



Finance Department

2026-27 Tax Roll Assessments

June 1, 2026



- **Annual Council Approval:** Council reviews and approves all assessments placed on the Tax Roll annually.
- **Contested Items:** Any items contested during the Public Hearing will be discussed in detail at the following Council meeting.
- **County Deadline:** Final parcel lists and assessment amounts must be submitted to the County by August 10th.
- **Payment Deadline:** Property owners can make payments until June 30th, which will reduce the assessment presented tonight.

- 1. Owner Requested Services**
- 2. Special District Assessments**
- 3. Delinquent Service Charges**

Owner Requested Services Total: \$131,668

○ **Sewer Connection: \$59,234 (59 parcels)**

○ **Deferred Impact Fees: \$72,434 (1 parcel)**

Special Assessments Total: \$9,383,531

- **Property & Business Improvement District (PBID): \$447,475 (274 parcels)**
- **Northeast Improvement District: \$156,342 (3,233 parcels)**
- **Landscape & Lighting Districts: \$8,718,222 (20,345 parcels)**
- **Landscape & Lighting Parks Construction: \$23,675 (256 parcels)**
- **Open Space District: \$17,796 (143 parcels)**
- **Laura & Atwood Assessments: \$20,021 (18 parcels)**

Delinquent Service Charges Total: \$1,771,249

- **Delinquent Utilities: \$1,152,699 (1,683 parcels)**
- **Code Enforcement: \$530,839 (517 parcels)**
- **Weed & Lot Abatement: \$87,711 (65 parcels)**



ASSESSMENT SUMMARY

Owner Requested Services

	Preliminary				Change from prior Year	
	FY 2025/26		FY 2026/27		Increase/(Decrease)	
	# of Parcels	\$ Amount	# of Parcels	\$ Amount	# of Parcels	\$ Amount
Sewer Connection	53	51,018	59	59,234	6	8,216
Deferred Impact Fees	1	163,061	1	72,434	-	(90,627)
Subtotal	54	\$ 214,079	60	\$ 131,668	6	\$ (82,411)

Special District Assessments

Property & Business Improvement Dist	275	\$ 447,796	274	\$ 447,475	(1)	\$ (321)
Northeast Improvement District	3,234	156,386	3,233	156,342	(1)	(44)
Landscape & Lighting Maintenance Dist	19,806	6,804,139	20,345	8,718,222	539	1,914,083
Landscape & Lighting Parks Construction	256	23,675	256	23,675	-	-
Open Space Assessment District	137	13,368	143	17,796	6	4,428
Orchard Walk Utility Assess Dist	17	48,969	-	-	(17)	(48,969)
Laura & Atwood Water Main Assess Dist	18	20,021	18	20,021	-	-
Subtotal	23,743	\$ 7,514,354	24,269	\$ 9,383,531	526	\$ 1,869,177

Delinquent Service Charges

Utilities	1,718	\$ 1,070,651	1,683	\$ 1,152,699	(35)	\$ 82,048
Code Enforcement	640	573,679	517	530,839	(123)	(42,840)
Weed & Lot Abatement	48	56,751	65	87,711	17	30,960
Subtotal	2,406	\$ 1,701,081	2,265	\$ 1,771,249	(141)	\$ 70,168

Total	26,203	\$ 9,429,514	26,594	\$ 11,286,448	391	\$ 1,856,934
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- **Conduct Public Hearing:** Allow public testimony or protest regarding any proposed property tax roll assessments.
- **Council Action:** Approve the 2026-27 Tax Roll for all non-protested items.



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