30 -620	1973	40.07	334	10	9683	20655	30338		RES	CENTENNIAL PARK	HOUSE	2210	1961		
40071	134 -3 -450	1973	40.07	231	10	5100	19406	24506	7-73	RES	HALCYON ACRES ANNEX	HOUSE	1522	1955		
28436	202-24 -20C	1969	46.02	52	10	2500	0	2500	10-70	<=5	34-11S-13E 5.00 ACRES					
333220*	205-14-6A40	1971	46.02	5	0	425	0	425	2-72	RES	SUMMERHAVEN					
33348	203-29 -40	1971	46.02	159	10	6250	0	6250	5-71	>5	16-12S-13E 10.00 ACRES					
333850	205-14-6950	1971	46.02	5	10	425	0	425	3-71	RES	SUMMERHAVEN					
33574	205-14-1280	1971	46.02	17	0	10969	0	10969	4-74	COM	SUMMERHAVEN					
335780	205-14-3050	1971	46.02	7	5	850	0	850	9-71	RES	SUMMERHAVEN					

Table A-5 (continued)---Selected Data for Investor-Purchases Sample

CERI NUMBER	TAX NUMBER	YR OF SALE	CENSUS TRACT	SALE PRICE	T BID	LAND VALUE	IMP VALUE	TOTAL VALUE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME		IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
335839	205-14-6830	1971	46.02	9	0	425	0	425	2-72	RES	SUMMERHAVEN						
335859	205-14-6950	1971	46.02	5	0	425	0	425	2-72	RES	SUMMERHAVEN						
39680	205-14-2500	1973	46.02	13	0	850	0	850		RES	SUMMERHAVEN						
39958	202-51 -270	1973	46.02	43	10	1953	0	1953	12-73	<=5	33-12S-12E	4.34 ACRES					
40069	203-10 -910	1973	46.02	125	10	457	6994	7451	9-73	RES	8-12S-13E	0.83 ACRES	HOUSE	600	1974		
478839	205-14-2170	1975	46.02	10	10	1500	0	1500		RES	SUMMERHAVEN						
478849	205-14-6560	1975	46.02	10	10	1500	0	1500	7-75	RES	SUMMERHAVEN						
47888	202-47 -60	1975	46.02	28	10	3675	0	3675		<=5	8-12S-12E	2.50 ACRES					
33546	133-19-1140	1971	40.01	91	10	5000	19643	24643	4-72	RES	EL DURADO HILLS		HOUSE	1631	1970		
34958	133-19-1070	1973	40.01	746	10	5000	22651	27651	4-73	RES	EL DURADO HILLS		HOUSE	1492	1963	ADD'N	9-74
33307	103-19 -210	1971	44.01	21	10	700	0	700	4-71	RES	NORTH DESERT HILLS					HOUSE	12-72
33538	103-19 -220	1971	44.01	21	10	700	0	700	8-71	RES	NORTH DESERT HILLS					HOUSE	10-71
33458	121 -8-3710	1971	30.00	164	10	2020	8430	11250	8-73	RES	MITHAR		HOUSE	1208	1954		
34995	121 -8 -660	1973	30.00	130	10	3960	6082	10042	5-73	RES	CATALINA MEICHES ANNEX		HOUSE	634	1953		
334999	133-22-4460	1971	40.03	72	10	2350	0	2350	5-71	OTH	KINGSTON KNOLLS TERRACE					REDGE CONST	2-69 6-70
335019	133-22-4210	1971	40.03	390	10	13155	0	13155	11-71	COM	KINGSTON KNOLLS TERRACE						
335059	133-22-4870	1971	40.03	72	10	2350	0	2350	11-71	COM	KINGSTON KNOLLS TERRACE						
335089	133-22-4950	1971	40.03	293	10	9860	0	9860	7-71	COM	KINGSTON KNOLLS TERRACE						
335109	133-22-4980	1971	40.03	484	10	16355	0	16355	3-71	COM	KINGSTON KNOLLS TERRACE						
335189	134-19 -440	1971	40.03	3459	10	56750	27830	84580	9-71	RES	DESERT DELLS		HOUSE HOUSE HOUSE HOUSE	1563 1056 1292 1488	1938 1943 1938 1939	DEMO CONST	8-73 8-74
47934	136-17-2020	1975	40.03	185	10	2990	19013	22003		RES	LAKECREST		HOUSE	1206	1972		
47923	133-28-1030	1975	40.05	242	10	3500	26030	29530		RES	CARRIAGE HILL		HOUSE	1734	1968		
47925	134-11 -70	1975	40.05	173	10	3000	15077	18077	4-75	RES	SHERWOOD VILLAGE TERRACE		HOUSE	1008	1967		
33521	134-24 -310	1971	33.02	155	10	2500	8130	10630	3-71	RES	VALE ESTATES		HOUSE	1175	1953	ADD'N	8-73

