



BOARD OF SUPERVISORS AGENDA ITEM REPORT (BOSAIR)

All fields are required. Enter N/A if not applicable. For number fields, enter 0 if not applicable.

Award Type: Agenda Item

Is a Board Meeting Date Requested? Yes

Requested Board Meeting Date: 02/03/2026

Project Title / Description: Approval of a Resolution of the District Board of the Vail Crossings/Desert Vistas Community Facilities District taking certain actions with regard to organization of the District; approving and authorizing the execution and delivery of a development and intergovernmental agreement for Vail Crossings/Desert Vistas Community Facilities District; and ordering and calling an election with respect to the issuance of bonds by the District and the levy of an ad valorem property tax attributable to the operation and maintenance expenses of the District.

Agenda Item Report

Introduction / Background: Provided the Board of Supervisors approved formation of the Vail Crossings/Desert Vistas Community Facilities District by passing Resolution 2026-___ on February 3, 2026, then the Pima County Board of Supervisors is the governing board of the District. BP Vail Partners, LLC, BP Vail Developers, LLC, and Desert Vistas (Tucson) SPV, LLC, requested the formation of the Vail Crossings/Desert Vistas Community Facilities District (CFD) in Pima County, Arizona. The proposed CFD will support the financing of public infrastructure for a combined 609-acre master-planned residential community named Vail Crossings/Desert Vistas located north of the Interstate 10 and Highway 83 intersection in Supervisor District 4. The project is expected to include the development of 1,180 single-family homes along with 22.5 acres of parks and open space, off-site sewer improvements and new roadway infrastructure. The CFD would issue up to \$22.5 Million of general obligation debt to finance certain public infrastructure and would tax property owners in the district to 1) repay the debt and 2) operate and maintain the public infrastructure. It is important to note that the debt and tax would be the District's and not the County's. The next step following formation is the approval of this Development and Intergovernmental agreement by the County, the District and the Developers. Together these documents identify the eligible infrastructure, how the infrastructure could be purchased, the debt that may be issued, the tax that may be levied and the operational support that may be provided to the District by the County. Concurrent with the approval of these agreements, the District is also calling for an election of District voters to authorize the District debt and tax levies.

Discussion: The Development and Intergovernmental Agreement specifically identifies the infrastructure eligible for purchase by the District from the Developers. The Vail Crossings/Desert Vistas CFD General Plan, including the infrastructure, is consistent with the County's Comprehensive General Plan (Pima Prospers). This

agreement requires the Developer to comply with State and County procurement requirements when designing and constructing the eligible infrastructure. The agreement also: 1. Defines the District's review and approval process for accepting eligible infrastructure projects and identifies the portion of the Developer's competitively procured costs that can be included in the District's acquisition price; 2. Sets a target tax rate of \$2.50 for debt service and limits the issuance of debt to only the amount that can be repaid by the target tax rate and limits the District's payments for infrastructure to the amount of available debt proceeds; 3. Sets and initial operation and maintenance tax rate of \$.30. The target debt service and initial operation and maintenance tax rates are comparable to and consistent with the tax rates established in each of the County's other three CFD's along with other CFD's formed by other Arizona governments.

Conclusion:

The Development and Intergovernmental Agreement helps to ensure that the District pays competitively procured prices for acceptable infrastructure that is in line with Pima County's Comprehensive Plan while also ensuring that the District is fiscally sound by supporting its' operations with an operation and maintenance tax and only issuing debt that can readily be repaid by the District's debt service tax. The agreements contain the appropriate requirements to help manage the District's taxing authority, debt and operation and maintenance of eligible infrastructure.

Recommendation:

Staff recommends Pima County and the Vail Crossings/Desert Vistas Community Facilities District approve the Development and Intergovernmental Agreement and that the Vail Crossings/Desert Vistas CFD order an election for the District's tax levy and debt authorization.

Fiscal Impact:

There is no fiscal impact the County as the costs to administer the District will be paid by the District and as a separate legal entity, the District, not the County, may tax and issue debt. There should also be no fiscal impact to the District as the proceeds of any debt issued by the District will be used to pay for debt issuance costs and eligible infrastructure. The District will be able to tax sufficiently to repay any debt issued along with the District operation and maintenance costs.

