



**CITY OF SURPRISE**  
**Special City Council Meeting**  
**16000 N. Civic Center Plaza**  
**Surprise, AZ 85374**  
 Tuesday, June 17, 2025 @ 5:45 PM  
 COUNCIL CHAMBERS

- A. Call To Order
- B. Roll Call
- C. Pledge of Allegiance
- D. Special City Council Meeting Agenda

CONSENT AGENDA:

REGULAR AGENDA ITEM - NON-PUBLIC HEARING:

- |    |          |   |  |
|----|----------|---|--|
| 1. | Citywide | Consideration and action adopting a secondary property tax for each Street Light Improvement District (SLID) within the City of Surprise during the Fiscal Year 2026; Resolution #2025-75.  | Andrea Davis<br>Finance                  |
| 2. | Citywide | Consideration and action levying a primary property tax at a rate of \$0.5534 per one hundred dollars (\$100) of assessed valuation and secondary property tax at the rate of \$0.3880 per one hundred dollars (\$100) of assessed valuation for Fiscal Year 2026 within the City of Surprise; Resolution #2025-74. | Andrea Davis<br>Sandy Simmons<br>Finance |

REGULAR AGENDA ITEM - PUBLIC HEARING:

- E. Call To The Public

INSTRUCTIONS: In order to address the City Council, you will need to fill out a Call to the Public Form available at the front counter, and then turn it in to the City Clerk before the meeting begins. You may also [fill out the Call to the Public form online](#) If submitting form electronically, please submit to City Clerk at least one hour before the meeting start time.

Note: A.R.S. 38-431.01(H)- During this time members of the public may address City Council only on issues within the jurisdiction of the City Council which are not an item on the agenda. At the conclusion of the open call, City Council may respond to criticism, may ask staff to review the matter or may ask that the matter be put on a future agenda. No discussion or action shall take place on any item raised.

Approval of items on the Consent Agenda – all items with an asterisk (\*) are considered to be routine matters and will be enacted by one motion and one roll call vote to the City Council. There will be no separate discussion on these items unless a Councilmember requests, in which event the item will be removed from the consent agenda and considered in its normal sequence on the agenda.

Please be aware that Council Members may not discuss or respond to matters raised during call to the public that are not specifically identified on the agenda. Council Members may however, in their discretion, discuss or respond to relevant matters raised during a noticed public hearing or agenda item.

- F. Executive Session

For information Purposes; Upon a public majority vote of a quorum of the City Council, the Council may hold an executive session, which will not be open to the public, but for only the following purposes:

- discussion or consideration of personnel matters (A.R.S. §38-431.03 (A)(1));

- discussion or consideration of records exempt by law from public inspection (A.R.S. §38-401.03 (A)(2));

G. Adjournment

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KRISTI PASSARELLI, CITY CLERK

POSTED: June 12, 2025 @ 10:00 AM

**SPECIAL NOTE: PERSONS WITH SPECIAL ACCESSIBILITY NEEDS, INCLUDING LARGE PRINT MATERIALS OR INTERPRETER, SHOULD CONTACT THE CITY CLERK'S OFFICE @ 623.222.1200 OR CLERK@SURPRISEAZ.GOV, BY NO LATER THAN 24 HOURS IN ADVANCE OF THE REGULAR SCHEDULED MEETING TIME.**



**CITY OF SURPRISE**  
**Special City Council Meeting**

Council Meeting Date: June 17, 2025

Contact Person: Andrea Davis, DIRECTOR - FINANCE

Submitting Department: Finance

District: Citywide

Staff Recommendations: None

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Consent: No

Regular: Yes

Public Hearing: No

Report/Discussion: No

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**Agenda Wording:**

Consideration and action adopting a secondary property tax for each Street Light Improvement District (SLID) within the City of Surprise during the Fiscal Year 2026; Resolution #2025-75.

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**Motion:**

I move to approve Resolution #2025-75. (In accordance with A.R.S. Section 42-17107(A)(4), a roll call vote on this motion is required.)