Table A-5 (continued)---Selected Data for Investor-Purchases Sample

CERT NUMBER	TAX NUMBER	YR OF SALE	CENSUS TRACT	SALE PRICE	# BID	LAND VALUE	IMP VALUE	TOTAL VALUE	RECMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
33524	134-26-4020	1971	33.02	557	10	2600	16234	18834		RES	MIRAMONTE TERRACE	CONDTN	1465	1969		
40055	134-22 -740	1971	33.02	472	10	2375	25806	28181	4-73	RES	OLD PUEBLO ESTATES	HOUSE	1024	1953		
28523	123 -2-2480	1969	34.00	261	10	3059	6344	9403	4-69	RES	NEW DEAL ACRES	HOUSE	1320	1939		
39930	123 -6 -70	1973	34.00	240	10	5239	15824	21063		RES	OLSENS	HOUSE	218	1937		
40003	123 -4-1520	1973	34.00	191	10	2670	12261	14931	5-73	RES	BLENMAN ANNEX	HOUSE	908	1941		
33396	113 -5-1910	1971	27.00	132	10	2605	6418	9023	12-71	RES	RICHLAND HEIGHTS	HOUSE	1027	1947		
39672	112 -2 -810	1973	27.00	73	10	4900	0	4900	11-74	<>5	29-13S-14E 3.25 ACRES					
33528	135 -4 -790	1971	40.02	185	10	2600	10115	12715	10-71	RES	TERRA DEL SOL	HOUSE	1591	1956		
47927	135 -4-2450	1975	40.02	292	10	3400	29636	33036		RES	TERRA DEL SOL RESUB	HOUSE	2141	1950		
33449	126-13-2750	1971	34.00	192	10	2650	7760	10410	9-71	RES	LINDEN PARK	HOUSE	1219	1953		
40023	126 -7 -150	1973	34.00	220	10	4296	14438	18734	10-73	RES	MORYMS TRAGLE AMENDED	HOUSE	1122	1953	ANDXN	8-75
33421	125 -2 -210	1971	6.00	309	10	15050	10885	24715	11-71	COM	MUNDO VISTA	COMCTL	906	1968		
33428*	125 -4-1900	1971	6.00	66	10	3435	1344	4779	3-73	OTH	SPEEDWAY HEIGHTS	OTHER	264	1929	CONSI	8-75
33939	125 -4-3030	1971	6.00	297	10	3115	8677	11792		RES	SPEEDWAY HEIGHTS	HOUSE	1235	1936		
40005	123 -8 -770	1973	6.00	317	10	2619	12342	14961	2-73	RES	BLENMAN	HOUSE	1024	1941		
33618	110 -3 -230	1971	29.02	44	10	1600	0	1600	8-72	RES	GREEN VALLEY ADDITION					
333349	138-26 -18	1971	43.02	193	10	7437	0	7437	10-72	>5	17-15S-13E 8.75 ACRES				SPLIT	8-71
33213	301-35 -40	1971	43.02	35	10	3000	0	3000	1-74	>5	33-17S-11E 80.00 ACRES					
40070	206-31 -240	1973	43.02	38	10	2500	0	2500		<>5	21-15S-12E 5.00 ACRES					
400759	206-28 -58	1973	43.02	489	10	26278	8146	34424	6-73	>5	12-15S-12E 75.00 ACRES	HOUSE	1630	1939		
40103	302-24 -170	1973	43.02	142	0	1340	1860	3200	1-75	>5	19-21S-10E 112.09 ACRES	HOUSE	828	1965		
47806	206-16 -510	1975	43.02	208	10	2000	12570	14570		RES	SUNSET ACRES	HOUSE	768	1959		
47807	206-16-1910	1975	43.02	15	10	2000	0	2000		RES	SUNSET ACRES					
47827	138-26-3100	1975	43.02	289	10	7548	0	7548		>5	17-15S-13E 8.00 ACRES					
333149	301-28 -60	1971	43.02	16	10	1650	0	1650		>5	23-17S-10E 20.64 ACRES					
33444	125-11-1320	1971	32.00	3593	10	11088	71042	82130	4-71	RES	SPEEDWAY VIEW	APART	3564	1954		
40024	126 -7 -430	1973	32.00	218	10	3750	16754	20504		RES	COUNTRY CLUB HEIGHTS	HOUSE	1356	1952		
28409	137-15-1840	1969	43.01	20	10	920	0	920	6-70	RES	GARDEN CITY				HOUSE	5-74
28410	137-15-1880	1969	43.01	20	10	920	0	920	6-70	RES	GARDEN CITY					
28420	137-15 -410	1969	43.01	20	10	1150	0	1150	7-69	RES	GARDEN CITY					
33468	128 -9 -40	1971	35.04	351	10	2075	8986	11041	11-72	RES	MESA VILLAGE ESTATES	HOUSE	1204	1950		