Support of Prosperity Initiative:

N/A

Provide information that explains how this activity supports the selected Prosperity Initiative

N/A

Board of Supervisor District:

• 4

Department:

Finance & Risk Management

Name:

Art Cuaron

Telephone:

(520)724-3138

Department Director Signature: _____

Date: 1-16-2026

Deputy County Administrator Signature: _____

Date: 1/16/2026

County Administrator Signature: _____

Date: 1/20/2026

RESOLUTION NO. VCDVCFD 2026-01

(VAIL CROSSINGS/DESERT VISTAS COMMUNITY FACILITIES DISTRICT)

A RESOLUTION OF THE DISTRICT BOARD OF VAIL CROSSINGS/DESERT VISTAS COMMUNITY FACILITIES DISTRICT TAKING CERTAIN ACTIONS WITH REGARD TO ORGANIZATION OF THE DISTRICT; APPROVING AND AUTHORIZING THE EXECUTION AND DELIVERY OF A DEVELOPMENT AND INTERGOVERNMENTAL AGREEMENT FOR VAIL CROSSINGS/DESERT VISTAS COMMUNITY FACILITIES DISTRICT; AND ORDERING AND CALLING AN ELECTION WITH RESPECT TO ISSUANCE OF BONDS BY THE DISTRICT AND THE LEVY OF AN *AD VALOREM* PROPERTY TAX THEREFOR AND TO THE LEVY OF A SEPARATE *AD VALOREM* PROPERTY TAX ATTRIBUTABLE TO THE OPERATION AND MAINTENANCE EXPENSES OF THE DISTRICT

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF VAIL CROSSINGS/DESERT VISTAS COMMUNITY FACILITIES DISTRICT as follows:

1. Findings.

a. On February 3, 2026, the Board of Supervisors of Pima County, Arizona (the "County"), adopted Resolution No. 2026-__ which, among other things, (i) ordered and declared formation of Vail Crossings/Desert Vistas Community Facilities District (the "District") and (ii) approved a "general plan" for the District, which sets out a general description of the public infrastructure improvements for which the District was formed and the general areas to be improved.

b. The District is a special purpose district for purposes of Article IX, Section 19, Constitution of Arizona, a tax levying public improvement district for the purposes of Article XIII, Section 7, Constitution of Arizona, and a municipal corporation for all purposes of Title 35, Chapter 3, Articles 3, 3.1., 3.2, 4 and 5, Arizona Revised Statutes, as amended, and, except as otherwise provided in Section 48-708(B), Arizona Revised Statutes, as amended, is considered to be a municipal corporation and political subdivision of the State of Arizona, separate and apart from the County.

c. Certain matters relating to the organization of the District must be determined by the Board of Directors of the District (the "District Board").

d. There was filed with the Clerk of the Board of Supervisors of the County a "general plan" for the District, which sets out a general description of the public infrastructure improvements for which the District was formed, the general areas to be improved the estimated costs of construction and acquisition of the public infrastructure to be financed, constructed and acquired by the District and the County (the "General Plan").

e. Pursuant to Title 48, Chapter 4, Article 6, Arizona Revised Statutes, as amended (the "Act"), and Section 11-1101, Arizona Revised Statutes, as amended, the County, the District and BP Vail Partners, LLC, an Arizona limited liability company ("Vail Partners"),

BP Vail Developers, LLC, an Arizona limited liability company ("Vail Developers"), and Desert Vistas (Tucson) SPV, LLC, a Delaware limited liability company ("Desert Vistas", and together with Vail Partners, and Vail Developers, the "Developers") are entering into a "development agreement" to specify, among other things, conditions, terms, restrictions and requirements for public infrastructure (as such term is defined in the Act) and the financing of public infrastructure and subsequent reimbursements or repayments over time.

f. Pursuant to the Act and Title 11, Chapter 7, Article 3, Arizona Revised Statutes, as amended, the District and the County may enter into an "intergovernmental agreement" with one another for joint or cooperative action for services and to jointly exercise any powers common to them and for the purposes of the planning, design, inspection, ownership, control, maintenance, operation or repair of public infrastructure.

g. Pursuant to the Act, the District may also enter into an agreement with the Developers with respect to the advance of moneys for public infrastructure purposes and the repayment of such advances and to obtain credit enhancement for, and process disbursement and investment of proceeds of, the hereinafter-described Bonds.

