

Joint Community Facilities District
Goodyear City Hall - Council Chambers
1900 N. Civic Square
Goodyear, AZ 85395



Monday, June 23, 2025

5:00 p.m.

Meeting Agenda

COMMUNITY FACILITIES DISTRICTS - CITY OF GOODYEAR, ARIZONA

- 1. COMMUNITY FACILITIES GENERAL DISTRICT NO. 1**
- 2. PALM VALLEY COMMUNITY FACILITIES DISTRICT NO. 3**
- 3. COMMUNITY FACILITIES UTILITIES DISTRICT NO. 1**
- 4. WILDFLOWER RANCH COMMUNITY FACILITIES DISTRICT**
- 5. WILDFLOWER RANCH COMMUNITY FACILITIES DISTRICT NO. 2**
- 6. COTTONFLOWER COMMUNITY FACILITIES DISTRICT**
- 7. ESTRELLA MOUNTAIN RANCH COMMUNITY FACILITIES DISTRICT**
- 8. KING RANCH COMMUNITY FACILITIES DISTRICT**
- 9. CENTERRA COMMUNITY FACILITIES DISTRICT**
- 10. CORTINA COMMUNITY FACILITIES DISTRICT**

Board members of the ten above mentioned Community Facilities Districts will attend either in person or by telephone conference call or video communications.

CALL TO ORDER

ROLL CALL

PUBLIC COMMENTS

Non-Agenda items: This is the time for members of the public who would like to address the District Board on any non-agenda item within the jurisdiction of the Goodyear Community Facilities District Board. Please complete a speaker card and give it to the Secretary. Each speaker is limited to three (3) minutes. Before you begin to speak, identify yourself by clearly stating for the record your name and whether you are a Goodyear resident. The Board will listen to comments and may take any one of the following actions:

- Respond to criticism
- Request that staff investigate and report on the matter
- Request that the matter be scheduled for on a future agenda

Agenda items: The Chairman will call for public comments as each agenda item is up for discussion. Please complete a speaker card for the Secretary, listing the agenda item on which you would like to speak. Each speaker is limited to three (3) minutes. Before you begin to speak, identify yourself by clearly stating for the record your name and whether you are a Goodyear resident.

CONSENT

The Community Facilities District Board may vote upon all matters contained within the consent agenda by a unanimous single vote of all those present at the meeting entitled to vote. Any matter may be removed from the consent agenda and considered as a singular item upon the request of any member of the District Board or any member of the public in attendance at the meeting.

1. **APPROVAL OF MINUTES**

Recommendation

Approve the June 9, 2025 Community Facilities District Regular and Special Meeting.
(Jasmine Pernicano, City Clerk)

2. **APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION CFGD#1 RES 2025-203 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

3. **APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION PVCFD#3 RES 2025-079 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

4. **APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION CFUD#1 RES 2025-130 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

5. **APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION WFRCFD RES 2025-093 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

6. **APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION WFRCFD#2 RES 2025-088 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

7. **APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION CTTNFWRCFD RES 2025-085 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

8. **APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION EMRCFD RES 2025-167 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

9. **APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION KRCFD RES 2025-060 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

10. **APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION CENTERRACFD RES 2025-087 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

11. **APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION CORTINACFD RES 2025-080 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

ADJOURNMENT

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Commission and to the general public that the Commission will hold a meeting open to the public. Public body members of the city of Goodyear will attend either in person or by telephone conference call and/or video communication.

THE CITY OF GOODYEAR ENDEAVORS TO MAKE ALL PUBLIC MEETINGS ACCESSIBLE TO PERSONS WITH DISABILITIES. With 48-hour advance notice, special assistance can be provided for sight and/or hearing-impaired persons at this meeting. Reasonable accommodations will be made upon request for persons with disabilities or non-English speaking residents. Please call the City Clerk (623) 882-7830 or Arizona Relay (TDD) 7-1-1 to request an accommodation to participate in this public meeting.

For Non-English assistance please contact the City Clerk at (623) 882-7830.

Si necesita asistencia o traducción en español, favor de llamar al menos 48 horas antes de la reunión al (623) 882-7830.

POSTING VERIFICATION

This agenda was posted on 6/18/2025 at 4:10 p.m. by AG.

ITEM #: 1.
DATE: 06/23/2025
AI #:2507



APPROVAL OF MINUTES

SUBJECT

APPROVAL OF MINUTES

Recommendation

Approve the June 9, 2025 Community Facilities District Regular and Special Meeting. (Jasmine Pernicano, City Clerk)

Attachments

Attachment A: June 9, 2025 Draft CFD Regular Meeting Minutes

Attachment B: June 9, 2025 Draft CFD Special Meeting Minutes

Joint Community Facilities District - Regular Meeting

Goodyear City Hall - Council Chambers

1900 N. Civic Square

Goodyear, AZ 85395



Monday, June 9, 2025

Meeting Minutes

Immediately following the Work Session that began at 5:00 p.m.

COMMUNITY FACILITIES DISTRICTS - CITY OF GOODYEAR, ARIZONA

- 1. COMMUNITY FACILITIES GENERAL DISTRICT NO. 1**
- 2. PALM VALLEY COMMUNITY FACILITIES DISTRICT NO. 3**
- 3. COMMUNITY FACILITIES UTILITIES DISTRICT NO. 1**
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- 8. KING RANCH COMMUNITY FACILITIES DISTRICT**
- 9. CENTERRA COMMUNITY FACILITIES DISTRICT**
- 10. CORTINA COMMUNITY FACILITIES DISTRICT**

CALL TO ORDER

Chair Pizzillo called the Joint Community Facilities District Regular Meeting to order at 5:41 p.m.