Table A-5 (continued)---Selected Data for Investor-Purchases Sample

CENT NUMBER	FAR NUMBER	YR OF SALE	CENSUS TRACT	SALE PRICE	% BID	LAND VALUE	IMP VALUE	TOTAL VALUE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
39839*	101-18 -120	1973	45.01	888	10	18925	7863	26788	2-74	FRM	TIERRA DEL SOL	HOUSE OTHER	1456 975	1947 1955		
39854	106 -9 -180	1973	45.01	509	10	1085	10148	11233		RES	WESTGATE TOWNHOUSES	COM/TH	950	1971		
33476*	129 -1 -150	1971	7.00	548	10	18540	0	18540	8-71	COM	17-14S-14E 0.27 ACRES					
40010	124-12-2000	1973	7.00	288	10	3336	16437	19773		RES	UNIVERSITY HEIGHTS	HOUSE	920	1947		
28175	204-54 -30	1969	44.02	462	10	80000	0	80000	9-70	>5	33-14S-12E 160.00 ACRES					
28443	201-41 -30	1969	44.02	11	6	15000	0	15000	1-70	>5	10-13S -9E 200.00 ACRES				SPLIT	8-74
28528	204-13 -90	1969	44.02	119	10	3239	10171	13410	11-69	RES	2-13S-12E 3.01 ACRES	HOUSE	1783	1968		
33595*	201-33 -470	1971	44.02	23	10	2240	0	2240	1-74	>5	35-12S-10E 320.00 ACRES				SPLIT	8-78
34700*	201-33 -130	1974	44.02	1091	10	91340	12932	104272	11-74	>5	23-12S-10E 320.00 ACRES				HOUSE	11-74
39110	201-68 -100	1973	44.02	28	10	2000	0	2000	9-73	>5	27-13S-10E 20.00 ACRES					
39722	202-34 -60	1973	44.02	332	10	16000	0	16000	7-72	>5	19-12S-11E 80.00 ACRES					
39819	204-62 -270	1973	44.02	28	10	3700	1128	4828		RM	TUCSON ESTATES					
40089	202-69 -30	1974	44.02	44	10	2000	0	2000		>5	31-12S-12E 40.00 ACRES					
40094	204-43 -20	1974	44.02	61	10	2000	0	2000	12-74	>5	24-14S-12E 20.00 ACRES					
47830	204-10 -290	1975	44.02	17	6	3135	0	3135		>5	23-13S-12E 8.36 ACRES					
47861*	204-50-5010	1975	44.02	3	4	30	0	30		UTH	29-14S-12E 7.74 ACRES					
47864	204-52-4460	1975	44.02	11	10	1200	0	1200		RES	MILLSTONE MANOR					
47954	203-17 -250	1975	44.02	17	10	1740	0	1740		<=5	7-12S-13E 1.45 ACRES					
33596	401 -2 -50	1971	49.00	16	10	1000	0	1000		<=5	34-11S -6W 5.00 ACRES					
33599	401-24 -590	1971	49.00	7	10	730	0	730		RES	AJO #1					
33617	401-36 -230	1971	49.00	22	10	1370	0	1370	2-74	<=5	15-12S -6W 1.15 ACRES					
40062*	401-38 -280	1973	49.00	11	10	565	105	670		<=5	25-11S -5W 5.00 ACRES					
28370	104-10 -70	1969	45.03	232	10	3771	0	3771	3-72	>5	23-19S-13E 12.57 ACRES					
39853	136 -5-1470	1973	45.03	287	10	1655	13298	14953	4-73	RES	PULLMAN CITY ANNEX	2-PLEX 2-PLEX HOUSE	1131 700 760	1968 1969 1969		
39882	111 -7-1570	1973	18.00	349	10	2400	14926	17326	3-75	RES	FRUITVALE	HOUSE	1080	1967		
39960*	111 -8-1614	1973	18.00	273	10	9405	7408	12805	12-73	RES	CATALINA FARMS ANNEX	CONC'L	4233	1974		
33613	122 -2 -210	1971	29.01	168	10	2300	9210	11510	5-71	RES	EL OASIS	HOUSE	1265	1955	ADD'N	8-73
28916	113-10-1020	1969	15.00	115	10	2195	7310	9505	3-69	RES	JEFFERSON PARK	HOUSE	1282	1957		
40007	123-17-2340	1973	15.00	316	10	3223	12493	15716		RES	PLUMER & SEWARDS	HOUSE	898	1951		

