

**DRAFT**



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# MEMORANDUM

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Date: February 22, 2000

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

From: C.H. Huckelberry  
County Administrator 

Re: **Impact of Unregulated Development on the Pima County Tax Base, Service Demand and Future Infrastructure Liability**

## Summary

Pima County has one of the highest property tax rates in the State. It is now apparent that a significant contributor to the high property tax rate is wildcat development. In fact, if wildcat development were eliminated, the tax rate could significantly decrease. This memorandum is intended to describe the fiscal tax base impact of the unregulated lot split issue. The *Fiscal Impact of Land Use* report, which will be forwarded to the Board in the near future, takes a more detailed look at wildcat development and other land use types, and further describes the cost of the unregulated land use to the tax base, and the price tag on bringing wildcat areas up to standard for the sake of health, safety, and long term fiscal viability.

Wildcat development creates a significant fiscal deficit for Pima County. Each section of land that accommodates population growth through the unregulated process fails to match regulated development by any measure of fiscal capacity, whether that is full cash value, revenue generated per acre for the tax base, or revenue paid on a per capita basis.

A single line of county service -- calls for the sheriff deputy -- is not covered by the taxes paid by residents of many sections of land developed through the wildcat method, and this service represents less than 20 percent of the property tax supported general fund expenditures of the County. Therefore, all other services required by the residents of wildcat development -- including expensive services such as healthcare and the justice system -- are further costs that simply are not covered by the contribution that unregulated land use makes to Pima County.

To compensate for this undervalued tax base, the tax rate is increased with regulated development subsidizing the cost of providing services to unregulated areas.

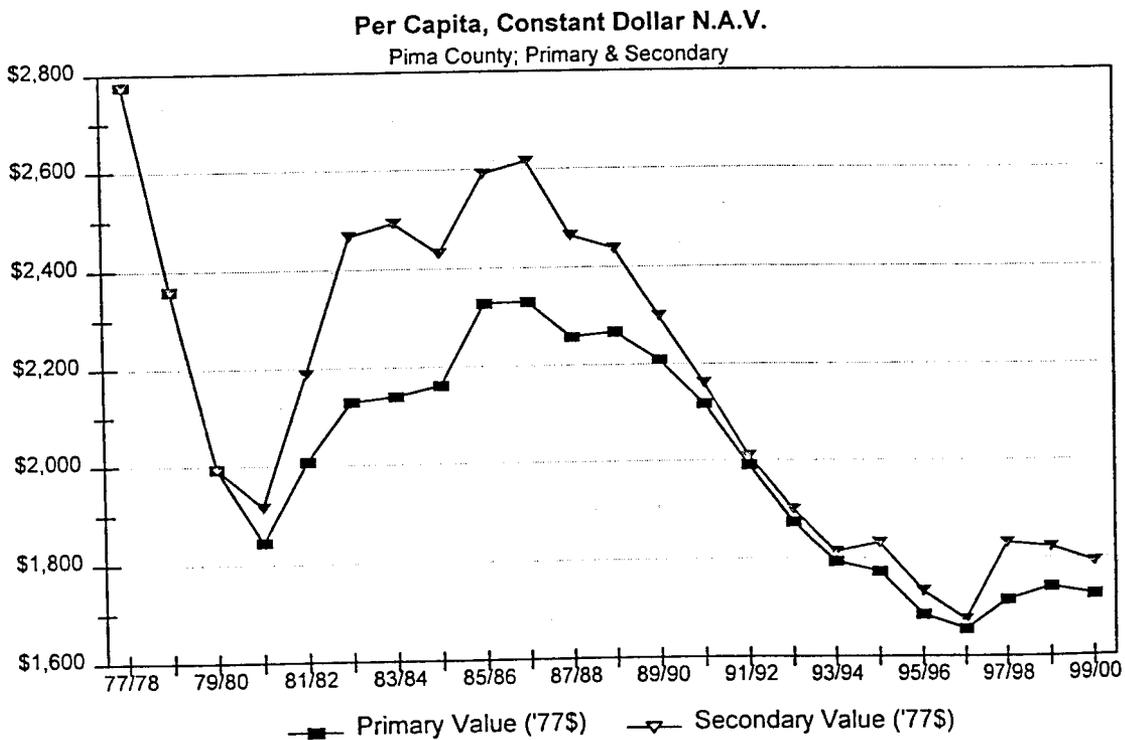
As the number of new lot split dwellings increases each year, and the constituent residents begin to request improved infrastructure and require it for health and safety purposes, the taxpayers will have to bear the cost to bring unregulated areas up to the minimum standards of regulated development. The problem of dealing with an accumulated infrastructure deficit of \$35 to \$55 million per year will be staggering.

I. Report

This memorandum provides a summary of one subject that is covered in a report that will be forwarded to the Board in the near future entitled *Fiscal Impact of Land Use in Pima County*.

The Pima County property tax base has declined substantially during the last quarter century when viewed on a per capita basis. The general fiscal trends show a decline in the revenue base.

For over ten years, there has been a fall in the per capita, constant dollar value of the tax base so that its ability to serve the current population with the same services has dropped. Since 1977-1978, there has been a 38 percent drop in the primary property tax value and a 36 percent drop in secondary value.



The question of whether this decline can be traced to types of land use development is one investigation in the *Fiscal Impact of Land Use* report. This memorandum briefly relates some of the disparities found between unregulated and regulated development types.

**II. Regional Comparison of Value of Platted and Unplatted Land in Pima County**

In 1998 a report entitled the *Wildcat Subdivision Study* found that an estimated 41 percent of development was occurring through the unregulated process. This trend is confirmed and continues, according to recent data. Mobile or manufactured homes in lot split areas rose from 756 in 1997 to 1728 in 1999. New single family homes rose from 303 in 1997 to 511 in 1999. Permit data since 1994 tends to confirm that a significant number of new dwellings are created each year in unregulated lot split areas: on the order of 1,525 to 2,300 per year in unincorporated Pima County. The map on the following page reflects the magnitude of the practice. Platted subdivisions are shown in red, but the parcel base surrounding land subdivided through the regulated process has been divided to a surprising degree through the unregulated process.

While the 1998 study reviewed twenty areas of the community, the current study looks at the entire parcel base which contains nearly 350,000 parcels. Within 16 areas that are urbanizing<sup>1</sup> and accommodating the population growth of the community, only 26 percent of the land has been platted. Whole communities, such as Arivaca, Catalina and Picture Rocks have accommodated all or most of their population growth through the unregulated process.

The 1998 study also measured and found disparities when comparing full cash value of unregulated land to the full cash value of land developed through the regulated process. These disparities were confirmed when analyzed at a broader scale in the current study. Within the urbanizing portions of Pima County, which contain the highest percentage of land that has been developed, the full cash value of an acre of land that has not gone through the regulated process is \$14,839, while the full cash value of platted land in the urbanizing areas is \$193,458, more than 13 times greater. Other comparisons of the value of platted and unplatted land from a regional perspective are found in the chart below.

REGIONAL COMPARISON OF VALUE OF PLATTED AND UNPLATTED LAND		
Land Unit within Pima County	Unplatted -- Full Cash Value Per Acre	Platted -- Full Cash Value Per Acre
All of Pima County (5,808,337 acres)	\$1,515	\$ 154,802
Eastern Pima County (2,443,144 acres)	\$ 3,560	\$ 159,011
Urbanizing Areas of Pima County (468,089 acres)	\$14,839	\$ 193,458

<sup>1</sup> Includes sixteen areas: Ajo, Arivaca, Casas Adobes, Catalina, Foothills, Green Valley, Marana, Oro Valley, Picture Rocks, Sahuarita, Santa Rita, South Tucson, South Valley, Tanque Verde, Tortolita, and Tucson. These areas comprise less than 10 percent of the land base of the County (468,089 acres) but pay almost 90% of the total property tax.



**III. Full Cash Value, Revenue and County Expenditures -- Platted and Unplatted Land**

At the community level, unregulated development has weakened the tax base contribution of vast tracts of land. Picture Rocks, for example, covers 44,775 acres, which is almost ten percent of the urbanizing areas of Pima County. However, residents of the Picture Rocks area paid just over \$1 million dollars in total property taxes, which is less than one percent of the taxes paid by all residents in the urbanizing areas of the County. In general, when there is a higher percent of land that has been through the regulated process, there is a higher full cash value on an acre of land within the community. The chart below shows the relationship between land that has gone through the regulated process and the relative fiscal strength of that land on a (1) full cash value, (2) revenue per acre, and (3) revenue per capita basis. Additional columns are provided to show how unregulated land use tends to correlate to a lower than average contribution, and regulated land use to a higher contribution to the Pima County tax base, across these three measures.

SECTION LEVEL COMPARISON OF FULL CASH VALUE, REVENUE PER ACRE AND REVENUE PER CAPITA IN RELATION TO PLATTED AND UNPLATTED LAND (From highest to lowest full cash value per acre)					AMOUNT ABOVE/BELOW URBAN AVERAGE/FULL C.V.	AMOUNT ABOVE/BELOW URBAN AV REV/ACRE	AMOUNT ABOVE/BELOW COUNTY AVERAGE/CAP EXP <sup>1</sup>
Location of Study Site	Reg / Unreg	Full Cash Value / acre	Revenue per acre	Estimated rev/ cap	+ / -- \$61,250/a	+ / -- \$410/ac	+ / -- \$253/cap
First Avenue	reg	\$ 227,822	\$ 1,313	\$ 530	+ \$166,572	+ \$ 903	+ \$ 277
River Road	reg	\$ 111,789	\$ 1,583	\$ 765	+ \$50,539	+ \$1173	+ \$ 512
La Canada	reg	\$ 107,191	\$ 612	\$ 262	+ \$45,941	+ \$ 202	+ \$ 9
Catalina Hwy	reg	\$ 102,260	\$ 554	\$ 246	+ \$41,010	+ \$ 144	- \$ 7
Tucson Mnts	reg	\$ 91,574	\$ 545	\$ 370	+ \$30,324	+ \$ 135	+ \$ 117
Valencia/PW	r & ur	\$ 43,191	\$ 267	\$ 367	- \$18,059	- \$ 143	+ \$ 114
Picture Rocks	unreg	\$ 32,882	\$ 163	\$ 95	- \$ 28,368	- \$ 247	- \$ 158
Picture Rocks	unreg	\$ 24,968	\$ 164	\$ 122	- \$ 36,282	- \$ 246	- \$ 131
Taylor Lane	unreg	\$ 18,155	\$ 93	\$ 82	- \$ 43,095	- \$ 317	- \$ 171
Cam. Oeste	unreg	\$ 16,474	\$ 92	\$ 46	- \$ 44,776	- \$ 318	- \$ 207
Three Points	unreg	\$ 10,151	\$ 51	\$ 106	- \$ 51,099	- \$ 359	- \$ 147
Arivaca	unreg	\$ 3,081	\$ 20	\$ 103	- \$ 58,169	- \$ 390	- \$ 150