ROLL CALL

Present: Chair Joe Pizzillo; Vice Chair Wally Campbell; Boardmember Brannon Hampton; Boardmember Laura Kaino; Boardwoman Vicki Gillis; Boardmember Benita Beckles; Boardmember Trey Terry

Staff District Manager Wynette Reed; District Clerk Jasmine Pernicano

Present:

Attendees: Andrew McGuire, District Attorney

PUBLIC COMMENTS

There were no public comments.

CONSENT

MOTION BY Vice Chair Wally Campbell, SECONDED BY Boardmember Laura Kaino to APPROVE Consent Agenda Item 1. The motion carried as follows:

AYE: Chair Joe Pizzillo, Vice Chair Wally Campbell, Boardmember Brannon Hampton, Boardmember Laura Kaino, Boardwoman Vicki Gillis, Boardmember Benita Beckles, Boardmember Trey Terry

Passed - Unanimously

1. APPROVAL OF MINUTES

Recommendation

Approve the June 24, 2024 and May 19, 2025 Joint Community Facilities District Meeting draft minutes. (Jasmine Pernicano, District Clerk)

PUBLIC HEARINGS

2. PUBLIC HEARING FOR THE FY2026 FINAL BUDGETS FOR COMMUNITY FACILITIES DISTRICTS

Chair Pizzillo opened the public hearing at 5:42 p.m

Ryan Bittle, District Finance Manager, gave a brief presentation highlighting the budgets for the ten Community Facilities Districts, which were unchanged from the tentative budgets adopted by the Board on May 19, 2025.

There being no speakers, Chair Pizzillo closed the public hearing at 5:46 p.m.

No action was taken.

ADJOURNMENT

There being no further business to discuss, Chair Pizzillo adjourned the Joint Community Facilities District Regular Meeting at 5:46 p.m.

Jasmine Pernicano, District Clerk

Joe Pizzillo, District Chair

Date:_____

CERTIFICATION

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the JOINT COMMUNITY FACILITIES DISTRICT REGULAR MEETING of the city of Goodyear, Arizona, held on June 9, 2025. I further certify that the meeting was duly called and held and that a quorum was present.

Dated this ____ day of _____, 2025.&

Jasmine Pernicano, District Clerk

Joint Community Facilities District - Special Meeting

Goodyear City Hall - Council Chambers

1900 N. Civic Square

Goodyear, AZ 85395



Monday, June 9, 2025

Meeting Minutes

Immediately following the Joint Community Facilities District Regular Meeting

COMMUNITY FACILITIES DISTRICTS - CITY OF GOODYEAR, ARIZONA

- 1. COMMUNITY FACILITIES GENERAL DISTRICT NO. 1**
- 2. PALM VALLEY COMMUNITY FACILITIES DISTRICT NO. 3**
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- 9. CENTERRA COMMUNITY FACILITIES DISTRICT**
- 10. CORTINA COMMUNITY FACILITIES DISTRICT**

CALL TO ORDER

Chair Pizzillo called the Joint Communities Facilities District Special Meeting to order at 5:46 p.m.

ROLL CALL

Present: Chair Joe Pizzillo; Vice Chair Wally Campbell; Boardmember Brannon Hampton; Boardmember Laura Kaino; Boardwoman Vicki Gillis; Boardmember Benita Beckles; Boardmember Trey Terry

Staff Present: District Manager Wynette Reed; District Clerk Jasmine Pernicano

Attendees: Andrew McGuire, District Attorney

PUBLIC COMMENTS

There were no public comments.

CONSENT

MOTION BY Vice Chair Wally Campbell, SECONDED BY Boardmember Benita Beckles to APPROVE Consent Agenda items 1 through 10. The motion carried as follows:

AYE: Chair Joe Pizzillo, Vice Chair Wally Campbell, Boardmember Brannon Hampton, Boardmember Laura Kaino, Boardwoman Vicki Gillis, Boardmember Benita Beckles, Boardmember Trey Terry

Passed - Unanimously

1. ADOPT RESOLUTION CFGD#1 RES 2025-202 APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2026

Recommendation

ADOPT RESOLUTION CFGD#1 RES 2025-202 APPROVING THE FINAL BUDGET OF THE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026. (Ryan Bittle, District Finance Manager)

2. ADOPT RESOLUTION PVCFD#3 RES 2025-078 APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2026

Recommendation

ADOPT RESOLUTION PVCFD#3 RES 2025-078 APPROVING THE FINAL BUDGET OF THE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026. (Ryan Bittle, District Finance Manager)

3. ADOPT RESOLUTION CFUD#1 RES 2025-129 APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2026

Recommendation

ADOPT RESOLUTION CFUD#1 RES 2025-129 APPROVING THE FINAL BUDGET OF THE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026. (Ryan Bittle, District Finance Manager)

4. ADOPT RESOLUTION WFRCFD RES 2025-092 APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2026

Recommendation

ADOPT RESOLUTION WFRCFD RES 2025-092 APPROVING THE FINAL BUDGET OF THE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026. (Ryan Bittle, District Finance Manager)

5. ADOPT RESOLUTION WFRCFD#2 RES 2025-087 APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2026

Recommendation

ADOPT RESOLUTION WFRCFD#2 RES 2025-087 APPROVING THE FINAL BUDGET OF THE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026. (Ryan Bittle, District Finance Manager)