Table A-5 (continued)---Selected Data for Investor-Purchases Sample

CENT NUMBER	TAX NUMBER	YR OF SALE	CENSUS TRACT	SALE PRICE	% BID	LAND VALUE	IMP VALUE	TOTAL VALUE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
40042	110-10 -03	1973	20.00	104	10	2600	893	3493	2-73	RES	CITY PARK SIDE	HOUSE	830	1947		
47916	130 -9 -100	1975	20.00	157	10	2600	12633	15233		RES	LOMEMA HOMESITES	HOUSE	981	1949		
28572	139-17 -180	1969	37.00	9	10	1000	0	1000	11-69	RES	6-15S-14E 0.47 ACRES					
28587	139-21 -690	1969	37.00	175	10	1459	4569	6228	3-69	RES	SOUTHLAND PARK	HOUSE HOUSE	600 924	1944 1950		
47900	113 -3-1910	1975	26.00	606	10	2100	19003	21103		RES	SHERIDAN	HOUSE	944	1952		
47901	113 -4-3430	1975	26.00	654	10	6499	33193	37892		RES	30-13S-14E 0.84 ACRES	HOUSE HOUSE	686 735	1941 1941		
28328	305-19 -90	1969	41.02	20	0	4000	0	4000	6-72	>5	27-16S-16E 20.40 ACRES					
28348	306-24 -20	1969	41.02	3	0	1600	0	1600	3-69	>5	17-18S-17E 16.00 ACRES				CONST	0-73
28575	305-57 -20	1969	41.02	0	10	1000	0	1000	11-72	MH	22-18S-15E 10.00 ACRES					
33593	306-29 -20	1971	41.02	51	10	3120	0	3120	3-71	>5	8-18S-14E 260.00 ACRES					
33616	303-61 -50	1971	41.02	21	10	1250	0	1250	3-71	<=5	12-17S-14E 2.50 ACRES				SPLIT	6-73
40048	132-23-2390	1973	41.02	672	10	2809	19827	22636	10-74	COM	INDUSTRIAL PARK SITE	OFFICE	1674	1962		
40110	306-35 -20	1973	41.02	30	10	4000	0	4000	4-73	>5	9-18S-17E 40.00 ACRES					
40118	139-38 -190	1973	41.02	350	10	10339	6453	16792	5-74	RES	17-15S-14E 4.92 ACRES	HOUSE	751	1944		
39896	115 -4 -770	1973	14.00	193	10	752	6463	7215		RES	FELDMANS	HOUSE	936	1928		
39879	111 -3-1260	1973	20.00	196	10	1375	15988	17363	4-73	RES	MINIER HEIGHTS	HOUSE	1496	1956		
39973	111 -7-110A	1973	20.00	158	10	2000	13722	15002	7-73	RES	FRUITVALE	HOUSE	1319	1947		
39984	112 -7-3960	1973	20.00	347	10	2345	17623	19968	6-73	RES	CASA SOLARIEGA	HOUSE	1227	1949		
478959	112 -4-3510	1975	20.00	1208	10	7448	34430	41878		COM	LA MADERA ADDITION	COMC'L	3315	1972		
39933	124 -7 -40	1973	9.00	399	10	3299	10045	13344		RES	REICKERS	HOUSE	604	1945		
39858	107 -8 -770	1973	13.00	172	10	1275	8814	10089		RES	MIRACLE MILE MANOR	HOUSE	1049	1952		
40047	132-11-1490	1973	21.00	192	10	2800	9370	12170		RES	SUNLAND GARDENS AMENDED	2-PLEX	1485	1952		
33369	115-15-2120	1971	12.00	11	10	300	237	537	11-71	RES	PASCUA	LMP	403	1930		
333729	115-15-3810	1971	12.00	10	10	240	0	240	3-74	RES	PASCUA					
39664	124-17 -080	1973	8.00	38	10	1100	0	1100	7-73	RES	BRUCKNERS					
39906	117 -7 -80	1973	9.00	609	10	2441	26348	29189	8-75	RES	TUCSON	2-PLEX 2-PLEX 2-PLEX 2-PLEX	1344 432 1235 1344	1926 1922 1926 1926		
33408	120 -6 -150	1971	24.00	192	10	1900	8645	10545	6-71	RES	AMENDED GOVT HEIGHTS	HOUSE HOUSE HOUSE	752 560 616	1942 1942 1954		
399190	120 -9 -750	1973	24.00	408	10	1390	10944	12334	3-73	COM	FAIRGROUNDS RESUBDIVISION	COMC'L	1053	1956		
28569	118-22-1780	1969	23.00	6	10	1305	0	1305	8-71	RES	SOUTHERN HEIGHTS					
39669	118-26-2100	1973	23.00	781	10	20266	5494	33760	3-73	COM	24-14S-13E 9.15 ACRES	COMC'L	1205	1965		

Table A-5 (continued)---Selected Data for Investor-Purchases Sample

CENT NUMBER	TAX NUMBER	YR OF SALE	CENSUS TRACT	SALE PRICE	X	BID	LAND VALUE	IMP VALUE	TOTAL VALUE	REDMP DATE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION NAME	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
39915	118-18 -220	1971	23.00	352	10		3000	6579	9579	3-73	RES	CHATHAMS	HOUSE	574	1958		
28552*	117-11 -840	1969	1.00	2780	10		99705	52021	151806	10-69	COM	TUCSON	COMC*L	17832	1967	ADD'N	0-71
																ADD'N	0-73
47850*	301 -5 -30	1975	40.00	27	10		1515	0	1515		>5	6-16S -4E	16.90 ACRES				
47852*	301 -9 -50	1975	40.00	29	10		1650	0	1650		>5	5-16S -4E	20.66 ACRES				
47860*	301 -7 -30	1975	40.00	29	6		1650	0	1650		>5	9-16S -4E	20.66 ACRES				
47866*	301 -6 -70	1975	40.00	29	10		1650	0	1650		>5	8-16S -4E	20.63 ACRES				
47869*	301 -7 -60	1975	40.00	29	10		1650	0	1650		>5	9-16S -4E	20.63 ACRES				

FOOTNOTES FOR FIRST PAGE OF TABLE:

* DATA COMPILED FROM PIMA COUNTY TAX ROLLS AND TAX SALE RECORD BOOKS FOR TAX YEARS 1967-1973, FROM 1970 CENSUS DATA, AND FROM PROPERTY CARDS AND PROPERTY MAPS IN THE ASSESSOR'S OFFICE.

- 33344 CANADA DEL ORO WASH RUNS THROUGH HALF OF PARCEL
- 33347 MOUNT LEMMON LOT NEAR THE SKI LIFT
- 34689 PANTANO WASH RUNS THROUGH HALF OF THE PARCEL
- 26300 PARCEL WAS SPLIT INTO MANY SMALLER PARCELS AND SOLD

FOOTNOTES FOR SECOND PAGE OF TABLE:

- 33314 SANTA VISTA TOWNHOUSES WERE BUILT IN 1973
- 33547 SWIMMING POOL WAS BUILT IN 1975
- 40053 LARGE WASH RUNS ACROSS FRONT OF LOT
- 33322 VERY STEEP ROAD MAKES LOT INACCESSIBLE
- 33305 BAD ROAD MAKES LOT INACCESSIBLE
- 33570 STEEP SLOPE

FOOTNOTES FOR THIRD PAGE OF TABLE:

- 33503 45 DEGREE SLOPE
- 33505 VERY STEEP ROAD MAKES LOT INACCESSIBLE
- 47833 LOT HAS A 29 DEGREE SLOPE
- 47834 LOT HAS A 30 DEGREE SLOPE
- 33499 LOT IS A NARROW, USELESS STRIP...NEW CONSTRUCTION IS MILLION-DOLLAR A-MART STORE AT BROADWAY & KOLB
- 33501 IRREGULAR LOT WITH 25' OF FRONTAGE ON BROADWAY NEAR KOLB
- 33505 IRREGULAR LOT WITH 210' OF FRONTAGE ON KOLB NEAR BROADWAY
- 33508 100' X 85' LANDLOCKED PARCEL AT CORNER OF BROADWAY AND KOLB
- 33510 IRREGULAR LOT OF 10,000 SQUARE FEET AT CORNER OF BROADWAY AND KOLB
- 33518 HOUSES DEMOLISHED IN 1973...LARGE NEW APARTMENT COMPLEX BUILT IN 1974

Table A-5 (continued)---Selected Data for Investor-Purchases Sample

FOOTNOTES FOR FOURTH PAGE OF TABLE:

* 33428 IMPROVEMENT IS A SMALL SCHOOL BUILDING WHICH WAS MOVED TO ADJACENT LOT IN 1973
* 33339 PARCEL WAS SPLIT INTO MANY SMALLER TRAILER SITES FROM 1969 TO 1973
* 40073 SEVERAL OTHER MISCELLANEOUS BLDGS ARE ALSO ON THE PROPERTY
* 33319 PARCEL IS AN OLD PATENT MINE

FOOTNOTES FOR FIFTH PAGE OF TABLE:

* 39819 LOT IS 3300' X 1800'...LOT HAS SEVERAL MISCELLANEOUS BLDGS...USED AS A RANCH/FARM
* 33476 LOT FRONTS ON BROADWAY...LOT IS 40' X 141'
* 33553 PARCEL WAS SPLIT INTO 5-ACRE PARCELS AND SOLD BEGINNING IN 1970
* 34700 PARCEL IS A FARM WITH SEVERAL MISCELLANEOUS BUILDINGS...NEW HOUSE WAS BUILT IN 1974
* 47863 MINERAL RIGHTS ONLY
* 40062 PARCEL IS IN A WASH
* 34970 IMPROVEMENT IS A SUPERMARKET

FOOTNOTES FOR SIXTH PAGE OF TABLE:

* 47895 IMPROVEMENT IS A STORE
* 33372 LOT IS 30' X 90'
* 39919 LOT IS 22' X 140'

FOOTNOTES FOR SEVENTH PAGE OF TABLE:

* 28552 IMPROVEMENT IS A BANK AND GARAGE IN CENTER OF DOWNTOWN
* 47850 PARCEL IS AN OLD PATENT MINE
* 47852 PARCEL IS AN OLD PATENT MINE
* 47860 PARCEL IS AN OLD PATENT MINE
* 47866 PARCEL IS AN OLD PATENT MINE
* 47869 PARCEL IS AN OLD PATENT MINE

Table A-6. Selected Data for Treasurer's Deed Sample

TAX NUMBER	CENSUS TRACT	LAND VALUE	IMP VALUE	TOTAL VALUE	DEED DATE	GRANTEE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
105 -1 -620*	47.01	9225	0	9225	10-74	STATE	RES	ORACLE FOOTHILLS ESTATES					
305 -8 -10*	40.06	1170	0	1170	8-75	INDIV	OTH	8-16S-16E 2.00 ACRES					
102-17-107A*	46.01	1135	0	1135	7-74	INDIV	RES	NORTHERN HILLS ESTATES					
104 -2-1360*	46.01	250	0	250	4-73	INDIV	OTH	RIVERSIDE TERRACE					
203-45 -130*	46.02	12600	0	12600	8-75	INDIV	<=5	27-12S-13E 4.77 ACRES					
205-34-2120*	46.02	1500	0	1500	8-75	INDIV	RES	SUMMERHAVEN					
205-14-4730	46.02	850	0	850	5-73	INDIV	RES	SUMMERHAVEN					
135-10 -800	40.03	760	0	760	4-73	INDIV	RES	MANANA GRANDE				SPLIT	8-74
143 -2 -600*	40.02	100	0	100	1-74	STATE	OTH	TANQUE VERDE VILLAGE					
302-29 -600*	43.02	160	0	160	3-73	INDIV	RES	APIVACA					
121-12-2540*	31.00	1586	0	1586	8-75	INDIV	RES	AVONDALE					
107 -3 -500*	45.01	1980	0	1980	6-74	INDIV	RES	SILVERBELL TERRACE				HOUSE	7-75
129 -4 -740*	7.00	900	0	900	5-73	INDIV	RES	AMERICAN VILLA RESUB					
129 -6-1670*	7.00	100	0	100	10-73	INDIV	RES	COUNTRY CLUB MANOR				HOUSE	9-74
110 -6 -110	44.02	1300	0	1300	2-74	INDIV	RES	HIRAM BANKS ESTATES					
401-16 -410	49.00	280	0	280	10-74	STATE	<=5	19-12S -6W 0.13 ACRES					
401-16 -460	49.00	260	0	260	10-74	STATE	<=5	12-15S -6W 0.12 ACRES					
122 -6 -40	29.01	1129	0	1129	4-73	INDIV	RES	SIERRA VESTA					