#### **IV. Cost Factors Involved to Bring Wildcat Areas up to Standard**

In considering the long term fiscal impact of unregulated development, cost factors include the demands that citizens will make on the public sector or government to bring substandard roads and infrastructure up to levels that protect the health and safety of residents and other community members. Pima County receives requests from lot split community members to build or improve their infrastructure, and as more population is accommodated in these areas, demands for service will continue, and increase. The price tag on bringing lot split land up to the standard of regulated development is staggering. In general, the cost of an improved lot or parcel is between 18 and 26 percent of total sale price of the home. A \$100,000 home, then, has a unit cost of \$18,000 to \$26,000 for the land and infrastructure improvements (roads, utilities, sewer, etc.). Attempting to improve the land after lot split development has occurred would involve additional costs, such as (1) additional legal fees, as the easements asserted by multiple parties would be difficult to sort out; (2) the cost of putting in lines for sewer would be greater, since any current utilities are not likely to be placed correctly as the survey work is undone; (3) the cost of moving above ground utilities underground is greater than putting lines underground from the outset; and (4) the cost of revegetation and flood control is greater following typical wildcat development. The cost of bringing lot split areas up to standard would increase in proportion to its distance from existing infrastructure. The cost of the road without a curb is \$32 to \$33 per linear foot, and the cost of the utilities is \$17 per linear foot plus the variable trenching cost, depending on size of lines. In summary, if the 1,525 to 2,300 new lot split dwellings created each year cost on average \$23,000 per dwelling to bring infrastructure up to standard (this is a conservative estimate, which nets out the cost of land and does not include all additional costs as described above), the infrastructure deficit created by lot split land use is between \$35 and \$55 million each year. With no private sector contribution, the entire cost of this infrastructure investment could fall to public sector.

#### **V. The Shortfall in Revenue Caused by Unregulated Development is Reflected in its Failure to Cover the Cost of a Single Public Service -- Deputy Sheriff Calls for Service**

Data was gathered for lot split areas to compare the actual amount of taxes paid in lot split areas to the actual number of calls for deputy sheriff services. This was an easy unit of demand to measure since call data readily exists. Other service areas could be reviewed with additional effort. While it has been argued that areas developed through the unregulated process do not make a service demand on the County since substandard roads are not accepted or maintained by the County, and there is no sewer infrastructure, the data that follows indicates that many unregulated areas do not even generate enough in property taxes for Pima County to cover the cost of a single General Fund service -- calls by the Sheriff's Department. Sheriff's Department calls represent only 18 percent of the county budget funded by the primary tax levy. Therefore, all other services required by the residents of wildcat development -- including expensive services such as healthcare and the justice system -- are further costs that simply are not covered by the contribution that unregulated land use makes to Pima County. To compensate for this undervalued tax base, the tax rate is increased with regulated development subsidizing the cost of providing services to unregulated areas.

**SHORTFALL IN REVENUE GENERATED FROM TAXES ON LAND DEVELOPED THROUGH UNREGULATED SUBDIVIDING IS REFLECTED IN THE INABILITY OF REVENUE GENERATED TO COVER COST OF EVEN ONE PUBLIC SERVICE BY PIMA COUNTY -- DEPUTY CALLS**

LOCATION OF THE SECTION (ONE SQUARE MILE SITE)	REGULATED OR UNREGULATED	TOTAL AMOUNT PRIMARY TAXES PAID BY THE RESIDENTS OF THE SECTION (SQUARE MILE)	TOTAL COST OF CALLS TO SITE MADE BY THE SHERIFF'S DEPARTMENT <sup>2</sup> (Represents less than 20% Primary Tax General Fund Expenditures by County)	AMOUNT ABOVE OR BELOW THE ACTUAL S.D. EXPENDITURE
Cam. de Oeste	Unregulated	\$43,669	\$189,210 (901 calls)	-- \$145,541
Picture Rocks	Unregulated	\$74,250	\$125,580 (598 calls)	-- \$51,330
Picture Rocks	Unregulated	\$76,449	\$108,570 (517 calls)	-- \$32,121
Taylor Lane	Unregulated	\$43,108	\$62,790 (299 calls)	-- \$19,682
Arivaca	Unregulated	\$9,706	\$39,270 (187 calls)	-- \$29,564
Three Points	Unregulated	\$24,567	\$37,800 (180 calls)	-- \$13,233
La Canada	Regulated	\$295,130	\$140,910 (671 calls)	+ \$154,220
Valencia/P Wash	Regulated	\$128,346	\$13,440 (64 calls)	+ \$114,906
Catalina Hwy	Regulated	\$272,449	\$73,500 (350 calls)	+ \$198,949
Tucson Mnts	Regulated	\$258,716	\$44,310 (211 calls)	+ \$214,406
First Avenue	Regulated	\$620,246	\$116,130 (553 calls)	+ \$504,116
River Road	Regulated	\$802,338	\$49,770 (237 calls)	+ \$752,568
Average of Wildcat Sites	Unregulated	\$45,291	\$93,870 (447 calls)	-- \$48,579
Average of Regulated Sites	Regulated	\$396,204	\$73,010 (348 calls)	+ \$323,194

<sup>2</sup> Sheriff's Department and Budget Data (138,327 calls @ \$210 per call). County expenditures for Sheriff's calls represents less than 15% of revenue from the primary and secondary, and less than 20% of revenue from the primary tax.

## VI. Conclusion

Wildcat development is a significant contributor to the high property tax rate in Pima County. If wildcat development were eliminated, the tax rate could significantly decrease.

Wildcat development has created and continues to create a fiscal deficit for Pima County. Sections of land that accommodate population growth through the unregulated process fail to match regulated development by any measure of fiscal capacity, whether that is full cash value, revenue generated per acre for the tax base, or revenue paid on a per capita basis.

A single line of county service -- calls for the sheriff deputy -- is not covered by the taxes paid by residents of sections of land developed through the wildcat method, and this service represents less than 20 percent of the property tax supported general fund expenditures of the County. To compensate for this undervalued tax base, the tax rate is increased with regulated development subsidizing the cost of providing services to unregulated areas.

As the number of new lot split dwellings increases each year, and the constituent residents begin to request improved infrastructure and require it for health and safety purposes, the community as a whole will face a staggering cost in bringing unregulated areas up to the minimum standards of regulated development. The problem of dealing with an accumulated infrastructure deficit of \$35 to \$55 million per year will be borne entirely by the public sector, since the incentives which lead to private sector investment in infrastructure in regulated development will be missing at that point.

This memorandum is intended to describe the scope of the unregulated lot split issue. The *Fiscal Impact of Land Use* report takes a more detailed look at wildcat development and other land use types, and further describes the cost of the unregulated land use to the tax base, and the price tag on bringing wildcat areas up to standard for the sake of health, safety, and long term fiscal viability.

c: Martin Willett, Chief Deputy County Administrator  
Maeveen Behan, Assistant to the County Administrator  
Judy Patrick, Director, Development Services

Unregulated Development -- Picture Rocks

PICTURE ROCKS -- LOT SPLIT AREAS WITH 320 TO 640 PARCELS PER SECTION (AVERAGE LOT SIZE OF 1 to 2 ACRES)				
<u>SECTION,                      WATERSHED                      AREA AND                      DENSITY</u>	<u>TOTAL TAXES PAID                      BY SECTION<sup>3</sup> vs.                      COST OF CALLS                      MADE TO SECTION                      BY SHERIFF'S                      DEPARTMENT<sup>4</sup></u>	<u>FULL CASH                      VALUE PER                      ACRE</u>  (Land and Improvements)	<u>REVENUE                      PER ACRE</u>  (Actual taxes for section divided by actual number of acres within the section.)	<u>REVENUE PER                      CAPITA</u>
T13S R11E S03  Avra Valley  Picture Rocks  1.3 acres per parcel (average)	Total taxes paid by section = \$104,333 (with \$74,250 of that for PC primary)  Cost of (598) calls to section by County Sheriff's Deputies = \$125,580	\$32,882 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$163 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$95 / capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax <sup>5</sup> )
T13S R11E S04  Avra Valley  Picture Rocks  1.9 acres per parcel (average)	Total taxes paid by section = \$105,208 (with \$76,449 of that for PC primary)  Cost of (517) calls to section by County Sheriff's Deputies = \$108,570	\$24,968 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$164 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$122 / capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax)

<sup>3</sup> Treasurer's Data

<sup>4</sup> Sheriff's Department and Budget Data (138,327 calls @ \$210 per call). County expenditures for Sheriff's calls represents less than 15% of revenue from the primary and secondary, and less than 20% of revenue from the primary tax.