6. **ADOPT RESOLUTION CTTNFLWRCFD RES 2025-084 APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION CTTNFLWRCFD RES 2025-084 APPROVING THE FINAL BUDGET OF THE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026. (Ryan Bittle, District Finance Manager)

7. **ADOPT RESOLUTION EMRCFD RES 2025-166 APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION EMRCFD RES 2025-166 APPROVING THE FINAL BUDGET OF THE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026. (Ryan Bittle, District Finance Manager)

8. **ADOPT RESOLUTION KRCFD RES 2025-059 APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION KRCFD RES 2025-059 APPROVING THE FINAL BUDGET OF THE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026. (Ryan Bittle, District Finance Manager)

9. **ADOPT RESOLUTION CENTERRACFD RES 2025-086 APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION CENTERRACFD RES 2025-086 APPROVING THE FINAL BUDGET OF THE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026. (Ryan Bittle, District Finance Manager)

10. **ADOPT RESOLUTION CORTINACFD RES 2025-079 APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2026**

Recommendation

ADOPT RESOLUTION CORTINACFD RES 2025-079 APPROVING THE FINAL BUDGET OF THE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026. (Ryan Bittle, District Finance Manager)

ADJOURNMENT

There being no further business to discuss, Chair Pizzillo adjourned the Joint Communities Facilities District Special Meeting at 5:49 p.m.

Jasmine Pernicano, District Clerk

Joe Pizzillo, District Chair

Date:_____

CERTIFICATION

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the JOINT COMMUNITY FACILITIES DISTRICT SPECIAL MEETING of the city of Goodyear, Arizona, held on June 9, 2025. I further certify that the meeting was duly called and held and that a quorum was present.

Dated this ____ day of _____, 2025.

Jasmine Pernicano, District Clerk

ITEM #: 2.
DATE: 06/23/2025
AI #:2553



COMMUNITY FACILITIES DISTRICT REPORT

SUBJECT: APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026

STAFF PRESENTER(S): Ryan Bittle, District Finance Manager

SUMMARY

Resolution CFGD#1 RES 2025-203 sets the FY2026 property tax levy for the district.

Recommendation

ADOPT RESOLUTION CFGD#1 RES 2025-203 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

FISCAL IMPACT

The combined property tax is collected and used for operations and maintenance in Fiscal Year 2026 and general obligation bond debt service payments in Calendar Year 2026. For Fiscal Year 2026, the combined property tax levy will be \$1,217,100. The approximate combined property tax rate projected using the preliminary net limited assessed valuation information from February 2025 is \$0.7242 per \$100 of net limited assessed valuation, which is below the target rate of \$1.00 per \$100 of net limited assessed valuation. However, the actual rate may vary from this estimate based upon the final net limited assessed valuation of the District which will be certified in August 2025.

Of the combined property tax rate, (i) \$0.6242 per \$100 of net limited assessed valuation is used to pay the general obligation bond debt service payments and (ii) \$0.10 per \$100 of net limited assessed valuation is used for operations and maintenance for the District.

BACKGROUND AND PREVIOUS ACTIONS

The adoption of the Property Tax Levy is the final of three actions taken by the District Board that set the District's FY2026 budget and property tax levy. The first action, adoption of the tentative budget, was taken by the District Board on May 19, 2025. It was approved by resolution CFGD#1 2025-201. The second action, the adoption of the Final Budget, was taken by the District Board on June 9, 2025. It was approved by resolution CFGD#1 RES 2025-202.

STAFF ANALYSIS

The FY2026 property tax levy is unchanged from the levy included in the Final Budget adopted on June 9, 2025. CFGD#1 RES 2025-203 is included as Attachment A.

Attachments

Attachment A - CFGD#1 RES 2025-203

CFGD#1 RES 2025-203

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COMMUNITY FACILITIES GENERAL DISTRICT NO. 1 (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026.

WHEREAS, the Board of Directors (the "District Board") of the Community Facilities General District No. 1 (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2026 Final Budget on June 9, 2025; and

WHEREAS, Maricopa County, Arizona (the "County") is the assessing and collecting authority for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COMMUNITY FACILITIES GENERAL DISTRICT NO. 1 (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, (i) an ad valorem property tax rate of \$0.10 for the purpose of paying for various operation and maintenance expenses of the District and (ii) an ad valorem property tax rate sufficient to raise the sum of \$1,049,000 for the purpose of paying principal of and interest on bond indebtedness. The combined rate shall be calculated based on the foregoing components for each \$100.00 of assessed value for the District for the fiscal year ending June 30, 2026. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. The District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor of the County and Board of Supervisors of the County.

Section 4. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Community Facilities General District No. 1 (City of Goodyear, Arizona), by a _____ vote, this 23rd day of June 2025.

**COMMUNITY FACILITIES GENERAL
DISTRICT NO. 1
(CITY OF GOODYEAR, ARIZONA)**

Joe Pizzillo, District Chair

ATTEST:

Jasmine Pernicano, District Clerk

APPROVED AS TO FORM:

District Attorney

ITEM #: 3.
DATE: 06/23/2025
AI #:2554



COMMUNITY FACILITIES DISTRICT REPORT

SUBJECT: APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026

STAFF PRESENTER(S): Ryan Bittle, District Finance Manager

SUMMARY

Resolution PVCFD#3 RES 2025-079 sets the FY2026 property tax levy for the district.

