

# 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 2026/27, the streetlight levy is calculated based solely on estimated energy costs. The proposed streetlight property tax levy for fiscal year 2026/27 is \$642,566, which is an increase of \$64,140 from fiscal year 2025/26.

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 of which assesses 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 30<sup>th</sup> day of June 2027 with an aggregate total of \$642,566:

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)	STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-7104-1	1,583	SL-7104-13	1,039
SL-7104-2	4,187	SL-7104-14	167
SL-7104-3	3,540	SL-7104-16	4,625
SL-7104-4	507	SL-7104-17	530
SL-7104-5	733	SL-7104-19	207
SL-7104-6	964	SL-7104-20	1,376
SL-7104-7	1,107	SL-7104-22	6,168
SL-7104-9	370	SL-7104-23	952
SL-7104-11	1,577	SL-7104-24	420

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)	STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-7104-25	628	SL-7104-117	2,446
SL-7104-26	212	SL-7104-118	2,065
SL-7104-27	677	SL-7104-119	2,236
SL-7104-28	2,012	SL-7104-120	404
SL-7104-30	210	SL-7104-121	1,859
SL-7104-31	638	SL-7104-122	1,847
SL-7104-33	1,590	SL-7104-123	272
SL-7104-34	210	SL-7104-124	2,879
SL-7104-35	555	SL-7104-125	2,120
SL-7104-36	24,184	SL-7104-127	6,316
SL-7104-38	106	SL-7104-128	424
SL-7104-40	954	SL-7104-129	1,694
SL-7104-41	588	SL-7104-130	2,825
SL-7104-42	539	SL-7104-131	2,660
SL-7104-44	645	SL-7104-133	882
SL-7104-45	531	SL-7104-134	5,147
SL-7104-46	418	SL-7104-135	2,047
SL-7104-47	459	SL-7104-136	523
SL-7104-59	1,446	SL-7104-137	635
SL-7104-60	2,017	SL-7104-138	1,192
SL-7104-61	1,267	SL-7104-139	2,846
SL-7104-63	308	SL-7104-140	1,385
SL-7104-69	1,590	SL-7104-141	1,149
SL-7104-70	612	SL-7104-143	529
SL-7104-71	843	SL-7104-145	3,449
SL-7104-72	742	SL-7104-147	2,968
SL-7104-79	452	SL-7104-149	1,581
SL-7104-84	693	SL-7104-150	955
SL-7104-86	421	SL-7104-151	1,691
SL-7104-92	1,978	SL-7104-152	334
SL-7104-96	197	SL-7104-153	1,365
SL-7104-105	317	SL-7104-154	1,714
SL-7104-108	2,693	SL-7104-155	3,153
SL-7104-109	2,694	SL-7104-156	514
SL-7104-110	4,322	SL-7104-157	1,230
SL-7104-111	2,802	SL-7104-158	138
SL-7104-112	947	SL-7104-159	2,852
SL-7104-113	2,431	SL-7104-160	168
SL-7104-114	3,055	SL-7104-162	1,618
SL-7104-115	1,720	SL-7104-163	526
SL-7104-116	1,059	SL-7104-164	315

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)	STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-7104-165	1,641	SL-7104-307	2,167
SL-7104-166	985	SL-7104-308	586
SL-7104-167	953	SL-7104-309	1,434
SL-7104-169	3,168	SL-7104-310	127
SL-7104-170	1,344	SL-7104-312	2,470
SL-7104-171	106	SL-7104-313	1,580
SL-7104-173	1,613	SL-7104-314	1,628
SL-7104-174	216	SL-7104-316	436
SL-7104-175	2,764	SL-7104-317	1,594
SL-7104-176	3,466	SL-7104-318	850
SL-7104-177	3,142	SL-7104-319	2,679
SL-7104-178	231	SL-7104-320	1,372
SL-7104-179	571	SL-7907-323	1,453
SL-7104-180	1,380	SL-8001-328	2,368
SL-7104-181	1,182	SL-8005-330	1,108
SL-7104-182	2,899	SL-8005-331	1,352
SL-7104-183	2,997	SL-8006-333	8,047
SL-7104-184	471	SL-8008-334	975
SL-7104-185	743	SL-8008-335	966
SL-7104-186	286	SL-8009-336	1,351
SL-7104-187	2,545	SL-8207-337	1,622
SL-7104-188	352	SL-8207-338	1,270
SL-7104-190	4,642	SL-8207-339	644
SL-7104-191	845	SL-8010-343	2,848
SL-7104-193	3,626	SL-8012-345	530
SL-7104-194	104	SL-8110-350	2,423
SL-7104-196	3,054	SL-8110-351	2,211
SL-7104-197	3,007	SL-8110-352	1,164
SL-7104-198	833	SL-8206-353	723
SL-7104-199	2,391	SL-8206-354	1,507
SL-7104-201	317	SL-8209-355	1,491
SL-7104-202	1,717	SL-8206-356	3,615
SL-7104-209	18,363	SL-8210-359	1,365
SL-7104-212	4,943	SL-8210-360	1,054
SL-7104-215	538	SL-8301-362	0
SL-7104-216	3,148	SL-8301-364	3,371
SL-7104-218	204	SL-8301-366	835
SL-7104-301	2,242	SL-8301-367	1,580
SL-7104-302	1,019	SL-8301-368	1,743
SL-7104-303	496	SL-8301-369	750
SL-7104-304	2,797	SL-8303-370	101