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**Background:**

On June 3, 2025, the Mayor and City Council held a public hearing on the proposed FY2026 SLID tax levy. Per Arizona Revised Statute 42-17104, a public hearing was held to receive public comment on the proposed SLID tax levies for fiscal year 2026. This hearing was published and advertised in accordance with State law. Pursuant to Arizona Revised Statutes (A.R.S.) 48-616, the City of Surprise has evaluated SLID property tax levies up to the maximum rate of \$1.20 for each one hundred dollars (\$100) of net assessed valuation. Adoption of Resolution #2025-75 will set said SLID property tax levies.

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**Objective Analysis:**

The Street Light Improvement Districts are established to levy a property tax within specific geographic areas to pay for costs of providing street lighting. These costs would otherwise be paid for through other operating sources.

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**Policy Compliant:**

This item is consistent with City and Council policy as well as Arizona Revised Statutes.

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**Financial Impact:**

For FY2026, a property tax will be levied upon the assessed valuation of property for Street Light Improvement Districts (SLID) at an amount up to the maximum rate of \$1.20 per \$100 of assessed value for each SLID. The levies will generate \$3.00M of revenue in total. The funds will be used to pay for electricity, maintenance, and administration fees associated with each SLID.

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**Budget Impact:**

The proposed SLID tax levies are included as a part of the FY2026 Final Budget which was approved by Council on June 3, 2025.

**FTE Impact:**

This item does not have an impact on current staff levels

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**ATTACHMENTS:**

1. Resolution 2025-75\_FY26 SLIDs-Final Levy Adoption\_FINAL With Exhibits
-

**RESOLUTION # 2025-75**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SURPRISE, ARIZONA, SETTING FORTH THE LEVY OF PROPERTY TAX RATES FOR STREET LIGHTING IMPROVEMENT DISTRICTS.**

**WHEREAS**, the provisions of Arizona Revised Statutes §48-616 require the governing body to levy taxes upon all property in municipal street lighting improvement districts necessary to pay the annual expenses of said districts;

**WHEREAS**, the City Council is required by Arizona Revised Statutes §42-17103 et seq. to hold a public hearing on or before the fourteenth day before the day on which it levies taxes, and the City council held such hearing on June 3, 2025 and

**WHEREAS**, the City has computed tax rates for Street Lighting Improvement Districts up to the maximum rate of \$1.20 for each one hundred dollars (\$100.00) of assessed valuation, as set forth on *Exhibit A* attached hereto.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the City of Surprise, Arizona, as follows.

**Section 1.** For each Street Lighting Improvement District as set forth in *Exhibit A*, attached and incorporated herein, there is hereby levied an amount not to exceed the maximum rate of \$1.20 on each one hundred dollars (\$100.00) of assessed valuation, to be collected as provided by law and for the purpose provided by law.

**APPROVED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Kevin D Sartor, Mayor

Attest:

Approved as to form:

\_\_\_\_\_  
Kristi Passarelli, City Clerk

\_\_\_\_\_  
Jeffrey Murray, City Attorney

EXHIBIT "A"