Recommendation

ADOPT RESOLUTION PVCFD#3 RES 2025-079 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

FISCAL IMPACT

The combined property tax is collected and used for operations and maintenance in Fiscal Year 2026 and general obligation bond debt service payments in Calendar Year 2026. For Fiscal Year 2026, the combined property tax levy will be \$756,100. The approximate combined property tax rate projected using the preliminary net limited assessed valuation information from February 2025 is \$0.3241 per \$100 of net limited assessed valuation, which is below the target rate of \$2.00 per \$100 of net limited assessed valuation. However, the actual rate may vary from this estimate based upon the final net limited assessed valuation of the District which will be certified in August 2025.

Of the combined property tax rate, (i) \$0.2241 per \$100 of net limited assessed valuation is used to pay the general obligation bond debt service payments and (ii) \$0.10 per \$100 of net limited assessed valuation is used for operations and maintenance for the District.

BACKGROUND AND PREVIOUS ACTIONS

The adoption of the Property Tax Levy is the final of three actions taken by the District Board that set the District's FY2026 budget and property tax levy. The first action, adoption of the tentative budget, was taken by the District Board on May 19, 2025. It was approved by resolution PVCFD#3 RES 2025-077. The second action, the adoption of the Final Budget, was taken by the District Board on June 9, 2025. It was approved by resolution PVCFD#3 RES 2025-078.

STAFF ANALYSIS

The FY2026 property tax levy is unchanged from the levy included in the Final Budget adopted on June 9, 2025. PVCFD#3 RES 2025-079 is included as Attachment A.

Attachments

Attachment A - PVCFD#3 RES 2025-079

PVCFD#3 RES 2025-079

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PALM VALLEY COMMUNITY FACILITIES DISTRICT NO. 3 (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026.

WHEREAS, the Board of Directors (the "District Board") of the Palm Valley Community Facilities District No. 3 (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2026 Final Budget on June 9, 2025; and

WHEREAS, Maricopa County, Arizona (the "County"), is the assessing and collecting authority for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PALM VALLEY COMMUNITY FACILITIES DISTRICT NO. 3 (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, (i) an ad valorem property tax rate of \$0.10 for the purpose of paying for various operation and maintenance expenses of the District and (ii) an ad valorem property tax rate sufficient to raise the sum of \$522,800 for the purpose of paying principal of and interest on bond indebtedness. The combined rate shall be calculated based on the foregoing components for each \$100.00 of assessed value for the District for the fiscal year ending June 30, 2026. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. The District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor of the County and Board of Supervisors of the County.

Section 4. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Palm Valley Community Facilities District No. 3 (City of Goodyear, Arizona), by a _____ vote, this 23rd day of June, 2025.

**PALM VALLEY COMMUNITY FACILITIES
DISTRICT NO. 3
(CITY OF GOODYEAR, ARIZONA)**

Joe Pizzillo, District Chair

ATTEST:

Jasmine Pernicano, District Clerk

APPROVED AS TO FORM:

District Attorney

ITEM #: 4.
DATE: 06/23/2025
AI #:2555



COMMUNITY FACILITIES DISTRICT REPORT

SUBJECT: APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026

STAFF PRESENTER(S): Ryan Bittle, District Finance Manager

SUMMARY

Resolution CFUD#1 RES 2025-130 sets the FY2026 property tax levy for the district.

Recommendation

ADOPT RESOLUTION CFUD#1 RES 2025-130 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

FISCAL IMPACT

The combined property tax is collected and used for operations and maintenance in Fiscal Year 2026 and general obligation bond debt service payments in Calendar Year 2026. For Fiscal Year 2026, the combined property tax levy will be \$4,698,800. The approximate combined property tax rate projected using the preliminary net limited assessed valuation information from February 2025 is \$0.7642 per \$100 of net limited assessed valuation, which is below the target rate of \$1.00 per \$100 of net limited assessed valuation. However, the actual rate may vary from this estimate based upon the final net limited assessed valuation of the District which will be certified in August 2025.

Of the combined property tax rate, (i) \$0.5142 per \$100 of net limited assessed valuation is used to pay the general obligation bond debt service payments and (ii) \$0.25 per \$100 of net limited assessed valuation is used for operations and maintenance for the District.

BACKGROUND AND PREVIOUS ACTIONS

The adoption of the Property Tax Levy is the final of three actions taken by the District Board that set the District's FY2026 budget and property tax levy. The first action, adoption of the tentative budget, was taken by the District Board on May 19, 2025. It was approved by resolution CFUD#1 RES 2025-128. The second action, the adoption of the Final Budget, was taken by the District Board on June 9, 2025. It was approved by resolution CFUD#1 RES 2025-129.

STAFF ANALYSIS

The FY2026 property tax levy is unchanged from the levy included in the Final Budget adopted on June 9, 2025. CFUD#1 RES 2025-130 is included as Attachment A.

Attachments

Attachment A - CFUD#1 RES 2025-130

CFUD#1 RES 2025-130

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COMMUNITY FACILITIES UTILITIES DISTRICT NO. 1 (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026.

WHEREAS, the Board of Directors (the "District Board") of the Community Facilities Utilities District No. 1 (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2026 Final Budget on June 9, 2025; and

WHEREAS, Maricopa County, Arizona (the "County") is the assessing and collecting authority for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COMMUNITY FACILITIES UTILITIES DISTRICT NO. 1 (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, (i) an ad valorem property tax rate of \$0.25 for the purpose of paying for various operation and maintenance expenses of the District and (ii) an ad valorem property tax rate sufficient to raise the sum of \$3,161,600 for the purpose of paying principal of and interest on bond indebtedness. The combined rate shall be calculated based on the foregoing components for each \$100.00 of assessed value for the District for the fiscal year ending June 30, 2026. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. The District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor of the County and Board of Supervisors of the County.