h. There has been placed on file with the Clerk of the Board of Supervisors of the County, acting as the designated Clerk of the District (the "District Clerk"), and presented to the District Board a Development and Intergovernmental Agreement For Vail Crossings/Desert Vistas Community Facilities District (Pima County, Arizona), to be dated as of the date of this resolution (the "Development Agreement"), by and among the County, the District and the Developers and consented to by the lienholders on the land within the District relating to, among other things, the Bonds.

i. The District is authorized by Section 48-719, Arizona Revised Statutes, as amended, to issue and sell general obligation bonds of the District to provide moneys for public infrastructure purposes consistent with the General Plan and (2) by Section 48-709(G), Arizona Revised Statutes, as amended, to repay all or part of fees and charges collected from landowners for public infrastructure purposes, the advance of moneys by landowners for public infrastructure purposes or the granting of real property by the landowner for public infrastructure purposes from the proceeds of such bonds pursuant to agreements entered into with landowners and the County pursuant to Section 48-709(A)(10), Arizona Revised Statutes, as amended.

j. Pursuant to Section 48-723, Arizona Revised Statutes, as amended, the District is authorized to levy an *ad valorem* tax on the assessed value of all real and personal property in the District at a rate which does not exceed the maximum rate specified in the ballot with respect thereto as hereinafter described, including taxes attributable to the operation and maintenance expenses of the District, but not in excess of thirty cents (30¢) per one hundred dollars (\$100) of such assessed valuation for such operation and maintenance.

k. Such bonds may not be issued and such tax may not be levied unless approved at an election ordered and called to submit to the qualified electors of the District or to those persons who are qualified to vote pursuant to Section 48-707(G), Arizona Revised Statutes, as amended being, if no person has registered to vote within the District within fifty (50) days immediately preceding any scheduled election date, the owners of land within the District who are

qualified electors of the State of Arizona and other landowners according to Section 48-3043, Arizona Revised Statutes, as amended) the question of authorizing the District Board to issue such bonds for such purposes (the “Bonds”) and to levy such tax (the “Operation and Maintenance Expenses Tax”).

2. District Officers and Consultants. The Chair and Vice Chair of the Board of Supervisors of the County are hereby appointed “Chair” and “Vice Chair” respectively, of the District Board; the County Administrator of the County is hereby appointed “District Administrator,” the Clerk of the Board of Supervisors of the County is hereby appointed the Clerk of this Board, the Finance and Risk Management Director of the County is hereby appointed “District Director of Finance” and the County Attorney of the County is hereby appointed “District Counsel.”

3. Approval of General Plan. The General Plan as previously submitted to the Clerk of the Board of Supervisors is hereby approved in all respects.

4. Development Agreement.

a. Approval of Development Agreement. The Development Agreement is hereby approved in substantially the form submitted herewith, with such changes, additions, deletions, insertions and omissions, if any, as the Chair of the District Board, with the advice of the District Administrator and the District Counsel, shall authorize, the execution and delivery of the Development Agreement to be conclusive evidence of the propriety of such document and the authority of the person or persons executing the same.

b. Completion of Development Agreement. The District Administrator or her or his designee is hereby authorized to complete the Development Agreement by including the appropriate materials as necessary therein.

c. Execution of Development Agreement. The Chair of the District Board, with the advice of the District Administrator and the District Counsel, is hereby authorized and directed to execute, and the District Clerk to attest, the Development Agreement on behalf of the District.

5. Call for Election.

a. Order and Call of Election. A special election shall be hereby ordered and called to be held on March 25, 2026 (the “Election”), at which time there shall be submitted to those who will be qualified electors of the District the question with respect to the Bonds and the Operations and Maintenance Expenses Tax set forth in the official ballot described in Section 5c. of this Resolution.

b. Posting and Publishing of Matters Relating to Election. The Election shall be called by posting notices in three (3) public places within the proposed boundaries of the District not less than twenty (20) days before the date of the Election in substantially the form hereto attached and marked Exhibit “A.” Notice shall also be published in the Daily Territorial, a newspaper of general circulation in the County, once a week for two consecutive weeks before the Election in substantially the form hereto attached and marked Exhibit “A.”

c. Form of Ballot. The official ballot for the Election shall be in substantially the form hereto attached and marked Exhibit "B."

d. Polling Place. The polling place and the time the polls shall be opened and closed shall be as provided in Exhibit "A." While outside the boundaries of the District, the District Board hereby finds that such polling place is appropriate as it is the polling place for the precinct in which the area of the District is included for County-wide elections.