Table A-6 (continued)---Selected Data for Treasurer's Deed Sample

TAX NUMBER	CENSUS TRACT	LAND VALUE	IMP VALUE	TOTAL VALUE	DEED DATE	GRANTEE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
130 -9 -1000	34.00	589	0	589	2-74	INDIV	<=5	12-15S-13E 2.63 ACRES					
11b -9 -1100	37.00	180	0	180	2-74	INDIV	<=5	12-15S-13E 0.40 ACRES					
139-21-1560	37.00	3099	0	3099	2-74	INDIV	OTH	SOUTHLAND PARK					
139-21-3610	37.00	554	0	554	1-74	STATE	OTH	SOUTHLAND PARK RESUB					
139-21-3880	37.00	136	0	136	1-74	STATE	OTH	SOUTHLAND PARK RESUB					
139-21-3930	37.00	416	0	416	1-74	STATE	OTH	SOUTHLAND PARK RESUB					
139-35-1490	41.02	1200	722	1922	7-74	INDIV	RES	LITTLETOWN					
187-14 -200	14.00	500	0	500	10-74	STATE	OTH	CORONADO HEIGHTS					
115 -4 -810	4.00	1128	7289	8417	9-73	INDIV	RES	FELDMANS	HOUSE	1159	1921		
129 -9 -840	22.00	900	0	900	1-75	INDIV	RES	ALTADENA HEIGHTS					
129 -9 -850	22.00	900	0	900	1-75	INDIV	RES	ALTADENA HEIGHTS					
129-12 -370	22.00	1680	7493	9173	1-75	INDIV	RES	MIRASOL	LMA	364	1945	DEMO	8-75
129-12-1690	22.00	770	0	770	9-73	INDIV	RES	MIRASOL					
118 -9 -3100	25.00	1919	0	1919	10-74	STATE	OTH	23-14S-13E 1.53 ACRES					
119-21-1010	25.00	1369	9726	11091	11-73	INDIV	RES	FREEDOM HOMES	HOUSE	860	1948		
115-15-2550	12.00	127	0	127	11-74	INDIV	OTH	PASCUA					
115-15-2560	12.00	234	0	234	11-74	INDIV	RES	PASCUA					
115-15-2570	12.00	240	189	429	11-74	INDIV	RES	PASCUA	LMA	388	1939		
115-17-1650	12.00	1050	6709	7759	6-74	INDIV	RES	EL RIO ACRES	LMA	953	1942		
115-22 -660	12.00	375	0	375	1-74	INDIV	RES	EL RIO ESTATES					
115-22 -690	12.00	398	0	398	1-74	INDIV	RES	EL RIO ESTATES					
115-22 -240	12.00	375	3402	3777	1-73	INDIV	RES	EL RIO ESTATES	HOUSE	589	1950		
124-13 -220	8.00	2400	500	2900	7-75	INDIV	RES	MANLOVE	LMA	804	1912		

Table A-6 (continued)---Selected Data for Treasurer's Deed Sample

TAX NUMBER	CENSUS TRACT	LAND VALUE	IMP VALUE	TOTAL VALUE	DEED DATE	GRANTEE	LAND CLASS	SEC-TWN-RNG/ SUBDIVISION	IMP	SQ FT	CONST DATE	SUBS ACTION	SUBS DATE
124-17-1790	0.00	2605	15193	17798	7-75	INDIV	RES	BRUCKNERS	APART HOUSE	3384 1600	1900 1910		
117 -7-1040*	0.00	2160	0	2160	12-74	INDIV	RES	TUCSON					
116-17-3230	11.00	775	0	775	12-73	INDIV	RES	RIVERSIDE PARK					
119 -3-1350	24.00	812	7385	8197	1-75	INDIV	RES	SUNSET VILLA	LMR	729	1944		
119 -3-1370*	24.00	709	0	709	10-74	STATE	OTH	SUNSET VILLA					
119 -3-1380*	24.00	371	0	371	10-74	STATE	OTH	SUNSET VILLA					
119 -3-1390*	24.00	65	0	65	10-74	STATE	OTH	SUNSET VILLA					
119 -3 -700*	23.00	5	150	155	8-74	INDIV	OTH	SUNSET VILLA					
117-19 -220*	10.00	445	0	445	1-75	INDIV	RES	ELYSIAN GROVE					
117-14-1640	10.00	817	9805	10622	8-74	INDIV	RES	TUCSON	APART	2623	1900	DEMO	8-75
301 -8 -50*	48.00	3645	0	3645	8-75	INDIV	>5	16-16S -4E 20.62 ACRES					
301 -8 -00*	48.00	1510	0	1510	3-73	INDIV	>5	16-16S -4E 30.96 ACRES					

FOOTNOTES FOR FIRST PAGE OF TABLE:

DATA COMPILED FROM "GRANTOR" VOLUMES AND DEEDS OF RECORD IN THE PIMA COUNTY RECORDER'S OFFICE, FROM PIMA COUNTY TAX ROLLS AND TAX SALE RECORD BOOKS FOR TAX YEARS 1967-1973, AND FROM PROPERTY CARDS AND PROPERTY MAPS IN THE ASSESSOR'S OFFICE.

* 105 -1 -620 LOT IS VERY IRREGULAR...140' X 133' X 135'

* 305 -8 -30 PARCEL IS A 500' X 200' STRIP OF LAND BETWEEN 2 SETS OF RAILROAD TRACKS

* 102-17-1070 LOT IS 85' X 316'...ABOUT HALF THE SIZE OF MOST LOTS IN THE AREA

* 104 -2-1340 PARCEL IS A TINY PIECE OF LAND SURROUNDING A WELL SITE

* 203-45 -130 A LARGE WASH RUNS THROUGH THE PROPERTY

* 205-14-2820 LOT HAS A 20-DEGREE SLOPE

* 133 -2 -600 PARCEL IS 1.5' X 800'

* 302-29 -600 LOT IS 25' X 175'