<sup>5</sup> \$214.5 million divided by 845,745 population

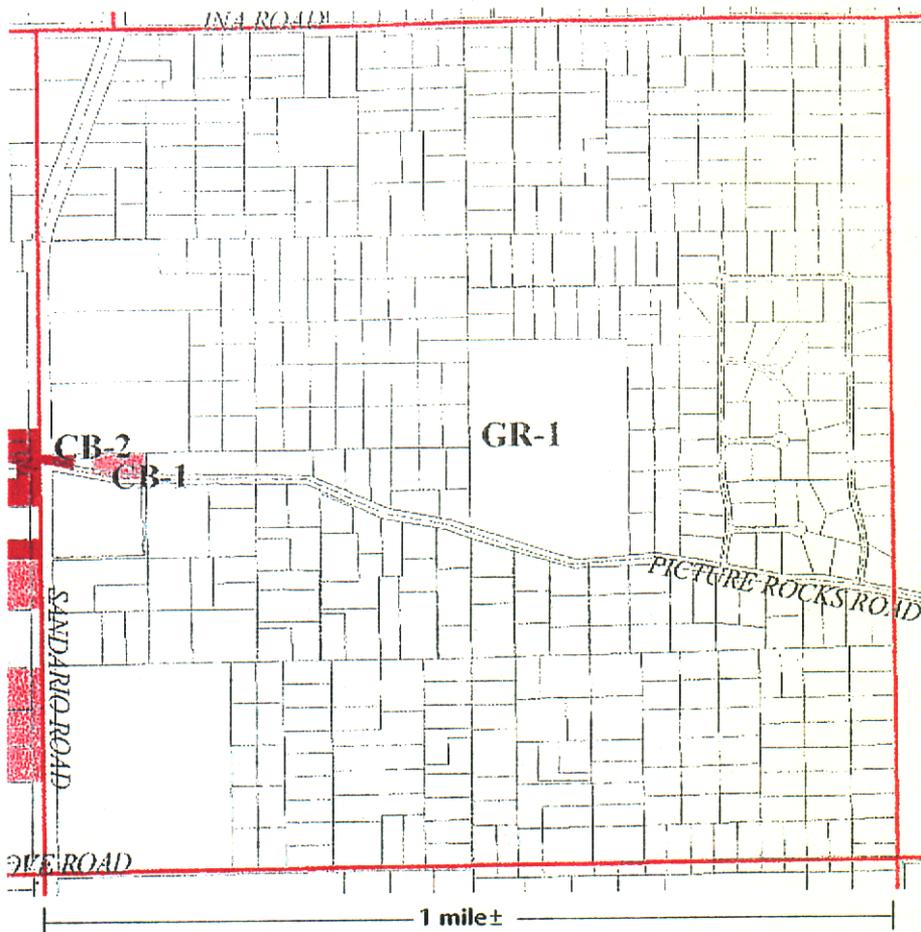
Unregulated Development -- Picture Rocks

PICTURE ROCKS -- LOT SPLIT AREAS WITH 320 TO 640 PARCELS PER SECTION (AVERAGE LOT SIZE OF 1 to 2 ACRES)				
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T13S R11E S04  Avra Valley  Picture Rocks  1.9 acres per parcel (average)	Total taxes paid by section = \$105,208 (with \$76,449 of that for PC primary)  Cost of (517) calls to section by County Sheriff's Deputies = \$108,570	\$24,968 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$164 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$122 / capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax)

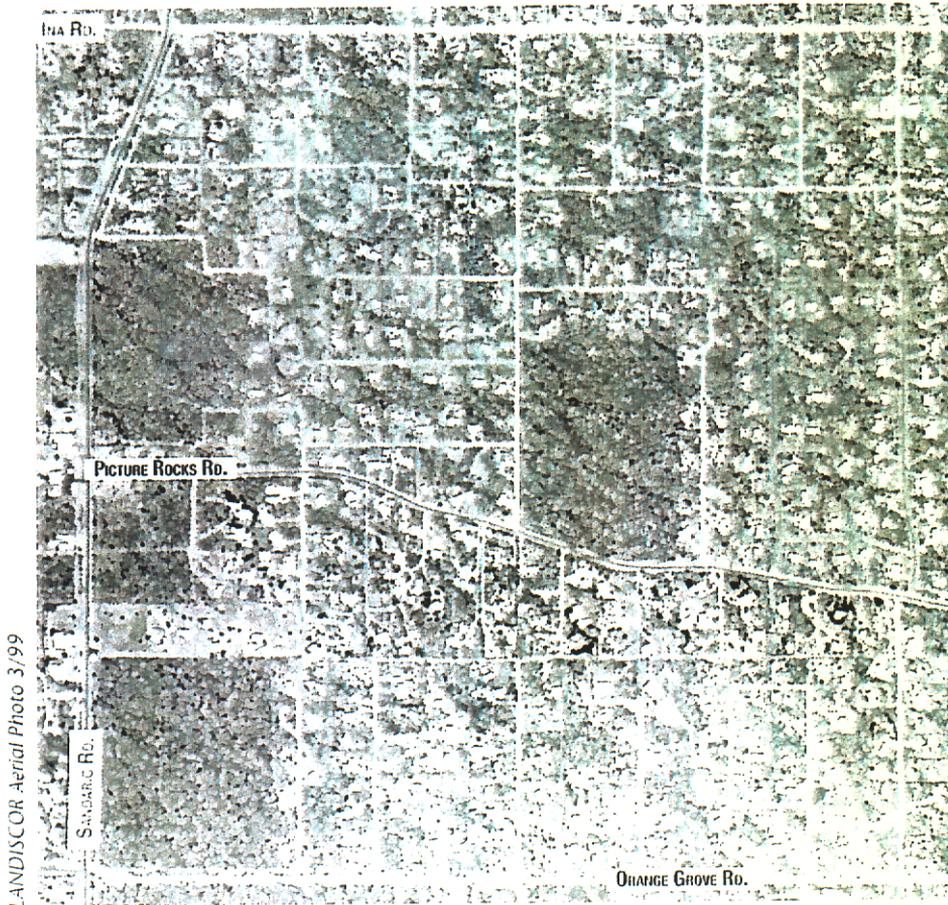
<sup>3</sup> Treasurer's Data

<sup>4</sup> Sheriff's Department and Budget Data (138,327 calls @ \$210 per call). County expenditures for Sheriff's calls represents less than 15% of revenue from the primary and secondary, and less than 20% of revenue from the primary tax.

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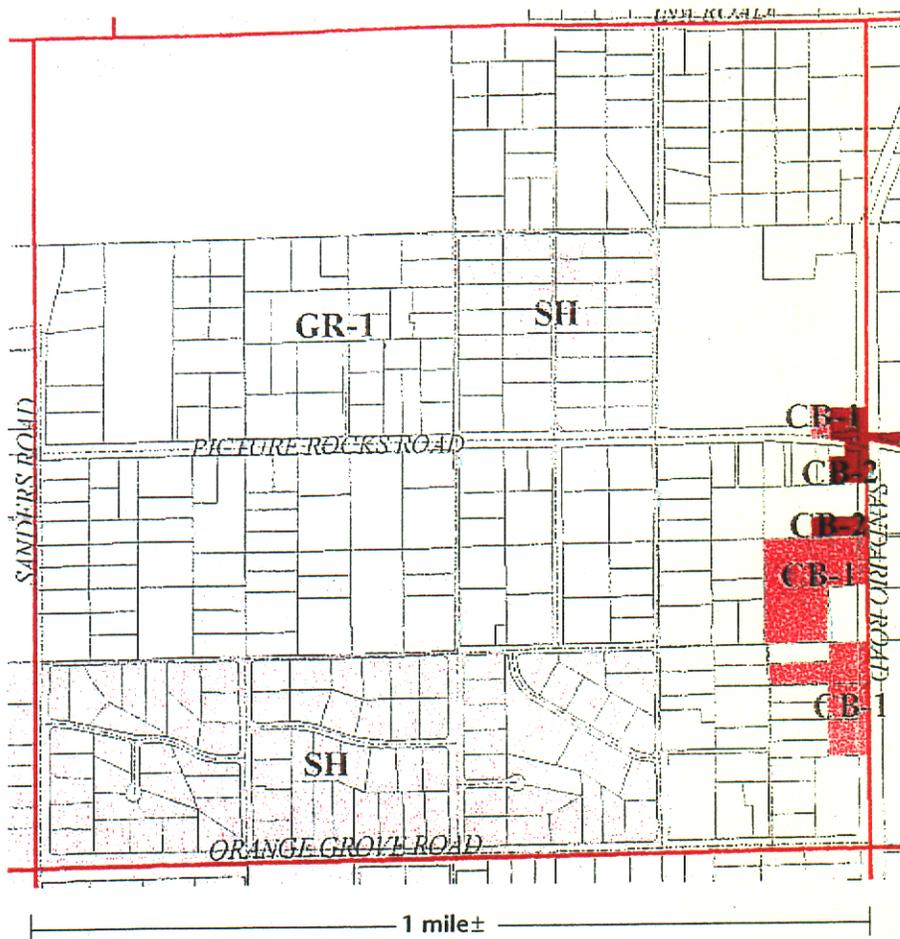


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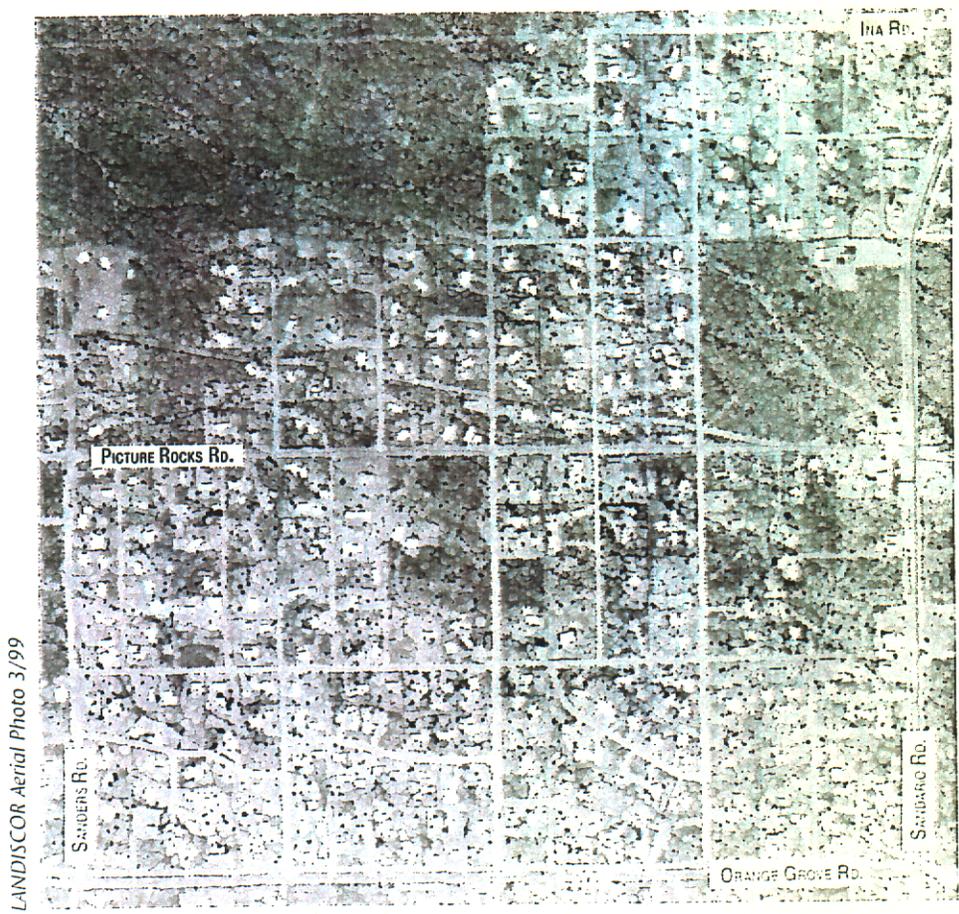