e. Affidavit of Landowners. Prospective electors voting in the Election shall execute an affidavit substantially in the form hereto attached and marked Exhibit "C."

f. Preparation of Ballots and Affidavits. The District Clerk is hereby authorized and directed to have printed and delivered to the election officers at such polling place such ballots and, if necessary, such affidavits, to be by them furnished to the qualified electors of the District offering to vote at the Election, in substantially the forms as hereto attached and marked Exhibits "B" and "C."

g. Compliance with Voting Rights Act of 1965. In order to comply with the Voting Rights Act of 1965, as amended, the following shall be translated into Spanish and posted, published and recorded in each instance where posting, publication and recording of such proceedings are required, to wit: Exhibits "A," "B" and "C," all absentee/early voting materials and all instructions at the polls.

h. Applicable Law. The Election shall be held, conducted and canvassed in conformity with the provisions of the general election laws of the State of Arizona, except as otherwise provided by law, and only such persons shall be permitted to vote at the Election who are the qualified electors. Absentee/early voting shall be permitted in accordance with the provisions of Title 16, Chapter 4, Article 8, Arizona Revised Statutes, as amended.

i. Canvassing. Within fourteen (14) days after the date of the Election, the District Board shall meet and canvass the returns, and if a majority of the votes cast at the Election are in favor of issuing the Bonds and levying the Operations and Maintenance Expenses Tax, the District Board shall enter the fact on its minutes.

6. No Liability of or for the County. Neither the County nor the State of Arizona or any political subdivision of either (other than the District) shall be directly, indirectly or morally liable or obligated for the payment or repayment of any indebtedness, liability, cost, expense or obligation of the District, and neither the credit nor the taxing power of the County, the State of Arizona or any political subdivision of either (other than the District) shall be pledged therefor.

7. Severability; Amendment.

a. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

b. All resolutions or parts thereof inconsistent herewith are hereby waived to the extent only of such inconsistency.

8. Effective Date.

This Resolution shall be effective immediately.

PASSED by the District Board of Vail Crossings/Desert Vistas Community Facilities District this 3rd day of February, 2026.

Jennifer Allen, Chair, District Board,
Vail Crossings/Desert Vistas Community Facilities
District

ATTEST:

Melissa Manriquez, District Clerk,
Vail Crossings/Desert Vistas Community Facilities District

APPROVED AS TO FORM:



James F. Morrow, District Counsel,
Vail Crossings/Desert Vistas Community Facilities District

ATTACHMENT:

EXHIBIT "A" -- Form of Notice of Election
EXHIBIT "B" -- Form of Official Ballot
EXHIBIT "C" -- Form of Affidavit of Elector

EXHIBIT "A"

FORM OF NOTICE OF ELECTION

TO THE QUALIFIED RESIDENT AND LANDOWNER ELECTORS OF VAIL CROSSINGS/DESERT VISTAS COMMUNITY FACILITIES DISTRICT (THE "DISTRICT"):

A special election to establish certain matters will be held on March 25, 2026, at the following precinct's polling place, such precinct being the precinct in which the area within the District is located:

Precinct

Polling Place

The polling place will open at 8:00 a.m. and close at 2:00 p.m.

The purpose of the election is to permit those who would be the qualified resident and landowner electors of the District to vote on the following questions:

SHALL THE DISTRICT BOARD (THE "BOARD") OF VAIL CROSSINGS/DESERT VISTAS COMMUNITY FACILITIES DISTRICT (THE "DISTRICT") BE AUTHORIZED TO ISSUE GENERAL OBLIGATION BONDS OF THE DISTRICT, IN THE DENOMINATION OF THE BONDS, THE SIZE OF EACH ISSUE AND THE FORM OF THE BONDS PRESCRIBED, AND HAVING THE MATURITIES (NOT EXCEEDING FIFTEEN (15) YEARS), INTEREST PAYMENT DATES AND INTEREST RATES, WHETHER FIXED OR VARIABLE, NOT EXCEEDING EIGHT PERCENT (8%) PER ANNUM, ESTABLISHED, BY THE BOARD AND CONTAINING SUCH TERMS, CONDITIONS, COVENANTS AND AGREEMENTS AS THE BOARD DEEMS PROPER, IN THE MAXIMUM AMOUNT OF TWENTY-TWO MILLION FIVE HUNDRED THOUSAND DOLLARS (\$22,500,000) TO PROVIDE MONEYS (A)(1) FOR PLANNING, DESIGN, ENGINEERING, CONSTRUCTION, ACQUISITION OR INSTALLATION OF ANY OR ALL OF THE FOLLOWING IMPROVEMENTS, INCLUDING NECESSARY OR INCIDENTAL WORK, WHETHER NEWLY CONSTRUCTED, RENOVATED OR EXISTING, AND ALL NECESSARY OR DESIRABLE APPURTENANCES ("PUBLIC INFRASTRUCTURE"): (a) SANITARY SEWAGE SYSTEMS, INCLUDING COLLECTION, TRANSPORT, STORAGE, TREATMENT, DISPERSAL, EFFLUENT USE AND DISCHARGE, (b) DRAINAGE AND FLOOD CONTROL SYSTEMS, INCLUDING COLLECTION, TRANSPORT, DIVERSION, STORAGE, DETENTION, RETENTION, DISPERSAL, USE AND DISCHARGE, (c) WATER SYSTEMS FOR DOMESTIC, INDUSTRIAL, IRRIGATION, MUNICIPAL OR FIRE PROTECTION PURPOSES INCLUDING PRODUCTION, COLLECTION, STORAGE, TREATMENT, TRANSPORT, DELIVERY, CONNECTION AND DISPERSAL, BUT NOT INCLUDING FACILITIES FOR AGRICULTURAL IRRIGATION PURPOSES

EXHIBIT “B”

FORM OF OFFICIAL BALLOT

OFFICIAL BALLOT
SPECIAL ELECTION
VAIL CROSSINGS/DESERT VISTAS
COMMUNITY FACILITIES DISTRICT
March 25, 2026

SHALL THE DISTRICT BOARD (THE “BOARD”) OF VAIL CROSSINGS/DESERT VISTAS COMMUNITY FACILITIES DISTRICT (THE “DISTRICT”) BE AUTHORIZED TO ISSUE GENERAL OBLIGATION BONDS OF THE DISTRICT, IN THE DENOMINATION OF THE BONDS, THE SIZE OF EACH ISSUE AND THE FORM OF THE BONDS PRESCRIBED, AND HAVING THE MATURITIES (NOT EXCEEDING FIFTEEN (15) YEARS), INTEREST PAYMENT DATES AND INTEREST RATES, WHETHER FIXED OR VARIABLE, NOT EXCEEDING EIGHT PERCENT (8%) PER ANNUM, ESTABLISHED, BY THE BOARD AND CONTAINING SUCH TERMS, CONDITIONS, COVENANTS AND AGREEMENTS AS THE BOARD DEEMS PROPER, IN THE MAXIMUM AMOUNT OF TWENTY-TWO MILLION FIVE HUNDRED THOUSAND DOLLARS (\$22,500,000) TO PROVIDE MONEYS (A)(1) FOR PLANNING, DESIGN, ENGINEERING, CONSTRUCTION, ACQUISITION OR INSTALLATION OF ANY OR ALL OF THE FOLLOWING IMPROVEMENTS, INCLUDING NECESSARY OR INCIDENTAL WORK, WHETHER NEWLY CONSTRUCTED, RENOVATED OR EXISTING, AND ALL NECESSARY OR DESIRABLE APPURTENANCES (“PUBLIC INFRASTRUCTURE”): (a) SANITARY SEWAGE SYSTEMS, INCLUDING COLLECTION, TRANSPORT, STORAGE, TREATMENT, DISPERSAL, EFFLUENT USE AND DISCHARGE, (b) DRAINAGE AND FLOOD CONTROL SYSTEMS, INCLUDING COLLECTION, TRANSPORT, DIVERSION, STORAGE, DETENTION, RETENTION, DISPERSAL, USE AND DISCHARGE, (c) WATER SYSTEMS FOR DOMESTIC, INDUSTRIAL, IRRIGATION, MUNICIPAL OR FIRE PROTECTION PURPOSES INCLUDING PRODUCTION, COLLECTION, STORAGE, TREATMENT, TRANSPORT, DELIVERY, CONNECTION AND DISPERSAL, BUT NOT INCLUDING FACILITIES FOR AGRICULTURAL IRRIGATION PURPOSES UNLESS FOR THE REPAIR OR REPLACEMENT OF EXISTING FACILITIES WHEN REQUIRED BY OTHER IMPROVEMENTS DESCRIBED HEREIN, (d) HIGHWAYS, STREETS, ROADWAYS AND PARKING FACILITIES INCLUDING ALL AREAS FOR VEHICULAR USE FOR TRAVEL, INGRESS, EGRESS AND PARKING, (e) AREAS FOR PEDESTRIAN, EQUESTRIAN, BICYCLE OR OTHER NON-MOTOR VEHICLE USE FOR TRAVEL,