Street Light Improvement Districts

Expense Estimates and Levy Rates

Fiscal Year 2026

County Number / City District Name by Assessment Type	Net Assessed Value <sup>1</sup>	Estimated Expenses	Levy Amount	Levy Rate <sup>2</sup>
<b>Ad Valorem</b>				
13980 Kingswood Parke	14,300,474	35,600	34,800	0.2432
23110 Sun City Grand (DW)	55,773,418	258,100	371,900	0.6668
23124 WestPoint Towne Center	23,594,743	58,100	50,300	0.2131
23125 Continental at Kingswood Parke	6,016,400	10,400	9,800	0.1628
23135 Mountain Vista	10,592,454	16,700	15,800	0.1491
23174 Sun City Grand II	150,511,602	441,500	601,700	0.3997
23183 Ashton Ranch I	3,772,477	11,400	10,100	0.2677
23184 Sun City Grand III	7,711,482	30,400	40,900	0.5303
23191 Mountain Vista II	10,069,643	10,600	10,200	0.1012
23193 Bell West Ranch	2,701,087	6,200	5,500	0.2036
23194 Canyon Ridge West	15,044,282	9,900	9,400	0.0624
23238 Ashton Ranch II	4,391,584	12,700	11,600	0.2641
23239 Mountain Vista III	7,262,514	14,300	12,300	0.1693
23258 Greenway Parc #1	4,626,992	15,200	11,600	0.2506
23267 Northwest Ranch #1	5,784,976	7,400	6,900	0.1192
23268 Greenway Parc #3	1,081,885	4,700	4,100	0.3789
23319 Legacy Parc	8,646,100	19,200	16,600	0.1919
23323 Bell West Ranch 1A	3,627,740	8,200	6,600	0.1819
23329 Greenway Parc #2	4,066,052	13,300	11,900	0.2926
23330 Countryside	11,571,677	28,300	25,000	0.2160
23333 Roseview Units 5, 5a, 7, 8	7,341,544	16,700	15,700	0.2138
23335 Northwest Ranch II	7,426,910	20,900	19,700	0.2652
23336 Roseview Units 1-6	11,889,765	31,900	29,700	0.2497
23338 Sun City Grand IV	106,355,264	124,000	164,100	0.1542
23351 Bell West Ranch 1B	2,244,035	5,800	4,600	0.2049
23355 Ashton Ranch III	3,987,944	14,500	13,100	0.3284
23356 Legacy Parc G,H,I	3,705,233	11,100	10,100	0.2725
23358 Ashton Ranch IV	3,998,278	9,700	8,200	0.2050
23390 Rancho Gabriella - Phase I	12,515,380	19,300	16,500	0.1318
23401 Rancho Gabriella 2,3,4A-B	27,069,807	49,500	49,300	0.1820
23405 Tash/Western Meadows	4,579,033	12,600	12,600	0.2751
23409 Orchards 1,2,3,4,5	11,272,402	25,000	23,500	0.2084
23414 Surprise Farms 1A	17,276,829	27,900	22,900	0.1324
23417 Parke Row	1,108,002	2,600	2,500	0.2256
23419 Legacy Parc Parcels e, f, & j	4,377,291	8,400	7,700	0.1759
23424 Bell West Ranch II	3,936,984	7,900	6,100	0.1549
23444 Surprise Farms 1B	19,439,447	47,100	41,000	0.2109
23448 Sierra Montana Phase II	17,598,207	31,300	29,700	0.1687
23449 Litchfield Manor	19,750,985	41,300	37,400	0.1893
23450 Desert Oasis No. 1	20,448,047	18,300	17,900	0.0875
23455 Sierra Montana Parcel 12	1,915,262	6,600	6,000	0.3132
23456 Cotton Gin	4,391,525	11,500	10,600	0.2413
23457 Marley Park I, p 1-4	9,018,459	23,400	19,100	0.2117
23458 Summerfield @ Litchfields	1,804,775	4,300	4,000	0.2215