LANDISCOR Aerial Photo 3/99

1 Residence per Acre - Lot Split  
Avra Valley  
T13S R11E Section 03



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1"=1200 ±'



Mixed Exurban  
Avra Valley  
T13S R11E Section 04

Unregulated Development -- Taylor Lane

<b>TAYLOR LANE / SOUTHWEST LOT SPLIT AREAS            WITH 320 TO 640 PARCELS PER SECTION            (AVERAGE LOT SIZE OF 1 to 2 ACRES)</b>				
<u>SECTION,            WATERSHED            AREA AND            DENSITY</u>	<u>TOTAL TAXES PAID            BY SECTION<sup>6</sup> vs.            COST OF CALLS            MADE TO SECTION            BY SHERIFF'S            DEPARTMENT<sup>7</sup></u>	<u>FULL CASH            VALUE PER            ACRE</u>  (Land and Improvements)	<u>REVENUE            PER ACRE</u>  (Actual taxes for section divided by actual number of acres within the section.)	<u>REVENUE PER            CAPITA</u>
T15S R11E S28  Altar Valley  Taylor Lane  1.7 acres per parcel (average)	Total taxes paid by section = \$59,118 (with \$43,108 of that for PC primary)  Cost of (299) calls to section by County Sheriff's Deputies = \$62,790	\$18,155 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$93 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$82 / capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax <sup>8</sup> )
T15S R13E S18  Middle Santa Cruz  Southwest  1.8 acres per parcel (average)	Total taxes paid by section = \$59,402 (with \$43,669 of that for PC primary)  Cost of (901) calls to section by County Sheriff's Deputies = \$189,210	\$16,474 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$92 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$46 / capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax)

<sup>6</sup> Treasurer's Data

<sup>7</sup> Sheriff's Department and Budget Data (138,327 calls @ \$210 per call). County expenditures for Sheriff's calls represents less than 15% of revenue from the primary and secondary, and less than 20% of revenue from the primary tax.

<sup>8</sup> \$214.5 million divided by 845,745 population

Unregulated Development -- Altar Valley

<b>LOW DENSITY LOT SPLIT AREAS WITH 60 TO 150 PARCELS PER SECTION (AVERAGE LOT SIZE OF 4 to 11 ACRES)</b>				
<u>SECTION, WATERSHED AREA AND DENSITY</u>	<u>TOTAL TAXES PAID BY SECTION<sup>9</sup> vs. COST OF CALLS MADE TO SECTION BY SHERIFF'S DEPARTMENT<sup>10</sup></u>	<u>FULL CASH VALUE PER ACRE</u>  (Land and Improvements)	<u>REVENUE PER ACRE</u>  (Actual taxes for section divided by actual number of acres within the section.)	<u>REVENUE PER CAPITA</u>
T21S R10E S23  Altar Valley  Arivaca  10.7 acres per parcel (average)	Total taxes paid by section = \$12,868 (with \$9,706 of that for PC primary)  Cost of (187) calls to section by County Sheriff's Deputies = \$39,270	\$3,081 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$20 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$103 / capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax <sup>11</sup> )
T16S R10E S24  Altar Valley  Three Points  4.2 acres per parcel (average)	Total taxes paid by section = \$32,908 (with \$24,567 of that for PC primary)  Cost of (180) calls to section by County Sheriff's Deputies = \$37,800	\$10,151 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$51 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$106 / capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax)

<sup>9</sup> Treasurer's Data

<sup>10</sup> Sheriff's Department and Budget Data (138,327 calls @ \$210 per call). County expenditures for Sheriff's calls represents less than 15% of revenue from the primary and secondary, and less than 20% of revenue from the primary tax.

<sup>11</sup> \$214.5 million divided by 845,745 population

HERMANS ROAD

SANDRINO ROAD

W EASTER PL

W TRIGGER LN

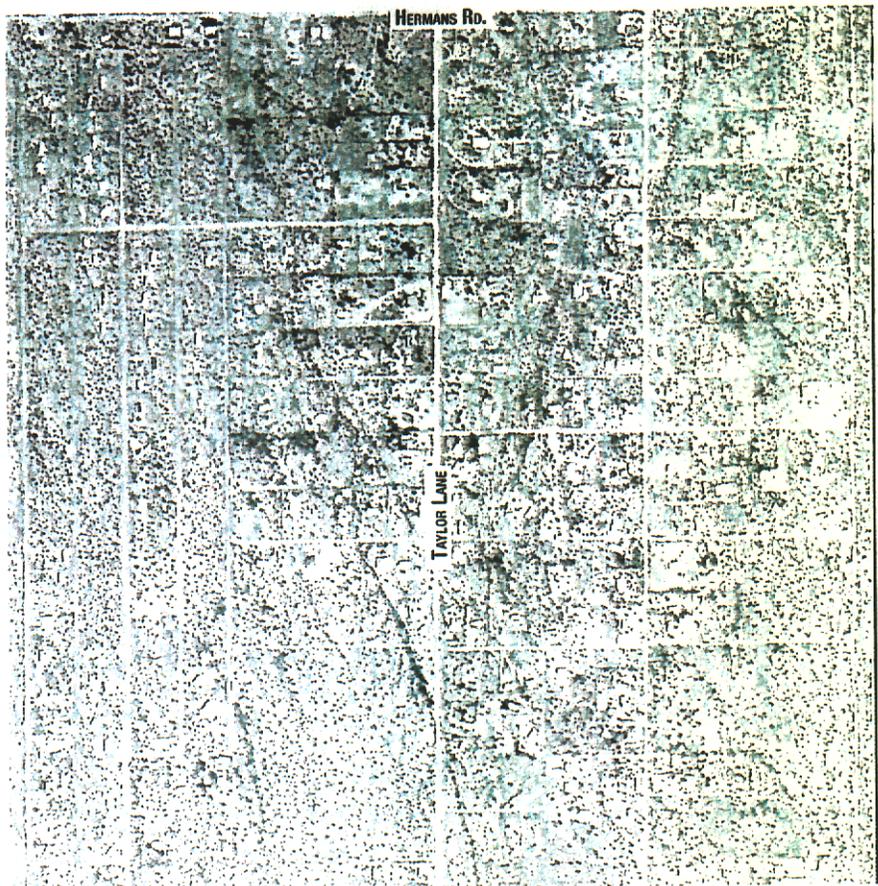
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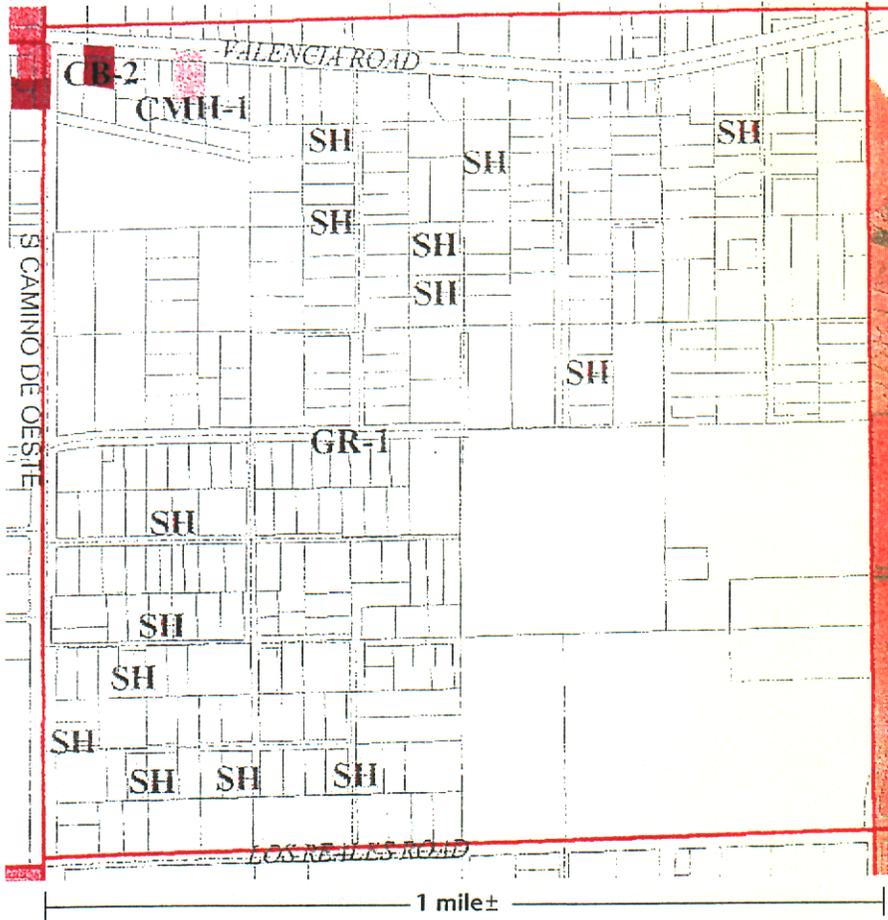
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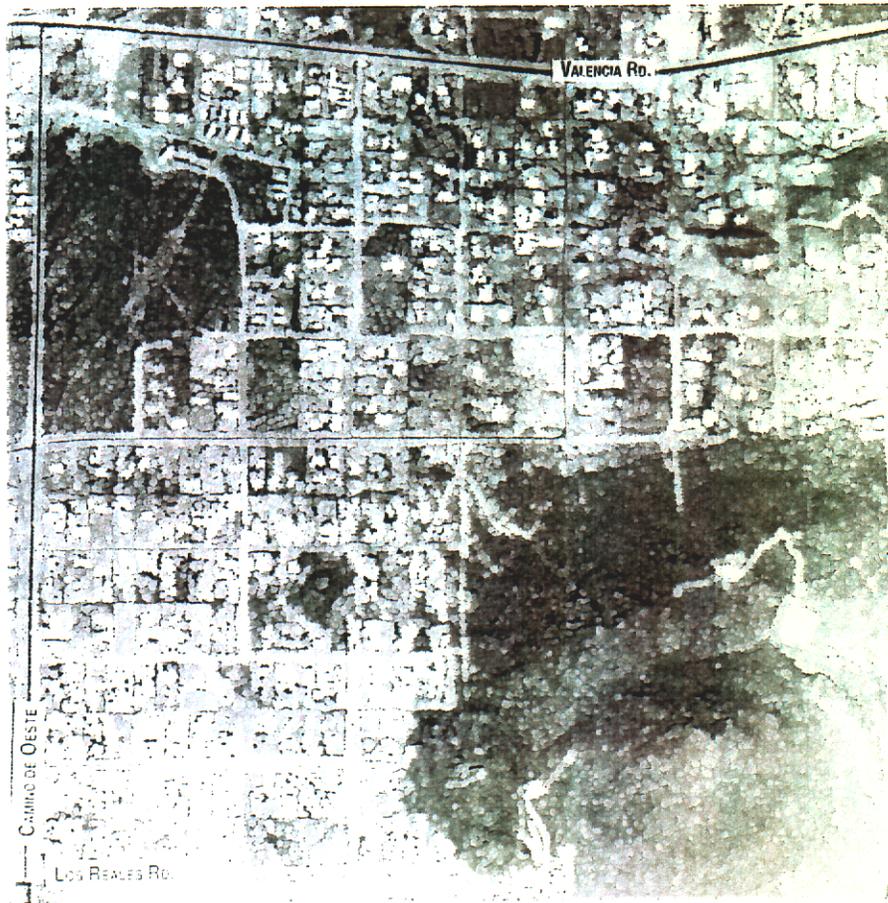
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1 RAC Lot Split  
Altar Valley  
T155 R11E Section 28

