

DRAFT

Distribution of Fiscal Resources

Sonoran Desert Conservation and
Comprehensive Land Use Plan
2001

**Pima County, Arizona
Board of Supervisors**

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**County Administrator
Chuck Huckelberry**



MEMORANDUM

Date: October 11, 2001

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

From: C.H. Huckelberry
County Administrator

A handwritten signature in black ink, appearing to be "C.H. Huckelberry", is written over the printed name of the County Administrator.

Re: **Distribution of Fiscal Resources**

Cost Element and Infrastructure Service Area Boundaries for the Comprehensive Plan

The state law that defines the elements of the Comprehensive Plan calls for a cost of growth element to require development to pay a fair share of public facility costs. The same law also allows Pima County to plan for and regulate infrastructure service area boundaries beyond which the County may limit or prescribe conditions on the publicly financed extension of improvements. The attached study on the *Distribution of Fiscal Resources* provides a rational basis for both. This memorandum summarizes highlights of the study and follows the summary report with recommendations for Pima County to pursue a strategy of concurrency for funding public facilities within a land base that is bounded by the sanitary sewer system service area, which serves as a rational delineation for a service boundary in Pima County.

Report

The *Distribution of Fiscal Resources Study* is divided into ten sections, which make the following major points.

I. Background

State law calls for a cost of growth element to require development to pay a fair share of public facility costs. Pima County funds facilities in a variety of methods with the wastewater system coming the closest to achieving an effective strategy of concurrency so that the service is available when development impacts occur. State law also allows unregulated development to escape infrastructure standards. This causes land to be developed in a way that consumes available land, accommodates population and leverages a service demand, but does not contribute in kind to the property tax base. Unregulated development also has resulted in an infrastructure deficit of staggering proportions that the community will one day have to face to bring roads and other facilities up to standard for health and public safety purposes.

II. Purpose of the Distribution of Fiscal Resources Study

The purpose of the study is to describe the fiscal contribution and location of different residential and commercial land uses in Pima County so that the revenue tradeoffs of various land use types can be understood. The study also examines expenditure demands of land use types located within and outside of the rational infrastructure service area established by the regional sewer system service area. Given Pima County's fiscal circumstances and experience in funding public facilities, strategies for funding future public needs are proposed which would bring additional services up to the effectiveness of current wastewater funding methods.

III. County-wide Distribution of Fiscal Resources

Pima County's tax base is supported to a surprising extent by the improvements to the land, and not the land itself. Whereas the full cash value of Pima County in November of 2000 was \$35.3 billion, \$34.7 of this was found in Eastern Pima County; and \$34.2 billion (97 percent) was found in the urbanizing areas of Pima County, which cover only 1/12th of the County. A similar distribution is found when actual taxes paid are measured.

IV. Residential and Commercial Components of Built Environment

When the actual built environment is studied, we find that it covers a relatively small area: 165,275 acres within Pima County's 5.8 million acre land mass, but contributes 79 percent of the total full cash value of Pima County. Commercial uses tend to contribute more than residential, with business centers having an average full cash value of \$586,489 per acre and mobile homes having a value of \$25,098. The highest value residential and commercial land uses are clustered in the urbanizing areas, while the lowest value residential and commercial uses are scattered to the outer edges of the county.

V. Location of Residential Components of Built Environment

Multi-family housing covers 9 percent of the built environment but contributes 18 percent to the full cash value of the built environment. On average this use has a full cash value of more than \$340,000 per acre. Single family housing covers 60 percent of the built environment but contributes 67 percent to the full cash value of the built environment. On average this use has a full cash value of more than \$185,000 per acre. Mobile home uses cover 24 percent of the built environment but contribute 4 percent to the full cash value of the built environment. On average this use has a full cash value of \$25,000 per acre. The mobile home map is essentially a fiscal resource sink map for Pima County.

<u>LAND USE TYPE</u>	<u>AV. FCVALUE/ ACRE</u>	<u>% FOOTPRINT</u>	<u>% TOTAL FCV</u>
Multi-Family	> \$ 340,000	9	18
Single Family	> \$ 180,000	60	67
Mobile Home	< \$ 25,000	24	4

In the case of single family residences, improvements make up 74 percent of the value of single family residential uses, while land constitutes 26 percent of the full cash value. With multi-family residences, improvements make up 79 percent of the value and land constitutes 21 percent. With mobile homes, improvements make up 44 percent of the full cash value, while the land constitutes 56 percent of the full cash value.

<u>LAND USE TYPE</u>	<u>% VALUE IMPROVEMENT</u>	<u>% VALUE LAND</u>
Single Family	74 percent	26 percent
Multi-Family	79 percent	21 percent
Mobile Home	44 percent	56 percent

Over 70 percent of all single family residences are found within 16 urbanizing areas. The gross density of single family homes within each area is as follows:

<u>URBAN AREA</u>	<u>DENSITY</u>
South Tucson	6.8 homes per acre
South Valley	4.0 homes per acre
Tucson	4.0 homes per acre
Marana	3.0 homes per acre
Green Valley	2.9 homes per acre
Oro Valley	2.6 homes per acre
Ajo	2.2 homes per acre
Casas Adobes	2.0 homes per acre
Sahuarita	1.1 homes per acre
Foothills	1.0 home per acre
Catalina	1.1 acres per home
Santa Rita	1.6 acres per home
Tanque Verde	1.9 acres per home
Picture Rocks	3.3 acres per home
Tortolita	3.5 acres per home
Arivaca	8.0 acres per home

Mobile homes are not found in high proportions within the urbanizing areas. A full 62 percent of mobile home residences are found outside the 16 urbanizing areas.

<u>LAND USE TYPE</u>	<u>% FOUND WITHIN 16 URBANIZING AREAS</u>
Multi-Family	75 percent
Single Family	70 percent
Mobile Home	38 percent

VI. Location of Commercial Components of Built Environment

The state law that defines the elements of the comprehensive plan promotes mixed use development. Traditionally, neighborhood concern has been voiced against including commercial uses near or within areas with residential uses. The chart below demonstrates that commercial uses tend to carry a much greater full cash value per acre than residential uses.

LAND USE TYPES	FULL CASH VALUE PER ACRE
Business centers	\$ 586,489 / acre
Malls and strip centers	\$ 508,573 / acre
Restaurants	\$ 393,106 / acre
Multi-family residences	\$ 341,868 / acre
Hotel, motel, resort	\$ 340,328 / acre
Grocery, retail, convenience	\$ 283,480 / acre
Single family residences	\$ 185,886 / acre
Warehouses / industrial	\$ 154,129 / acre
Mobile homes	\$ 25,098 / acre (\$12,820 / home)

VII. Combining the Components in Land Use Decision Making -- Revenue Tradeoffs

This section compares and contrasts unregulated and regulated land uses to show the various fiscal consequences that result from land use decisions that involve differences in (1) infrastructure investment, (2) density, and (3) mixed use. Two unregulated areas and four mixed use sections are described. Increased density and mixed use in the regulated areas increases the tax base benefit, but clustered development with greater functional open space areas can have the highest benefit to the tax base. Resort, residential and commercial land use is discussed for comparison purposes. The taxes paid by one 640 acre section of land in resort use almost equals the taxes paid by the entire 318,535 acre Cienega-Rincon watershed: the resort land use paid \$1.35 million while the Cienega Rincon watershed generated \$1.59 million. This demonstrates the extent to which the tax base is upheld by improvements to land, not the land itself.

VIII. Service Demand Inside and Out of Infrastructure Service Area Boundaries

State law allows Pima County to plan for and regulate infrastructure service area boundaries beyond which the County may limit or prescribe conditions on the publicly financed extension of water, sewer and street improvements. Regulations must include the procedure for determining the initial infrastructure boundary and a method and procedures for adjusting the infrastructure service area boundaries.

Currently, from the perspective of maintaining the tax base and ensuring proper infrastructure investment at the time of development, Pima County has an effective service area, and an ineffective service area. The boundary between the two areas is drawn by the location of the sewer system. There is a near one-to-one relationship between the percent of taxes paid by watershed, and the percent that each watershed has in sewer system infrastructure.

PERCENT OF TOTAL TAXES PAID COMPARED TO PERCENT REGIONAL SEWER SYSTEM		
WATERSHED	PERCENT OF TOTAL TAXES	PERCENT SEWER SYSTEM
Middle Santa Cruz	77 %	78.8 %
Tortolita Fan	14.6 %	13.4 %
Upper Santa Cruz	5.4 %	5.5 %
Altar Valley	1.3 %	2.3 %
Avra Valley	0.8 %	0 %
Cienega Rincon	0.77 %	0 %
Middle San Pedro	0.02 %	0 %

The footprint of this regional infrastructure system closely matches the footprint of the area reflected in the maps showing taxes paid in Eastern Pima County and land that has the highest full cash value. The map of subdivisions provides the blueprint for the areas of highest fiscal resource value in Pima County. The sanitary sewer system map overlays most of the subdivision map. The sanitary sewer system service area map serves as a starting point for a rational delineation of a service area boundary for Pima County.

Service demand outside the infrastructure service area boundary: Unregulated development accounts for up to 40 percent of the way Pima County accommodates population growth, and 62 percent of mobile home land use occurs outside of the boundaries of the 16 urbanizing areas of Pima County.

The 2000 census shows that in watersheds where Pima County is receiving very little in tax revenue, we are accommodating substantial populations of residents:

Avra Valley, which covers 221,404 acres but paid about the same in taxes as two sections (or 1280 acres) of regulated development in Green Valley, is accommodating a population of 24,506. The Cienega-Rincon watershed has nearly the same financial portfolio as Avra Valley and approximately the same population, but it covers 318,535 acres. Altar Valley, which sweeps across 713,000 acres, paid about the same in taxes as 3 sections (or 1,920 acres) of regulated development in unincorporated Pima County, is accommodating almost 50,000 people.

The areas outside the infrastructure service boundary established by the sewer system service area tend not 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 far flung areas -- including expensive services such as health care and the justice system -- are further costs that are not covered by the contribution that this land use makes to Pima County.

The six snapshots of service demand in the following pages demonstrate that when Pima County accommodates population outside of the regulated process and without infrastructure, the cost of services out paces the contribution of the taxes generated by that land use.

<u>LOCATION</u>	<u>PRIMARY TAXES PAID</u>	<u>COST DEPUTY SERVICES</u>	<u>SHORTFALL</u>
1. Arivaca	\$9,706 / section	\$39,270 for 187 calls	- \$29,564
2. Three Points	\$24,567 / section	\$37,800 for 180 calls	- \$13,233
3. Taylor Lane	\$43,108 / section	\$62,790 for 299 calls	- \$19,682
4. Southwest	\$43,669 / section	\$189,210 for 901 calls	- \$145,541
5. Picture Rocks	\$74,250 / section	\$125,580 for 598 calls	- \$51,330
6. Picture Rocks	\$76,449 / section	\$108,570 for 517 calls	- \$32,121

Service Demand Within the Infrastructure Service Boundary: The areas inside the infrastructure service boundary established by the sewer system service area tend to cover the cost of calls by the Sheriff's Department.

<u>LOCATION</u>	<u>PRIMARY TAXES PAID</u>	<u>COST DEPUTY SERVICES</u>	<u>DIFFERENCE</u>
1. Tucson Mnts	\$258,716 / section	\$44,310 for 211 calls	+ \$214,406
2. Catalina Hwy	\$272,449 / section	\$73,500 for 350 calls	+ \$198,949
3. River Road	\$802,338 / section	\$49,770 for 237 calls	+ \$752,568
4. LaCanada	\$295,130 / section	\$140,910 for 671 calls	+ \$154,220
5. First Avenue	\$620,246 / section	\$116,130 for 553 calls	+ \$504,116

A review of other services, both publicly funded services and private amenities, demonstrates that the boundaries of the infrastructure service area, established by the sewer system service area, tend to capture a majority of certain facilities and the majority of services.

Public libraries are found more often in the center than on the edge of the urban areas. Health and hospital facilities are found in urban areas and along main streets and roads. Small parks and golf courses are centralized, with the exception of Green Valley and Oro Valley golf courses. The swimming pool map partially overlays the subdivision map.

IX. Potential Policies and Strategies to Require Development to Pay its Fair Share

In Pima County, the only funding method that has kept pace with development impacts is essentially a concurrency approach where wastewater infrastructure is required to be in place in time to support development related impacts. The wastewater service area also functions as a rational delineation for infrastructure service area boundaries as allowed by state law. In Florida, state law calls for concurrency programs to fund a variety of public facilities. This ensures that public facilities and services needed to support development are available concurrent with the impacts of such development by providing that certain public facilities and services meet or exceed the standards established by the County. Services potentially covered by concurrency policy include:

- Potable water supply and treatment capacity
- Sanitary sewer treatment and disposal capacity
- Surface water management
- Solid waste disposal
- Parks and recreation, regional and community parks
- Roads
- Schools
- Libraries
- Correction facilities
- Emergency services
- Fire services, and
- Other public buildings

Conclusion

It does Pima County no good to accommodate population in the rural and exurban areas where the lack of infrastructure keeps the tax base benefit of development very low, and the service demand that Pima County incurs costs more than the development will ever be able to return in revenue. It is time for Pima County to pursue a strategy of concurrency for funding public facilities and services within the landbase that is bounded by the sanitary sewer system service area. This is a rational approach based on prior experience, and a rational delineation for a service area boundary for Pima County, consistent with the growth areas of the Comprehensive Plan. The affordable housing dilemma that is being dealt with in a passive manner through unregulated development will be addressed through proactive housing strategies that are also a part of the Comprehensive Plan proposals forwarded by staff to the Board. Staff is researching level of service standards in other jurisdictions and will propose standards appropriate for Pima County as part of a concurrency management program. The attached study showing the *Distribution of Fiscal Resources* provides an inventory of the parts of the fiscal system and sets the stage for future land use decision making by the Board that will lead to the timely establishment of services and a more responsible pattern of accommodating population growth.



Distribution of Fiscal Resources

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Distribution of Fiscal Resources

I. Background

The state law that defines the elements of Pima County's comprehensive plan calls for "a cost of development element that identifies policies and strategies that the county will use to require development to pay its fair share toward the cost of additional public facility needs generated by new development, with appropriate exceptions when in the public interest. This element shall include:

(a) A component that identifies various mechanisms that are allowed by law and that can be used to fund and finance additional public services necessary to serve the development, including bonding, special taxing districts, development fees, in lieu fees and facility construction, dedications and privatization.

