

MUNICIPAL STREETLIGHT IMPROVEMENT DISTRICTS PROPERTY TAXES

SCHEDULE AND WRITTEN REPORT

The City's streetlight improvement districts were established beginning in 1971 to allow taxpayers residing in the benefiting area to pay for the operation of the streetlights. The city currently has 357 streetlight improvement districts formed by petition of the property owners for the sole purpose of purchasing electricity for the lighting of public streets. Arizona Revised Statutes (A.R.S.) § 48-616 requires that the City Council annually adopt an ordinance levying a Special Taxing District property tax in an amount sufficient to pay the expense of operating each of the streetlight improvement districts located throughout the city. The ordinance is then transmitted to the Maricopa County Board of Supervisors and the Maricopa County Assessor who will add the required amounts to the property taxes to each district. The levy amounts, when collected by Maricopa County, are remitted separately to the city and are used to pay utility bills for the streetlight improvement districts.

For fiscal year 2025/26, the streetlight levy is calculated based solely on estimated energy costs. The proposed streetlight property tax levy for fiscal year 2025/26 is \$578,426, which is a decrease of \$24,698 from fiscal year 2024/25.

The cost of operating each district varies based on the cost of electricity, usage and number of streetlights. Electrical services are provided by either Salt River Project or Arizona Public Service, each assessing varying rates. As a result, the property taxes levied may differ for each district. Therefore, 357 separate property tax calculations are required representing approximately 33,970 properties.

FOR EACH STREETLIGHT IMPROVEMENT DISTRICT LISTED HEREUNDER, the proposed levy on each \$100 of the assessed value of all property, both real and personal, within the boundaries of said district, except such property as may by law be exempt from taxation, shall be a tax rate sufficient to raise the amount listed opposite the Streetlight District number. The purpose of the tax rate shall be to provide a fund for the annual expenses of each Streetlight Improvement District listed hereunder, for the fiscal year ending the 30th day of June 2026 with an aggregate total of \$578,426:

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)	STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-7104-1	1,569	SL-7104-13	1,077
SL-7104-2	3,862	SL-7104-14	158
SL-7104-3	3,380	SL-7104-16	4,303
SL-7104-4	553	SL-7104-17	527
SL-7104-5	737	SL-7104-19	214
SL-7104-6	915	SL-7104-20	1,354
SL-7104-7	1,133	SL-7104-22	6,223
SL-7104-9	356	SL-7104-23	895
SL-7104-11	1,579	SL-7104-24	418

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)	STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-7104-25	628	SL-7104-117	1,360
SL-7104-26	195	SL-7104-118	2,012
SL-7104-27	662	SL-7104-119	2,225
SL-7104-28	1,989	SL-7104-120	319
SL-7104-30	211	SL-7104-121	1,521
SL-7104-31	632	SL-7104-122	1,636
SL-7104-33	1,413	SL-7104-123	298
SL-7104-34	210	SL-7104-124	3,074
SL-7104-35	559	SL-7104-125	2,157
SL-7104-36	20,739	SL-7104-127	5,259
SL-7104-38	106	SL-7104-128	393
SL-7104-40	922	SL-7104-129	1,523
SL-7104-41	670	SL-7104-130	1,554
SL-7104-42	516	SL-7104-131	2,402
SL-7104-44	629	SL-7104-133	846
SL-7104-45	527	SL-7104-134	4,174
SL-7104-46	413	SL-7104-135	1,753
SL-7104-47	461	SL-7104-136	511
SL-7104-59	1,507	SL-7104-137	631
SL-7104-60	2,037	SL-7104-138	1,178
SL-7104-61	1,264	SL-7104-139	1,644
SL-7104-63	315	SL-7104-140	1,394
SL-7104-69	1,580	SL-7104-141	1,055
SL-7104-70	467	SL-7104-143	529
SL-7104-71	867	SL-7104-145	3,026
SL-7104-72	724	SL-7104-147	2,720
SL-7104-79	499	SL-7104-149	1,554
SL-7104-84	719	SL-7104-150	968
SL-7104-86	428	SL-7104-151	1,078
SL-7104-92	1,364	SL-7104-152	391
SL-7104-96	176	SL-7104-153	1,180
SL-7104-105	302	SL-7104-154	1,663
SL-7104-108	2,499	SL-7104-155	2,433
SL-7104-109	2,807	SL-7104-156	219
SL-7104-110	4,293	SL-7104-157	284
SL-7104-111	2,949	SL-7104-158	141
SL-7104-112	770	SL-7104-159	2,892
SL-7104-113	1,772	SL-7104-160	169
SL-7104-114	559	SL-7104-162	523
SL-7104-115	662	SL-7104-163	474
SL-7104-116	1,044	SL-7104-164	302

