RESOLUTION NO. 2604

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF TOLLESON, ARIZONA, LEVYING UPON THE ASSESSED VALUATION OF PROPERTY WITHIN THE CITY OF TOLLESON, SUBJECT TO TAXATION, A CERTAIN SUM TO PROVIDE FUNDS FOR GENERAL MUNICIPAL EXPENSES, ALL FOR THE FISCAL YEAR ENDING JUNE 30, 2026.

WHEREAS, the Council of the City of Tolleson ("City Council") is required by ARIZ. REV. STAT. §§ 42-17151 and 42-17253 to adopt an annual tax levy upon the property within the City of Tolleson, Arizona (the "City") subject to taxation; and

WHEREAS, by the provisions of State Law, the resolution levying taxes for Fiscal Year 2026 is required to be finally adopted on or before the third Monday in August and not less than 14 days after adoption of the municipal budget; and

WHEREAS, the City's annual budget was adopted by Resolution No. 2602 at a meeting of the City Council held on June 10, 2025, at least 14 days prior to the adoption of this Resolution No. 2604; and

WHEREAS, Maricopa County is the assessing and collecting authority for the City.

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF TOLLESON, ARIZONA, as follows:

Section 1. The recitals above are hereby incorporated as if fully set forth herein.

Section 2. There is hereby levied on the assessed value of all property, both real and personal, within the corporate limits of the City, except such property as may be by law exempt from taxation, a primary property tax levy allowed by law for the fiscal year ending June 30, 2026 of $4,948,563 and a secondary property tax of $3,787,800 for the fiscal year ending on June 30, 2026. If such primary property tax levy exceeds the maximum levy allowed by law, the Board of Supervisors of the County of Maricopa is hereby authorized to reduce the levy to the maximum amount allowed by law after providing notice to the City. The City estimates the primary property tax rate to be 1.5158 and the secondary tax rate to be 1.1602 per one hundred dollars ($100.00) of assessed value of all taxable property.

Section 3. Failure by the County Officials of Maricopa County, Arizona, to properly return the delinquent list, any irregularity in assessments or omissions in the same, or any irregularity in any proceedings shall not invalidate such proceedings or invalidate any title conveyed by any tax deed; failure or neglect of any officer or officers to timely perform any of the duties assigned to him or to them shall not invalidate any of the proceedings or any deed or sale pursuant thereto, the validity of the assessment or levy of taxes or of the judgment of sale by which the collection of the same may be enforced shall not affect the lien of the City of Tolleson upon such property for the delinquent taxes unpaid thereon; over charge as to part of the taxes or of costs shall not invalidate any proceedings for the collection of taxes or the foreclosure of any lien therefore or a sale of property under such foreclosure; and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 4. All Ordinances or Resolutions, or parts of Ordinances or Resolutions in conflict herewith are hereby repealed.

Section 5. This Resolution shall be in full force and effect from and after its passage by the Council and approval by the Mayor.

Section 6. The City Clerk is hereby authorized and directed to transmit a certified copy of this Resolution to the Maricopa County Assessor and the Maricopa Board of Supervisors.

Section 7. If any provision of this Resolution is for any reason held by any court of competent jurisdiction to be unenforceable, such provision or portion hereof shall be deemed separate, distinct, and independent of all other provisions and such holding shall not affect the validity of the remaining portions of this Resolution.

PASSED AND ADOPTED by the Mayor and Council of the City of Tolleson, Arizona, on this 24th day of June, 2025.

____
Juan F. Rodriguez, Mayor

ATTEST: ______________________________________
Crystal Zamora, City Clerk

APPROVED AS TO FORM: ______________________________________
Justin Pierce, City Attorney

CERTIFICATION

I hereby certify that the foregoing Resolution No. 2604 was duly passed and adopted by the Mayor and Council of the City of Tolleson, Arizona, at the Regular City Council Meeting held on June 24, 2025, that the vote thereon was ___ ayes, ___ nays, and that the Mayor and ___ Council Members were present thereat.

____
Crystal Zamora, City Clerk
City of Tolleson, Arizona

City/Town of Tolleson
Tax levy and tax rate information
Fiscal year 2026

		2025		2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$	5,732,933	$	6,328,532
2. Amount received from primary property taxation in the **current year** in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	$			
3. Property tax levy amounts				
A. Primary property taxes	$	4,798,134	$	4,948,563
Property tax judgment				
B. Secondary property taxes		3,663,800		3,787,800
Property tax judgment				
C. Total property tax levy amounts	$	8,461,934	$	8,736,363
4. Property taxes collected*				
A. Primary property taxes				
(1) **Current** year's levy	$	4,702,171		
(2) Prior years' levies		12,000		
(3) Total primary property taxes	$	4,714,171		
B. Secondary property taxes				
(1) **Current** year's levy	$	3,590,524		
(2) Prior years' levies				
(3) Total secondary property taxes	$	3,590,524		
C. Total property taxes collected	$	8,304,695		
5. Property tax rates				
A. City/Town tax rate				
(1) Primary property tax rate		1.5194		1.5158
Property tax judgment				
(2) Secondary property tax rate		1.1602		1.1602
Property tax judgment				
(3) Total city/town tax rate		2.6796		2.6760

B. Special assessment district tax rates

Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating No special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.