(b) A component that identifies policies to ensure that any mechanisms that are adopted by the county under this element result in a beneficial use to the development, bear a reasonable relationship to the burden imposed on the county to provide additional necessary public facilities to the development and otherwise are imposed according to law." (Arizona Revised Statutes Section 11-821)

Pima County government provides facilities and services that are paid for through a variety of funding methods. In general terms, these methods can be described according to a few basic strategies:

- (1) concurrency, or funding at the time of development,
- (2) catch up, or funding after development has occurred, and
- (3) periodic assessment, or the attempt to fund service, operations and maintenance demands on an annual basis, often through reliance upon the property tax base.
- (4) Non-concurrency, or the separation of accumulating costs from the formulation of funding strategies also occurs. The infrastructure deficit caused by unregulated development is an example.

1. Concurrency: fund at the time of development -- When the performance of these strategies is reviewed to determine how effectively each covers the cost of the public facility or service it applies to, what becomes clear is that only the strategy of concurrency has been effective in keeping pace with the costs incurred by county government. Wastewater is the major public facility that is financed in a manner that assures the facility is available at the time of impact of residential development. The users of the system fund service and maintenance. In general this approach has proven to be the most effective over time.

2. Catch up: fund after development has occurred -- Roadway construction and improvements have been funded through a variety of sources including Arizona's Highway User Revenue Fund (HURF), the County's bond program, and programs administered through Pima Association of Governments. Funding generally follows development impacts. Development impact fees have the potential to benefit areas where development is intense, but as currently collected for transportation improvements, impact fees comprise less than 5 percent of the total funds available for construction. Total system needs are estimated to be \$10.7 billion by 2025 but only \$6.6 billion will be available through all current funding mechanisms. The lack of a strategy of concurrency has left the region with a substantial infrastructure deficit.

3. Assess and attempt to fund demands on an annual basis -- The strategy of funding growth related services, operations, maintenance and capital through the property tax base has also not kept pace with the cost of service demands. A combination of factors including the nature of the growth of the community, market forces, and legislative changes of assessment ratios have led to a situation where the tax base has less capacity to produce revenue on a per capita basis as it did twenty five years ago. The primary net assessed value's ability to provide the same level of services now as in 1977 - 1978 has dropped 34.4 percent and the ability of the secondary value has dropped 32.4 percent. The County is operating on a smaller revenue base than it was two decades ago, and yet the demand for many services funded by the property tax has increased.

4. The effect of non-concurrency; i.e., accumulating an infrastructure deficit through lot split development without an identified funding source to address the future demand for infrastructure that meets health and safety standards -- A stressor that contributes to the County's experience of having service demand exceed revenues available through the property tax, is that a substantial percent of our population growth is accommodated through unregulated development. This residential land use does not contribute much to the property tax base, but does consume a great deal of land, and it does create a demand for services that depend on the property tax, such as Sheriff services and health care. Approximately 24 percent of the built environment in Pima is in mobile home use with much of this being lot split residences, yet only 4 percent of the assessed value of the built environment in Pima County comes from this sprawling land use.

Moreover, unregulated development leaves a legacy of infrastructure deficit that the region has not begun to face. As we have reported in prior research, attempting to improve land after lot split development has occurred will involve \$20,000 to \$26,000 per unit for a \$100,000 home to bring in roads at standard, utilities and sewer. Additional costs will be involved to sort out easements and correct survey work. But even assuming a conservative average of \$23,000 per unit, the cost to bring 1,525 to 2,300 new lot split dwellings created each year up to standard with facilities would mean that the community would have to find funding on the order of \$35 million to \$55 million to pay for the deficit that is created in that amount each year. This situation reflects an extraordinary lack of concurrency, yet is allowed under state law.



II. Purpose of the Distribution of Fiscal Resources Study

It is ironic that while one provision of state law requires counties to identify policies and strategies to have development pay its fair share toward the cost of additional public facility needs generated by new development, another provision allows unregulated development to occur. The first provision intends to promote compact form development, while the second provision results in a residential land use that brings with it an over consumption of available land, an insufficient contribution to the tax base to offset service demands, and an enormous infrastructure deficit with no revenue source on the horizon.

This study on the *Distribution of Fiscal Resources* describes the fiscal contribution and location of different residential and commercial land uses in Pima County. By understanding the component parts that make up the value of the tax base for the built environment, trade offs among regulated uses, and between regulated and unregulated land uses can be better understood. After a brief comparative analysis of assessed value and revenue for land use types is completed, the study examines expenditure data to address the question of what type of service demand the different land use types make on County government. Finally, potential strategies are outlined for a cost of development element that identifies policies and strategies that the county could use to require development to pay its fair share toward the cost of additional public facility needs generated by new development, as required by state law.

III. County-wide Distribution of Fiscal Resources

1. Full cash value -- In November of 2000, the assessed value of the land and improvements for all of Pima County was \$35.3 billion, of which \$34.7 is found in Eastern Pima County.

2. Taxes paid -- Western Pima County and the Tohono O'odham Nation make up 59 percent of Pima County but contribute less than 1 percent of the total taxes paid. More than \$220 million was paid in taxes to Pima County; \$219.4 of this was in Eastern Pima County.

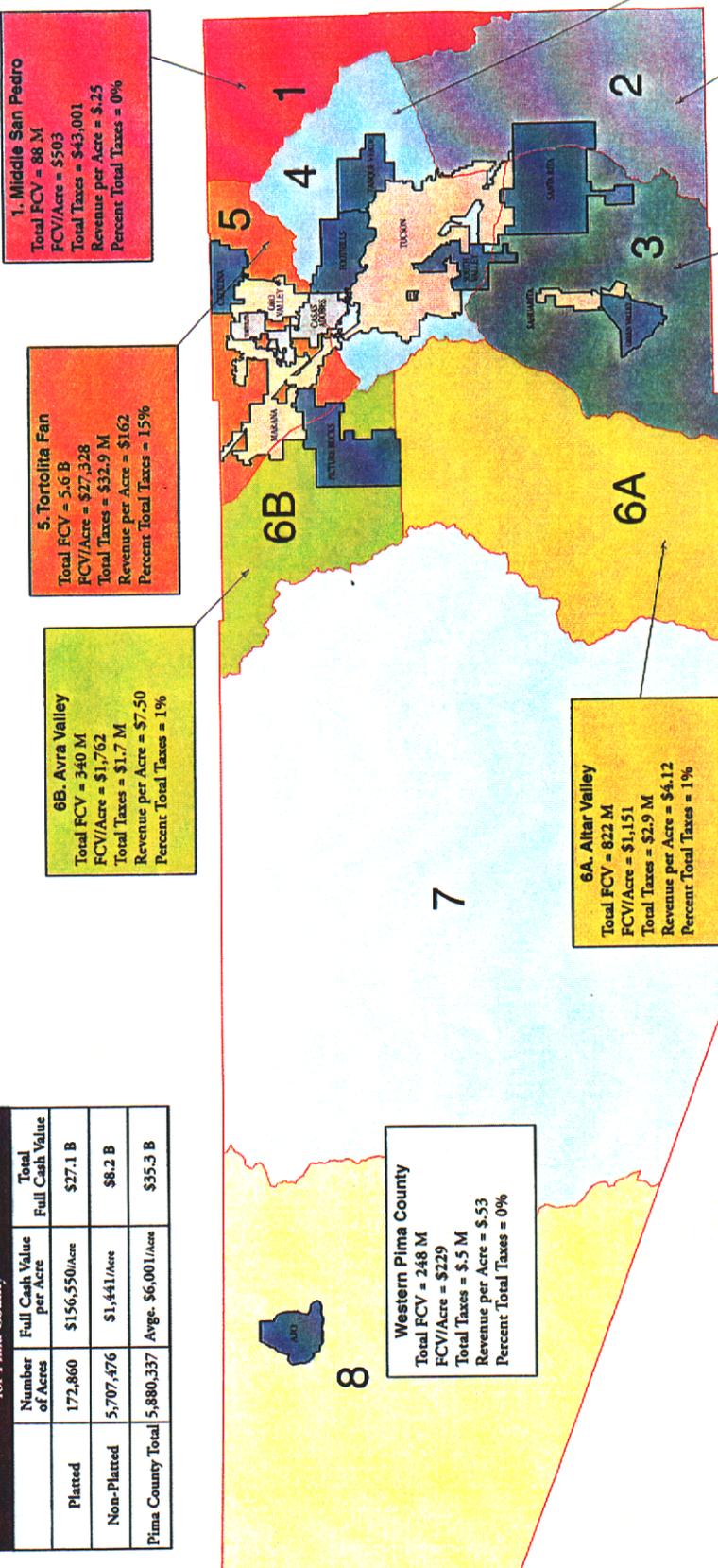
FULL CASH VALUATION FOR WATERSHED AREAS AND FULL CASH VALUATION PER ACRE (NOV 2000)

UNIT	LAND FCV	IMP FCV	TOTAL FCV	ACRES	FCV_ACRE
1	85,913,512	1,809,357	87,722,869	174,314	503
2	314,307,992	119,358,600	433,666,592	318,535	1,361
3	733,784,680	1,208,257,448	2,014,042,129	449,684	4,479
4	7,583,564,039	17,809,027,372	25,392,591,410	361,851	70,174
5	1,976,073,323	3,586,453,696	5,562,527,019	203,546	27,328
6A	555,177,447	266,496,838	821,674,285	713,807	1,151
6B	265,921,297	124,165,610	390,086,906	221,404	1,762
7	337,197,613	171,455	337,369,068	2,354,911	143
8	165,259,432	82,840,188	248,099,620	1,082,282	229
TOTAL	\$12,017,199,355	\$23,270,580,562	\$35,287,779,898	5,880,337	\$6,001

Comparison of Platted vs. Non-Platted Land for Pima County

	Number of Acres	Full Cash Value per Acre	Total Full Cash Value
Platted	172,860	\$156,550/Acre	\$27.1 B
Non-Platted	5,707,476	\$1,441/Acre	\$8.2 B
Pima County Total	5,880,337	Avg. \$6,001/Acre	\$35.3 B

FISCAL INDICATORS AT THE WATERSHED LEVEL



1. Middle San Pedro
 Total FCV = 88 M
 FCV/Acre = \$503
 Total Taxes = \$43,001
 Revenue per Acre = \$.25
 Percent Total Taxes = 0%

5. Tortolita Fan
 Total FCV = 5.6 B
 FCV/Acre = \$27,328
 Total Taxes = \$32.9 M
 Revenue per Acre = \$162
 Percent Total Taxes = 15%

6B. Avra Valley
 Total FCV = 340 M
 FCV/Acre = \$1,762
 Total Taxes = \$1.7 M
 Revenue per Acre = \$7.50
 Percent Total Taxes = 1%

6A. Altar Valley
 Total FCV = 822 M
 FCV/Acre = \$1,151
 Total Taxes = \$2.9 M
 Revenue per Acre = \$4.12
 Percent Total Taxes = 1%

Western Pima County
 Total FCV = 248 M
 FCV/Acre = \$229
 Total Taxes = \$.5 M
 Revenue per Acre = \$.53
 Percent Total Taxes = 0%

4. Middle Santa Cruz
 Total FCV = 25.4 B
 FCV/Acre = \$70,174
 Total Taxes = \$168 M
 Revenue per Acre = \$465
 Percent Total Taxes = 77%

2. Cienega - Rincon
 Total FCV = 434 M
 FCV/Acre = \$1,361
 Total Taxes = \$1.6 M
 Revenue per Acre = \$5
 Percent Total Taxes = 1%

3. Upper Santa Cruz
 Total FCV = 2 B
 FCV/Acre = \$4,479
 Total Taxes = \$12 M
 Revenue per Acre = \$26.69
 Percent Total Taxes = 5%

Sonoran Desert Conservation Plan Watershed Based Planning Units

Area	Total # of Acres	Total Full Cash Value	Platted Land Full Cash Value/Acre	Non-Platted Land Full Cash Value/Acre	Average Full Cash Value/Acre	Total Taxes Paid	Revenue per Acre	Percent of Total Taxes Paid
Middle San Pedro	174,314	\$88 M	-	\$503/Acre	\$503/Acre	\$43,001	\$0.25/Acre	0%
Cienega - Rincon	318,535	\$34 M	\$10,304/Acre	1,111/Acre	1,361/Acre	1,592,343	5/Acre	1%
Upper Santa Cruz	449,685	\$2 B	85,077/Acre	1,002/Acre	4,479/Acre	12,003,321	26.69/Acre	5%
Middle Santa Cruz	361,852	\$25.4 B	202,531/Acre	18,062/Acre	70,174/Acre	168,191,822	464.81/Acre	77%
Tortolita Fan	203,546	\$5.6 B	185,339/Acre	7,380/Acre	27,328/Acre	32,923,100	161.75/Acre	15%
Altar Valley	713,807	\$822 M	18,915/Acre	766/Acre	1,131/Acre	2,938,759	4.12/Acre	1%
Avra Valley	221,404	\$340 M	22,513/Acre	1,334/Acre	1,762/Acre	1,660,779	7.50/Acre	1%
Tohono Nation	2,354,911	\$337 M	-	143/Acre	143/Acre	21,328	0.01/Acre	0%
Western Pima County	1,082,282	\$248 M	75,650/Acre	164/Acre	229/Acre	570,402	0.53/Acre	0%
Pima County Totals	5,880,337	\$35.3 B	Avg. \$156,550	Avg. \$1,441	Avg. \$6,001	>220,000,000	Avg. \$37.41	100%
Eastern Pima County Totals	2,443,144	\$35 B	Avg. \$156,990	Avg. \$3,396	Avg. \$14,204	219,353,000	Avg. \$89.78	99.7%
16 Urbanizing Areas	468,080	\$34.2 B	Avg. \$195,521	Avg. \$15,756	Avg. \$72,974	197,495,734	Avg. \$422	90%

3. Watershed comparison of total full cash value -- Among the watersheds in Eastern Pima County, full cash value for land and improvements ranges from a high of \$25.4 billion for the Middle Santa Cruz, to a low of \$88 million for the Middle San Pedro.

