
Tuesday, July 8, 2025

9:00 AM

Members of the Litchfield Park City Council will attend either in person, by telephone, or video conference call.
Physical access to the meeting room will be available 30 minutes prior to the meeting.

I. Call to Order

- A. The agenda and packet are available at: www.litchfieldpark.gov
- B. A video recording of the meeting can be seen [here](#) the next business day.

II. Business

A. Adoption of Resolution 25-590 Ad Valorem Tax Levy

ACTION/COMMENT

Presenter: Paige Peterson, Asst. City Mgr/Finance Director

Discussion and possible action to adopt Resolution 25-590 setting the tax levy for SLIDs 1, 2, and 3.

III. Executive Session

- A. **An Executive Session may be called during the public meeting on any item on this agenda pursuant to A.R.S. § 38-431.03(A)(3) for the purpose of receiving legal advice.**

IV. Adjournment

Thomas L. Schoaf, Mayor

Affidavit of Posting

I, Terri Roth, MMC, City Clerk. do hereby certify that I caused to be posted a true and correct copy of this agenda for the City Council meeting of Tuesday, July 8, 2025, in the following place in the City of Litchfield Park:

- 1. City Hall, outside bulletin board
- 2. City Website

Terri Roth, MMC, City Clerk

Persons with special accessibility needs should contact City Hall, (623) 935-5033, at least 48 hours prior to the meeting.



CITY COUNCIL COMMUNICATION

Business Item II.A
Adoption of Resolution 25-590 Ad
Valorem Tax Levy

To: Mayor Thomas L. Schoaf and Members of the City Council
From: Paige Peterson, Asst. City Manager / Director of Finance
Through: Matthew Williams, City Manager
Meeting Date: 7/8/2025
Presenter: Paige Peterson, Asst. City Mgr/Finance Director

RECOMMENDED MOTION:

MOVE TO ADOPT RESOLUTION 25-590 SETTING THE AD VALOREM TAX LEVY FOR FISCAL YEAR 2026 FOR SLIDS 1, 2, AND 3

BACKGROUND/DISCUSSION:

Adopting tax levies for the Street Light Improvement Districts (SLIDs) is a three part process: (1) Tentative Budget Adoption (2) Public Hearing and Final Budget Adoption, and (3) Tax Levy Adoption. This resolution adopts the tax levy for SLIDs 1, 2, & 3 and the rates remain the same as presented during the June 18, 2025, meeting.

SLID 1 is located in the Village at Litchfield Park, encompassing the southern Village area. SLID 2 encompasses the central area of the city including the resort, central businesses, and a large portion of the central residences. SLID 3 is also located in the Village at Litchfield Park, encompassing the northern Village area.

All property owners within each respective SLID are collectively assessed each year to cover the cost of operating the lighting within the districts. Arizona Public Service Company bills the City for the cost of the lighting. According to State Law, the maximum amount that property owners can be assessed for a SLID is \$1.20 per \$100 of assessed value.

The cost of electricity increased approximately 13% in FY2025 resulting in a revenue shortfall which will be recovered in FY2026. The shortfall details are included in the attached assessment calculations. The Qasimyar settlement refunds were issued in FY2025; therefore, the levy in FY2026 will be higher to recover the refunds. The refund amounts are included in the attached assessment calculations.

These are tentative assessment rates to be finalized by Maricopa County based on their final property valuations issued in August 2025.

Co. Dist. No.	City ID No.	City ID Name	FY 2026 Budgeted Expense	FY 2026 Tax Levy Request
23433	SLID #1	Litchfield Park, Arizona Lighting Improvement District No. 1	\$36,934	\$46,255
23507	SLID #2	Litchfield Park, Arizona Arizona Lighting Improvement District No. 2	\$175,778	\$209,959
23638	SLID #3	Litchfield Park, Arizona Arizona Lighting Improvement District No. 3	\$45,264	\$58,067

STAFF RECOMMENDATION:

Staff recommends adoption of Resolution 25-590, setting the tax levy for SLIDs 1, 2, and 3.

