

EXHIBIT 2

VISTANCIA NORTH COMMUNITY FACILITIES DISTRICT

CITY OF PEORIA, ARIZONA

Fiscal Year 2026 Tax Levy Statements and Estimates

Tax Rate and Levy for Fiscal Year 2026:

Tax rate assessed is \$1.03 per \$100 of Limited Property Assessed Valuation.

Assessed Valuation:

Maricopa County's estimation of net limited property assessed valuation for the district is \$20,636,613.

Estimated Levy Amount:

The levy is estimated to be \$212,557 for debt service.

Operation and Maintenance Expenses:

Insurance deductible	\$250,000
Insurance premium – general liability and District Board liability insurance	15,000
Auditing, trustee and other professional services	10,000
Other administrative costs	10,000
Contingency	2,500
Total:	<u>\$287,500</u>

Operation and maintenance expenses will be paid from Developer contributions.

Capital Expenses To Be Financed:

Estimated capital improvements to be financed by the tax levy in fiscal year 2026: \$4,600,000