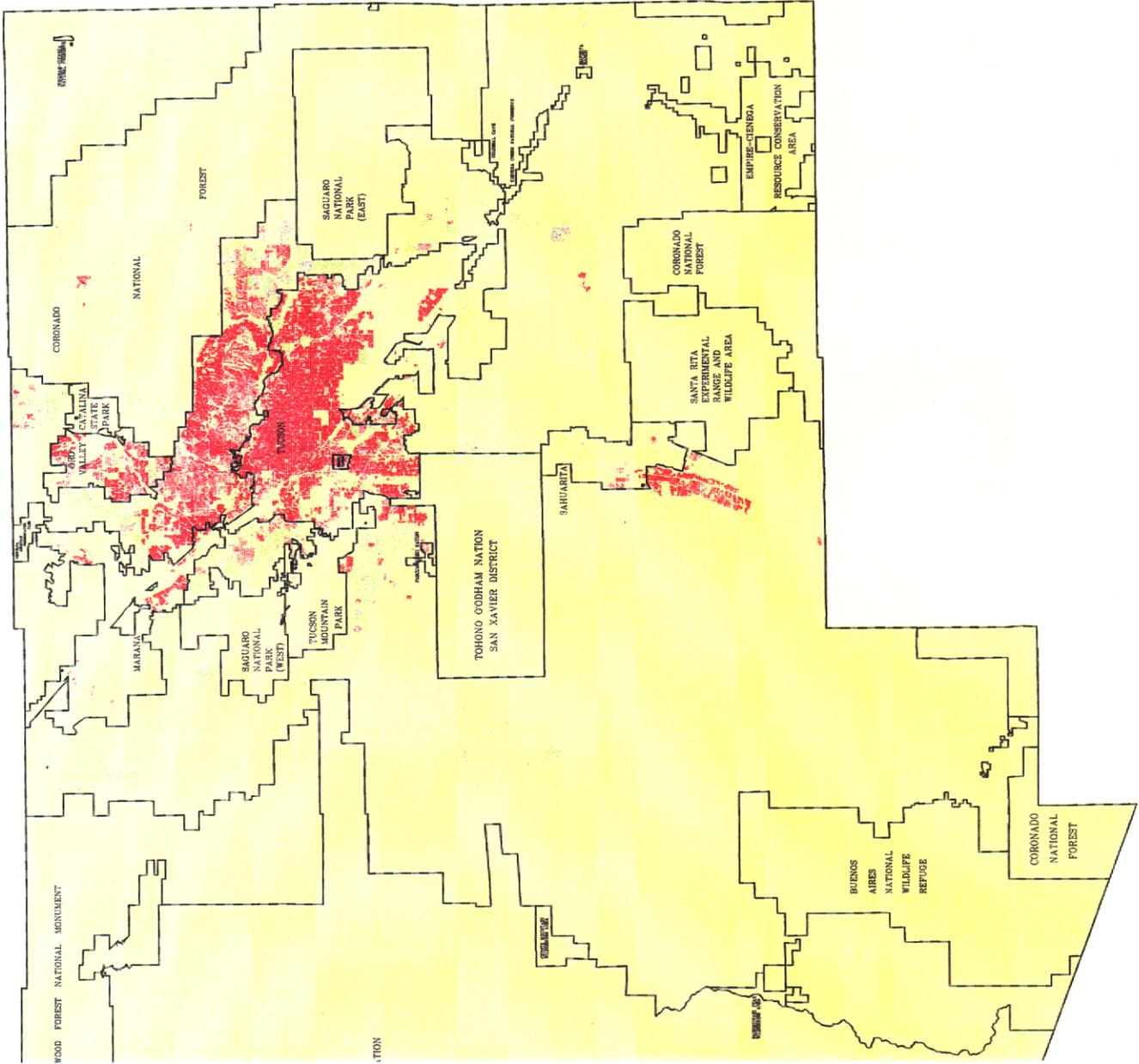
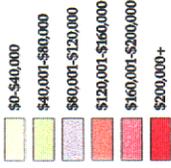
4. Watershed comparison of full cash value per acre -- Viewing this data in terms of full cash value per acre, the Middle Santa Cruz and Middle San Pedro maintain their positions as the high and low watersheds in Eastern Pima County, with the urban area having an average full cash value of more than \$70,000 per acre (platted and unplatted), and the rural San Pedro having an average of \$503 per acre. The charts below show the reason for this disparity. The value of the tax base is found largely in improved land that has gone through the regulated process. Whereas 102,222 acres of the Middle Santa Cruz watershed have been platted, there is no land in the Middle San Pedro that is improved in this manner. Platted land in the Middle Santa Cruz watershed has of full cash value per acre of \$202,531. The average full cash value for all platted land in Pima County is \$156,550 per acre while it is \$156,990 in Eastern Pima County. The average full cash value of all unplatted land in Pima County is \$1,441 per acre while it is \$3,396 in Eastern Pima County.

FULL CASH VALUATION FOR WATERSHED PLANNING UNITS: PLATTED / UNPLATTED NOVEMBER, 2000
 (N = NOT PLATTED / Y = PLATTED)

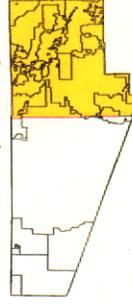
PLAT	UNIT	LAND FCV	IMP FCV	TOTAL FCV	ACRES	FCV/ACRE
N	1	85,913,512	1,809,357	87,722,869	174,314	503
N	2	277,418,741	66,747,954	344,166,695	309,850	1,111
N	3	313,318,253	118,477,134	431,795,387	431,087	1,002
N	4	1,891,224,600	2,798,330,078	4,689,554,678	259,629	18,062
N	5	741,098,879	592,703,704	1,333,802,583	180,730	7,380
N	6A	429,625,661	105,798,666	535,424,327	698,674	766
N	6B	219,467,691	70,002,057	289,469,748	216,935	1,334
N	7	337,197,613	171,455	337,369,068	2,354,911	143
N	8	155,007,095	22,254,466	177,261,561	1,081,346	164
TOTALS		\$4,450,272,044	\$3,776,294,870	\$8,226,566,914	5,707,476	\$1,441 Avg.
Y	2	36,888,583	25,609,273	89,497,856	8,685	10,304
Y	3	420,463,052	1,161,771,365	1,582,234,417	18,598	85,077
Y	4	5,692,370,114	15,010,755,056	20,703,125,170	102,222	202,531
Y	5	1,234,969,031	2,993,743,132	4,228,712,163	22,816	185,339
Y	6A	125,549,564	160,692,703	286,242,268	15,133	18,915
Y	6B	46,452,790	54,162,072	100,614,862	4,469	22,513
Y	8	10,253,006	60,589,744	70,842,750	936	75,650
TOTAL		\$7,566,946,140	\$19,494,323,345	\$27,061,269,486	172,860	156,550 Avg.

Key: (1) San Pedro; (2) Cienega Rincon; (3) Upper Santa Cruz; (4) Middle Santa Cruz; (5) Tortolita Fan; (6A) Altar Valley; (6B) Avra Valley; (7) Tohono O'odham Nation; and (8) Western Pima County

Full Cash Value per acre



Pima County Index Map



Index Map Scale 1:1,000,000



Scale 1: 190,000

The information provided on this map is the result of a computerized analysis of the data provided by the Pima County Assessor's Office. The data was processed using the Pima County Assessor's Office's GIS system. The information is provided for informational purposes only and should not be used for legal or financial purposes. The Pima County Assessor's Office is not responsible for any errors or omissions on this map. The information is subject to the Department of Transportation Technical Services Division's User Restriction Agreement.



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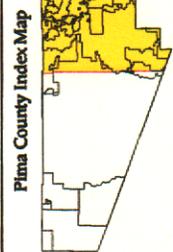
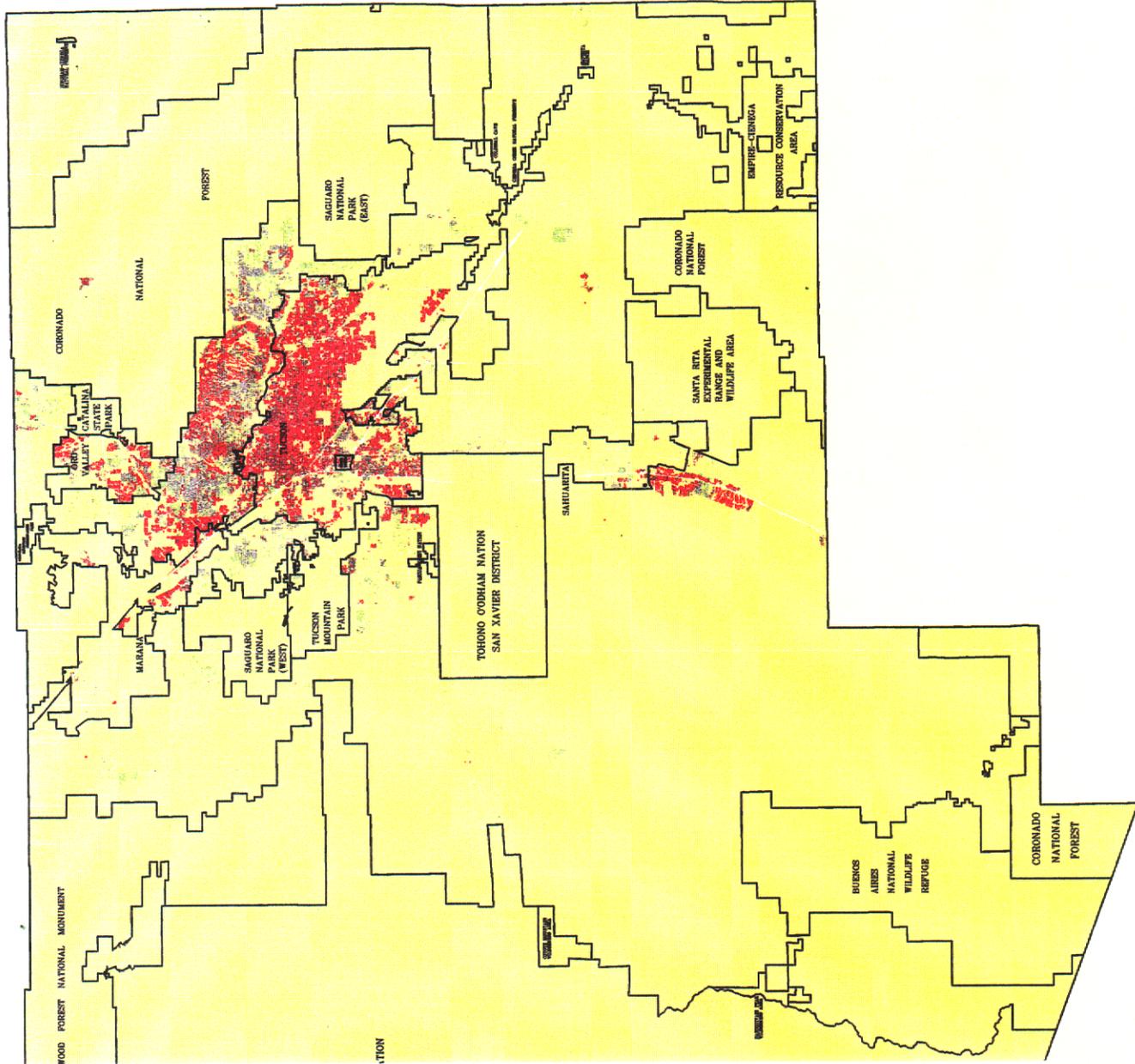
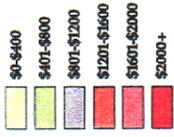
5. Watershed comparison of taxes paid -- According the Treasurer's data collected in December of 2000, the total amount of taxes paid in Eastern Pima County exceeded \$219 million. This data reflects the taxes collected for the Pima County primary, the library district, secondary (bonds and flood control district), and fire assistance. Among the watersheds in Eastern Pima County, total taxes paid ranges from a high of \$168,191,822 for the Middle Santa Cruz, to a low of \$43,001 for the Middle San Pedro.

WATERSHED	TOTAL TAXES PAID	% OF TOTAL (EPC)
Middle Santa Cruz	\$ 168,191,822	76.8 %
Tortolita Fan	\$ 32,923,100	14.6 %
Upper Santa Cruz	\$ 12,003,321	5.4 %
Altar Valley	\$ 2,938,759	1.3 %
Avra Valley	\$ 1,660,779	0.8 %
Cienega Rincon Valley	\$ 1,592,343	0.77 %
Middle San Pedro	\$ 43,001	0.02 %
Eastern Pima County	\$ 219,353,000	100 %

6. Watershed comparison of taxes paid per acre -- Viewing this data in terms of taxes paid per acre, the Middle Santa Cruz and Middle San Pedro occupy the high and low: the Middle Santa Cruz generated \$465 per acre while the Middle San Pedro generated 25 cents per acre.

WATERSHED	TAXES PAID PER ACRE
Middle Santa Cruz	\$ 465 / acre
Tortolita Fan	\$ 162 / acre
Upper Santa Cruz	\$ 27 / acre
Avra Valley	\$ 7.50 / acre
Cienega Rincon Valley	\$ 5 / acre
Altar Valley	\$ 4 / acre
Middle San Pedro	\$ 0.25 / acre
Eastern Pima County	\$ 90 / acre

Taxes Paid per acre



Scale 1: 150,000

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7. Full cash value at the urbanizing community level -- In November of 2000, the assessed value of the land and improvements for all of Pima County was \$35.3 billion, of which \$34.7 is found in Eastern Pima County.

There are 16 urbanizing areas in Pima County, covering 468,089 acres (1/12th of the county). These areas, have a full cash value of 34.2 billion, or 97 percent of the full cash value of the entire county.

Within the 16 urbanizing areas, 27 percent of the land is platted and has an average full cash value of \$195,521 per acre. The unplatted land has an average full cash value of \$15,756 per acre. The combined value of platted and unplatted land averages \$72,974 per acre.

**FULL CASH VALUATION ACREAGE AND FULL CASH VALUATION / ACRE FOR URBANIZING AREAS
 (NOVEMBER, 2000)**

NAME	LAND FCV	IMP FCV	TOTAL FCV	ACRES	FCV_ACRE
AJO	23,320,192	79,283,351	102,603,543	19,092	5,374
ARIVACA	2,844,890	7,442,888	20,287,778	13,765	1,474
C ADOBES	655,315,970	1,822,018,578	2,487,334,548	14,219	174,920
CATALINA	147,212,168	107,336,170	254,548,338	15,316	16,619
FTHILLS	1,403,783,384	3,392,957,992	4,796,741,376	27,093	177,041
GVALLEY	318,542,354	958,205,295	1,276,747,649	16,107	79,263
MARANA	353,887,232	496,331,943	850,219,174	5,803	18,562
ORO VALLEY	672,885,299	1,499,267,653	2,172,152,951	17,935	121,106
PIC ROCKS	132,101,615	90,224,873	222,326,488	4,774	4,965
SAHUARITA	21,879,297	100,010,767	151,890,064	9,050	16,782
SANTARITA	104,037,689	102,480,003	206,517,692	69,103	2,989
S. TUCSON	27,865,915	52,596,678	80,462,593	626	128,440
S. VALLEY	213,927,474	252,147,011	466,074,484	18,090	25,763
TAN VERDE	479,832,690	789,100,068	1,268,932,758	21,453	59,149
TORTOLITA	113,959,886	123,425,337	237,385,223	11,334	20,944
TUCSON	4,352,801,780	11,352,379,004	15,705,180,783	124,320	126,328
TOTAL	\$11,627,203,787	\$22,530,630,927	\$34,157,834,714	468,080	\$72,974 Avg.

8. Taxes paid at the urbanizing community level -- Western Pima County and the Tohono O'odham Nation make up 59 percent of Pima County but contribute less than 1 percent of the total taxes paid. More than \$220 million was paid in taxes to Pima County; \$219.4 of this was in Eastern Pima County. The 16 urbanizing areas in Pima County paid \$197.4 million in taxes.