Section 4. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Community Facilities Utilities District No. 1 (City of Goodyear, Arizona), by a _____ vote, this 23rd day of June, 2025.

**COMMUNITY FACILITIES UTILITIES
DISTRICT NO. 1
(CITY OF GOODYEAR, ARIZONA)**

Joe Pizzillo, District Chair

ATTEST:

Jasmine Pernicano, District Clerk

APPROVED AS TO FORM:

District Attorney

ITEM #: 5.
DATE: 06/23/2025
AI #:2556



COMMUNITY FACILITIES DISTRICT REPORT

SUBJECT: APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026

STAFF PRESENTER(S): Ryan Bittle, District Finance Manager

SUMMARY

Resolution WFRCFD RES 2025-093 sets the FY2026 property tax levy for the district.

Recommendation

ADOPT RESOLUTION WFRCFD RES 2025-093 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

FISCAL IMPACT

The combined property tax is collected and used for operations and maintenance in Fiscal Year 2026 and general obligation bond debt service payments in Calendar Year 2026. For Fiscal Year 2026, the combined property tax levy will be \$21,700. The approximate combined property tax rate projected using the preliminary net limited assessed valuation information from February 2025 is \$0.30 per \$100 of net limited assessed valuation, which is below the target rate of \$2.60 per \$100 of net limited assessed valuation.

There currently is no general obligation debt in the district, and the entire rate of \$0.30 per \$100 of net limited assessed valuation will be used for operations and maintenance for the District.

BACKGROUND AND PREVIOUS ACTIONS

The adoption of the Property Tax Levy is the final of three actions taken by the District Board that set the District's FY2026 budget and property tax levy. The first action, adoption of the tentative budget, was taken by the District Board on May 19, 2025. It was approved by resolution WFRCFD RES 2025-091. The second action, the adoption of the Final Budget, was taken by the District Board on June 9, 2025. It was approved by resolution WFRCFD RES 2025-092.

STAFF ANALYSIS

The FY2026 property tax levy is unchanged from the levy included in the Final Budget adopted on June 9, 2025.

Attachments

Attachment A - WFRCFD RES 2025-093

WFRCFD RES 2025-093

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE WILDFLOWER RANCH COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026.

WHEREAS, the Board of Directors (the "District Board") of the Wildflower Ranch Community Facilities District (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2026 Final Budget on June 9, 2025; and

WHEREAS, Maricopa County, Arizona (the "County") is the assessing and collecting authority for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WILDFLOWER RANCH COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, an ad valorem property tax rate of \$0.30 for the purpose of paying for various operation and maintenance expenses of the District. The tax rate shall be \$0.30 for each \$100.00 of assessed value for the District for the fiscal year ending June 30, 2026. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. The District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor of the County and Board of Supervisors of the County.

Section 4. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Wildflower Ranch Community Facilities District (City of Goodyear, Arizona), by a _____ vote, this 23rd day of June, 2025.

**WILDFLOWER RANCH
COMMUNITY FACILITIES DISTRICT
(CITY OF GOODYEAR, ARIZONA)**

Joe Pizzillo, District Chair

ATTEST:

Jasmine Pernicano, District Clerk

APPROVED AS TO FORM:

District Attorney

ITEM #: 6.
DATE: 06/23/2025
AI #:2557



COMMUNITY FACILITIES DISTRICT REPORT

SUBJECT: APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026

STAFF PRESENTER(S): Ryan Bittle, District Finance Manager

SUMMARY

Resolution WFRCFD#2 RES 2025-088 sets the FY2026 property tax levy for the district.

Recommendation

ADOPT RESOLUTION WFRCFD#2 RES 2025-088 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

FISCAL IMPACT

The combined property tax is collected and used for operations and maintenance in Fiscal Year 2026 and general obligation bond debt service payments in Calendar Year 2026. For Fiscal Year 2026, the combined property tax levy will be \$63,700. The approximate combined property tax rate projected using the preliminary net limited assessed valuation information from February 2025 is \$0.8714 per \$100 of net limited assessed valuation, which is below the target rate of \$2.60 per \$100 of net limited assessed valuation. However, the actual rate may vary from this estimate based upon the final net limited assessed valuation of the District which will be certified in August 2025.

Of the combined property tax rate, (i) \$0.5714 per \$100 of net limited assessed valuation is used to pay the general obligation bond debt service payments and (ii) \$0.30 per \$100 of net limited assessed valuation is used for operations and maintenance for the District.

BACKGROUND AND PREVIOUS ACTIONS

The adoption of the Property Tax Levy is the final of three actions taken by the District Board that set the District's FY2026 budget and property tax levy. The first action, adoption of the tentative budget, was taken by the District Board on May 19, 2025. It was approved by resolution WFRCFD#2 RES 2025-086. The second action, the adoption of the Final Budget, was taken by the District Board on June 9, 2025. It was approved by resolution WFRCFD#2 RES 2025-087.

STAFF ANALYSIS

The FY2026 property tax levy is unchanged from the levy included in the Final Budget adopted on June 9, 2025. WFRCFD#2 RES 2025-088 is included as Attachment A.

Attachments

Attachment A - WFRCFD#2 RES 2025-088

WFRCFD#2 RES 2025-088

A RESOLUTION OF BOARD OF DIRECTORS OF THE WILDFLOWER RANCH COMMUNITY FACILITIES DISTRICT NO. 2 (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026.

