

April 14, 2026

Mesa City Clerk
P.O. Box 1466
Mesa, AZ 85211-1466

RE: FORMAL OBJECTION TO 2026-2027 SID 228 DISTRICT ASSESSMENT

Property Address: 145 W 2nd Avenue, Mesa, AZ 85210

County Assessor Parcel Number: 138-51-012B

Dear Members of the Mesa City Council and City Clerk:

I, Troy McNaughton, the undersigned property owner of the above-referenced parcel, hereby submit this formal written objection to the proposed 2026-2027 Mesa Town Center Improvement District No. 228 assessment. I strongly oppose the continuation and assessment of this district tax and respectfully request that the City Council deny the proposed assessment.

BASIS FOR OBJECTION

1. This Assessment Constitutes an Unjustified Tax Increase on Property Owners


The SID 228 district assessment is, in effect, a compulsory tax levied against property owners within the Mesa Town Center — one that has continued to be imposed year after year without sufficient justification or transparency. Property owners in this district are already subject to standard municipal taxes that fund City services. The imposition of this additional assessment represents a double taxation that places an unfair and excessive financial burden on property owners like myself. Raising or continuing this assessment in the current economic climate is unreasonable and unjustified.

2. The Property Does Not Receive Meaningful Benefit from District Services

The stated purpose of the district is to provide enhanced services — including promotion, marketing, and clean and safe programs — to the Mesa Town Center. However, the above-referenced property does not receive a proportionate or meaningful benefit from these services that would justify the assessment amount being levied. The services provided by the Downtown Mesa Association are largely promotional and commercial in nature and do not translate into a tangible, quantifiable benefit to my property. Assessing property owners for services that primarily benefit commercial interests and foot traffic — not individual property owners — is inequitable and improper.

For the foregoing reasons, I respectfully but firmly object to the approval of the 2026-2027 SID 228 district assessment for the above-referenced property. I request that this objection be entered into the official record of the May 18, 2026 public hearing and that the City Council give it full consideration.

Respectfully submitted,



Property Owner Signature (REQUIRED)

Printed Name: Troy McNaughton

Date: April 14, 2026

NOTARIZATION — REQUIRED BY CITY OF MESA

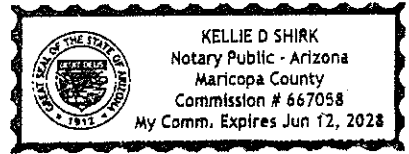
State of Arizona
County of Maricopa

Subscribed and sworn to (or affirmed) before me on this 14th day of
April 2026, by Troy McNaughton.

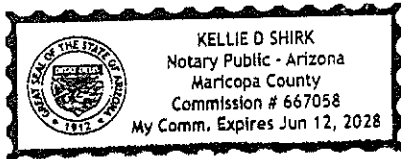


Notary Public Signature

My Commission Expires: 6/12/2028



[AFFIX NOTARY SEAL HERE]



April 17, 2026

Subject: Objection to Proposed Approval of 2026–2027 SID 228 District Assessments

Parcel ID: 138-54-010A

Dear Mayor and Members of the Mesa City Council,

I am writing to formally object to the proposed approval of the 2026–2027 Special Improvement District (SID) 228 assessments.

While I understand the intent of SID 228 to support services and improvements within the Downtown Mesa area, I have significant concerns regarding both the process and the substance of the proposed assessments.

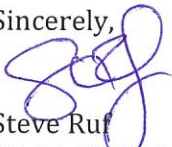
The proportional benefit to assessed property owners remains unclear. Assessments should reflect a fair and direct benefit to those paying into the district. Without a transparent accounting of prior expenditures and documented results, it is difficult to determine whether the assessments are equitable or justified.

Second, the economic climate continues to present challenges for many property owners and businesses. Additional financial obligations, particularly those lacking clear justification—place unnecessary strain on stakeholders who are already navigating rising costs and market uncertainty.

Given these concerns, I respectfully request that the City Council: Not approve any assessments.

Thank you for your consideration of this matter.

Sincerely,


Steve Ruf
OZ 16 QOZB, LLC
Manager

State of Utah)
County of Utah)

Subscribed and sworn to (or affirmed) before me this 17 day of April, 2026, by
Mikail Jenkins.