FISCAL INDICATORS AT THE URBANIZING COMMUNITY LEVEL

	Percent	Full Cash Value per Acre	Total Full Cash Value
Platted	27%	\$195,521/Acre	\$25.3 B
Non-Platted	73%	\$15,756/Acre	\$5.3 B
Urbanizing Area Total	468,089 acres (8% of total Pima County acres)	Avg. \$72,974/Acre	\$30.3 B (86% of Total Pima County FCV)

Urbanizing Area Benchmark Information

- Average FCV/Acre = \$72,924
- Average Rev./Acre = \$422

Ajo

5% Platted
\$504,256 FCV/Acre
\$26/Acre

Pima County Basenap Urbanizing Communities Revenue Data & Comparisons

X S/N P Planning Units (Water/leach)
 Incorporated Areas
 Unincorporated Urbanizing Areas
 Pending Incorporated Areas

Incorporated Areas

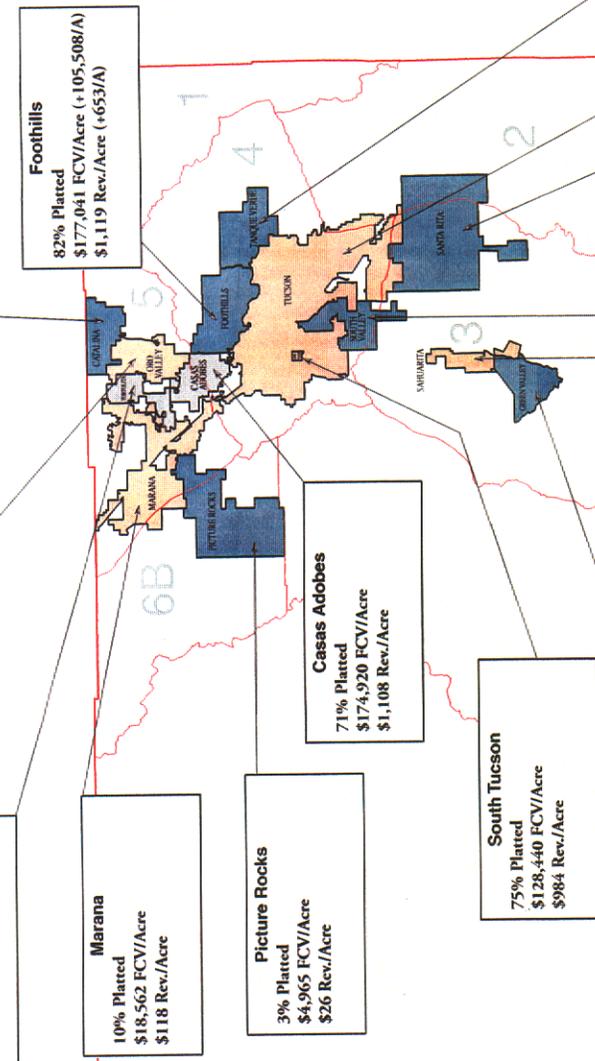
1. Marana
2. Oro Valley
3. Sahuarita
4. South Tucson
5. Tucson

Unincorporated Urbanizing Areas

1. Ajo
2. Arivaca
3. Catalina
4. Foothills
5. Green Valley
6. Picture Rocks
7. Santa Rita
8. South Valley
9. Tanque Verde

Pending Incorporated Areas

1. Casas Adobes
2. Tortolita

Catalina

4% Platted
\$16,619 FCV/Acre
\$86 Rev./Acre

Oro Valley

52% Platted
\$121,106 FCV/Acre
\$673 Rev./Acre

Tortolita

5% Platted
\$20,944 FCV/Acre
\$121 Rev./Acre

Marana

10% Platted
\$18,562 FCV/Acre
\$118 Rev./Acre

Picture Rocks

3% Platted
\$4,965 FCV/Acre
\$26 Rev./Acre

Casas Adobes

71% Platted
\$174,920 FCV/Acre
\$1,108 Rev./Acre

South Tucson

75% Platted
\$128,440 FCV/Acre
\$984 Rev./Acre

Green Valley

34% Platted
\$79,263 FCV/Acre
\$480 Rev./Acre

Arivaca

0% Platted
\$114,870 FCV/Acre
\$8 Rev./Acre

Sahuarita

44% Platted
\$16,782 FCV/Acre
\$105 Rev./Acre

South Valley

12% Platted
\$25,763 FCV/Acre
\$260 Rev./Acre

Santa Rita

6% Platted
\$2,989 FCV/Acre
\$16 Rev./Acre

Tanque Verde

44% Platted
\$59,149 FCV/Acre
\$351 Rev./Acre

Tucson

42% Platted
\$126,328 FCV/Acre
\$859 Rev./Acre

Area	Full Cash Value	Total # of Acres	% Platted	Full Cash Value/Acre	Revenue/Acre	Taxes
Ajo	\$103 M	19,093	5%	\$5,374	\$26	\$504,256
Arivaca	20 M	13,765	0%	\$1,474	\$8	\$114,870
Casas Adobes	2.5 B	14,220	71%	\$174,920	\$1,108	\$15,7 M
Catalina	254 M	15,316	4%	\$16,619	\$86	\$1.3 M
Foothills	4.8 B	27,094	82%	\$177,041	\$1,119	\$30.3 M
Green Valley	1.3 B	16,108	34%	\$79,263	\$480	\$7.7 M
Marana	850 M	45,804	10%	\$18,562	\$118	\$5.4 M
Oro Valley	2.2 B	17,935	52%	\$121,106	\$673	\$12 M
Picture Rocks	222 M	44,775	3%	\$4,965	\$26	\$1.1 M
Sahuarita	152 M	9,051	41%	\$16,782	\$105	\$949,718
Santa Rita	206 M	69,104	6%	\$2,989	\$16	\$4.7 M
South Tucson	80 M	626	75%	\$128,440	\$984	\$615,802
South Valley	466 M	18,091	12%	\$25,763	\$260	\$4.7 M
Tanque Verde	1.3 B	21,453	44%	\$59,149	\$351	\$7.5 M
Tortolita	237 M	11,334	5%	\$20,944	\$121	\$1.3 M
Tucson	15.7 B	124,320	42%	\$126,328	\$859	\$106 M
Urbanizing Areas	34.2 B	468,089	27%	\$72,974	\$422	\$197.6 M

IV. Residential and Commercial Components of Built Environment

1. Full cash value of the residential and commercial built environment -- The last section of the study established that as of November 2000:

- The full cash value of land and improvements for all of Pima County was \$35.3 billion.
- The full cash value of Eastern Pima County was \$34.7 billion.
- The full cash value of the land and improvements for the 16 urbanizing areas in Pima County, covering 468,089 acres (1/12th of the county) was \$34.2 billion.

This section reviews the 165,275 acres of Pima County that constitutes the residential and commercial built environment. The full cash value of this land area is \$27.76 billion.

AREA OF PIMA COUNTY (ACRES)	FULL CASH VALUE/ NOV 2000 (PERCENT)
All of Pima County (5.88 million acres)	\$35.3 billion (100 %)
Eastern Pima County (2.44 million acres)	\$34.7 billion (98.5 %)
16 Urbanizing Areas (468,089 acres)	\$34.2 billion (96.9 %)
Commercial / Residential (165,275 acres)	\$27.76 billion (78.6 %)

2. Commercial land uses tend to have greater value on a per acre basis -- The state law that defines the elements of the comprehensive plan promotes mixed use development. Traditionally, neighborhood concern has been voiced against including commercial uses near or within areas with residential uses. The chart below demonstrates that commercial uses tend to carry a much greater full cash value per acre than residential uses.

LAND USE TYPES	FULL CASH VALUE PER ACRE
Business centers	\$ 586,489 / acre
Malls and strip centers	\$ 508,573 / acre
Restaurants	\$ 393,106 / acre
Multi-family residences	\$ 341,868 / acre
Hotel, motel, resort	\$ 340,328 / acre
Grocery, retail, convenience	\$ 283,480 / acre
Single family residences	\$ 185,886 / acre
Warehouses / industrial	\$ 154,129 / acre
Mobile homes	\$ 25,098 / acre (\$12,820 / home)

3. Extent of land consumption and percent contribution to assessed value by land use type --
 Of the 165,275 acres in Pima County that contain commercial and residential land uses types, 99,365 of these acres are covered by single family residences. This is 60 percent of the built environment in Pima County; the same land use type makes up 67 percent of the full cash value of this area.

Multi-family housing makes a smaller footprint, and contributes twice the percent of land it consumes to the overall assessed value of the built environment. Stated differently, multi-family housing covers 15,063 acres, which is 9 percent of the built environment, but it makes up 18 percent of the full cash value of the built environment.

Mobile home land uses cover 40,251 acres, or 24 percent of the built environment. Yet, despite this sprawling footprint, these uses contribute only 4 percent to the full cash value of this land base.

Commercial land uses make up a much smaller part of the overall built environment, and they tend to contribute proportionally more to the overall full cash value of the built environment than the percent footprint such uses make.

In general, mobile homes, typically a sign of unregulated development, are the most land consuming use, and they also contribute the least to the assessed value of the land base. This imbalance is one way to define sprawl. Single family homes contribute slightly more in assessed value than they consume in land; and multi-family homes contribute two times more to the value of the land base than they consume land itself.

LAND USE TYPE	AREA (ACRES)	VALUE	% BUILT ENV	% \$ BUILT ENV
Single Family Residence	99,365	\$18.5 billion	60 %	67 %
Multi-family Housing	15,063	\$5 billion	9 %	18 %
Mobile Homes	40,251	\$1 billion	24 %	4 %
Malls / shopping centers	1,897	\$965 million	1 %	3 %
Warehouse / industrial	4,764	\$735 million	3 %	3 %
Business Centers	1,043	\$612 million	1 %	2 %
Hotels, motels, resorts	1,672	\$569 million	1 %	2 %
Grocery, retail, conven.	709	\$200 million	< 1 %	1 %
Restaurants	412	\$162 million	< 1 %	1 %
Service Stations	99	\$18 million	< 1 %	< 1 %
Total of Land Uses	165,275	\$27.76 billion	100 %	100 %



V. Location of Residential Components of Built Environment

1. Single family residential land use -- The last section of the study established that of the 165,275 acres in Pima County that contain commercial and residential land uses types, 99,365 of these acres are covered by single family residences.

Single family residential land use dominates the built environment, covering 60 percent of it. The same land use type makes up 67 percent of the full cash value of this area.

In the past year the average full cash value per acre of single family residential land use is approximately \$186,000, which places it second in value among residential land uses, behind multi-family housing. All commercial uses except warehouse land use have a higher full cash value per acre average than single family residential.

This section of the study shows where single family residential uses can be found in Pima County. At the subregional level, the Catalina Foothills has the most acres of single family residential use, followed by the City of Tucson and then Northwest Tucson.

It is interesting to note that improvements make up 74 percent of the total value of single family residential uses, while land constitutes 26 percent of the full cash value.

SINGLE FAMILY RESIDENTIAL LANDUSE BY SUBREGION (2/08/01)

SUBREG	FREQ.	LANDFCV	IMPFCV	TOTALFCV	ACRES
FT.HILLS	21,936	1,322,515,132	3,242,493,435	4,586,056,124	25,189
C.TUCSON	95,909	1,759,910,378	5,721,614,445	7,493,210,261	22,512
N.WEST	38,414	1,100,764,338	3,236,638,039	4,381,533,222	18,312
TMNT/AV	4,232	177,238,727	413,826,933	605,674,269	11,029
CIENEGA	3,647	121,144,408	293,559,397	416,260,790	10,318
ALTAR/SW	6,363	112,069,929	340,270,634	457,457,080	7,478
USCRUZ	5,253	135,165,213	417,841,790	553,791,957	3,709
AJO/WHY	1,580	8,246,775	67,158,490	75,403,680	790
T.NATION	3	11,705	14,319	59,994	23
WESTPRES	4	8,000	70,101	78,101	1
(slivers)	11	8,127	24,028	1,275,143	
TOTALS	177,352	\$4,737,082,731	\$13,733,511,612	\$18,570,800,620	99,365

2. Single family residential land use by urbanizing area -- Over 70 percent of all single family residences are found within 16 urbanizing areas. According to data from February 20, 2001 which reflects the number of units and total acreage of single family homes by urbanizing area, gross density of single family homes within each area is as follows:

<u>URBAN AREA</u>	<u>DENSITY</u>
South Tucson	6.8 homes per acre
South Valley	4.0 homes per acre
Tucson	4.0 homes per acre
Marana	3.0 homes per acre
Green Valley	2.9 homes per acre
Oro Valley	2.6 homes per acre
Ajo	2.2 homes per acre
Casas Adobes	2.0 homes per acre
Sahuarita	1.1 homes per acre
Foothills	1.0 home per acre
Catalina	1.1 acres per home
Santa Rita	1.6 acres per home
Tanque Verde	1.9 acres per home
Picture Rocks	3.3 acres per home
Tortolita	3.5 acres per home
Arivaca	8.0 acres per home

SINGLE FAMILY RESIDENTIAL HOUSING LANDUSE by URBANIZING AREA (2/20/01)

<u>URBAN AREA</u>	<u>COUNT</u>	<u>LAND FCV</u>	<u>IMP FCV</u>	<u>TOTAL_FC V</u>	<u>ACREAGE</u>
TUCSON	94,775	1,747,301,103	5,688,240,182	7,441,352,236	22,312
FTHILLS	14,270	921,948,059	2,391,277,132	3,321,552,761	13,636
T VERDE	5,711	339,502,643	697,081,953	1,041,632,904	10,686
C.ADOBES	14,324	387,517,590	1,169,546,170	1,582,040,729	6,884
OVALLEY	11,033	405,994,136	1,206,542,432	1,613,605,170	4,179
TORTOLITA	1,018	53,243,954	111,308,771	171,249,447	3,541
P ROCKS	460	14,806,828	28,372,102	44,791,322	1,520
SANTA RITA	918	20,076,913	73,625,553	93,789,806	1,458
MARANA	4,377	116,342,593	333,462,943	453,415,113	1,423
G VALLEY	3,632	94,637,537	279,477,198	374,206,409	1,271
ARIVACA	132	1,810,884	3,673,994	5,580,955	1,085
CATALINA	803	22,794,992	57,950,747	82,694,585	935
SAHUARITA	818	19,733,594	71,685,568	91,580,450	719
AJO	1,543	7,945,816	65,872,332	73,816,618	690
S VALLEY	1,301	16,906,270	54,543,858	71,449,459	298
S TUCSON	845	7,825,373	18,454,461	26,441,997	125
TOTALS	155,960	\$4,178,388,286	\$12,251,115,397	\$16,489,199,960	70,763