WHEREAS, the Board of Directors (the "District Board") of the Wildflower Ranch Community Facilities District No. 2 (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2026 Final Budget on June 9, 2025; and

WHEREAS, Maricopa County, Arizona (the "County") is the assessing and collecting authority for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WILDFLOWER RANCH COMMUNITY FACILITIES DISTRICT NO. 2 (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, (i) an ad valorem property tax rate of \$0.30 for the purpose of paying for various operation and maintenance expenses of the District and (ii) an ad valorem property tax rate sufficient to raise the sum of \$41,800 for the purpose of paying principal of and interest on bond indebtedness. The combined rate shall be calculated based on the foregoing components for each \$100.00 of assessed value for the District for the fiscal year ending June 30, 2026. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. The District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor of the County and Board of Supervisors of the County.

Section 4. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Wildflower Ranch Community Facilities District No. 2 (City of Goodyear, Arizona), by a _____ vote, this 23rd day of June, 2025.

**WILDFLOWER RANCH
COMMUNITY FACILITIES DISTRICT NO. 2
(CITY OF GOODYEAR, ARIZONA)**

Joe Pizzillo, District Chair

ATTEST:

Jasmine Pernicano, District Clerk

APPROVED AS TO FORM:

District Attorney

ITEM #: 7.
DATE: 06/23/2025
AI #:2558



COMMUNITY FACILITIES DISTRICT REPORT

SUBJECT: APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026

STAFF PRESENTER(S): Ryan Bittle, District Finance Manager

SUMMARY

Resolution CTTNFLWRCFD RES 2025-085 sets the FY2026 property tax levy for the district.

Recommendation

ADOPT RESOLUTION CTTNFLWRCFD RES 2025-085 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

FISCAL IMPACT

The combined property tax is collected and used for operations and maintenance in Fiscal Year 2026 and general obligation bond debt service payments in Calendar Year 2026. For Fiscal Year 2026, the combined property tax levy will be \$262,000. The approximate combined property tax rate projected using the preliminary net limited assessed valuation information from February 2025 is \$1.9454 per \$100 of net limited assessed valuation, which is below the target rate of \$3.00 per \$100 of net limited assessed valuation. However, the actual rate may vary from this estimate based upon the final net limited assessed valuation of the District which will be certified in August 2025.

Of the combined property tax rate, (i) \$1.6454 per \$100 of net limited assessed valuation is used to pay the general obligation bond debt service payments and (ii) \$0.30 per \$100 of net limited assessed valuation is used for operations and maintenance for the District.

BACKGROUND AND PREVIOUS ACTIONS

The adoption of the Property Tax Levy is the final of three actions taken by the District Board that set the District's FY2026 budget and property tax levy. The first action, adoption of the tentative budget, was taken by the District Board on May 19, 2025. It was approved by resolution CTTNFLWRCFD RES 2025-083. The second action, the adoption of the Final Budget, was taken by the District Board on June 9, 2025. It was approved by resolution CTTNFLWRCFD RES 2025-084.

STAFF ANALYSIS

The FY2026 property tax levy is unchanged from the levy included in the Final Budget adopted on June 9, 2025. CTTNFLWRCFD RES 2025-085 is included as Attachment A.

Attachments

Attachment A - CTTNFLWRCFD RES 2025-085

CTTNFLWRCFD RES 2025-085

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COTTONFLOWER COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026.

WHEREAS, the Board of Directors (the "District Board") of the Cottonflower Community Facilities District (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2026 Final Budget on June 9, 2025; and

WHEREAS, Maricopa County, Arizona (the "County") is the assessing and collecting authority for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COTTONFLOWER COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, (i) an ad valorem property tax rate of \$0.30 for the purpose of paying for various operation and maintenance expenses of the District and (ii) an ad valorem property tax rate sufficient to raise the sum of \$221,600 for the purpose of paying principal of and interest on bond indebtedness. The combined rate shall be calculated based on the foregoing components for each \$100.00 of assessed value, for the District for the fiscal year ending June 30, 2026. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by the County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. The District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor of the County and Board of Supervisors of the County.

Section 4. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Cottonflower Community Facilities District (City of Goodyear, Arizona), by a _____ vote, this 23rd day of June, 2025.

**COTTONFLOWER
COMMUNITY FACILITIES DISTRICT
(CITY OF GOODYEAR, ARIZONA)**

Joe Pizzillo, District Chair

ATTEST:

Jasmine Pernicano, District Clerk

APPROVED AS TO FORM:

District Attorney

ITEM #: 8.
DATE: 06/23/2025
AI #:2559



COMMUNITY FACILITIES DISTRICT REPORT

SUBJECT: APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026

STAFF PRESENTER(S): Ryan Bittle, District Finance Manager

SUMMARY

Resolution EMRCFD RES 2025-167 sets the FY2026 property tax levy for the district.

Recommendation

ADOPT RESOLUTION EMRCFD RES 2025-167 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

FISCAL IMPACT

The combined property tax is collected and used for operations and maintenance in Fiscal Year 2026 and general obligation bond debt service payments in Calendar Year 2026. For Fiscal Year 2026, the combined property tax levy will be \$2,457,500. The approximate combined property tax rate projected using the preliminary net limited assessed valuation information from February 2025 is \$1.30 per \$100 of net limited assessed valuation, which equals the target rate of \$1.30 per \$100 of net limited assessed valuation. However, the actual rate may vary from this estimate based upon the final net limited assessed valuation of the District which will be certified in August 2025.

Of the combined property tax rate, (i) \$1.00 per \$100 of net limited assessed valuation is used to pay the general obligation bond debt service payments and (ii) \$0.30 per \$100 of net limited assessed valuation is used for operations and maintenance for the District.