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)	STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-7104-165	1,398	SL-7104-307	2,244
SL-7104-166	958	SL-7104-308	614
SL-7104-167	0	SL-7104-309	1,238
SL-7104-169	3,101	SL-7104-310	125
SL-7104-170	1,391	SL-7104-312	2,651
SL-7104-171	108	SL-7104-313	1,628
SL-7104-173	1,448	SL-7104-314	1,427
SL-7104-174	151	SL-7104-316	454
SL-7104-175	2,493	SL-7104-317	1,590
SL-7104-176	3,480	SL-7104-318	845
SL-7104-177	3,157	SL-7104-319	1,398
SL-7104-178	232	SL-7104-320	1,359
SL-7104-179	585	SL-7907-323	1,182
SL-7104-180	1,391	SL-8001-328	2,316
SL-7104-181	1,035	SL-8005-330	1,737
SL-7104-182	2,452	SL-8005-331	60
SL-7104-183	1,608	SL-8006-333	8,076
SL-7104-184	481	SL-8008-334	915
SL-7104-185	738	SL-8008-335	885
SL-7104-186	338	SL-8009-336	1,355
SL-7104-187	1,965	SL-8207-337	1,469
SL-7104-188	349	SL-8207-338	1,261
SL-7104-190	4,686	SL-8207-339	621
SL-7104-191	830	SL-8010-343	2,836
SL-7104-193	1,934	SL-8012-345	514
SL-7104-194	105	SL-8110-350	2,434
SL-7104-196	3,000	SL-8110-351	2,037
SL-7104-197	2,170	SL-8110-352	1,272
SL-7104-198	496	SL-8206-353	686
SL-7104-199	1,295	SL-8206-354	1,113
SL-7104-201	313	SL-8209-355	0
SL-7104-202	1,631	SL-8206-356	3,653
SL-7104-209	18,545	SL-8210-359	1,426
SL-7104-212	5,051	SL-8210-360	1,148
SL-7104-215	538	SL-8301-362	610
SL-7104-216	2,060	SL-8301-364	3,345
SL-7104-218	193	SL-8301-366	831
SL-7104-301	2,166	SL-8301-367	1,504
SL-7104-302	968	SL-8301-368	1,575
SL-7104-303	414	SL-8301-369	710
SL-7104-304	2,758	SL-8303-370	101