Pima County Comprehensive Land Use Plan

Eastern Pima County

Single Family Residential

-  Single Family Residential Parcels
-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Major Washes

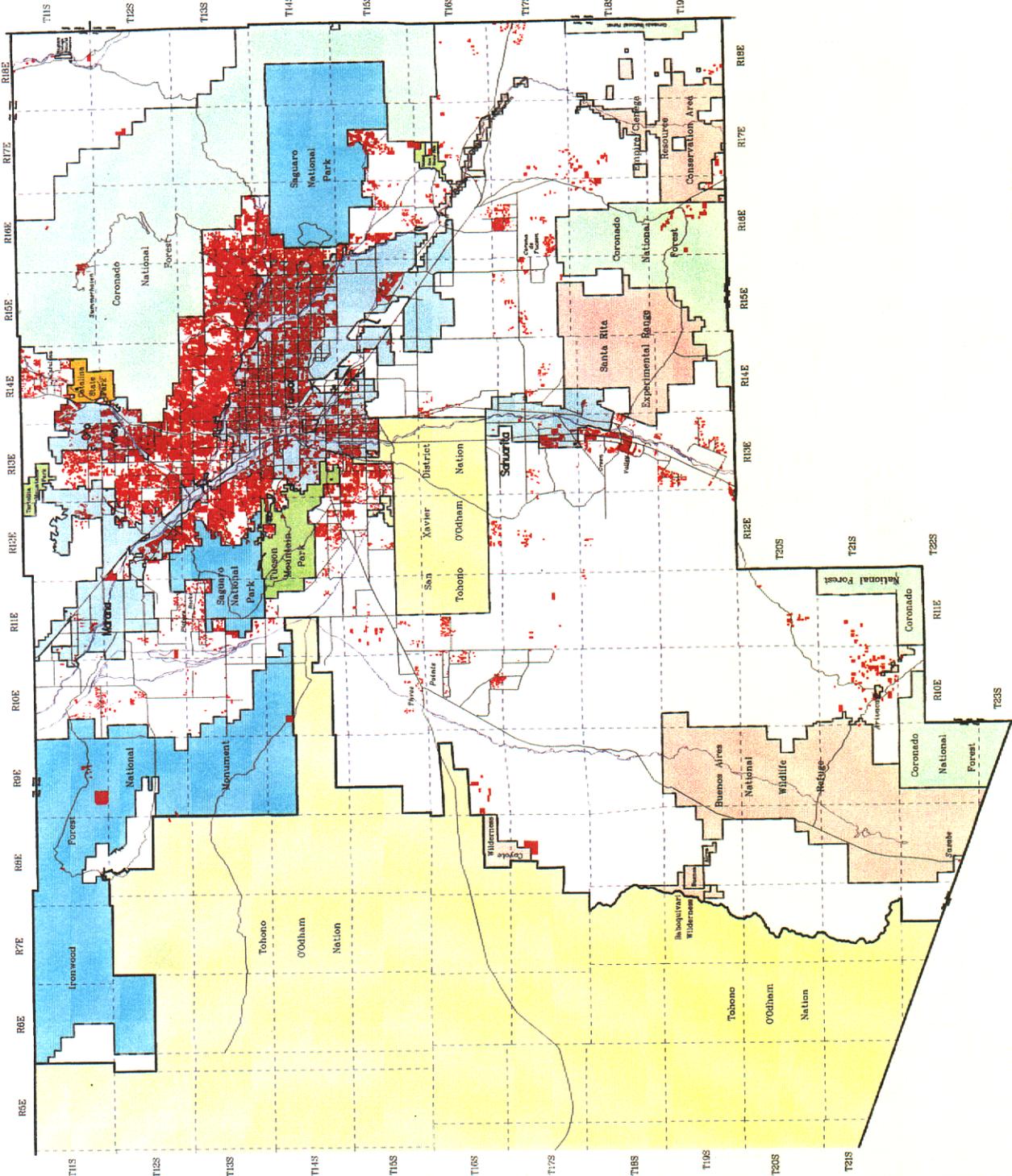
Statistics:
 Land FCV: \$ 4,737,082,322
 Imprv FCV: \$ 13,733,512,487
 Total FCV: \$ 18,470,594,809
 Acres: 99,365



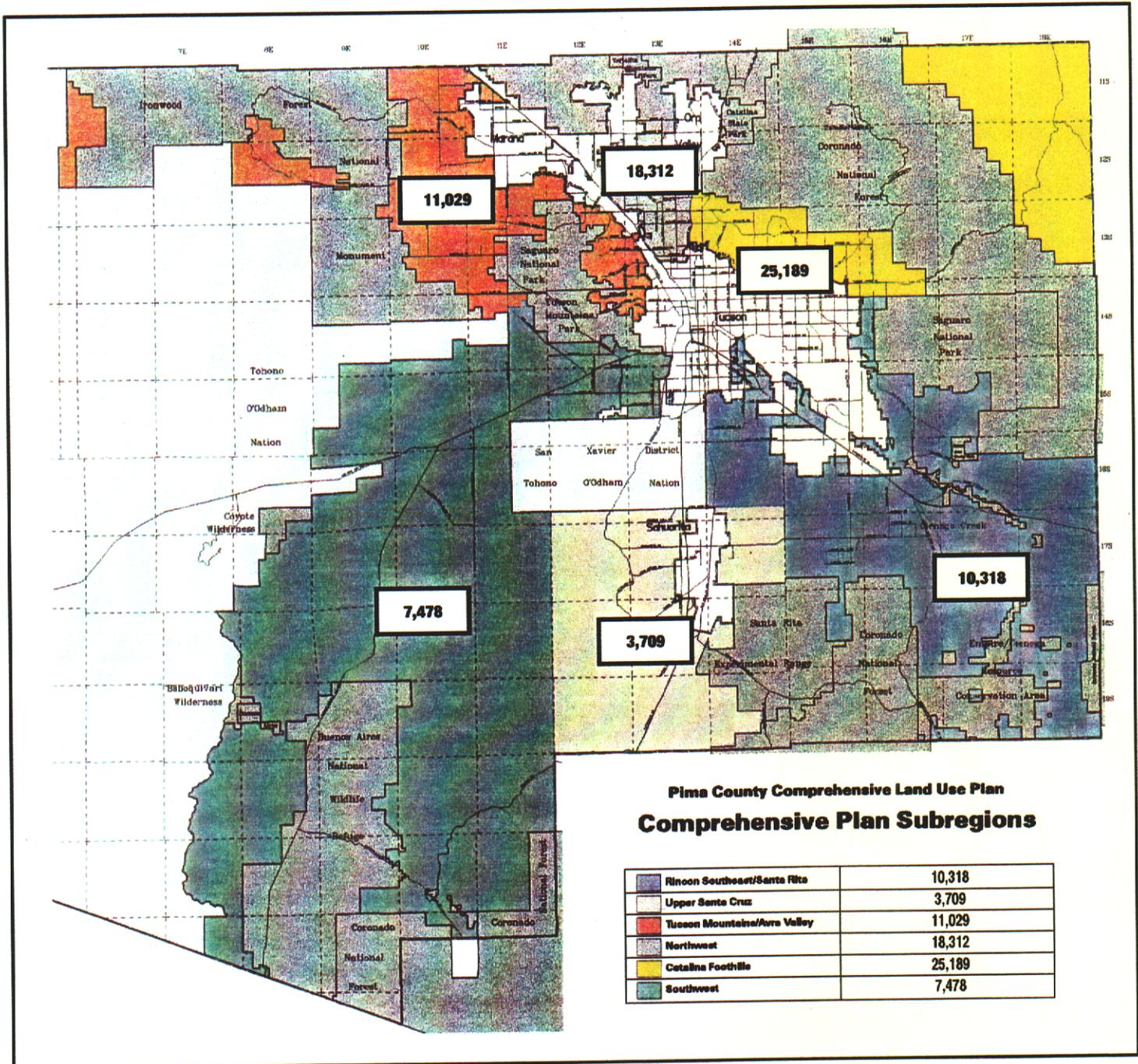
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ACRES OF SINGLE FAMILY RESIDENTIAL LANDUSE (02/08/01)



3. Multi-family residential land use -- The last section of the study established that of the 165,275 acres in Pima County that contain commercial and residential land uses types, 15,063 of these acres are covered by multi-family residences. Multi-family housing makes a smaller footprint, and contributes twice the percent of land it consumes to the overall assessed value of the built environment. Stated differently, multi-family housing covers 9 percent of the built environment, but it makes up 18 percent of the full cash value of the built environment.

In the past year the average full cash value per acre of multi-family residential land use is over \$340,000 per acre which makes it the most valuable of the residential land uses. The major commercial uses, except motel, restaurant, and warehouse land uses, have a higher full cash value per acre average than multi-family residential.

This section of the study shows where multi-family residential uses can be found in Pima County. At the subregional level, the City of Tucson has the most acres of multi-family residential use, followed by the Foothills and then the Green Valley area.

Whereas in the case of single family residences, improvements make up 74 percent of the value of single family residential uses, while land constitutes 26 percent of the full cash value, with multi-family residences, improvements make up 79 percent of the value and land constitutes 21 percent.

MULTIFAMILY RESIDENTIAL LAND USE BY SUBREGION (2/08/01)

SUBREG	COUNT	LAND FCV	IMP FCV	TOTAL_FC V	ACREAGE
C.TUCSON	27,166	526,481,020	2,123,231,068	2,678,640,714	5,509
FOOTHILLS	6,115	225,370,827	806,012,350	1,072,720,100	2,198
USCRUZ	8,886	158,686,278	604,196,760	774,063,352	1,722
CIENEGA	548	12,087,663	28,435,811	40,653,792	1,584
NWEST	4,428	127,926,980	507,493,431	692,833,603	1,484
ALTAR/SW	195	3,848,305	14,423,038	27,632,953	1,293
TMNT/ AV	60	4,745,782	4,309,535	10,548,605	773
AJO/WHY	44	811,413	1,490,400	2,386,813	501
TOTALS	47,442	\$1,059,958,269	\$4,089,592,392	\$5,299,479,931	15,063

Note: freq. accounts for situations where parcels occur in two or more subregions

4. Multi-family residential land use by urbanizing area -- Over 75 percent of all multi-family residences are found within 16 urbanizing areas. According to data from February 20, 2001 which reflects the total acreage of multi-family homes by urbanizing area, acreage within each urbanizing area is as follows:

<u>URBAN AREA</u>	<u>ACRES OF MULTI-FAMILY HOUSING</u>
Tucson	5,456 acres
Foothills	1,357 acres
Green Valley	1,169 acres
Casas Adobes	736 acres
Tanque Verde	730 acres
Sahuarita	438 acres
Tortolita	294 acres
Picture Rocks	222 acres
Arivaca	219 acres
Oro Valley	210 acres
Marana	173 acres
Ajo	94 acres
Catalina	68 acres
Santa Rita	53 acres
South Valley	51 acres
South Tucson	34 acres

MULTI-FAMILY RESIDENTIAL HOUSING LANDUSE by URBANIZING AREA (2/20/01)

URBAN AREA	LAND FCV	IMP FCV	TOTAL_FC V
TUCSON	522,773,782	2,111,711,717	2,653,015,152
FOOTHILLS	194,168,395	724,321,167	945,274,734
GREEN VALLEY	153,536,412	585,125,091	747,721,442
CASAS ADOBES	82,756,594	334,563,625	418,271,679
ORO VALLEY	40,742,101	162,500,809	203,391,899
TANQUE VERDE	20,557,265	46,378,999	85,376,997
MARANA	3,812,214	14,872,175	31,232,857
SOUTH TUCSON	2,232,312	6,863,487	9,258,921
TORTOLITA	3,470,194	4,933,757	8,404,529
SAHUARITA	1,352,714	5,683,463	7,054,225
SOUTH VALLEY	2,389,533	3,883,034	6,271,545
SANTARITA	982,495	2,825,719	3,929,194
PICTURE ROCKS	887,321	1,016,480	2,112,172
CATALINA	985,851	1,084,549	2,070,400
AJO	504,900	1,396,319	1,955,824
ARIVACA	273,907	336,044	609,951
TOTALS	\$1,031,425,989	\$4,007,496,434	\$5,125,951,520

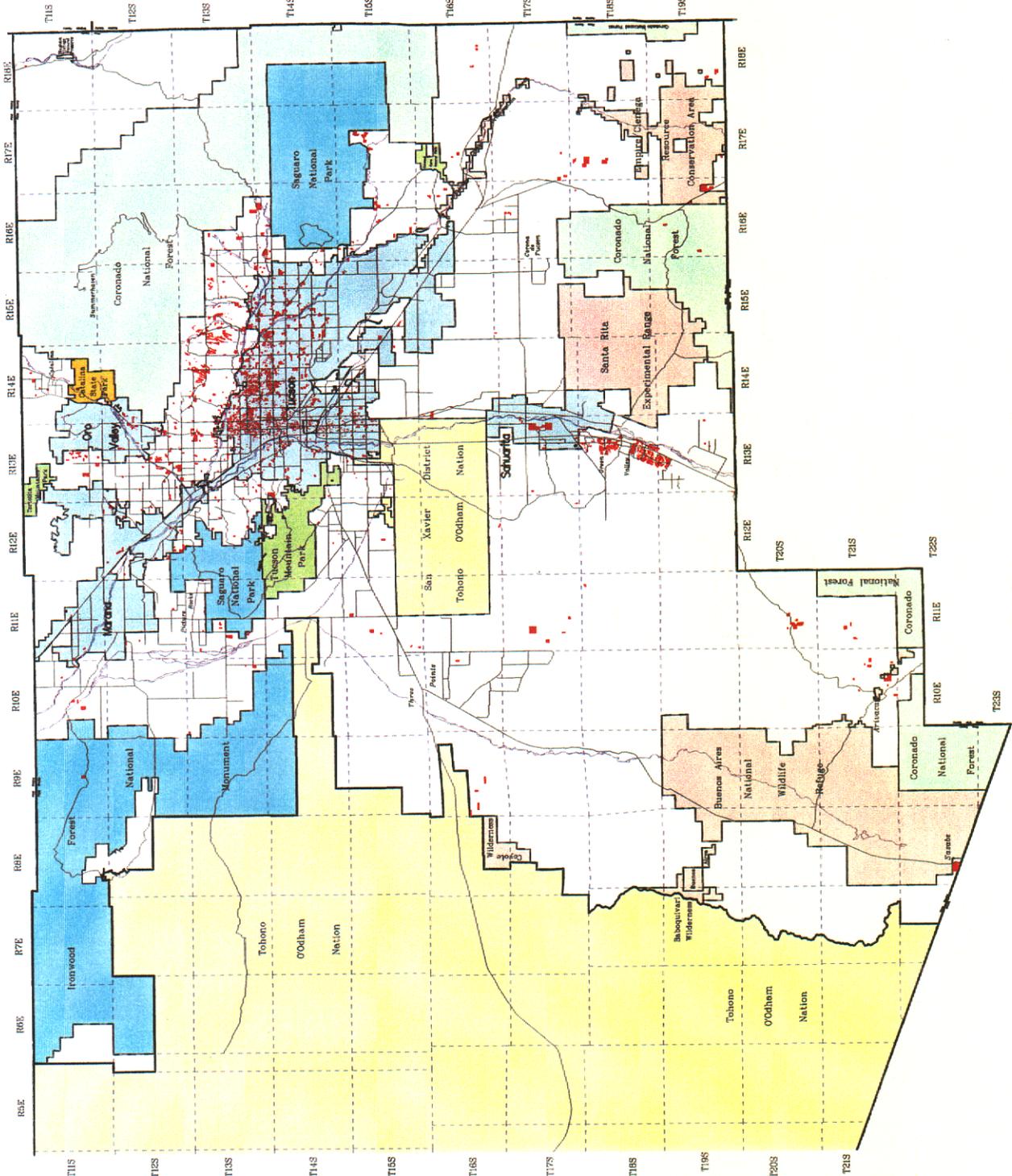
Pima County Comprehensive Land Use Plan Eastern Pima County