* 321-12-2540 LANDLOCKED

* 107 -3 -500 LOT IS IN A FLOOD PLAIN AND IS NEAR AN INDUSTRIAL PARK

* 129 -6 -740 LOT IS 45' X 65' AND FRONTS ON AN ALLEY

* 129 -6-1670 LOT DOES NOT FRONT ON A STREET...AN ARROYO RUNS THROUGH THE LOT

Table A-6 (continued)___Selected Data for Treasurer's Deed Sample

FOOTNOTES FOR SECOND PAGE OF TABLE:

* 138 -9 -100 PARCEL IS A STRIP OF LAND 50' X 250'
* 138 -9 -110 PARCEL IS A STRIP OF LAND 50' X 156' ALONG A RAILROAD TRACK
* 139-21-1560 A VERY SMALL TRIANGULAR PARCEL BESIDE A DRAINAGE EASEMENT
* 139-21-3610 PARCEL IS A DRAINAGE EASEMENT
* 139-21-3660 PARCEL IS A DRAINAGE EASEMENT
* 139-21-3930 PARCEL IS A DRAINAGE EASEMENT
* 139-35-1490 IMPROVEMENT IS A GARAGE...THE HOUSE IS ON AN ADJOINING LOT
* 107-14 -20 LOT IS 20' X 120'...VERY IRREGULAR
* 118 -9 -330 PARCEL IS IN THE SANTA CRUZ RIVER
* 115-15-2550 LOT IS 15' X 90'
* 115-15-2560 LOT IS 30' X 90'
* 115-15-2570 LOT IS 30' X 90'
* 115-17-1650 ONE IS LARGER THAN MOST LOTS IN THE AREA...THE VALUE OF THE IMPROVEMENT INCREASED GREATLY FROM 1972 TO 1973
* 115-22 -800 A HOUSE ON THE PROPERTY WAS DEMOLISHED IN 1973

FOOTNOTES FOR THIRD PAGE OF TABLE:

* 117 -7-1040 A DUPLEX BUILT IN 1901 WAS DEMOLISHED IN 1972
* 119 -3-1370 AN IRREGULAR PARCEL LEFT OVER AFTER I-10 WAS BUILT
* 119 -3-1380 A VERY IRREGULAR PARCEL LEFT OVER AFTER I-10 WAS BUILT
* 119 -3-1390 A VERY IRREGULAR PARCEL LEFT OVER AFTER I-10 WAS BUILT
* 119 -3 -760 PARCEL IS ABOUT 5' X 5'...A VERY SMALL TRIANGULAR PARCEL LEFT OVER WHEN I-10 WAS BUILT
* 117-19 -220 LOT IS 40' X 80'
* 301 -8 -50 PARCEL IS AN OLD PATENT MINE
* 301 -8 -80 PARCEL IS AN OLD PATENT MINE

APPENDIX B

DETERMINATION OF CENSUS TRACT QUINTILES[a]

Census Tract	Property Value Rank	Family Income Rank	Sum of Ranks	Relative Rank	Census Tract Quintile
1	57	64	121	62	5
2	47	46	93	48	4
3	55	57	112	55	5
4	45	50	95	49	4
5	40	58	98	50	4
6	19	21	40	20	2
7	33	31	64	30	3
8	52	61	113	57	5
9	53	61	114	58	5
10	61	63	124	64	5
11	63	52	115	60	5
12	58	54	112	55	5
13	51	52	103	51	4
14	41	44	85	46	4
15	32	44	76	38	3
16	17	16	33	16	2
17	22	22	44	22	2
18	28	46	74	36	3
19	5	3	8	4	1
20	41	39	82	41	4
21	54	50	104	53	5
22	49	54	103	51	4
23	62	60	122	63	5

[a]Data compiled from Census of Population and Housing: 1970.

Census Tract	Property Value Rank	Family Income Rank	Sum of Ranks	Relative Rank	Census Tract Quintile
24	58	59	117	61	5
25	56	49	105	54	5
26	39	43	82	41	4
27	15	19	34	17	2
28	46	42	88	47	4
29.01	38	36	74	36	3
29.02	22	25	47	23	2
30	16	11	27	13	1
31	26	30	56	27	3
32	25	24	49	25	2
33.01	10	7	17	8	1
33.02	18	12	30	15	2
34	24	17	41	21	2
35	34	23	57	28	3
36	(36)	36	72	35	3
37	39	41	80	39	4
38	58	56	114	58	5
39	48	32	80	39	3
40.01	11	9	20	10	1
40.02	19	17	36	18	2
40.03	13	13	26	11	1
40.04	4	1	5	2	1
40.05	14	14	28	14	2
40.06	3	8	11	5	1
40.07	7	5	12	7	1
41.01	35	48	83	44	4
41.02	50	33	83	43	4
42	65	66	131	66	5
43.01	28	27	55	26	2
43.02	19	28	47	23	2

Census Tract	Property Value Rank	Family Income Rank	Sum of Ranks	Relative Rank	Census Tract Quintile
43.03	8	29	37	19	2
44.01	12	14	26	11	1
44.02	31	34	65	31	3
45.01	27	34	61	29	3
45.02	30	39	69	33	3
45.03	35	36	71	34	3
46.01	6	5	11	5	1
46.02	9	10	19	9	1
47.01	2	4	6	6	1
47.02	1	2	3	1	1
48	65	65	130	65	5
49	43	25	68	32	3
50	64	19	83	44	4

APPENDIX C

TYPES OF PROPERTIES FOUND IN THE POPULATIONS

Table C-1. Types of Properties Found in the 1969 Population[a]

Type of Property	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
Residential-Subdivided	564	26%	648	30%	12	1%	372	17%
Residential-Unsubdivided	96	4%	48	2%	12	1%	0	0%
Commercial	96	4%	132	6%	0	0%	0	0%
Industrial	0	0%	12	1%	0	0%	0	0%
Acreage: 5 Acres or Less	0	0%	36	2%	0	0%	12	1%
Acreage: From 5 to 40 Acres	0	0%	24	1%	0	0%	0	0%
Acreage: 40 Acres or More	0	0%	0	0%	0	0%	24	1%
Mobile Home	0	0%	12	1%	0	0%	12	1%
Other	24	1%	36	2%	0	0%	12	1%

[a]Data compiled from Tax Sale Record Book and Pima County Tax Rolls for tax year 1967, and from Peroperty Cards and Property Maps in the assessor's office.

