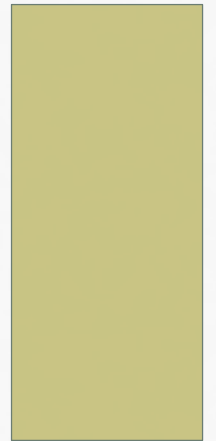


# 2025-26 TAX ROLL ASSESSMENTS



# TAX ROLL PROCESS

- Annually, Council approves fees and charges to be placed on the Tax Roll
- Items contested during the Public Hearing are discussed in detail at the next meeting
- The final parcels and amounts are due to the County by August 11<sup>th</sup>
- Amount presented tonight is higher than the final amount due to payments being received until June 30<sup>th</sup>

# TAX ROLL CATEGORIES

1. Agreements Entered Into at the Property Owner's Request
2. Special District Assessments
3. Delinquent Service Charges

# OWNER REQUESTED SERVICES

**Owner Requested Services Total: \$214,079**

- **Sewer Connection:** \$51,018 – 53 parcels
- **Deferred Impact Fees:** \$163,061 – 1 parcel

# SPECIAL ASSESSMENTS (1 OF 2)

## **Special Assessments Total: \$7,514,354**

- **Property and Business Improvement District (PBID):**  
\$447,795 – 275 parcels
- **Northeast Improvement District:** \$156,386 – 3,234 parcels
- **Landscape and Lighting Districts:** \$6,804,139 – 19,806 parcels
- **Landscape and Lighting Parks Construction:** \$23,675 – 256 parcels

## SPECIAL ASSESSMENTS (2 OF 2)

- **Open Space Assessment District:** \$13,368 – 137 parcels
- **Orchard Walk East/West Utility District:** \$48,969 – 17 parcels
- **Laura and Atwood Assessments:** \$20,021 – 18 parcels

# DELINQUENT SERVICE CHARGES

**Delinquent Service Charges Total: \$1,701,081**

- **Delinquent Utilities:** \$1,070,651 – 1,718 parcels
- **Code Enforcement:** \$573,679 – 640 parcels
- **Weed and Lot Abatement:** \$56,751 – 48 parcels

# TAX ROLL SUMMARY

TABLE 1: TAX ROLL SUMMARY

	<u>FY 24/25 - Preliminary</u>		<u>FY 2025/26 - Preliminary</u>		<u>Change from prior Year</u>	
					Increase/ (Decrease)	Increase/ (Decrease)
	# of Parcels	\$ Amount	# of Parcels	\$ Amount	# of Parcels	\$ Amount
<b><u>Owner Requested Services</u></b>						
Curb & Gutter	1	1,127	-	-	(1)	(1,127)
Sewer Connection	54	49,497	53	51,018	(1)	1,521
Deferred Impact Fees	4	284,869	1	163,061	(3)	(121,808)
Subtotal	59	335,493	54	214,079	(5)	(121,414)
<b><u>Special District Assessments</u></b>						
Property and Business Improvement Dist	278	447,796	275	447,796	(3)	-
Northeast Improvement District	3,234	156,386	3,234	156,386	-	-
Landscape & Lighting Maintenance Dist	19,790	5,992,681	19,806	6,804,139	16	811,458
Landscape & Lighting Parks Construction	256	23,675	256	23,675	-	-
Open Space Assessment District	137	13,368	137	13,368	-	-
Orchard Walk East/West Utility Assess Dist	16	52,062	17	48,969	1	(3,093)
Laura and Atwood Water Main Assess Dist	18	20,021	18	20,021	-	-
Subtotal	23,729	6,705,989	23,743	7,514,354	14	808,365
<b><u>Delinquent Service Charges</u></b>						
Utilities	1,457	920,838	1,718	1,070,651	261	149,813
Code Enforcement	471	371,885	640	573,679	169	201,794
Weed & Lot Abatement	61	58,893	48	56,751	(13)	(2,142)
Subtotal	1,989	1,351,616	2,406	1,701,081	417	349,465
<b>Total</b>	<b>25,777</b>	<b>\$ 8,393,098</b>	<b>26,203</b>	<b>\$ 9,429,514</b>	<b>426</b>	<b>\$ 1,036,416</b>



# ACTION REQUIRED TONIGHT

- **Conduct Public Hearing** to allow individuals to protest any charges they believe are being assessed improperly.
- **Action Recommended** - Approve all tax roll items that were not protested during the Public Hearing.