Notary Public

My Commission Expires: 4-14-29





NOTICE OF HEARING
APPROVAL OF 2026-2027 SID 228
DISTRICT ASSESSMENTS

REC'D MESA CITY CLERK
21 APR 2026 PM 1:42

Dear Mesa Town Center Property Owners:

On October 7th, 1985, the Mesa Town Center Improvement District was established by the Mesa City Council to provide enhanced municipal services for the Mesa Town Center. The enhanced municipal services are above and beyond normal City services and have been provided by the Downtown Mesa Association, a non-profit organization that promotes, markets, provides clean and safe services, and overall management the mile square District on behalf of Town Center owners. On December 8th, 2021 the City Council voted to continue the District until 2026/2027.

You are hereby notified that the Mesa City Council will conduct a Public Hearing on May 18th, 2026 regarding the annual assessment for the District. The hearing will be held at the City Council Chambers located at 20 East Main Street, Mesa, at 5:45 p.m. This is not a public hearing for the continuation of the District.

If you wish to object to the approval of district assessments you must submit a written objection to the approval of district assessments to the Mesa City Clerk. Your objection must include the following information: Owner's Name, Property Address, County Assessor Parcel Number of each parcel that is objecting and the basis for your objection. **ALL OBJECTION LETTERS MUST BE SIGNED BY THE PROPERTY OWNER AND NOTARIZED, AND MUST BE RECEIVED BY THE CITY CLERK'S OFFICE NO LATER THAN 12:00PM, MAY 18th, 2026.** Objection letters should be mailed to: Mesa City Clerk, P.O. Box 1466, Mesa, AZ, 85211-1466.

In accordance with City of Mesa Resolution No. 5617, if a majority of the Property Owners (not tenants) entitled to protest the assessment object, then the District will not be assessed. Also, the City Council may decide to approve or disapprove the District assessment on the Council's own initiative.

If you are in need of any additional information regarding this notice, please contact Jimmy Cerracchio, Downtown Mesa Association, 100 N. Center Street, Mesa, AZ 85201, Phone: (480) 890-2613, email: jimmy@downtownmesa.com or Niki Gallegos, City of Mesa, P.O. Box 1466, Mesa, Arizona, 85211-1466, Phone: (480) 644-7136, email: niki.gallegos@mesaaz.gov.

Jeffrey McVay
Manager of Urban Transformation
Mailed: April 7, 2026

April 17, 2026

Subject: Objection to Proposed Approval of 2026–2027 SID 228 District Assessments

Parcel ID: 138-54-0139A

Dear Mayor and Members of the Mesa City Council,

I am writing to formally object to the proposed approval of the 2026–2027 Special Improvement District (SID) 228 assessments.

While I understand the intent of SID 228 to support services and improvements within the Downtown Mesa area, I have significant concerns regarding both the process and the substance of the proposed assessments.

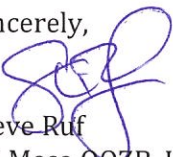
The proportional benefit to assessed property owners remains unclear. Assessments should reflect a fair and direct benefit to those paying into the district. Without a transparent accounting of prior expenditures and documented results, it is difficult to determine whether the assessments are equitable or justified.

Second, the economic climate continues to present challenges for many property owners and businesses. Additional financial obligations, particularly those lacking clear justification—place unnecessary strain on stakeholders who are already navigating rising costs and market uncertainty.

Given these concerns, I respectfully request that the City Council: Not approve any assessments.

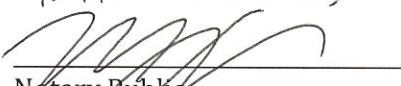
Thank you for your consideration of this matter.

Sincerely,


Steve Ruf
OZ Mesa QOZB, LLC
Manager

State of Utah)
County of Utah)

Subscribed and sworn to (or affirmed) before me this 17 day of April, 2026, by
Mikail Jenkins



Notary Public

My Commission Expires: 4-14-29



CITY OF MESA
OFFICE OF THE SUPERINTENDENT OF STREETS
NOTICE OF HEARING ON ASSESSMENTS
(THIS IS NOT A BILL)

MESA TOWN CENTER IMPROVEMENT DISTRICT NO. 228, ASSESSMENTS

OZ Mesa QOZB LLC

<u>PARCEL</u>	<u>ASSESSED AMOUNT</u>
138-54-039A	\$ 4,457.56

Pursuant to the provisions of Section 48-571 to 48-619, both inclusive, Arizona Revised Statutes, and amendments thereto, public notice is hereby given that the hearing and passing upon the annual assessments for the Mesa Town Center Improvement District No. 228 has been set for Monday, the 18th day of May, 2026, at 5:45 p.m. at the City Hall Council Chambers located at 20 E. Main Street, Mesa, Arizona.