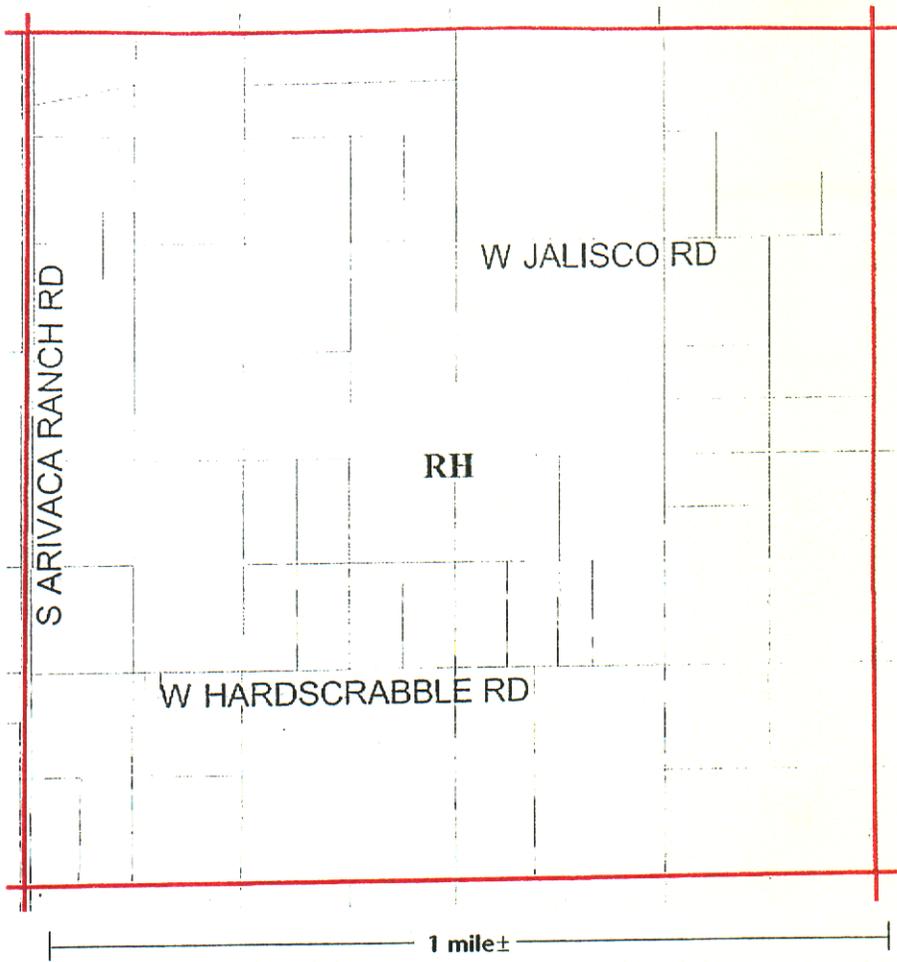


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LANDISCOR Aerial Photo 3/99

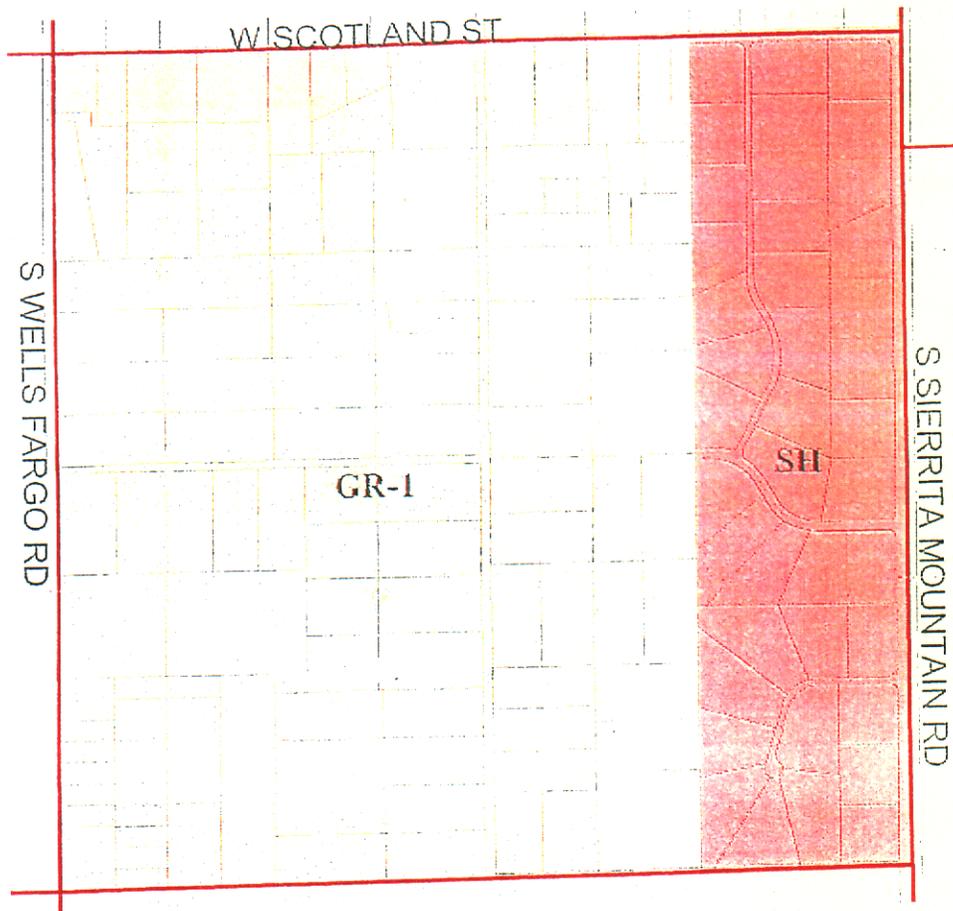
1 Residence per Acre - Lot Split  
 Middle Santa Cruz  
 T15S R13E Section 18



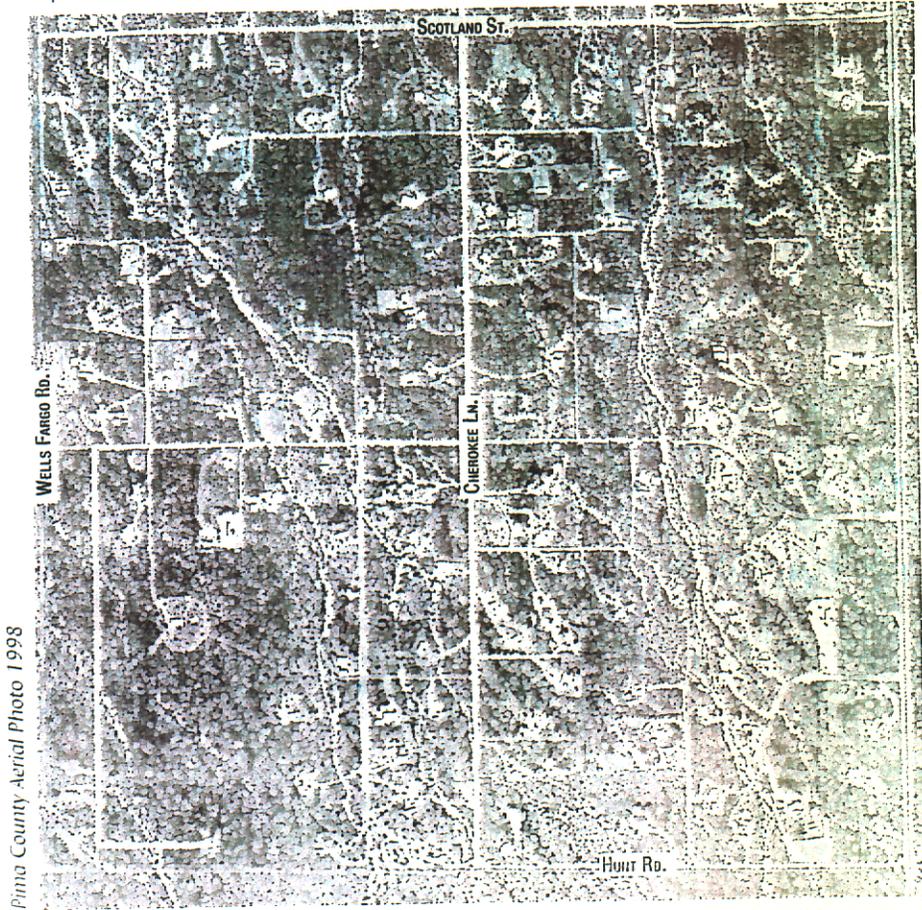
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no landis aerial