INGRESS, EGRESS AND PARKING, (f) PEDESTRIAN MALLS, PARKS, RECREATIONAL FACILITIES OTHER THAN STADIUMS, AND OPEN SPACE AREAS FOR THE USE OF MEMBERS OF THE PUBLIC FOR ENTERTAINMENT, ASSEMBLY AND RECREATION, (g) LANDSCAPING INCLUDING EARTHWORKS, STRUCTURES, LAKES AND OTHER WATER FEATURES, PLANTS, TREES AND RELATED WATER DELIVERY SYSTEMS, (h) PUBLIC BUILDINGS, PUBLIC SAFETY FACILITIES AND FIRE PROTECTION FACILITIES, (i) LIGHTING SYSTEMS, (j) TRAFFIC CONTROL SYSTEMS AND DEVICES INCLUDING SIGNALS, CONTROLS, MARKINGS AND SIGNAGE, (k) EQUIPMENT, VEHICLES, FURNISHINGS AND OTHER PERSONALTY RELATED TO ANY OF THE FOREGOING, AND (l) ANY AND ALL OTHER PUBLIC INFRASTRUCTURE HEREINAFTER INCLUDED IN THE DEFINITION OF SUCH TERM IN SECTION 48-701, ARIZONA REVISED STATUTES, AS AMENDED; (2) ACQUIRING, CONVERTING, RENOVATING OR IMPROVING EXISTING FACILITIES FOR PUBLIC INFRASTRUCTURE; (3) ACQUIRING INTERESTS IN REAL PROPERTY FOR PUBLIC INFRASTRUCTURE; (4) ESTABLISHING, MAINTAINING AND REPLENISHING RESERVES FROM ANY SOURCE IN ORDER TO SECURE PAYMENT OF DEBT SERVICE ON BONDS; (5) FUNDING AND PAYING FROM BOND PROCEEDS INTEREST ACCRUING ON BONDS FOR A PERIOD OF NOT TO EXCEED THREE (3) YEARS FROM THEIR DATE OF ISSUANCE; (6) PROVIDING FOR THE TIMELY PAYMENT OF DEBT SERVICE ON BONDS OR OTHER INDEBTEDNESS OF THE DISTRICT; (7) REFINANCING ANY MATURED OR UNMATURED BONDS, WITH NEW BONDS; AND (8) EXPENSES OF THE DISTRICT INCIDENT TO AND REASONABLY NECESSARY TO CARRY OUT THE PURPOSES SPECIFIED IN THIS PARAGRAPH (CLAUSES (1) THROUGH (8), BOTH INCLUSIVE, BEING "PUBLIC INFRASTRUCTURE PURPOSES") AND (B) FOR REPAYING ALL OR PART OF FEES OR CHARGES COLLECTED FROM LANDOWNERS FOR PUBLIC INFRASTRUCTURE PURPOSES, THE ADVANCE OF MONEYS BY LANDOWNERS FOR PUBLIC INFRASTRUCTURE PURPOSES OR THE GRANTING OF REAL PROPERTY BY THE LANDOWNER FOR PUBLIC INFRASTRUCTURE PURPOSES PURSUANT TO AGREEMENTS ENTERED INTO WITH LANDOWNERS AND PIMA COUNTY, ARIZONA, PURSUANT TO SECTION 48-709 (A) (10), ARIZONA REVISED STATUTES, AS AMENDED, AND IN AN AMOUNT NOT IN EXCESS OF ONE AND ONE-HALF (1 ½) TIMES THE AMOUNT OF BONDS PREVIOUSLY ISSUED BY THE DISTRICT FOR THE PURPOSE OF REFUNDING ANY BONDS ISSUED BY THE DISTRICT FOR EITHER OF THE FOREGOING PURPOSES, PAYABLE FROM AN *AD VALOREM* TAX LEVIED AND COLLECTED ANNUALLY ON ALL TAXABLE PROPERTY IN THE DISTRICT, SUFFICIENT TO PAY DEBT SERVICE ON SUCH BONDS WHEN DUE, AS AUTHORIZED BY THE CONSTITUTION AND LAWS OF THE STATE OF ARIZONA, INCLUDING, WITHOUT LIMITATION, TITLE