The assessments collected under this district will be used to provide a better degree of public services and coordinated management, promotion and marketing of the Mesa Town Center as described in Resolution No. 5617 as passed and adopted by the Mesa City Council on October 7, 1985.

The annual assessments will be collectible in the manner and by the officers provided by law for the collections and enforcement of general taxes the municipality is authorized to levy.

Please be advised that if the owner of the above described property wishes to object to this assessment amount, the objection should be put in writing. Also, it is recommended the owner/agent attend the hearing, if objecting. Written objections should explain the basis for the objection, be signed by the property owner, notarized, include the address and map/parcel number(s) for each property being assessed. ALL OBJECTION LETTERS MUST BE SIGNED BY THE PROPERTY OWNER AND NOTARIZED, AND MUST BE RECEIVED BY THE CITY CLERK'S OFFICE NO LATER THAN 12:00PM, MAY 18th, 2026. Objection letters should be mailed to: Mesa City Clerk, P.O. Box 1466, Mesa, AZ, 85211-1466.

If you are in need of any additional information regarding this notice, please contact Jimmy Cerracchio, Downtown Mesa Association, 100 N. Center Street, Mesa, AZ 85201, Phone: (480) 890-2613, email: jimmy@downtownmesa.com or Niki Gallegos, City of Mesa, P.O. Box 1466, Mesa, Arizona, 85211-1466, Phone: (480) 644-7136, email: niki.gallegos@mesaaz.gov.

LANCE WEBB,
CITY ENGINEER/SUPERINTENDENT OF STREETS
Notice mailed: April 7, 2026



NOTICE OF HEARING
APPROVAL OF 2026-2027 SID 228
DISTRICT ASSESSMENTS

REC'D MESA CITY CLERK
21 APR 2026 PM 1:42

Dear Mesa Town Center Property Owners:

On October 7th, 1985, the Mesa Town Center Improvement District was established by the Mesa City Council to provide enhanced municipal services for the Mesa Town Center. The enhanced municipal services are above and beyond normal City services and have been provided by the Downtown Mesa Association, a non-profit organization that promotes, markets, provides clean and safe services, and overall management the mile square District on behalf of Town Center owners. On December 8th, 2021 the City Council voted to continue the District until 2026/2027.

You are hereby notified that the Mesa City Council will conduct a Public Hearing on May 18th, 2026 regarding the annual assessment for the District. The hearing will be held at the City Council Chambers located at 20 East Main Street, Mesa, at 5:45 p.m. This is not a public hearing for the continuation of the District.

If you wish to object to the approval of district assessments you must submit a written objection to the approval of district assessments to the Mesa City Clerk. Your objection must include the following information: Owner's Name, Property Address, County Assessor Parcel Number of each parcel that is objecting and the basis for your objection. **ALL OBJECTION LETTERS MUST BE SIGNED BY THE PROPERTY OWNER AND NOTARIZED, AND MUST BE RECEIVED BY THE CITY CLERK'S OFFICE NO LATER THAN 12:00PM, MAY 18th, 2026.** Objection letters should be mailed to: Mesa City Clerk, P.O. Box 1466, Mesa, AZ, 85211-1466.

In accordance with City of Mesa Resolution No. 5617, if a majority of the Property Owners (not tenants) entitled to protest the assessment object, then the District will not be assessed. Also, the City Council may decide to approve or disapprove the District assessment on the Council's own initiative.

If you are in need of any additional information regarding this notice, please contact Jimmy Cerracchio, Downtown Mesa Association, 100 N. Center Street, Mesa, AZ 85201, Phone: (480) 890-2613, email: jimmy@downtownmesa.com or Niki Gallegos, City of Mesa, P.O. Box 1466, Mesa, Arizona, 85211-1466, Phone: (480) 644-7136, email: niki.gallegos@mesaaz.gov.

Jeffrey McVay
Manager of Urban Transformation
Mailed: April 7, 2026