FINANCIAL IMPACT:

There is no city financial impact as each district is assessed for their cost of electricity.

ATTACHMENTS:

1. Res 25-590 FY26 Ad Valorem -SLIDs
2. FY 2026 - SLID 1, 2, 3 BUDGET CALCULATIONS

**CITY OF LITCHFIELD PARK
RESOLUTION NO. 25-590**

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE CITY OF LITCHFIELD PARK, MARICOPA COUNTY, ARIZONA, ADOPTING THE FINAL BUDGET AND SETTING THE AD VALOREM TAX LEVY FOR FISCAL YEAR 2026 FOR THE CITY OF LITCHFIELD PARK STREET LIGHTING IMPROVEMENT DISTRICTS.

WHEREAS, the provisions of A.R.S. § 48-616 require the governing body to levy taxes upon all property in a municipal street lighting improvement district necessary to pay the annual expenses of said districts; and

WHEREAS, the Mayor and Council of the City of Litchfield Park, having adopted annual statements and estimates of expenses of municipal street lighting districts as part of a public meeting on June 18, 2025; and

WHEREAS, the County of Maricopa is the assessing and collecting authority for the City of Litchfield Park, the City is required to transmit a certified copy of this Resolution to the Assessor and Board of Supervisors of Maricopa County, Arizona by the third Monday in August;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Common Council of the City of Litchfield Park, Arizona, that the annual statements and estimates of expenses of municipal street lighting districts adopted on June 18, 2025, is hereby approved as the final budget for fiscal year 2026.

BE IT FURTHER RESOLVED that for each street lighting improvement district listed on the attached Schedule of Estimated Assessments, a tax rate sufficient to provide funds for the annual expenses of each street lighting improvement district within the City of Litchfield Park, as listed in the attached Schedule, is hereby levied on all property, both real and personal, within the boundaries of said district, except such property which is, by law, exempt from taxation. Said levy shall not exceed \$1.20 per \$100 assessed valuation as specified in the column labeled FY 2026 Levy Request.

BE IT FURTHER RESOLVED that all resolutions and parts of resolutions in conflict with the provisions of this Resolution or any part of the Code adopted herein by reference, are hereby repealed.

BE IT FURTHER RESOLVED if any section, subsection, sentence, clause, phrase or portion of this Resolution or any part of the Code adopted herein by reference, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

PASSED AND ADOPTED by the Mayor and Council of the City of Litchfield Park, Maricopa County, Arizona, this 8th day of July, 2025.

Thomas L. Schoaf, Mayor

ATTEST:

Terri Roth, MMC, City Clerk

APPROVED AS TO FORM:

Pierce Coleman, PLC, City Attorneys
By: Joseph D. Estes

State of Arizona)
County of Maricopa)
City of Litchfield Park)

I, Terri Roth, City Clerk of the City of Litchfield Park, Arizona, do hereby certify that the foregoing Resolution No. 25-590 was placed on its final passage and passed by the Council of the City of Litchfield Park, Arizona, at a meeting thereof held on the 8th day of July, 2025, and approved by the Mayor of said City on the 8th day of July, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said City this 8th day of July, 2025.

Terri Roth, MMC, City Clerk

(seal of city)

CITY OF LITCHFIELD PARK, ARIZONA
Street Light Improvement Districts
Schedule of Estimated Assessments
Fiscal Year 2026

Prepared By: Paige Peterson

Co. Dist. No.	City ID No.	City ID Name	FY 2026 Budgeted Expense	FY 2026 Tax Levy Request
23433	SLID #1	Litchfield Park, Arizona Lighting Improvement District No. 1	\$36,934	\$46,255
23507	SLID #2	Litchfield Park, Arizona Lighting Improvement District No. 2	\$175,778	\$209,959
23638	SLID #3	Litchfield Park, Arizona Lighting Improvement District No. 3	\$45,264	\$58,067

City of Litchfield Park
SLID 1 Assessment Calculation
FY 2026 Budget

Location: Village @ Litchfield Park (South Village area - Phase 1)