<b>County Number / City District Name by Assessment Type</b>	<b>Net Assessed Value<sup>1</sup></b>	<b>Estimated Expenses</b>	<b>Levy Amount</b>	<b>Levy Rate<sup>2</sup></b>
23460 Greer Ranch South	16,237,360	31,900	26,300	0.1619
23461 Bell West Ranch III	3,651,083	8,300	7,200	0.1972
23467 Sierra Verde Ph I	11,778,302	32,800	28,300	0.2402
23468 Bell Pointe I	6,517,878	17,100	16,900	0.2592
23469 Kenly Farms	8,631,159	10,400	10,800	0.1251
23470 Veramonte	6,900,591	20,300	20,700	0.2999
23487 Rancho Gabriella Ph 2 pcl 11	1,560,359	3,200	3,400	0.2178
23498 Surprise Farms Ph 2	15,528,530	34,500	32,500	0.2092
23506 Royal Ranch Unit II, pcl 5,6,9	8,983,101	17,100	17,500	0.1947
23510 Sierra Verde Parcel 4	1,976,774	2,700	2,400	0.1213
23512 Marley Park Ph 1, P 7, 8	4,754,950	8,200	8,400	0.1766
23517 Surprise Farms Ph 3	12,276,544	28,900	30,400	0.2476
23521 Marley Park Ph 1, P 5, 6	6,250,949	13,100	12,500	0.1999
23524 Royal Ranch Unit 2, pcl 8	1,803,665	5,600	5,700	0.3160
23525 Greer Ranch North Ph1	9,979,630	28,100	27,800	0.2785
23536 Rancho Gabriella PH 3 pcl 17	1,697,359	3,500	4,400	0.2592
23537 City @ Surprise Ph 1	4,538,269	9,200	9,000	0.1983
23542 Royal Ranch Unit 2, P7	2,678,943	5,500	5,400	0.2015
23555 Greer Ranch North PH2	11,653,971	13,200	12,500	0.1072
23563 Sycamore Estates Par 13	7,802,034	24,600	25,000	0.3204
23566 Marley Park Ph 2, 9,11,12	5,607,548	11,700	12,200	0.2175
23581 Sierra Montana Parcel 7	1,690,419	3,500	3,200	0.1893
23582 Surprise Farms PH 4, Par 1-6	13,826,600	24,100	26,000	0.1879
23590 Desert Oasis Lancer 5 A5B14A	16,449,456	34,700	29,400	0.1787
23591 Sarah Ann Ranch	21,667,824	51,700	53,200	0.2455
23641 Asante Phase 1	22,912,910	40,400	45,000	0.1963
23644 Johnson Townhomes	658,007	1,200	1,300	0.1975
23645 Surprise Pointe Comm'l Subdivision	29,936,055	11,600	9,100	0.0303
23653 Surprise Valley Station (Trader Joe's)	6,635,151	2,000	1,700	0.0256
23654 Surprise Farms Phase 5	7,245,901	12,600	15,000	0.2070
23661 Quick Trip # 410	346,274	1,300	-	0.0000
23663 Westfield Commons	3,855,938	2,300	-	0.0000
23667 Asante Parcel 1.16	56,876	1,400	600	1.0549
23668 Sierra Montana Parcel 14	3,137,833	7,500	5,500	0.1752
23673 Santa Fe Ave #111	828,445	1,800	-	0.0000
23682 Autoshow NW #114 SLID	3,294,936	2,400	2,200	0.0667
23683 Surprise Medical Plaza SLID	4,479,829	3,900	3,800	0.0848
23698 Autoshow East 1 #126 (Coulter Nissan)	1,056,147	800	800	0.0757
23700 Desert Oasis Pcl 13A	3,092,385	5,400	5,200	0.1681
23706 Desert Oasis Pcl 14C	3,076,098	5,400	5,000	0.1625
23811 Sierra Montana Phase 1 Parcel G #141	741,908	1,800	-	0.0000
23830 Autoshow West 1 #150	1,803,607	1,500	1,500	0.0831
23836 Autoshow West 2 #152	1,426,506	1,900	1,700	0.1191
23841 Sycamore Farms Parcel 12 Ph2 #138	1,389,486	3,400	-	0.0000
23854 Bell Point II North #156	746,546	1,200	1,300	0.1741

<b>County Number / City District Name by Assessment Type</b>	<b>Net Assessed Value<sup>1</sup></b>	<b>Estimated Expenses</b>	<b>Levy Amount</b>	<b>Levy Rate<sup>2</sup></b>
23855 SLID-Bell Pointe 2 South #157	2,349,641	2,600	2,600	0.1106
23872 Autoshow East 3 #132 (Toyota)	1,356,253	700	600	0.0442
23896 SLID-Mirano at Desert Oasis	2,139,067	3,100	3,200	0.1495
23899 Desert Oasis - Cortana Parcel L6 #153	2,854,630	11,000	11,300	0.3958
23901 SU-AustinRanchEast	16,748,263	31,400	32,000	0.1910
23902 SU-Asante PAR4.5	7,150,749	7,400	7,400	0.1034
23940 SU-CITY CENTER 02 188	3,283,401	1,000	800	0.0243
23950 SU-Hilton Garden Inn	4,723,172	2,000	1,900	0.0402
23952 SLID-Prasada Phase 2A #192	1,448,459	1,300	1,300	0.0897
23966 SU-TIERRAVERDEEAST185	6,230,667	10,000	20,200	0.3242
33026 SU-BELLANDCITRUS200	3,557,755	1,600	1,500	0.0421
<b>Ad Valorem Totals</b>	<b>1,027,605,183</b>	<b>2,209,600</b>	<b>2,452,600</b>	

<sup>1</sup> Net Assessed Value based on Maricopa County Assessor's Office 2025 February State Abstract Report.

<sup>2</sup> Levy rate per \$100 of net assessed value.

<sup>3</sup> Levy amount will be divided equally by total number of taxable parcels.

