

**RESOLUTION NO. 03-24 [Westpark]**

**RESOLUTION ADOPTING THE LEVYING OF TAXES BY THE GOVERNING BOARD OF THE WESTPARK COMMUNITY FACILITIES DISTRICT FOR FISCAL YEAR 2024/2025 BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025, UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION, A CERTAIN SUM UPON EACH ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET.**

**WHEREAS**, in accordance with Title 48, Sections 715, 716 and 723, Arizona Revised Statutes, and following published notice, the Westpark Community Facilities District (the “District”) Board of Directors (the “District Board”) conducted a public hearing on June 4, 2024, at which meeting any taxpayer in the District was provided the opportunity to appear and be heard in favor of or against any of the proposed expenditures or tax levies; and

**WHEREAS**, it appears that all notices have been duly published and mailed, as required by law; and

**WHEREAS**, in the budget, the District Board has filed with the District Clerk the annual statements of the costs and expenditures of the District, including the amount of taxes to be raised to pay expenses of the District and has conducted a hearing on such statements; and

**WHEREAS**, the District Board has adopted the final budget for the District for fiscal year 2024/2025; and

**WHEREAS**, Maricopa County, Arizona (the “County”) is the assessing and collecting authority for the District.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WESTPARK COMMUNITY FACILITIES DISTRICT (CITY OF BUCKEYE, ARIZONA)** as follows:

Section 1. There is hereby levied on each one hundred dollars (\$100.00) of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, (i) an ad valorem property tax rate of thirty cents (\$0.30) for the purpose of various administration, operation and maintenance expenses and (ii) an ad valorem property tax rate sufficient to raise the sum of five hundred twenty thousand four hundred fifty dollars (\$520,450) for the purpose of paying principal and interest on general obligation bond indebtedness. The combined tax rate shall be calculated based on the foregoing components for each one hundred dollars (\$100.00) of assessed value for the District for fiscal year 2024/2025, ending June 30, 2025. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No Invalidation of Proceedings. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. Certification to County. The District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor of the County and to the Board of Supervisors of the County.


Section 4. Conflicting Resolutions Repealed. All resolutions and parts of resolutions in conflict are hereby repealed.

**PASSED AND ADOPTED** by the Board of Directors of the Westpark Community Facilities District (City of Buckeye, Arizona), on June 18, 2024.



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District Chairman

**ATTEST:**



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District Clerk

**APPROVED AS TO FORM:**



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District Attorney