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)	STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-8307-372	1,762	SL-8609-420	2,571
SL-8308-374	2,018	SL-8609-421	2,613
SL-8308-375	1,220	SL-8609-423	134
SL-8309-376	6,972	SL-8611-424	3,966
SL-8312-377	4,517	SL-8611-426	5,717
SL-8401-378	577	SL-8703-429	1,033
SL-8312-379	7,845	SL-8704-430	711
SL-8402-380	1,458	SL-8705-431	724
SL-8402-381	826	SL-8707-433	1,085
SL-8404-382	2,691	SL-8707-434	4,294
SL-8405-383	1,905	SL-8707-435	1,882
SL-8406-384	858	SL-8707-436	836
SL-8407-385	2,043	SL-8804-437	4,538
SL-8408-386	5,391	SL-8804-438	2,573
SL-8501-387	2,579	SL-8810-439	447
SL-8501-388	1,787	SL-8810-440	2,289
SL-8502-389	1,893	SL-8907-443	3,302
SL-8502-390	2,732	SL-8907-444	1,018
SL-8504-391	970	SL-8911-445	111
SL-8504-392	1,186	SL-8912-446	505
SL-8504-393	1,430	SL-9001-447	858
SL-8506-394	3,010	SL-9003-448	167
SL-8508-395	2,369	SL-9003-449	1,435
SL-8509-396	2,740	SL-9007-452	1,439
SL-8509-397	3,058	SL-9012-453	3,531
SL-8510-399	2,338	SL-9012-454	370
SL-8510-400	2,378	SL-9012-456	1,395
SL-8510-401	3,625	SL-9012-457	2,026
SL-8511-402	4,086	SL-9012-458	1,945
SL-8512-403	3,938	SL-9012-459	489
SL-8512-404	3,360	SL-8810-462	1,230
SL-8512-405	1,159	SL-9101-463	477
SL-8602-406	7,796	SL-9112-464	1,937
SL-8602-407	1,441	SL-9201-465	1,605
SL-8604-408	253	SL-9201-466	400
SL-8604-409	2,756	SL-9203-467	785
SL-8605-410	441	SL-9204-468	2,331
SL-8605-411	4,796	SL-9205-469	0
SL-8606-412	1,763	SL-9205-470	378
SL-8607-413	2,218	SL-9206-471	378
SL-8609-419	693	SL-9207-472	256

STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)	STREETLIGHT DISTRICT	AMOUNT REQUIRED TO BE RAISED (in \$)
SL-9207-474	135	SL-9504-526	1,423
SL-9207-475	736	SL-9504-527	167
SL-9207-476	115	SL-9504-528	1,761
SL-9209-477	2,109	SL-9505-529	108
SL-9204-478	1,657	SL-9506-530	1,110
SL-9209-480	168	SL-9507-531	1,069
SL-9210-481	0	SL-9507-532	452
SL-9301-482	1,091	SL-9508-533	872
SL-9212-484	446	SL-9510-535	267
SL-9301-485	1,379	SL-9510-536	2,215
SL-9308-488	1,991	SL-9510-537	337
SL-9308-489	103	SL-9601-538	188
SL-9308-490	7,839	SL-9604-539	1,773
SL-9308-491	3,340	SL-9607-542	1,344
SL-9308-492	659	SL-9609-545	1,075
SL-9309-493	275	SL-9609-546	1,546
SL-9309-494	2,099	SL-9611-549	1,530
SL-9309-495	856	SL-9610-550	393
SL-9310-496	1,458	SL-9611-551	886
SL-9311-497	381	SL-9611-552	103
SL-9311-498	183	SL-9612-553	611
SL-9311-499	87	SL-9705-557	852
SL-9311-500	1,587	SL-9706-560	886
SL-9311-501	653	SL-9710-565	788
SL-9402-502	761	SL-9808-568	1,090
SL-9403-505	2,664	SL-9810-569	805
SL-9403-506	2,622	SL-0011-573	103
SL-9403-507	1,960	SL-0101-574	202
SL-9404-508	3,354	SL-6828	3,908
SL-9406-509	504	SL-6828-A	2,636
SL-9408-511	1,663	SL-6828-B	1,645
SL-9409-512	1,107	SL-6828-C	2,562
SL-9408-513	8,153	SL-6828-D	5,505
SL-9409-514	207	SL-6828-E	2,120
SL-9410-515	106	SL-6828-G	826
SL-9409-516	2,894	SL-6828-H	2,671
SL-9411-517	104	SL-6828-I	11,098
SL-9412-521	2,279	SL-6828-J	4,601
SL-9412-522	167	SL-6828-K	2,985
SL-9501-523	609	SL-6828-L	618
SL-9502-524	3,849	SL-6828-O	106

<u>STREETLIGHT DISTRICT</u>	<u>AMOUNT REQUIRED TO BE RAISED (in \$)</u>
SL-6828-Q	1,918
SL-6828-R	2,124
SL-7104-12	331
SL-8010-441	2,165
SL-8010-442	864
SL-7104-54A	447
SL-7104-54B	2,733
SL-7104-54C	1,594
SL-7104-87	403
SL-2211-601	8,243
SL-2211-602	0