<b>County Number / City District Name by Assessment Type</b>	<b># of Taxable Parcels</b>	<b>Estimated Expenses</b>	<b>Levy Amount<sup>3</sup></b>
<b>Equal Apportionment</b>			
23670 Commerce Park East #109 SLID	70	3,900	3,200
23671 Coyote Lakes #95 SLID	775	30,400	26,900
23666 Marley Park Parcel 12	158	8,600	5,600
23665 Marley Park Plaza #91	11	2,100	2,000
23702 OTS Commercial B #123	7	2,100	2,000
23674 Parkview Place #112	11	2,300	2,200
23434 Royal Ranch Unit I	548	18,300	17,000
23418 Sierra Montana Phase 1a	1,456	52,000	44,800
23692 Skyway Business Park #92	58	16,800	16,900
23669 Stadium Village Small A #107	42	7,800	7,100
23672 Stonebrook #103	167	4,100	3,600
23694 Westgate #122	5	800	1,100
23810 Marley Park Ph 4, #140	1,047	48,800	50,000
23790 Marley Park Phase 3	597	19,800	14,400
23819 Desert Oasis Parcel 11	74	2,400	1,300
23708 Autoshow East 2 #127 (L Miller Dodge)	4	1,100	1,000
23808 Sycamore Farms Parcel 12 North #146	165	4,000	3,600
23838 Austin Ranch Parcel 1	443	20,300	19,300
23834 Austin Ranch West Parcel 4 #139	150	7,600	5,500
23807 Zanjero Trails PH 2 #133	608	29,100	29,200
23829 Desert Oasis Parcel 13B #151	327	11,000	11,100
23842 Desert Oasis Parcel L10 Sanverno	108	4,000	3,900
23868 Austin Ranch West Parcel 6 #143	1,353	20,500	41,900
23911 Dysart Mini Storage #145	6	700	600
23856 Zanjero Trails Parcels 16 & 17 #162	119	3,500	3,400
23928 SU-Rancho Mercado North 181	1,221	38,900	38,900
23900 SU-AustinRnchWstPar5	158	7,900	7,800
23897 Zanjero Trails Parcel 11	407	13,100	13,000
23916 SU-Fulton Homes At Escalante 154	1,114	27,500	35,700
23954 SU-DesertCove 184	5	1,000	-
23941 SU-Surprise Center North 190	6	900	900
23951 SU-Paradise Honors 195	158	3,500	3,600
23948 SU-Cotton and Sweetwater 189	165	1,300	1,300
23929 SU-Rancho Mercado 182 South	781	20,000	39,000
23898 SU-Heritage Farms	153	2,700	2,500
23949 SU-Rio Rancho Estates 179	755	21,500	40,200
23945 SU-175th and Cactus 186	175	6,000	-
23955 Su-Sunrise 191	528	14,000	38,200
23967 SU-COTTONNCACTUS193	613	7,100	14,300
<b>Equal Apportionment Totals</b>	<b>14,548</b>	<b>487,400</b>	<b>553,000</b>
<b>Grand Total</b>	<b>1,027,619,731</b>	<b>2,697,000</b>	<b>3,005,600</b>

<sup>1</sup> Net Assessed Value based on Maricopa County Assessor's Office 2025 February State Abstract Report.

<sup>2</sup> Levy rate per \$100 of net assessed value.

<sup>3</sup> Levy amount will be divided equally by total number of taxable parcels.



**CITY OF SURPRISE**  
**Special City Council Meeting**

Council Meeting Date: June 17, 2025

Contact Person: Andrea Davis, DIRECTOR -  
FINANCE, Sandy Simmons, ASSISTANT  
DIRECTOR

Submitting Department: Finance

District: Citywide

Staff Recommendations: None

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Consent: No

Regular: Yes

Public Hearing: No

Report/Discussion: No

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**Agenda Wording:**

Consideration and action levying a primary property tax at a rate of \$0.5534 per one hundred dollars (\$100) of assessed valuation and secondary property tax at the rate of \$0.3880 per one hundred dollars (\$100) of assessed valuation for Fiscal Year 2026 within the City of Surprise; Resolution #2025-74.

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**Motion:**

I move to approve Resolution #2025-74. (In accordance with A.R.S. Section 42-17107(A)(4) levying of taxes must be by roll call vote).