Rural  
Altar Valley  
T21S R10E Section 23



1" = 1200 ±'



1 Residence per Acre Lot Split  
 Altar Valley  
 T16S R10E Section 24

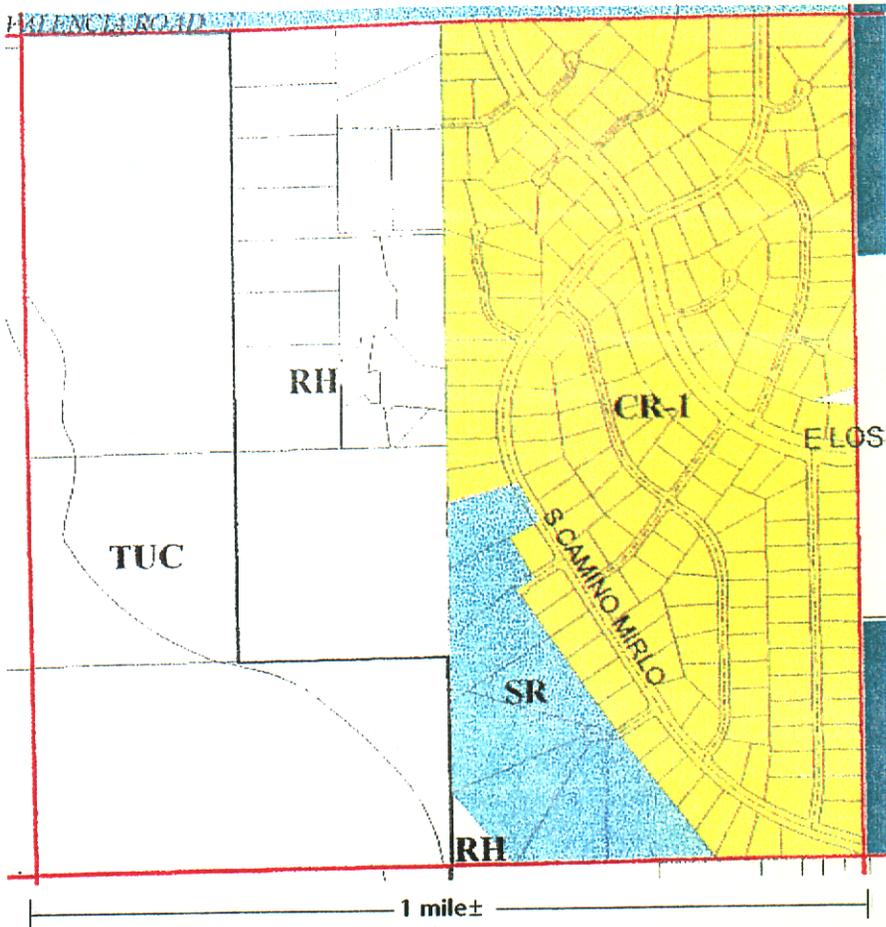
Regulated Development -- with nearby wash and rural homestead land

CIENEGA - RINCON WATERSHED / SOUTHEAST WITH 230 PARCELS PER SECTION (AVERAGE LOT SIZE OF 2.8 ACRES)				
<u>SECTION,                      WATERSHED                      AREA AND                      DENSITY</u>	<u>TOTAL TAXES PAID                      BY SECTION<sup>12</sup> vs.                      COST OF CALLS                      MADE TO SECTION                      BY SHERIFF'S                      DEPARTMENT<sup>13</sup></u>	<u>FULL CASH                      VALUE PER                      ACRE</u>  (Land and Improvements)	<u>REVENUE                      PER ACRE</u>  (Actual taxes for section divided by actual number of acres within the section.)	<u>REVENUE PER                      CAPITA</u>
T15S R16E S20  Cienega-Rincon  Pantano Wash  1 RAC parcel, regulated and 2.8 ac/average	Total taxes paid by section = \$172,296 (with \$128,346 of that for PC primary)  Cost of (64) calls to section by County Sheriff's Deputies = \$13,440	\$43,191 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$267 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$367/ capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax <sup>14</sup> )

<sup>12</sup> Treasurer's Data

<sup>13</sup> Sheriff's Department and Budget Data (138,327 calls @ \$210 per call). County expenditures for Sheriff's calls represents less than 15% of revenue from the primary and secondary, and less than 20% of revenue from the primary tax.

<sup>14</sup> \$214.5 million divided by 845,745 population



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Low Density Residential – Plat  
 Cienega-Rincon  
 T15S R16E Section 20

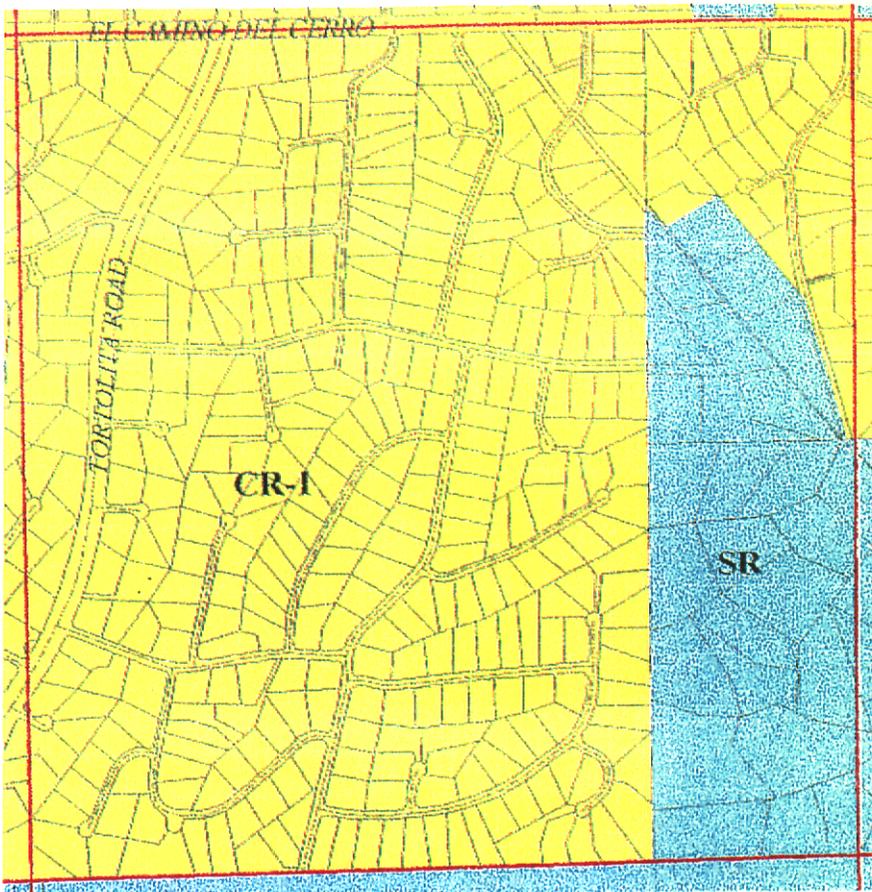
Regulated Development -- with Some Lot Split Areas

PLATTED DEVELOPMENT WITH MIX OF LOT SPLIT AREAS WITH 400 TO 500 PARCELS PER SECTION (AVERAGE LOT SIZE OF 1.6 to 1.4 ACRES)				
<u>SECTION,                      WATERSHED                      AREA AND                      DENSITY</u>	<u>TOTAL TAXES PAID                      BY SECTION<sup>15</sup> vs.                      COST OF CALLS                      MADE TO SECTION                      BY SHERIFF'S                      DEPARTMENT<sup>16</sup></u>	<u>FULL CASH                      VALUE PER                      ACRE</u>  (Land and Improvements)	<u>REVENUE                      PER ACRE</u>  (Actual taxes for section divided by actual number of acres within the section.)	<u>REVENUE PER                      CAPITA</u>
T13S R12E S24  Middle Santa Cruz  Tucson Mnts  1.6 acres per parcel (average)	Total taxes paid by section = \$345,342 (with \$258,716 of that for PC primary)  Cost of (211) calls to section by County Sheriff's Deputies = \$44,310	\$91,574 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$545 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$370 / capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax <sup>17</sup> )
T13S R15E S24  Middle Santa Cruz  Catalina Hwy  1.4 acres per parcel (average)	Total taxes paid by section = \$362,872 (with \$272,449 of that for PC primary)  Cost of (350) calls to section by County Sheriff's Deputies = \$73,500	\$102,260 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$554 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$246 / capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax)