Multi-Family Residential

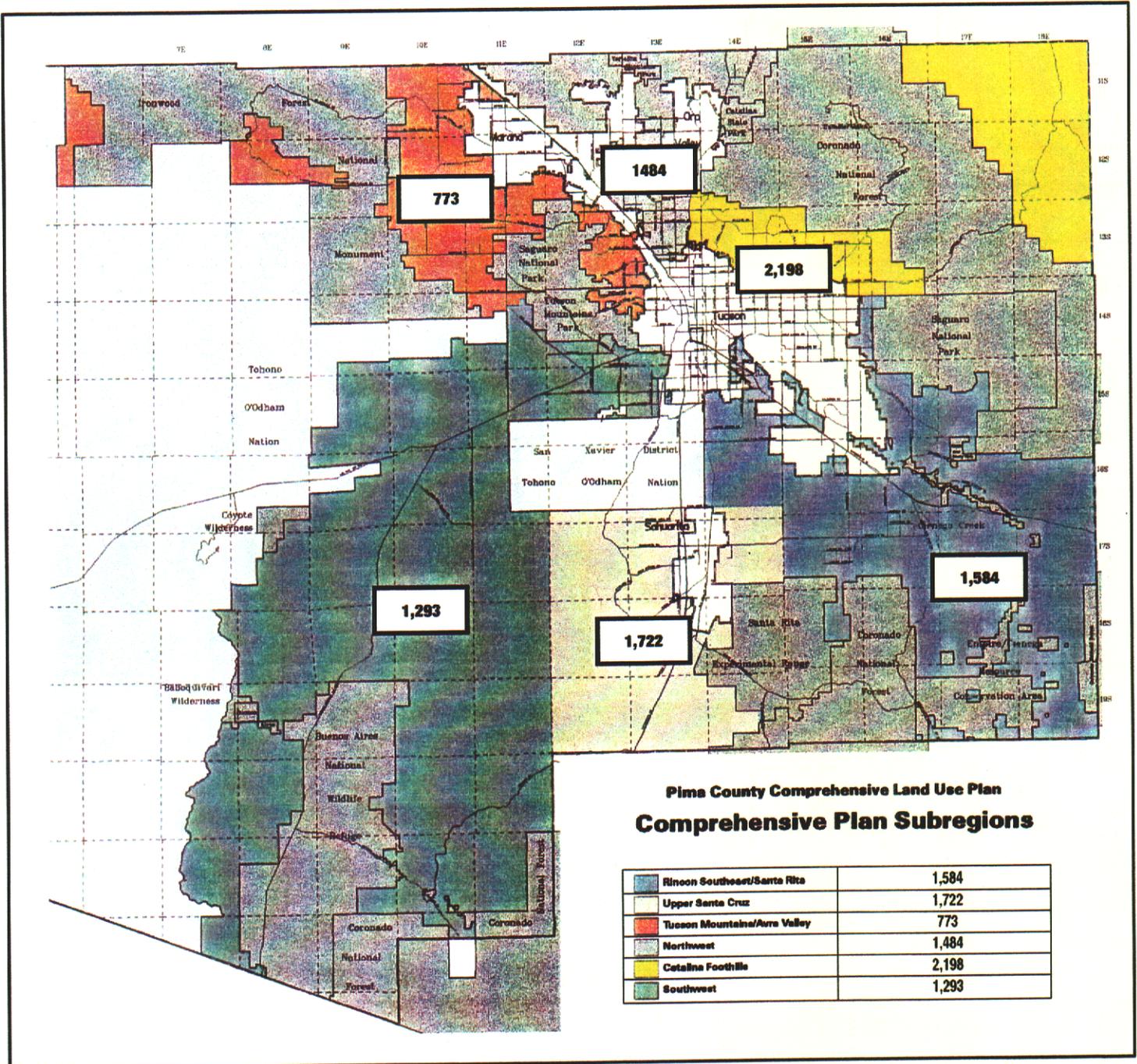
- Multi-Family Residential Parcels
- Major Streets
- Township and Range
- Administrative Boundaries
- Major Washes

Statistics:
 Land FCV: \$1,059,958,016
 Imprv FCV: \$4,089,593,613
 Total FCV: \$5,149,552,229
 Acres:

Scale 1:160,000



ACRES OF MULTIFAMILY RESIDENTIAL LANDUSE (02/16/01)



5. Mobile home residential land use -- The last section of the study established that of the 165,275 acres in Pima County that contain commercial and residential land uses types, 40,250 of these acres are covered by mobile home residences. Mobile home land use makes a larger footprint, and contributes less to the overall assessed value of the built environment than any residential or commercial land use. Stated differently, mobile homes cover 24 percent of the built environment, but this land use contributes only 4 percent to the full cash value of the built environment.

In the past year the average full cash value per acre of multi-family residential land use is over \$340,000 per acre, which makes it the most valuable of the residential land uses. Single family residential use averages over \$180,000 per acre. However mobile home land use averages only about \$25,000 per acre.

<u>LAND USE TYPE</u>	<u>AV FULL CASH VALUE/ ACRE</u>
Multi-Family	> \$ 340,000
Single Family	> \$ 180,000
Mobile Home	< \$ 25,000

This section of the study shows where mobile home residential uses can be found in Pima County. At the subregional level, Altar Valley has the most acres of mobile home residential use, followed by the Avra Valley subregion, and then the Cienega-Rincon area.

In the case of single family residences, improvements make up 74 percent of the value of single family residential uses, while land constitutes 26 percent of the full cash value. With multi-family residences, improvements make up 79 percent of the value and land constitutes 21 percent. With mobile homes, improvements make up 44 percent of the full cash value, while the land constitutes 56 percent of the full cash value.

<u>LAND USE TYPE</u>	<u>% VALUE IMPROVEMENT</u>	<u>% VALUE LAND</u>
Single Family	74 percent	26 percent
Multi-Family	79 percent	21 percent
Mobile Home	44 percent	56 percent

Mobile homes are not found in high proportions within the urbanizing areas. A full 62 percent of mobile home residences are found outside the 16 urbanizing areas. As revenue and expenditure data shows, the map of mobile home use in Pima County is essentially a map of where Pima County is experiencing much greater expenditure burdens than it is receiving revenue.

<u>LAND USE TYPE</u>	<u>% FOUND WITHIN 16 URBANIZING AREAS</u>
Multi-Family	75 percent
Single Family	70 percent
Mobile Home	38 percent

6. Mobile home land use within the subregions and urbanizing areas -- The charts below reflect mobile home land use within subregions and within the urbanizing areas.

MOBILE HOME LANDUSE BY SUBREGION (2/08/01)

SUBREG	FREQ.	LAND FCV	IMP FCV	TOTAL_FCV	ACREAGE
ALTAR/SW	8,167	150,698,109	123,783,470	276,400,648	12,784
AVRA/TMNT	4,477	92,938,738	85,754,085	183,965,435	8,845
CIENEGA	4,814	73,083,503	59,898,766	134,777,159	7,114
USCRUZ	1,980	33,540,457	28,574,113	63,675,973	4,250
NWEST	5,230	128,964,771	82,510,583	215,778,203	4,245
CTUCSON	1,836	84,981,175	55,426,659	147,541,355	2,093
AJO/WHY	215	1,996,145	2,260,839	4,256,958	529
CFOOTHILLS	54	3,610,769	1,784,253	5,730,529	361
WESTPRES	2	64,456	339,878	404,32	30
(slivers)	24	13,774	15,063	1,071,308	
TOTALS	26,799	\$569,891,899	\$440,347,711	\$1,033,601,895	40,250

MOBILE HOME LANDUSE by URBANIZING AREA (2/20/01)

URBAN AREA	COUNT	LAND FCV	IMP FCV	TOTAL_FCV	ACREAGE
PICTURE ROCKS	2,715	63,425,855	54,226,186	120,378,378	4,994
SANTARITA	747	18,443,324	21,852,404	41,144,715	2,464
TUCSON	1,758	83,938,195	54,764,546	145,624,950	2,081
ARIVACA	229	3,458,153	1,877,102	5,442,525	1,902
CATALINA	1,455	43,803,591	28,404,733	73,060,635	1,824
TORTOLITA	153	6,693,213	4,516,809	11,357,497	544
SOUTH VALLEY	646	19,091,328	7,937,198	27,324,932	476
MARANA	351	7,255,192	5,624,323	14,118,384	461
SAHUARITA	364	4,493,950	3,174,002	7,689,555	292
AJO	168	1,389,691	1,938,621	3,328,294	267
CASAS ADOBES	40	1,672,259	604,873	2,704,119	61
GREEN VALLEY	713	8,806,792	10,652,531	19,459,338	88
ORO VALLEY	304	6,387,005	3,788,195	10,399,818	57
TANQUE VERDE	5	450,990	8,657	459,647	24
FOOTHILLS	21	908,929	693,083	1,936,515	18
SOUTH TUCSON	52	622,129	267,135	889,366	9
TOTALS	9,721	\$270,840,596	\$200,330,397	\$485,318,668	15,559

Pima County Comprehensive Land Use Plan

Eastern Pima County

Mobile Homes

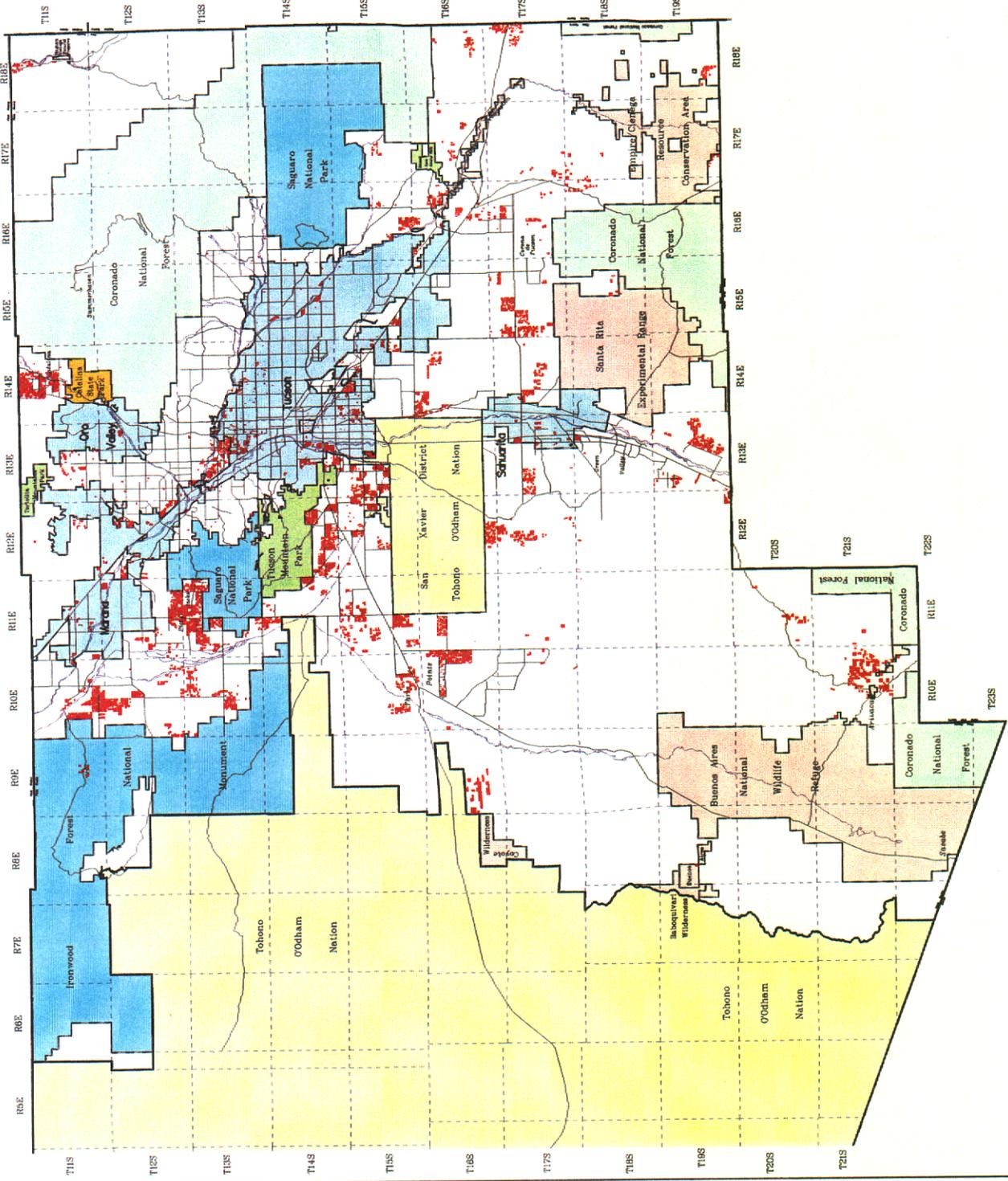
-  Mobile Home Parcels
-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Major Washes

Statistics:
 Land FCV: \$ 569,891,425
 Imperv FCV: \$ 440,347,378
 Total FCV: \$ 1,010,238,803
 Acres: 40,251