BACKGROUND AND PREVIOUS ACTIONS

The adoption of the Property Tax Levy is the final of three actions taken by the District Board that set the District's FY2026 budget and property tax levy. The first action, adoption of the tentative budget, was taken by the District Board on May 19, 2025. It was approved by resolution EMRCFD RES 2025-165. The second action, the adoption of the Final Budget, was taken by the District Board on June 9, 2025. It was approved by resolution EMRCFD RES 2025-166.

STAFF ANALYSIS

The FY2026 property tax levy is unchanged from the levy included in the Final Budget adopted on June 9, 2025. EMRCFD RES 2025-167 is included as Attachment A.

Attachments

Attachment A - EMRCFD RES 2025-167

EMRCFD RES 2025-167

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ESTRELLA MOUNTAIN RANCH COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026.

WHEREAS, the Board of Directors (the "District Board") of the Estrella Mountain Ranch Community Facilities District (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2026 Final Budget on June 9, 2025; and

WHEREAS, Maricopa County, Arizona (the "County") is now the assessing and collecting authority for the District, and the District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor and Board of Supervisors of the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ESTRELLA MOUNTAIN RANCH COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, (i) an ad valorem property tax rate of \$0.30 for the purpose of paying for various operation and maintenance expenses of the District and (ii) an ad valorem property tax rate of approximately \$1.00 for the purpose of paying principal of and interest on bond indebtedness. The combined rate shall be approximately \$1.30 for each \$100.00 of assessed value for the District for the fiscal year ending June 30, 2026. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Estrella Mountain Ranch Community Facilities District (City of Goodyear, Arizona), by a _____ vote, this 23rd day of June, 2025.

**ESTRELLA MOUNTAIN RANCH
COMMUNITY FACILITIES DISTRICT
(CITY OF GOODYEAR, ARIZONA)**

Joe Pizzillo, District Chair

ATTEST:

Jasmine Pernicano, District Clerk

APPROVED AS TO FORM:

District Attorney

ITEM #: 9.
DATE: 06/23/2025
AI #:2560



COMMUNITY FACILITIES DISTRICT REPORT

SUBJECT: APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026

STAFF PRESENTER(S): Ryan Bittle, District Finance Manager

SUMMARY

Resolution KRCFD RES 2025-060 sets the FY2026 property tax levy for the district.

Recommendation

ADOPT RESOLUTION KRCFD RES 2025-060 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

FISCAL IMPACT

The combined property tax is collected and used for operations and maintenance in Fiscal Year 2026 and general obligation bond debt service payments in Calendar Year 2026. For Fiscal Year 2026, the combined property tax levy will be \$5,100. The approximate combined property tax rate projected using the preliminary net limited assessed valuation information from February 2025 is \$0.30 per \$100 of net limited assessed valuation, which is below the target rate of \$2.30 per \$100 of net limited assessed valuation. However, the actual rate may vary from this estimate based upon the final net limited assessed valuation of the District which will be certified in August 2025.

There currently is no general obligation debt in the district, so the entire rate is used to support operations and maintenance.

BACKGROUND AND PREVIOUS ACTIONS

The adoption of the Property Tax Levy is the final of three actions taken by the District Board that set the District's FY2026 budget and property tax levy. The first action, adoption of the tentative budget, was taken by the District Board on May 19, 2025. It was approved by resolution KRCFD RES 2025-058. The second action, the adoption of the Final Budget, was taken by the District Board on June 9, 2025. It was approved by resolution KRCFD RES 2025-059.

STAFF ANALYSIS

The FY2026 property tax levy is unchanged from the levy included in the Final Budget adopted on June 9, 2025.

Attachments

Attachment A - KRCFD RES 2025-060

KRCFD RES 2025-060

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KING RANCH COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026.

WHEREAS, the Board of Directors (the "District Board") of the King Ranch Community Facilities District (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2026 Final Budget on June 9, 2025; and

WHEREAS, Maricopa County, Arizona (the "County") is the assessing and collecting authority for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE KING RANCH COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, an ad valorem property tax rate of \$0.30 for the purpose of paying for various operation and maintenance expenses of the District. The tax rate shall be \$0.30 for each \$100.00 of assessed value for the District for the fiscal year ending June 30, 2026. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. The District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor of the County and Board of Supervisors of the County.

Section 4. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the King Ranch Community Facilities District (City of Goodyear, Arizona), by a _____ vote, this 23rd day of June, 2025.

**KING RANCH
COMMUNITY FACILITIES DISTRICT
(CITY OF GOODYEAR, ARIZONA)**

Joe Pizzillo, District Chair

ATTEST:

Jasmine Pernicano, District Clerk

APPROVED AS TO FORM:

District Attorney

ITEM #: 10.
DATE: 06/23/2025
AI #:2561



COMMUNITY FACILITIES DISTRICT REPORT

SUBJECT: APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026

STAFF PRESENTER(S): Ryan Bittle, District Finance Manager

SUMMARY

Resolution CENTERRACFD RES 2025-087 sets the FY2026 property tax levy for the district.

Recommendation

ADOPT RESOLUTION CENTERRACFD RES 2025-087 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

FISCAL IMPACT

The combined property tax is collected and used for operations and maintenance in Fiscal Year 2026 and general obligation bond debt service payments in Calendar Year 2026. For Fiscal Year 2026, the combined property tax levy will be \$374,600. The approximate combined property tax rate projected using the preliminary net limited assessed valuation information from February 2025 is \$1.5348 per \$100 of net limited assessed valuation, which is below the target rate of \$3.00 per \$100 of net limited assessed valuation. However, the actual rate may vary from this estimate based upon the final net limited assessed valuation of the District which will be certified in August 2025.

