

**ORDINANCE NO. O2026-019**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF YUMA, ARIZONA, FIXING, LEVYING, AND ASSESSING PRIMARY PROPERTY TAXES UPON PROPERTY WITHIN THE CITY OF YUMA SUBJECT TO TAXATION, EACH IN A CERTAIN SUM UPON EACH ONE HUNDRED DOLLARS OF VALUATION, SUFFICIENT TO RAISE THE AMOUNT ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET FOR THE FISCAL YEAR 2027 LESS THE AMOUNTS ESTIMATED TO BE RECEIVED FROM OTHER SOURCES OF REVENUE AND THE UNENCUMBERED BALANCES FROM THE PREVIOUS FISCAL YEAR, PROVIDING A GENERAL FUND; AND FIXING, LEVYING, AND ASSESSING UPON PROPERTY SUBJECT TO TAXATION WITHIN THE BOUNDARIES OF EACH OF THE RESPECTIVE MAINTENANCE IMPROVEMENT DISTRICTS NUMBERED 100, 102, 104, 107, 108, 109, 110, 111, 112, 113, 115, 120, 124 AND ALSO UPON PROPERTY SUBJECT TO TAXATION WITHIN THE BOUNDARIES OF THE MAIN STREET MALL AND OFF STREET PARKING MAINTENANCE DISTRICT NO. 1, EACH IN A CERTAIN SUM UPON EACH ONE HUNDRED DOLLARS OF VALUATION, SUFFICIENT TO RAISE THE AMOUNT ESTIMATED TO BE REQUIRED FOR THE OPERATION, MAINTENANCE, REPAIR AND IMPROVEMENT OF THE FACILITIES OF SAID DISTRICT, ALL FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, pursuant to the laws of the State of Arizona and Article XIII, Section 6 of the Charter of the City of Yuma, the City Council is required, following the public hearing and adoption of estimates of proposed revenues and expenditures for Fiscal Year 2027 to fix, levy, and assess a primary rate of taxation upon each one hundred dollars (\$100.00) of the assessed valuation of all real and personal property subject to taxation within the City sufficient to raise the amount estimated to be required in the annual budget, less the amounts estimated to be received from all other sources of revenue and unencumbered balances from the previous fiscal year; to pay municipal expenses during Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027; and,

WHEREAS, pursuant to the laws of the State of Arizona, the City Council is required, following the public hearing and adoption of estimates of proposed revenues and expenditures for each of the maintenance improvement districts and the Main Street Mall and Off Street Parking Maintenance District No. 1 for Fiscal Year 2027, to fix, levy, and assess a rate of taxation upon each one hundred dollars (\$100.00) of the assessed valuation of all real and personal property included in the district and subject to taxation within the district, sufficient to raise the amount estimated to be required for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 20, 2027; and,

WHEREAS, the combined public hearing for the purpose of hearing taxpayers was held on June 17, 2026 after which a meeting was duly convened in which an estimate of revenue and expenditures was adopted by the City Council in final form for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027; and,

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

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Yuma as follows:

SECTION 1: There is hereby levied a primary tax rate of \$2.1321 on each one hundred dollars (\$100.00) of assessed valuation on all property, both real and personal, within the corporate limits of the City of Yuma, except such property as may be by law exempt from taxation, for the purpose of providing a General Fund for the City of Yuma, for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027. Should such tax rate exceed the maximum allowable by law, the rate shall be reduced to such maximum allowable rate.

SECTION 2: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$4.4250 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Main Street Mall and Off Street Parking Maintenance District No. 1, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 3: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$0.7000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 100, Park West Units 4 and 5, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 4: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$0.5000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 102, Cielo Verde Unit 3 Phases 1 and 2, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 5: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.5000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 104, Desert Sky Unit 1, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 6: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$0.3500 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 107, Saguaro Units 3 and 4, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 7: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$0.2500 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 108, Driftwood Ranch Units 1 and 2, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 8: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.5000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 109, Livingston Ranch Unit No. 2, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 9: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.4000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 110, Desert Sands Unit No. 1, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 10: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.8000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 111, Villa Serena Unit No. 1, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 11: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.8000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 112, Araby North Subdivision, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 12: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.8000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 113, Autumn Valley Subdivision, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 13: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of

\$1.4000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 115, La Estancia Subdivision, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 14: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.8000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 120, Santana Subdivision Units 1-4, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 15: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.8000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 124, La Vida, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2027 beginning July 1, 2026 and ending June 30, 2027.

SECTION 16: The taxes assessed and levied in Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 of this Ordinance are, and shall become, due and payable to the County Treasurer, and Ex-officio Tax Collector of Yuma County, at the Yuma County Treasurer's Office in the City of Yuma in the same manner and in the same time as provided by law for the collection and payment of State and County taxes.

SECTION 17: The City Clerk is authorized and directed to cause certified copies of this Ordinance to be forthwith personally delivered to the Yuma County Treasurer and the Chairman of the Board of Supervisors of Yuma County, Arizona, and to cause this Ordinance to be published once in the official newspaper of the City of Yuma published and circulated in the City of Yuma.

Adopted this \_\_\_\_\_ day of July, 2026.

APPROVED:

\_\_\_\_\_  
Douglas J. Nicholls  
Mayor

ATTESTED:

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Janet L. Pierson  
City Clerk

APPROVED AS TO FORM:

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Richard W. Files  
City Attorney