Table C-2. Types of Properties Found in the 1971 Population[a]

Type of Property	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
Residential-Subdivided	1,008	29%	972	28%	90	3%	216	6%
Residential-Unsubdivided	162	5%	36	1%	36	1%	18	1%
Commercial	90	3%	252	7%	0	0%	0	0%
Industrial	0	0%	36	1%	0	0%	0	0%
Acreage: 5 Acres or Less	0	0%	90	3%	0	0%	36	1%
Acreage: From 5 to 40 Acres	0	0%	36	1%	0	0%	54	2%
Acreage: 40 Acres or More	0	0%	0	0%	18	1%	72	2%
Mobile Home	0	0%	90	3%	0	0%	18	1%
Other	0	0%	90	3%	0	0%	36	1%

[a]Data compiled from Tax Sale Record Book and Pima County Tax Rolls for tax year 1969, and from Property Cards and Property Maps in the assessor's office.

Table C-3. Types of Properties Found in the 1973 Population[a]

Type of Property	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
Residential-Subdivided	795	28%	810	28%	105	4%	165	6%
Residential-Unsubdivided	135	5%	15	1%	30	1%	0	0%
Commercial	180	6%	75	3%	15	1%	0	0%
Industrial	0	0%	60	2%	0	0%	15	1%
Acreage: 5 Acres or Less	0	0%	15	1%	0	0%	75	3%
Acreage: From 5 to 40 Acres	0	0%	30	1%	15	1%	60	2%
Acreage: 40 Acres or More	0	0%	0	0%	0	0%	45	2%
Mobile Home	15	1%	75	3%	0	0%	120	4%
Other	0	0%	15	1%	0	0%	0	0%

[a]Data compiled from Tax Sale Record Book and Pima County Tax Rolls for tax year 1969, and from Property Cards and Property Maps in the assessor's office.

Table C-4. Types of Properties Found in the 1975 Population[a]

Type of Property	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
Residential-Subdivided	1,023	16%	990	15%	66	1%	2,310	36%
Residential-Unsubdivided	33	1%	99	2%	132	2%	0	0%
Commercial	66	1%	66	1%	33	1%	66	1%
Industrial	0	0%	33	1%	0	0%	0	0%
Acreage: 5 Acres or Less	0	0%	66	1%	0	0%	231	4%
Acreage: From 5 to 40 Acres	33	1%	66	1%	33	1%	165	3%
Acreage: 40 Acres or More	0	0%	66	1%	0	0%	99	2%
Mobile Home	0	0%	198	3%	0	0%	396	6%
Other	0	0%	165	3%	0	0%	33	1%

[a]Data compiled from Tax Sale Record Book and Pima County Tax Rolls for tax year 1973, and from Property Cards and Property Maps in the assessor's office.

Table C-5. Types of Properties Found in the Investor-Purchases Population[a]

Type of Property	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
Residential-Subdivided	385	32%	161	13%	14	1%	77	6%
Residential-Unsubdivided	28	2%	7	1%	14	1%	7	1%
Commercial	49	4%	35	3%	0	0%	7	1%
Industrial	0	0%	0	0%	0	0%	0	0%
Acreage: 5 Acres or Less	0	0%	21	2%	0	0%	70	6%
Acreage: From 5 to 40 Acres	7	1%	35	3%	0	0%	105	9%
Acreage: 40 Acres or More	0	0%	7	1%	14	1%	112	9%
Mobile Home	0	0%	7	1%	0	0%	28	2%
Other	14	1%	7	1%	0	0%	7	1%

[a]Data compiled from Tax Sale Record Book and Pima County Tax Rolls for tax years 1967-1973, and from Property Cards and Property Maps in the assessor's office.

Table C-6. Types of Properties Found in the Treasurer's Deed Population[a]

Type of Property	Tucson				County			
	Improved		Unimproved		Improved		Unimproved	
Residential-Subdivided	12	17%	26	36%	0	0%	4	6%
Residential-Unsubdivided	0	0%	0	0%	0	0%	0	0%
Commercial	1	2%	0	0%	0	0%	0	0%
Industrial	0	0%	0	0%	0	0%	0	0%
Acreage: 5 Acres or Less	0	0%	4	6%	0	0%	3	4%
Acreage: From 5 to 40 Acres	0	0%	0	0%	0	0%	3	4%
Acreage: 40 Acres or More	0	0%	0	0%	0	0%	0	0%
Mobile Home	0	0%	0	0%	0	0%	0	0%
Other	0	0%	17	23%	0	0%	3	4%

[a]Data compiled from "Grantor" volumes and deeds of record, 1973-1975, in the Pima County Recorder's Office, from Pima County Tax Rolls for tax years 1967-1975, and from Property Cards and Property Maps in the assessor's office.

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