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**Background:**

On June 3, 2025, the Mayor and City Council held a public hearing on the proposed levy of property taxes, and a vote was held concerning the intention of passage of the property tax levies. At that time, the City Council identified \$0.5534 per \$100 of assessed valuation as the proposed primary property tax rate and \$0.3880 per \$100 of assessed valuation as the proposed secondary property tax rate. All public hearings and notices were published and advertised in accordance with state law. Adoption of Resolution #2025-74 will adopt and order the primary and secondary tax levies.

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**Objective Analysis:**

This is the final step in the annual budget adoption process.

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**Policy Compliant:**

This item is consistent with Arizona Revised Statute 42-17104 as well as City and Council policies.

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**Financial Impact:**

For FY2026, a primary property tax rate of \$0.5534 per \$100 of assessed value will be levied upon property, both real and personal, within the City and will generate a total of \$10,387,400 and a secondary property tax rate of \$0.3880 per \$100 of assessed value will be levied upon property, both real and personal, within the City and will generate a total of \$7,283,200.

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**Budget Impact:**

Adoption of primary property tax levies will allow for the collection of these revenues, which are an integral part of the adopted fiscal year 2026 budget. The proposed primary property tax rate is \$0.5534 per \$100 of assessed value and will generate approximately \$10,387,400 and the proposed secondary property tax rate is \$0.3880 per \$100 of assessed value and will generate approximately \$7,283,200.

**FTE Impact:**

This item does not have an impact on current staff levels.

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**ATTACHMENTS:**

1. Resolution 2025-74 Primary and Secondary Tax Levy\_FINAL
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**RESOLUTION # 2025-74**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SURPRISE, ARIZONA, LEVYING UPON THE ASSESSED VALUATION OF PROPERTY WITHIN THE CITY A CERTAIN SUM OF MONEY FOR FISCAL YEAR 2026 TO BE ASSESSED AGAINST THE VALUATION OF REAL AND PERSONAL PROPERTY FOR PRIMARY AND SECONDARY TAX PURPOSES.**

**WHEREAS**, the City Council is required by Arizona Revised Statutes §42-17253 to adopt an annual tax levy based upon the rate to be assessed per each One Hundred Dollars (\$100.00) of assessed valuation of property within the City;

**WHEREAS**, the primary and secondary tax levy for Fiscal Year 2026 beginning July 1, 2025 must be adopted by resolution prior to the third Monday in August, and not less than fourteen days after adoption of the municipal budget;

**WHEREAS**, the municipal budget of the City of Surprise was adopted at a special meeting of the City Council held on June 3, 2025, at least fourteen days prior to the adoption of this Resolution; and

**WHEREAS**, the City has computed tax rates at \$0.5534 per one hundred dollars (\$100.00) of assessed valuation to be levied and collected as primary taxes and \$0.3880 per one hundred dollars (\$100.00) of assessed valuation to be levied and collected as secondary taxes.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the City of Surprise, Arizona, as follows.

**Section 1.** That there is hereby levied, as a primary property tax, \$0.5534 per each One Hundred Dollars (\$100.00) of 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 rate sufficient to raise the sum of ten million, three hundred eighty seven thousand four hundred dollars (\$10,387,400) for the fiscal year ending on June 30, 2026.

**Section 2.** That there is hereby levied, as a secondary property tax, \$0.3880 per each One Hundred Dollars (\$100.00) of 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 secondary property tax rate sufficient to raise the sum of seven million, two hundred eighty three thousand, two hundred dollars (\$7,283,200) for the fiscal year ending on June 30, 2026.

**Section 3.** Any failure by the Maricopa County officials to properly return the delinquent tax list, irregularity in assessments or omissions in the same, or any irregularity in any proceedings shall not invalidate such proceedings nor invalidate any title conveyed by any tax deed, any sale or proceeding pursuant thereto, the validity of the assessment or levy of taxes, nor the judgment of sale by which the collection of taxes may be enforced. All actions by officers de facto shall be valid as if performed by officers de jure.

**APPROVED AND ADOPTED** this \_\_day of \_\_\_\_\_, 2025

\_\_\_\_\_  
Kevin D Sartor, Mayor

Attest:

Approved as to form:

\_\_\_\_\_  
Kristi Passarelli, City Clerk

\_\_\_\_\_  
Jeffrey Murray, City Attorney