Of the combined property tax rate, (i) \$1.2348 per \$100 of net limited assessed valuation is used to pay the general obligation bond debt service payments and (ii) \$0.30 per \$100 of net limited assessed valuation is used for operations and maintenance for the District.

BACKGROUND AND PREVIOUS ACTIONS

The adoption of the Property Tax Levy is the final of three actions taken by the District Board that set the District's FY2026 budget and property tax levy. The first action, adoption of the tentative budget, was taken by the District Board on May 19, 2025. It was approved by resolution CENTERRACFD RES 2025-085. The second action, the adoption of the Final Budget, was taken by the District Board on June 9, 2025. It was approved by resolution CENTERRACFD RES 2025-086.

STAFF ANALYSIS

The FY2026 property tax levy is unchanged from the levy included in the Final Budget adopted on June 9, 2025. CENTERRACFD RES 2025-087 is included as Attachment A.

Attachments

Attachment A - CENTERRACFD RES 2025-087

CENTERRACFD RES 2025-087

A RESOLUTION OF THE BOARD OF DIRECTORS OF CENTERRA COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026.

WHEREAS, the Board of Directors (the "District Board") of the Centerra Community Facilities District (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2026 Final Budget on June 9, 2025; and

WHEREAS, Maricopa County, Arizona (the "County") is the assessing and collecting authority for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CENTERRA COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, (i) an ad valorem property tax rate of \$0.30 for the purpose of paying for various operation and maintenance expenses of the District and (ii) an ad valorem property tax rate sufficient to raise the sum of \$301,400 for the purpose of paying principal of and interest on bond indebtedness. The combined rate shall be calculated based on the foregoing components for each \$100.00 of assessed value for the District for the fiscal year ending June 30, 2026. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. The District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor of the County and Board of Supervisors of the County.

Section 4. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Centerra Community Facilities District (City of Goodyear, Arizona), by a _____ vote, this 23rd day of June, 2025.

**CENTERRA COMMUNITY FACILITIES DISTRICT
(CITY OF GOODYEAR, ARIZONA)**

Joe Pizzillo, District Chair

ATTEST:

Jasmine Pernicano, District Clerk

APPROVED AS TO FORM:

District Attorney

ITEM #: 11.
DATE: 06/23/2025
AI #:2562



COMMUNITY FACILITIES DISTRICT REPORT

SUBJECT: APPROVE THE PROPERTY TAX LEVY FOR FISCAL YEAR 2026

STAFF PRESENTER(S): Ryan Bittle, District Finance Manager

SUMMARY

Resolution CORTINACFD RES 2025-080 sets the FY2026 property tax levy for the district.

Recommendation

ADOPT RESOLUTION CORTINACFD RES 2025-080 LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026. (Ryan Bittle, District Finance Manager)

FISCAL IMPACT

The combined property tax is collected and used for operations and maintenance in Fiscal Year 2026 and general obligation bond debt service payments in Calendar Year 2026. For Fiscal Year 2026, the combined property tax levy will be \$221,100. The approximate combined property tax rate projected using the preliminary net limited assessed valuation information from February 2025 is \$1.4478 per \$100 of net limited assessed valuation, which is below the target rate of \$2.85 per \$100 of net limited assessed valuation. However, the actual rate may vary from this estimate based upon the final net limited assessed valuation of the District which will be certified in August 2025.

Of the combined property tax rate, (i) \$1.1478 per \$100 of net limited assessed valuation is used to pay the general obligation bond debt service payments and (ii) \$0.30 per \$100 of net limited assessed valuation is used for operations and maintenance for the District.

BACKGROUND AND PREVIOUS ACTIONS

The adoption of the Property Tax Levy is the final of three actions taken by the District Board that set the District's FY2026 budget and property tax levy. The first action, adoption of the tentative budget, was taken by the District Board on May 19, 2025. It was approved by resolution CORTINACFD RES 2025-078. The second action, the adoption of the Final Budget, was taken by the District Board on June 9, 2025. It was approved by resolution CORTINACFD RES 2025-079.

STAFF ANALYSIS

The FY2026 property tax levy is unchanged from the levy included in the Final Budget adopted on June 9, 2025. CORTINACFD RES 2025-080 is included as Attachment A.

Attachments

Attachment A - CORTINACFD RES 2025-080

CORTINACFD RES 2025-080

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CORTINA COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2026.

WHEREAS, the Board of Directors (the "District Board") of the Cortina Community Facilities District (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2026 Final Budget on June 9, 2025; and

WHEREAS, Maricopa County, Arizona (the "County") is the assessing and collecting authority for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CORTINA COMMUNITY FACILITIES DISTRICT (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District not exempt from taxation, (i) an ad valorem property tax rate of \$0.30 for the purpose of paying for various operation and maintenance expenses of the District and (ii) an ad valorem property tax rate sufficient to raise the sum of \$175,300 for the purpose of paying principal of and interest on bond indebtedness. The combined rate shall be calculated based on the foregoing components for each \$100.00 of assessed value, for the District for the fiscal year ending June 30, 2026. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. The District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor of the County and Board of Supervisors of the County.

Section 4. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Cortina Community Facilities District (City of Goodyear, Arizona), by a _____ vote, this 23rd day of June, 2025.

**CORTINA COMMUNITY FACILITIES DISTRICT
(CITY OF GOODYEAR, ARIZONA)**

Joe Pizzillo, District Chair

ATTEST:

Jasmine Pernicano, District Clerk

APPROVED AS TO FORM:

District Attorney