



Development Impact Fees Biennial Audit

June 3, 2025



2011 State passed SB 1525

- The requirements for imposing Development Fees under A.R.S. § 9-463.05 were overhauled by Senate Bill 1525.
 - Changes included increased oversight by requiring municipalities to either:
 - Appoint a minimum five-member infrastructure improvement advisory committee, with at least 50% of the members representing the real estate, development, or building industries, OR
 - Provide for a biennial certified audit of the Infrastructure Improvement Plan (IIP)



Biennial Audit

On August 20, 2013 City Council voted and approved the biennial audit approach. The audit shall:

- Review the progress of the Infrastructure Improvement Plan (IIP)
- Review the collection and expenditures of development fees for each project in the plan
- Evaluate any inequities in implementing the plan or imposing the development fee



Biennial Audit

- We are required to conduct a public hearing and post the findings of the audit on our website within sixty days of the release of the audit
- The audit report for the period of July 1, 2022 through June 30, 2024 was issued on May 7, 2025, and has been posted to the Finance page of the City's website



Audit Report

Finance

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The Finance Department is committed to ensuring the production of high quality financial information, providing support for City departments and management and monitoring the fiscal condition of the City of Maricopa.

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Questions?