<sup>15</sup> Treasurer's Data

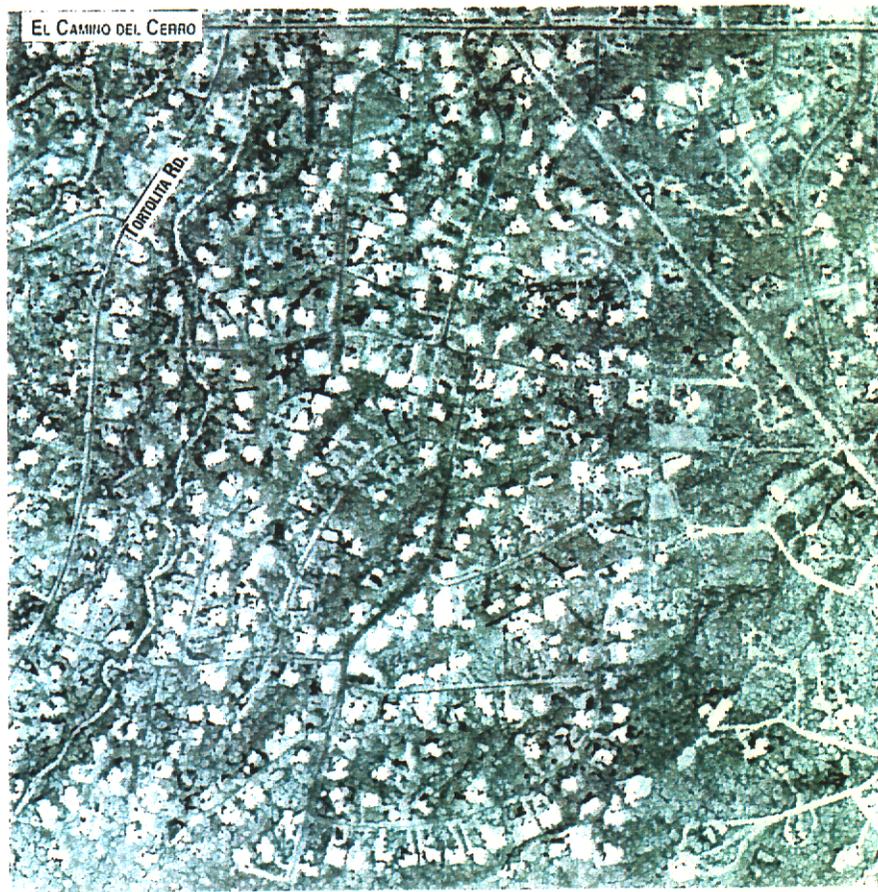
<sup>16</sup> Sheriff's Department and Budget Data (138,327 calls @ \$210 per call). County expenditures for Sheriff's calls represents less than 15% of revenue from the primary and secondary, and less than 20% of revenue from the primary tax.

<sup>17</sup> \$214.5 million divided by 845,745 population



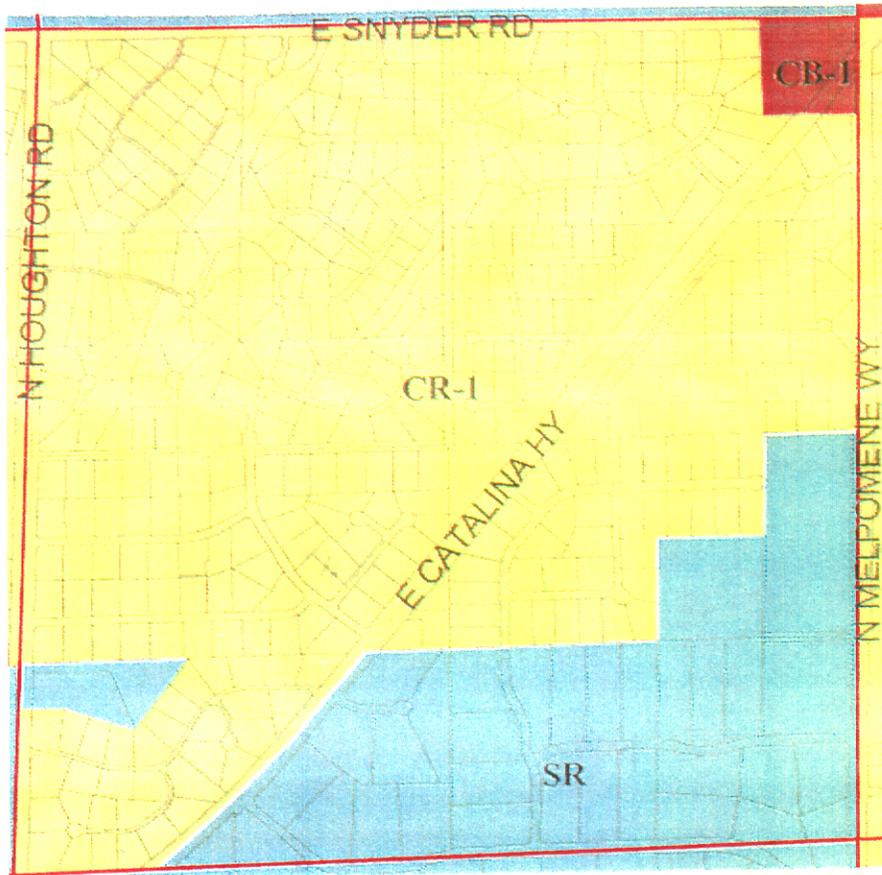
N  
 1"=1200 ±'

1 mile ±

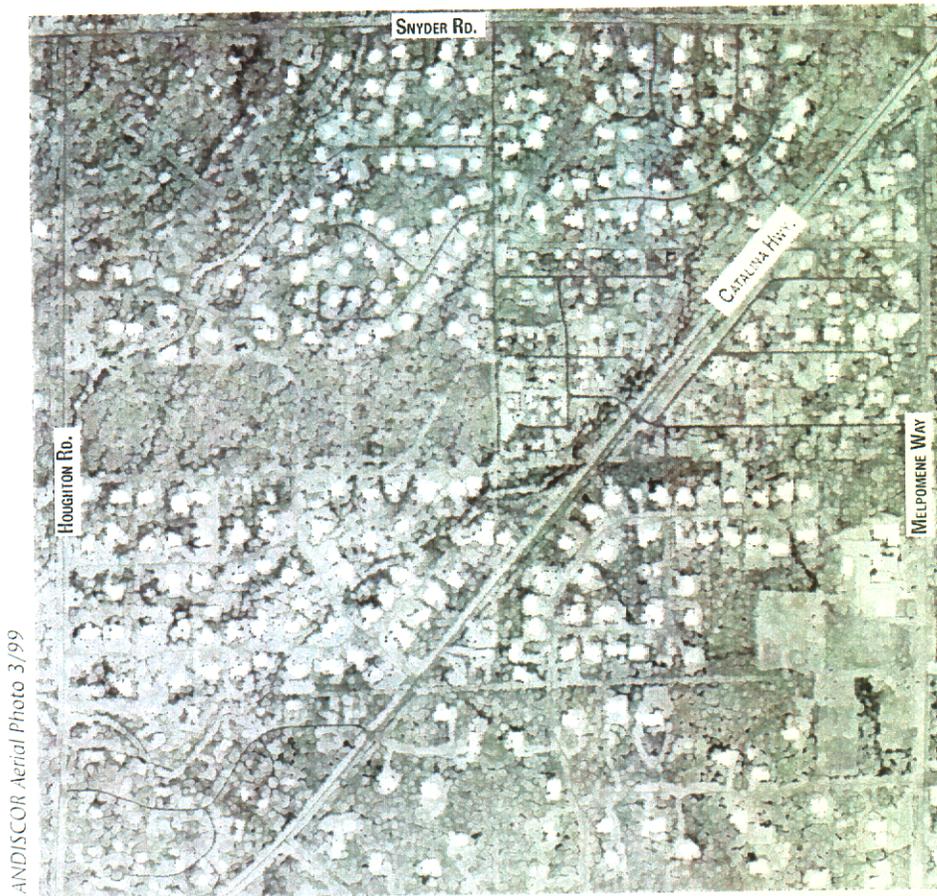


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Low Density Residential-Plat  
 Middle Santa Cruz  
 T13S R12E Section 24



1" = 1200 ±'



LANDISCOR Aerial Photo 3/99

Low Density Residential-Plat  
 Middle Santa Cruz  
 T13S R15E Section 24

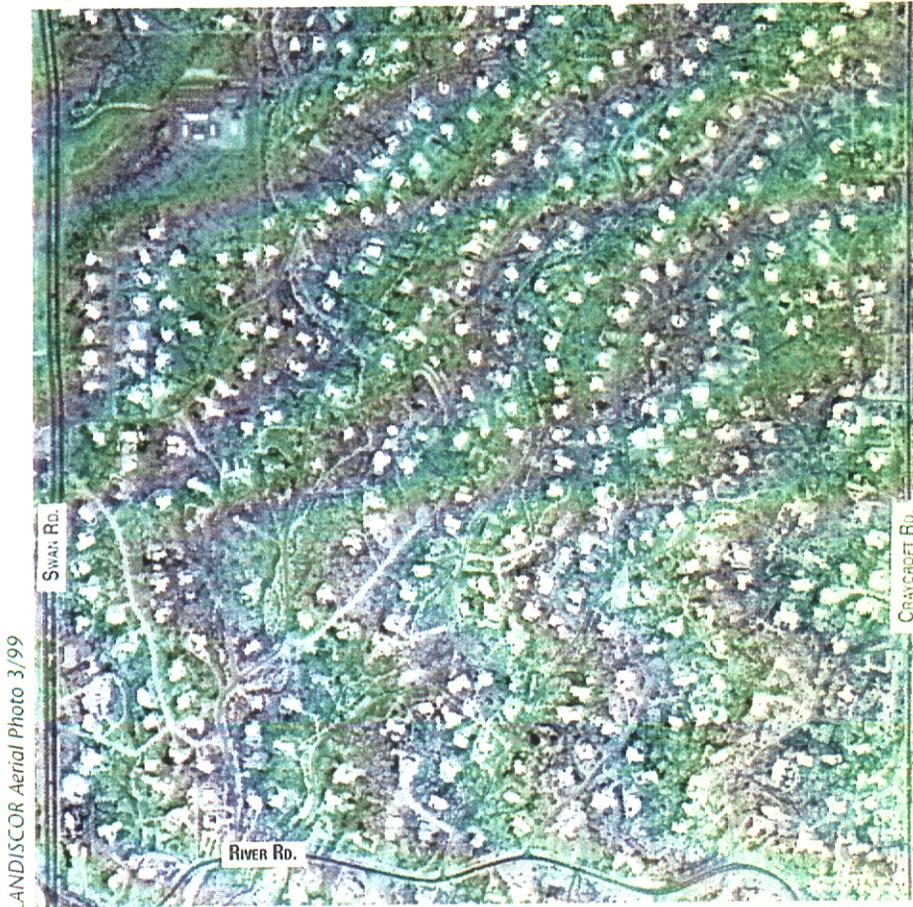
Regulated Development -- with Patches of Unregulated Areas