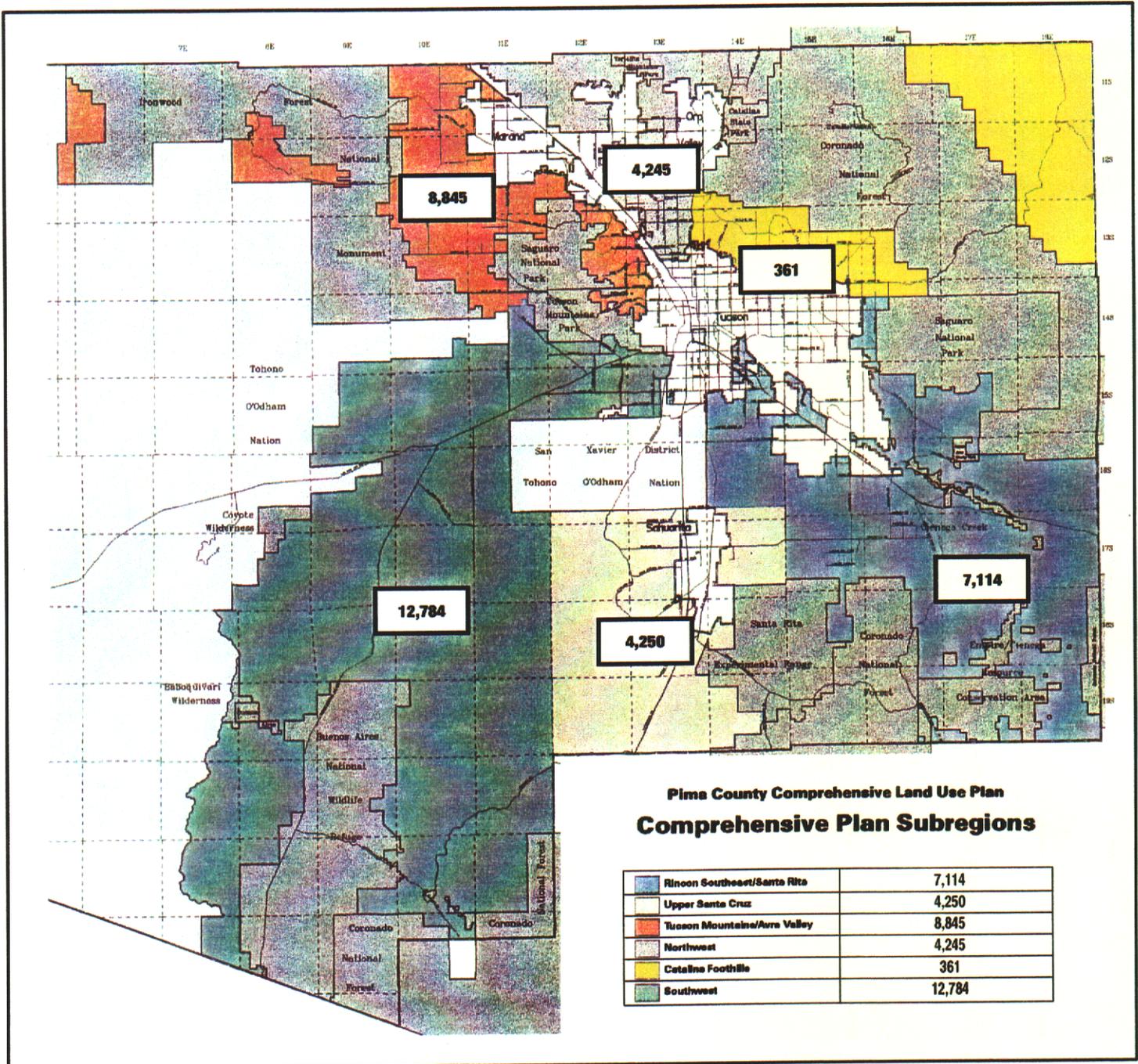
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Scale 1:160,000



ACRES OF MOBILE HOME LANDUSE (02/08/01)



VI. Location of Commercial Components of Built Environment

1. Business center commercial land use -- Of the 165,275 acres in Pima County that contain commercial and residential land uses types, 1,043 of these acres are covered by business centers. This land use covers 1 percent of the built environment and makes up 2 percent of the full cash value of this area.

In the past year the average full cash value per acre of this land use is approximately \$586,000, which places it first in value among all commercial and residential land uses.

This section of the study shows where business center commercial uses can be found in Pima County. At the subregional level, the City of Tucson has the most acres, followed by the Northwest.

Improvements make up 68 percent of the value of business center commercial uses, while land constitutes 32 percent of the full cash value.

BUSINESS by SUBREGION (2/12/01)

SUBREG	COUNT	LAND FCV	IMP FCV	TOTAL_FCV	ACREAGE
TUCSON	1,164	156,173,554	343,341,580	499,515,133	783
NWEST	103	16,348,097	33,434,852	49,782,949	140
FOOTHILLS	260	18,013,980	34,182,601	52,196,581	83
USCRUZ	16	3,816,944	3,550,399	7,367,343	21
CIENEGA	13	788,081	1,215,087	2,003,168	10
ALTAR/SW	3	176,327	240,911	417,238	4
AVRA/TMNT	1	28,640	88,960	117,600	2
AJO/WHY	3	42,369	183,556	225,925	2
TOTALS	1,563	\$195,387,991	\$416,237,946	\$611,625,937	1,043

2. Business center commercial land use by urbanizing area -- Approximately 92 percent of all business centers are found within 16 urbanizing areas.

<u>URBAN AREA</u>	<u>ACRES BUSINESS CENTERS</u>
Tucson	776 acres
Casas Adobes	80 acres
Foothills	37 acres
Green Valley	19 acres
Oro Valley	16 acres
South Valley	10 acres
Marana	9 acres
South Tucson	6 acres
Ajo	2 acres
Picture Rocks	2 acres
Sahuarita	1 acre
Catalina	0 acres
Santa Rita	0 acres
Tanque Verde	0 acres
Tortolita	0 acres
Arivaca	0 acres

BUSINESS LANDUSE by URBANIZING AREA (2/20/01)

URBANIZING AREA	COUNT	LAND FCV	IMP FCV	TOTAL_FCV
TUCSON	1,145	155,226,695	341,705,952	496,932,647
CASAS ADOBES	202	17,347,409	32,404,031	49,751,439
FOOTHILLS	110	8,273,025	14,776,216	23,049,241
ORO VALLEY	21	3,739,492	6,249,746	9,989,238
GREEN VALLEY	15	3,495,422	3,446,921	6,942,343
MARANA	7	1,472,248	1,156,725	2,628,973
SOUTH TUCSON	17	946,854	1,635,623	2,582,477
SOUTH VALLEY	12	787,257	1,210,021	1,997,278
SAHUARITA	1	321,522	103,478	425,000
AJO	3	42,369	183,556	225,925
PICTURE ROCKS	1	28,640	88,960	117,600
TOTALS	1,534	\$191,680,933	\$402,961,228	\$594,642,161

Pima County Comprehensive Land Use Plan Eastern Pima County

Business Centers

-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Business Centers
-  Office
-  Banks
-  Savings & Loans

Statistics:

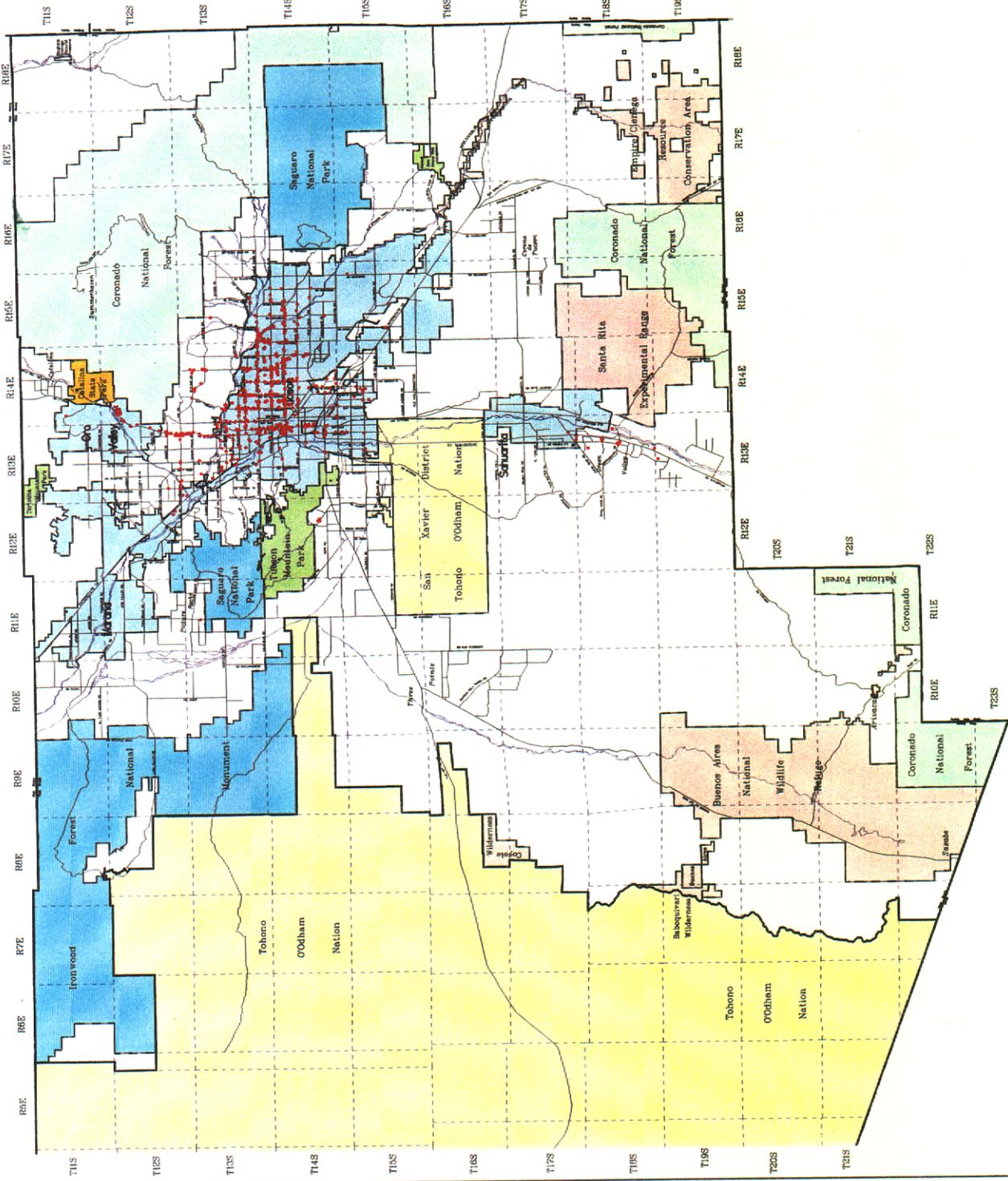
Land FCV: 8195,387,817
 Imp'r'y FCV: 8416,236,833
 Total FCV: 8611,624,650
 Acres: 1,043

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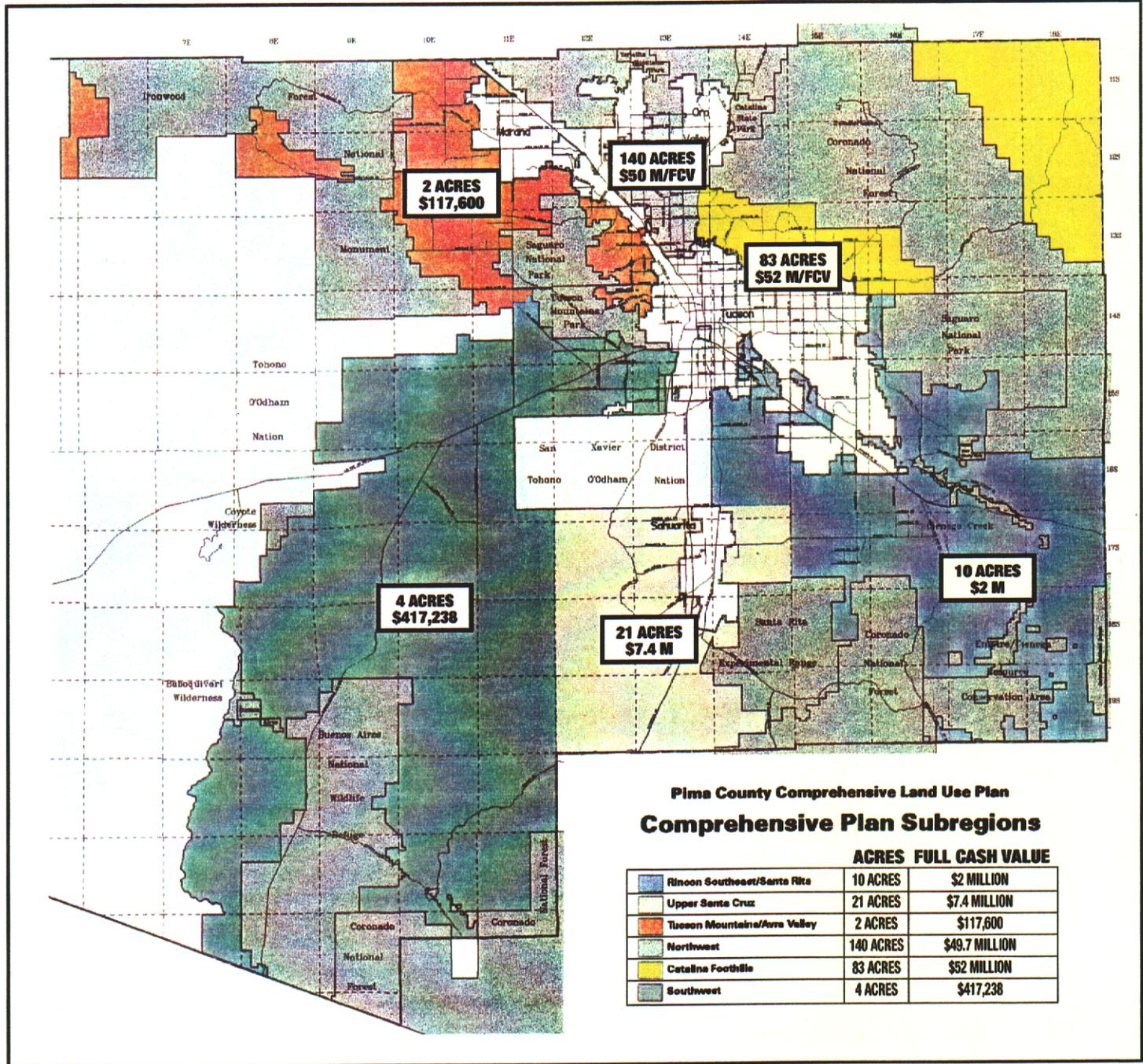
Scale 1:160,000



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BUSINESS CENTERS (02/12/01)



**Pima County Comprehensive Land Use Plan
Comprehensive Plan Subregions**

	ACRES	FULL CASH VALUE
Rincon Southeast/Santa Rita	10 ACRES	\$2 MILLION
Upper Santa Cruz	21 ACRES	\$7.4 MILLION
Tucson Mountains/Avra Valley	2 ACRES	\$117,600
Northwest	140 ACRES	\$49.7 MILLION
Catalina Foothills	83 ACRES	\$52 MILLION
Southwest	4 ACRES	\$417,238

3. Commercial strip centers, regional malls and department stores -- Of the 165,275 acres in Pima County that contain commercial and residential land uses types, 1,897 of these acres are covered by commercial strip centers, regional malls and department stores. This land use covers 1 percent of the built environment and makes up 3 percent of the full cash value of this area.