Assessment Calculation

FY2026 Assessment Calculation (July 2025-June 2026)		
Budget for Estimated Annual Cost of Electricity		\$36,934
Adjustment to Account for Accumulated Funds		
5% Target for Fund Balance	\$1,847	
FY24 Fund Balance / (Deficit)	6,381	
FY25 Estimated Revenue Overage/(Shortfall)	(9,225)	
Qasimyar Refunds	(4,629)	
Total Adjustment		9,321
Total Amount Assessed		\$46,255

Rate Calculation

Net Limited Property Value (LPV) per Preliminary County Tax Abstract	\$8,639,033
Proposed Assessment Levy	\$46,255
Estimated Assessment Rate (per \$100 of NAV)	0.5354

Prior Year Comparison and Example Tax Bill
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Prior Year Valuation	\$8,372,044
Prior Year Levy	\$27,501
Prior Year Assessment Rate (per \$100 of NAV)	0.3285
Example Tax Bill Calculation	
Number of Parcels	291
Average Limited Property Value in District*	287,699
Residential Assessment Ratio	10%
Net Assessed LPV	28,770
Estimated Annual Tax on Average Parcel in District	\$154.03

*Limited Property Value is a statutorily calculated amount and not reflective of market value

City of Litchfield Park
SLID 2 Assessment Calculation
FY 2026 Budget

Location: Litchfield Park Proper (Wigwam/Old Litchfield area)

Assessment Calculation

FY2026 Assessment Calculation (July 2025-June 2026)		
Budget for Estimated Annual Cost of Electricity		\$175,778
Adjustment to Account for Accumulated Funds		
5% Target for Fund Balance	\$8,789	
FY24 Fund Balance / (Deficit)	15,465	
FY25 Estimated Revenue Overage/(Shortfall)	(32,611)	
Qasimyar Refunds	(8,246)	
Total Adjustment		34,181
Total Amount Assessed		\$209,959

Rate Calculation

Net Limited Property Value (LPV) per Preliminary County Tax Abstract	\$38,120,738
Proposed Assessment Levy	\$209,959
Estimated Assessment Rate (per \$100 of NAV)	0.5508

Prior Year Comparison and Example Tax Bill
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Prior Year Valuation	\$36,860,019
Prior Year Levy	\$142,601
Prior Year Assessment Rate (per \$100 of NAV)	0.3869
Example Tax Bill Calculation	
Number of Parcels	1,363
Average Limited Property Value in District*	270,433
Residential Assessment Ratio	10%
Net Assessed LPV	27,043
Estimated Annual Tax on Average Parcel in District	\$148.95

*Limited Property Value is a statutorily calculated amount and not reflective of market value

City of Litchfield Park
SLID 3 Assessment Calculation
FY 2026 Budget

Location: Village @ Litchfield Park (North Village area - Phase 2)

Assessment Calculation

FY2026 Assessment Calculation (July 2025-June 2026)		
Budget for Estimated Annual Cost of Electricity		\$45,264
Adjustment to Account for Accumulated Funds		
5% Target for Fund Balance	\$2,263	
FY24 Fund Balance / (Deficit)	3,854	
FY25 Estimated Revenue Overage/(Shortfall)	(7,721)	
Qasimyar Refunds	(6,672)	
Total Adjustment		12,803
Total Amount Assessed		<u>\$58,067</u>

Rate Calculation

Net Limited Property Value (LPV) per Preliminary County Tax Abstract	\$15,442,617
Proposed Assessment Levy	\$58,067
Estimated Assessment Rate (per \$100 of NAV)	<u>0.3760</u>

Prior Year Comparison and Example Tax Bill
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Prior Year Valuation	\$15,000,290
Prior Year Levy	\$37,371
Prior Year Assessment Rate (per \$100 of NAV)	0.2491
Example Tax Bill Calculation	
Number of Parcels	443
Average Limited Property Value in District*	338,601
Residential Assessment Ratio	10%
Net Assessed LPV	33,860
Estimated Annual Tax on Average Parcel in District	<u>\$127.31</u>

*Limited Property Value is a statutorily calculated amount and not reflective of market value