



MEMORANDUM

Date: January 2, 2025

To: The Honorable Chair and Members
Pima County Board of Supervisors

From: Jan Leshner 
County Administrator

Re: **Resolution Relating to the Wildflower Community Facilities District Ordering and Calling an Election with Respect to Increasing the Rate of Levy of an Ad Valorem Property Tax Attributable to the Operation and Maintenance Expenses of the District**

The Board of Supervisors Agenda of January 21, 2025, includes the following resolution relating to the Wildflower Community Facilities District:

- Ordering and calling an Election to allow the qualified electors within the District to vote on the increase in the Operation and Maintenance Expense Tax from 30¢ up to 50¢ per \$100 of assessed valuation.

Community Facility District Infrastructure and General Obligation Bonds

On November 16, 2021, Pima County formed the Wildflower Community Facilities District and approved the District's General Plan. The District consists of approximately 644 acres south of Valencia Road just east of the Valencia road and Ajo Highway intersection. Pomegranate Farms – Tucson, LLC requested formation of the District in order for the District to issue up to \$40 million of District general obligation debt to purchase, for conveyance to the County, completed roads, sewer systems, public parks and trails and other public infrastructure from the developer as identified in the District's General Plan. The District would tax property owners within the District to repay the debt, operate the District, and operate and maintain the purchased infrastructure. Both the debt and the tax would be the District's and not the County's.

The Wildflower Community Facilities District Development and Intergovernmental Agreement was finalized December 13, 2021. The agreement authorized the District Board to issue debt to finance public infrastructure within the District. It also identified the eligible infrastructure, how the infrastructure could be purchased, the debt that may be issued, the tax (Operations and Maintenance Expense and Debt Service) that may be levied and the operational support that may be provided to the District by the County. The developer has constructed the street and sewer infrastructure but, the improvements have yet to be accepted into the County system.

The Agreement also contained a provision that allows the District to call an election not less than three years after the date of formation of the District to increase the Operations and Maintenance Tax from 30¢ up to 50¢ per \$100 of assessed valuation.

The Honorable Chair and Members, Pima County Board of Supervisors

Re: Resolution Relating to the Wildflower Community Facilities District Ordering and Calling an Election with Respect to Increasing the Rate of Levy of an Ad Valorem Property Tax Attributable to the Operation and Maintenance Expenses of the District

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Recommendation

I recommend the Board of Supervisors approve the Resolution ordering and calling an election to allow the qualified electors within the District to vote on an increase in the Operation and Maintenance Expense Tax from 30¢ up to 50¢ per \$100 of assessed valuation.

JKL/anc

c: Carmine DeBonis, Jr., Deputy County Administrator
Francisco García, MD, MPH, Deputy County Administrator and Chief Medical Officer
Steve Holmes, Deputy County Administrator
Ellen Moulton, Director, Finance and Risk Management
Art Cuaron, Director, Finance and Risk Management