PLATTED AREAS (WITH MINIMUM UNREGULATED DEVELOPMENT) WITH 450 TO 550 PARCELS PER SECTION (AVERAGE LOT SIZE OF 1.4 to 1.1 ACRES)				
<u>SECTION,                      WATERSHED                      AREA AND                      DENSITY</u>	<u>TOTAL TAXES PAID                      BY SECTION<sup>18</sup> vs.                      COST OF CALLS                      MADE TO SECTION                      BY SHERIFF'S                      DEPARTMENT<sup>19</sup></u>	<u>FULL CASH                      VALUE PER                      ACRE</u>  (Land and Improvements)	<u>REVENUE                      PER ACRE</u>  (Actual taxes for section divided by actual number of acres within the section.)	<u>REVENUE PER                      CAPITA</u>  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax <sup>20</sup> )
T13S R14E S23  Middle Santa Cruz  River Road  1.4 acres per parcel (average)	Total taxes paid by section = \$1,032,397 (with \$802,338 of that for PC primary)  Cost of (237) calls to section by County Sheriff's Deputies = \$49,770	\$111,789 / acre  (Average urban platted acre = \$193,458)  (Average urban acre, platted and unplatted land = \$61,250)	\$1,583 / acre  (\$410 = average urban platted and unplatted revenue per acre)	\$765 / capita  (\$253 = average revenue per capita and expenditure per capita based on primary and secondary tax <sup>20</sup> )

<sup>18</sup> Treasurer's Data

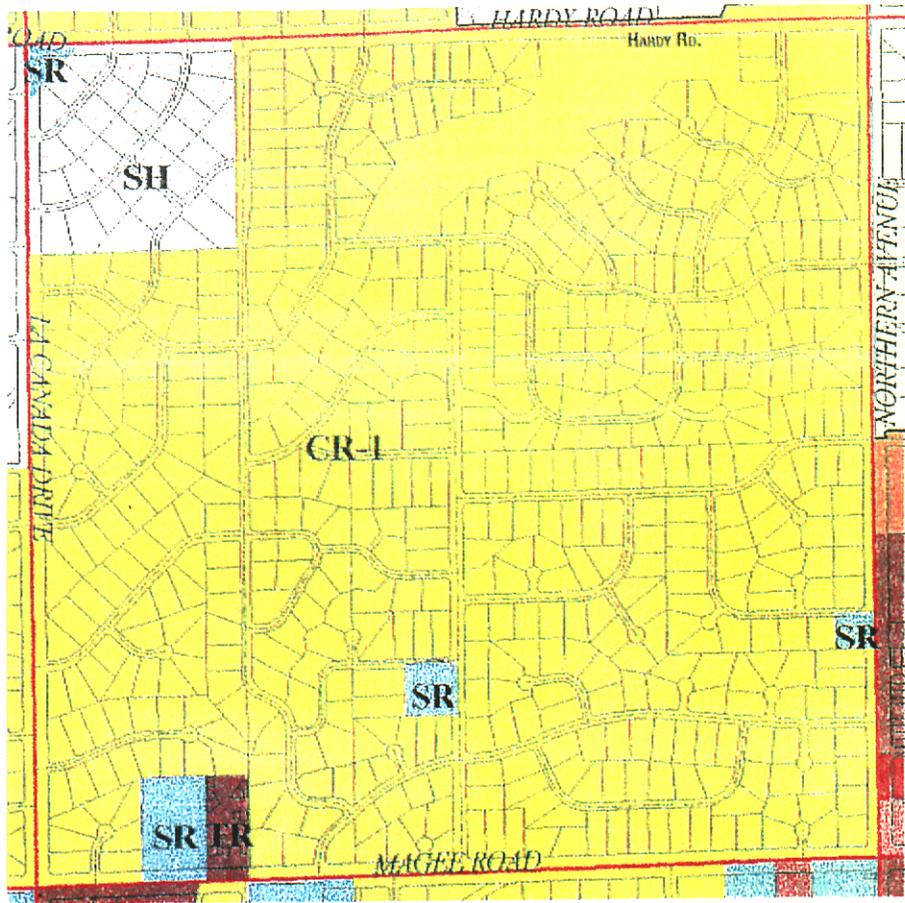
<sup>19</sup> Sheriff's Department and Budget Data (138,327 calls @ \$210 per call). County expenditures for Sheriff's calls represents less than 15% of revenue from the primary and secondary, and less than 20% of revenue from the primary tax.

<sup>20</sup> \$214.5 million divided by 845,745 population

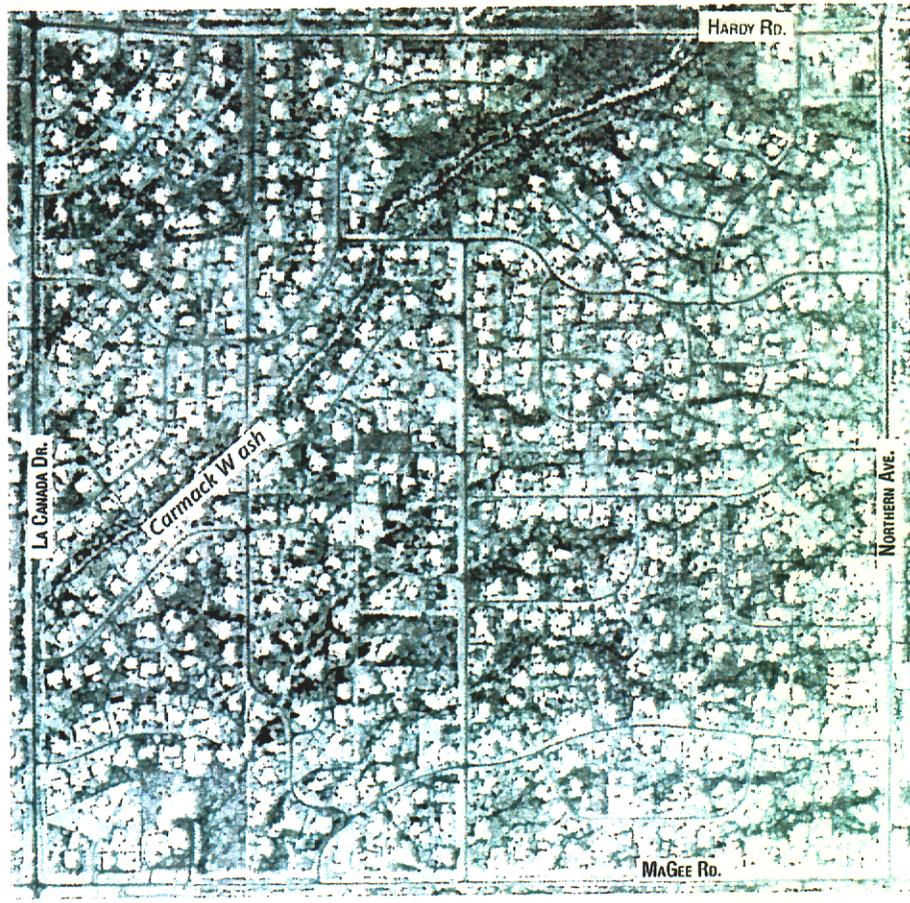


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**Low Density Residential Plat  
Middle Santa Cruz  
T13S R14E Section 23**

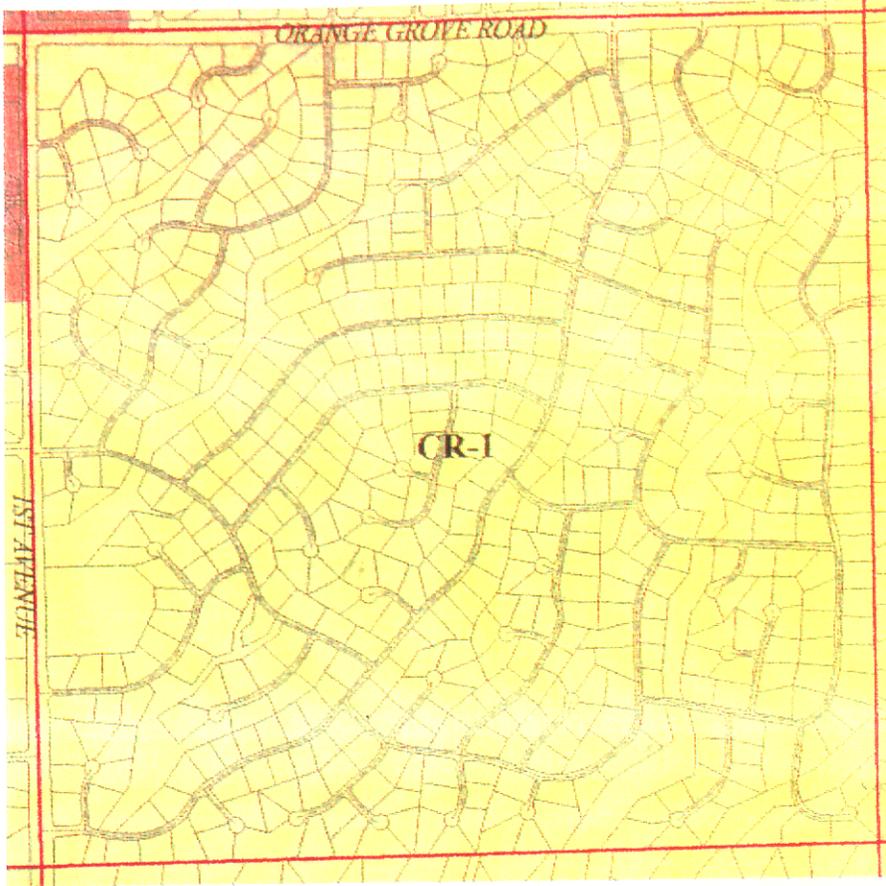


N  
 1"=1200 ±'



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Low Density Residential – Plat  
 Tortolita Fan  
 T12S R13E Section 26



FULL CASH VALUE/  
ACRE = \$227,822  
(URBAN AV = \$61,250)

TOTAL TAXES PAID BY  
SECTION = \$823,157

REVENUE/ACRE = \$1,313  
(URBAN PLATTED AV =  
\$410)



1" = 1200 ±'

1 mile ±



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Low Density Residential  
Middle Santa Cruz  
T13S R14E Section 07