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)	STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-8307-372	0	SL-8609-420	1,808
SL-8308-374	2,079	SL-8609-421	2,533
SL-8308-375	854	SL-8609-423	66
SL-8309-376	6,994	SL-8611-424	4,022
SL-8312-377	3,912	SL-8611-426	5,636
SL-8401-378	532	SL-8703-429	937
SL-8312-379	6,012	SL-8704-430	174
SL-8402-380	841	SL-8705-431	706
SL-8402-381	947	SL-8707-433	991
SL-8404-382	2,052	SL-8707-434	3,185
SL-8405-383	1,388	SL-8707-435	2,081
SL-8406-384	1,139	SL-8707-436	866
SL-8407-385	2,374	SL-8804-437	4,574
SL-8408-386	3,995	SL-8804-438	2,414
SL-8501-387	2,744	SL-8810-439	430
SL-8501-388	1,728	SL-8810-440	2,732
SL-8502-389	1,902	SL-8907-443	3,043
SL-8502-390	1,902	SL-8907-444	1,050
SL-8504-391	941	SL-8911-445	115
SL-8504-392	1,117	SL-8912-446	521
SL-8504-393	1,429	SL-9001-447	870
SL-8506-394	2,749	SL-9003-448	179
SL-8508-395	2,545	SL-9003-449	1,581
SL-8509-396	1,417	SL-9007-452	1,374
SL-8509-397	3,150	SL-9012-453	3,514
SL-8510-399	2,359	SL-9012-454	373
SL-8510-400	2,355	SL-9012-456	1,462
SL-8510-401	3,543	SL-9012-457	882
SL-8511-402	4,050	SL-9012-458	655
SL-8512-403	3,984	SL-9012-459	493
SL-8512-404	2,882	SL-8810-462	1,298
SL-8512-405	1,067	SL-9101-463	617
SL-8602-406	7,451	SL-9112-464	1,803
SL-8602-407	1,301	SL-9201-465	965
SL-8604-408	162	SL-9201-466	326
SL-8604-409	2,801	SL-9203-467	747
SL-8605-410	463	SL-9204-468	2,470
SL-8605-411	4,519	SL-9205-469	0
SL-8606-412	1,634	SL-9205-470	382
SL-8607-413	2,496	SL-9206-471	382
SL-8609-419	695	SL-9207-472	256

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-9207-474	45
SL-9207-475	653
SL-9207-476	124
SL-9209-477	1,133
SL-9204-478	1,757
SL-9209-480	170
SL-9210-481	0
SL-9301-482	1,230
SL-9212-484	445
SL-9301-485	1,314
SL-9308-488	1,796
SL-9308-489	102
SL-9308-490	7,533
SL-9308-491	1,953
SL-9308-492	656
SL-9309-493	270
SL-9309-494	2,116
SL-9309-495	940
SL-9310-496	1,784
SL-9311-497	381
SL-9311-498	158
SL-9311-499	86
SL-9311-500	1,582
SL-9311-501	625
SL-9402-502	786
SL-9403-505	2,363
SL-9403-506	2,687
SL-9403-507	1,797
SL-9404-508	1,889
SL-9406-509	514
SL-9408-511	1,174
SL-9409-512	973
SL-9408-513	4,924
SL-9409-514	218
SL-9410-515	108
SL-9409-516	1,400
SL-9411-517	103
SL-9412-521	2,210
SL-9412-522	169
SL-9501-523	614
SL-9502-524	3,774

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-9504-526	1,598
SL-9504-527	167
SL-9504-528	1,740
SL-9505-529	101
SL-9506-530	1,162
SL-9507-531	1,100
SL-9507-532	444
SL-9508-533	857
SL-9510-535	264
SL-9510-536	2,248
SL-9510-537	344
SL-9601-538	191
SL-9604-539	1,553
SL-9607-542	1,565
SL-9609-545	1,338
SL-9609-546	1,643
SL-9611-549	1,588
SL-9610-550	404
SL-9611-551	749
SL-9611-552	114
SL-9612-553	611
SL-9705-557	845
SL-9706-560	873
SL-9710-565	881
SL-9808-568	1,089
SL-9810-569	857
SL-0011-573	103
SL-0101-574	176
SL-6828	3,907
SL-6828-A	2,615
SL-6828-B	1,561
SL-6828-C	2,619
SL-6828-D	5,810
SL-6828-E	2,083
SL-6828-G	654
SL-6828-H	1,522
SL-6828-I	10,774
SL-6828-J	4,192
SL-6828-K	2,792
SL-6828-L	645
SL-6828-O	105

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-6828-Q	1,897
SL-6828-R	2,077
SL-7104-12	286
SL-8010-441	2,281
SL-8010-442	858
SL-7104-54A	203
SL-7104-54B	1,971
SL-7104-54C	1,387
SL-7104-87	400
SL-2211-601	6,547
SL-2211-602	0