48, CHAPTER 4, ARTICLE 6, ARIZONA REVISED STATUTES, TOGETHER WITH ALL AMENDMENTS AND ADDITIONS THERETO?

Place an "X" in the box beside the way you wish to vote.

☐ BONDS, YES

☐ BONDS, NO

SHALL THE DISTRICT BOARD OF VAIL CROSSINGS/DESERT VISTAS COMMUNITY FACILITIES DISTRICT (THE "DISTRICT") BE AUTHORIZED TO LEVY AND COLLECT AN ANNUAL AD VALOREM TAX ON THE ASSESSED VALUE OF ALL REAL AND PERSONAL PROPERTY IN THE DISTRICT AT A RATE NOT TO EXCEED THIRTY CENTS (30¢) PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION OF ALL REAL AND PERSONAL PROPERTY IN THE DISTRICT, ALL ATTRIBUTABLE TO THE OPERATION AND MAINTENANCE EXPENSES OF THE DISTRICT, IN ACCORDANCE WITH THE CONSTITUTION AND LAWS OF THE STATE OF ARIZONA, INCLUDING, BUT NOT LIMITED TO, SECTION 48-723, ARIZONA REVISED STATUTES, AS AMENDED?

Place an "X" in the box beside the way you wish to vote.

☐ TAX, YES

☐ TAX, NO

EXHIBIT "C"

FORM OF AFFIDAVIT OF ELECTOR

AFFIDAVIT OF PROSPECTIVE ELECTOR
AS TO OWNERSHIP OF LAND OR
OTHER QUALIFICATION TO VOTE
PURSUANT TO SECTIONS 16-121 AND 48-3043,
ARIZONA REVISED STATUTES, AS AMENDED

STATE OF ARIZONA)
COUNTY OF PIMA) ss.
VAIL CROSSINGS/DESERT VISTAS COMMUNITY FACILITIES DISTRICT)

COMES NOW the undersigned and deposes and says "I am (place a mark next to 1, 2 or 3 to indicate your eligibility)

1. a qualified elector in _____
2. precinct and resident at _____
where I resided at the date of my registration, OR
3. a qualified elector in _____
precinct and resident at _____
where I resided at the date of my registration, AND a qualified voter pursuant to § 48-3043 (complete section 4)
4. I am an owner of land in the community facilities district to which this affidavit applies who is a qualified elector of such district; or otherwise qualified to vote pursuant to Section 48-3043, Arizona Revised Statutes, as amended (being a bona fide owner of land within the district holding title or evidence of title of record, including: an entrymen upon public lands under the public land laws of the United States or a certificate of purchase from the State of Arizona, who has held such title for ninety (90) days and who is a resident of the State of Arizona; when the holder of record title is a married person, the spouse in whose name the title stands; if record title is held in more than one name, an owner otherwise possessing the qualifications of an elector voting the number of fractions of acres represented by my legal interest or proportionate share of and in the lands; the administrator or executor of a deceased person or the guardian of a minor or an incompetent person, appointed and qualified under the laws of the State of Arizona, representing such person or estate; an officer of a corporation designated and authorized by a resolution of the Board of Directors of the corporation representing the corporation; the general partner of a partnership in whose name title to property within the district is vested as a holder of title or evidence of title, who is designated and authorized in writing by all of the general partners; or the trustee of a trust or the trustee who is designated and authorized in writing by all of the trustees of a trust in which there is more than one trustee, in whose name title to property within such district is vested as a holder of title or evidence of title)."

My vote represents _____ acres OR _____ square feet.

Signature of Affiant

Printed Name of Affiant

Printed Name of Entity Represented by Affiant, if
any

SUBSCRIBED AND SWORN to before me this _____ day of _____,
2026.

Election Board Member

TO BE COMPLETED BY AN ELECTION BOARD MEMBER ONLY:

Ballot Stub No. _____