In the past year the average full cash value per acre of this land use is over \$500,000, which places it second in value among all commercial and residential land uses.

This section of the study shows where commercial strip centers, regional malls and department store uses can be found in Pima County. At the subregional level, the City of Tucson has the most acres, followed by the Northwest.

Improvements make up 62 percent of the value of commercial strip centers, regional malls and department stores, while land constitutes 38 percent of the full cash value.

COMMERCIAL STRIP CENTERS, REGIONAL MALLS & DEPARTMENT STORES (2/08/01)

SUBREG	FREQ.	LANDFCV	IMPFCV	TOTAL_FCV	ACREAGE
TUCSON	705	280,319,159	426,956,619	707,275,778	1,387
NWEST	105	53,795,174	109,175,121	162,970,294	313
FOOTHILLS	48	21,993,356	34,578,971	56,572,327	101
USCRUZ	34	11,695,191	19,408,960	31,104,151	73
ALTAR/SW	6	2,363,109	3,832,930	6,196,039	21
AJO/WHY	24	94,557	549,889	644,446	2
TOTALS	922	\$370,260,546	\$594,502,489	\$964,763,035	1,897

4. Commercial strip centers, regional malls and department store land use by urbanizing area
 -- 98.5 percent of all commercial strip centers, regional malls and department stores are found within 16 urbanizing areas.

<u>URBAN AREA</u>	<u>ACRES OF MALLS/ CENTERS</u>
Tucson	1,386 acres
Casas Adobes	157 acres
Marana	137 acres
Foothills	55 acres
Oro Valley	46 acres
Green Valley	44 acres
Sahuarita	28 acres
Ajo	2 acres
South Tucson	1 acre
South Valley	0 acres
Picture Rocks	0 acres
Catalina	0 acres
Santa Rita	0 acres
Tanque Verde	0 acres
Tortolita	0 acres
Arivaca	0 acres

COMMERCIAL STRIP CENTERS, REGIONAL MALLS & DEPARTMENT STORES
 by URBANIZING AREA (2/20/01)

URBANIZING AREA	COUNT	LAND FCV	IMP FCV	TOTAL FCV
AJO	24	94,557	549,889	644,446
CASAS ADOBES	53	30,842,140	58,198,869	89,041,009
CATALINA	5	654,962	2,098,921	2,753,883
FOOTHILLS	29	11,533,943	19,635,765	31,169,708
GREEN VALLEY	22	8,115,000	10,929,328	19,044,328
MARANA	53	23,613,967	43,706,625	67,320,592
ORO VALLEY	8	7,479,495	15,733,825	23,213,320
SAHUARITA	9	3,534,179	8,200,667	11,734,846
SOUTH TUCSON	4	137,409	423,297	560,706
TUCSON	700	280,180,815	426,530,547	706,711,362
TOTALS	907	\$366,186,467	\$586,007,733	\$952,194,200

Pima County Comprehensive Land Use Plan

Eastern Pima County

Commercial Strip Centers And Regional Malls

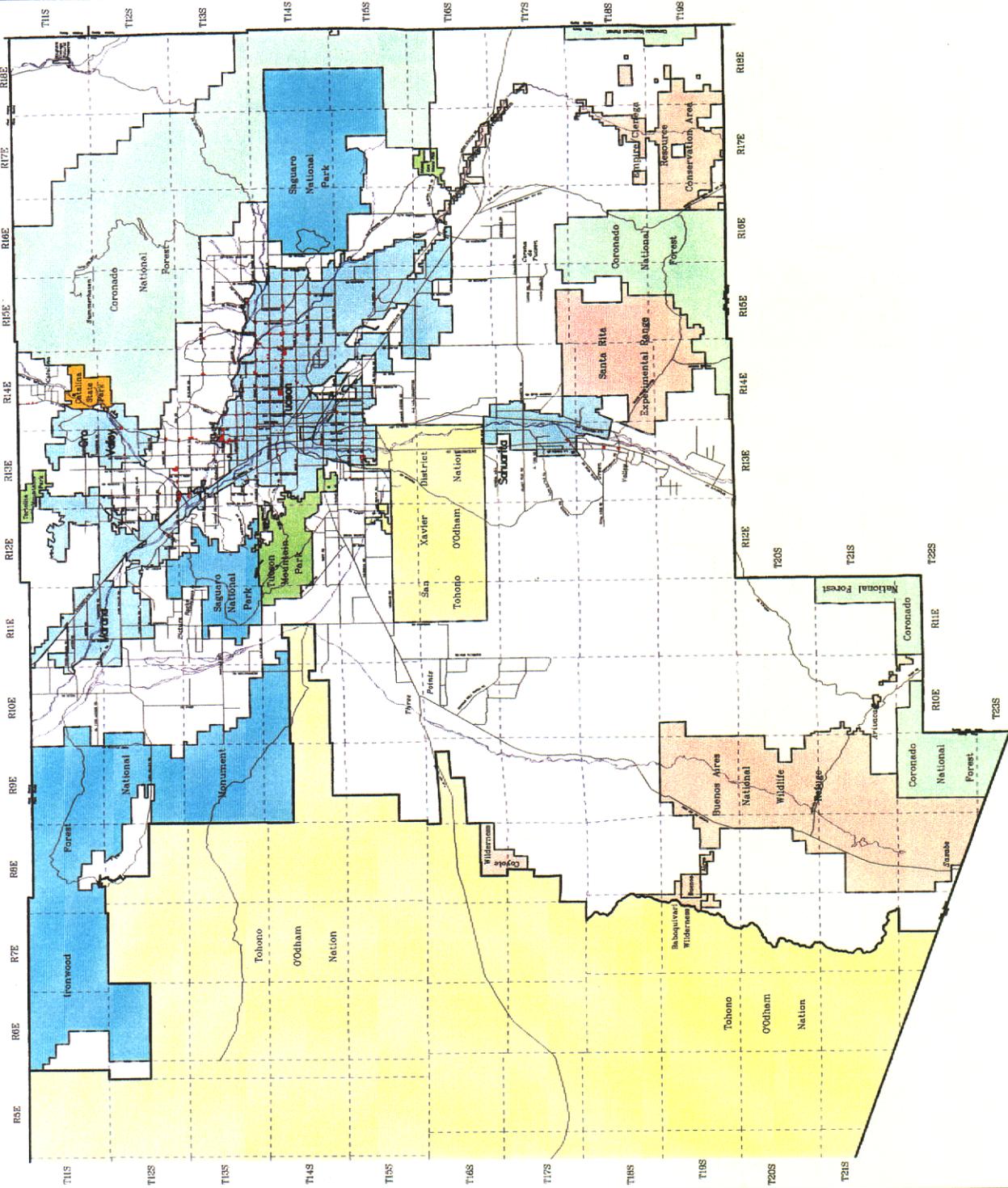
-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Commercial Strip Centers
Regional Malls

Statistics:

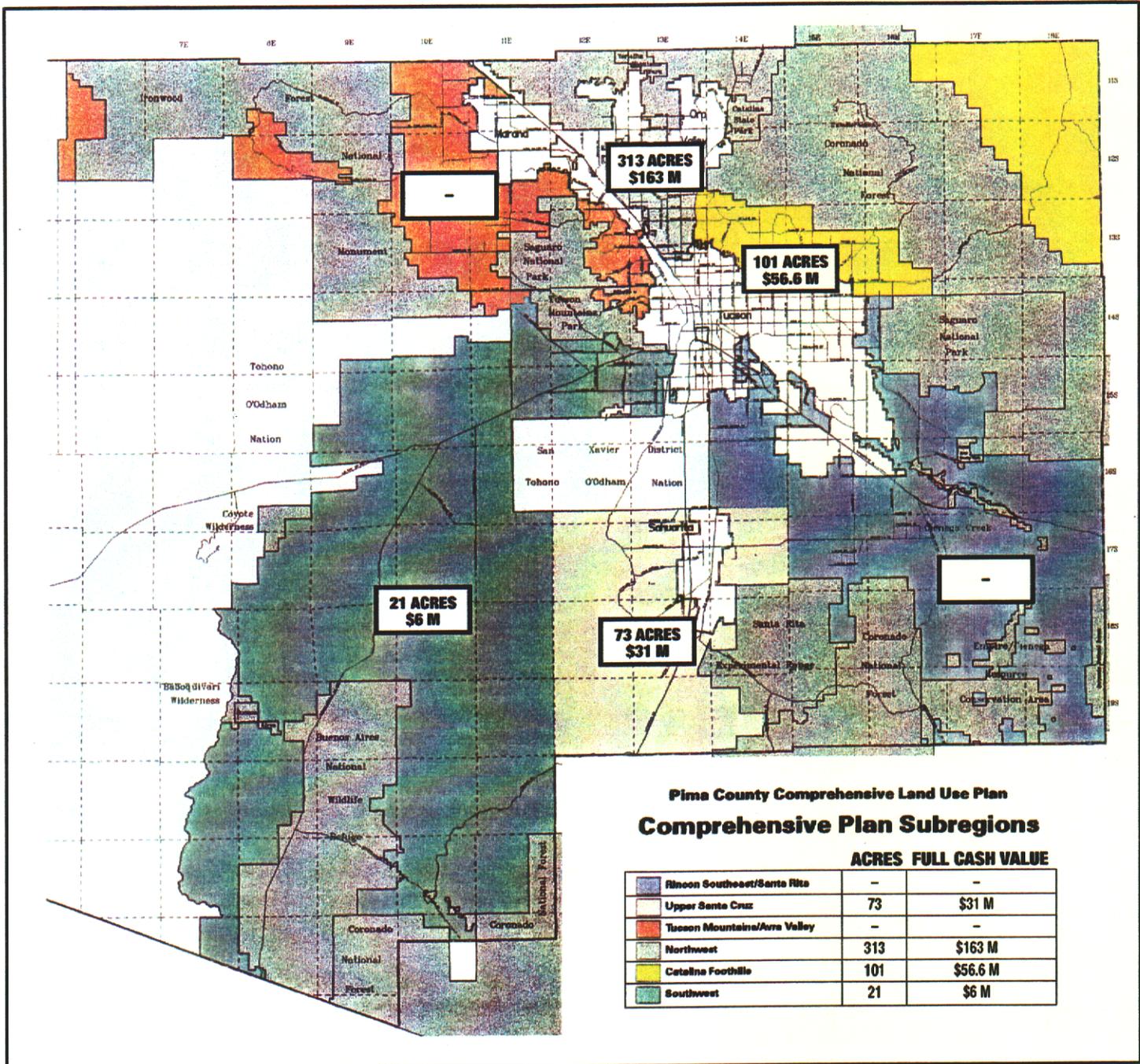
Land	FCV: \$370,260,816
Imprv	FCV: \$594,502,045
Total	FCV: \$964,762,861
Acres 1,897

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Scale 1: 160,000



COMMERCIAL STRIP MALLS AND REGIONAL MALLS (02/08/01)



**Pima County Comprehensive Land Use Plan
Comprehensive Plan Subregions**

	ACRES	FULL CASH VALUE
Rincon Southeast/Santa Rita	-	-
Upper Santa Cruz	73	\$31 M
Tucson Mountains/Ara Valley	-	-
Northwest	313	\$163 M
Catalina Foothills	101	\$56.6 M
Southwest	21	\$6 M

5. Restaurant commercial land uses -- Of the 165,275 acres in Pima County that contain commercial and residential land uses types, 412 of these acres are covered by restaurants. This land use covers less than 1 percent of the built environment and makes up about 1 percent of the full cash value of this area.

In the past year the average full cash value per acre of this land use is almost \$400,000, which places it third in value among all commercial and residential land uses.

This section of the study shows where restaurant uses can be found in Pima County. At the subregional level, the City of Tucson has the most acres with other areas following at a great distance.

Improvements make up 40 percent of the value of restaurant land uses, while land constitutes 60 percent of the full cash value.

RESTAURANTS BY SUBREGION (2/9/01)

SUBREG	COUNT	LAND FCV	IMP FCV	TOTAL_FC V	ACREAGE
TUCSON	552	78,728,741	51,391,195	130,119,936	285
ALTAR/ SW	10	652,961	888,012	1,540,973	38
NWEST	37	8,682,251	6,052,215	14,734,465	34
CIENEGA	11	1,709,725	1,358,901	3,068,626	20
FOOTHILLS	16	4,504,589	3,937,995	8,442,585	16
AJO/WHY	7	312,983	308,501	N/ A	7
USC	12	2,033,616	984,003	3,017,619	7
AVRA/TMT	2	141,453	273,415	414,868	4
TOTALS	647	\$96,766,319	\$65,194,237	\$161,960,556	412

6. Restaurant commercial land use by subregion -- Approximately 87 percent of all restaurant commercial land uses are found within 16 urbanizing areas.

<u>URBAN AREA</u>	<u>ACRES RESTAURANTS</u>
Tucson	280 acres
Marana	17 acres
Casas Adobes	12 acres
Foothills	11 acres
Santa Rita	7 acres
South Valley	6 acres
South Tucson	5 acres
Ajo	5 acres
Sahuarita	4 acres
Oro Valley	3 acres
Green Valley	3 acres
Catalina	3 acres
Picture Rocks	2 acres
Tanque Verde	0 acres
Tortolita	0 acres
Arivaca	0 acres

RESTAURANTS by URBANIZING AREA (2/20/01)

URBAN AREA	COUNT	LAND FCV	IMP FCV	TOTAL_FCV
TUCSON	531	77,818,558	50,331,144	128,149,702
MARANA	13	4,121,067	2,409,924	6,530,991
C ADOBES	16	3,454,476	3,014,356	6,468,833
FOOTHILLS	8	2,709,998	2,375,175	5,085,173
S VALLEY	7	1,500,684	1,080,904	2,581,588
S TUCSON	21	910,183	1,060,051	1,970,234
SAHUARITA	5	1,037,963	463,876	1,501,839
O VALLEY	3	1,200,580	243,771	1,444,351
CATALINA	5	433,391	865,436	1,298,826
G VALLEY	5	919,733	284,588	1,204,321
AJO	5	256,355	249,379	505,734
SANTARITA	2	134,301	20,182	154,483
PIC ROCKS	1	35,200	45,175	80,375
TOTALS	622	\$94,532,488	\$62,443,961	\$156,976,450

Pima County Comprehensive Land Use Plan

Eastern Pima County

Restaurants

-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Restaurants

Statistics:

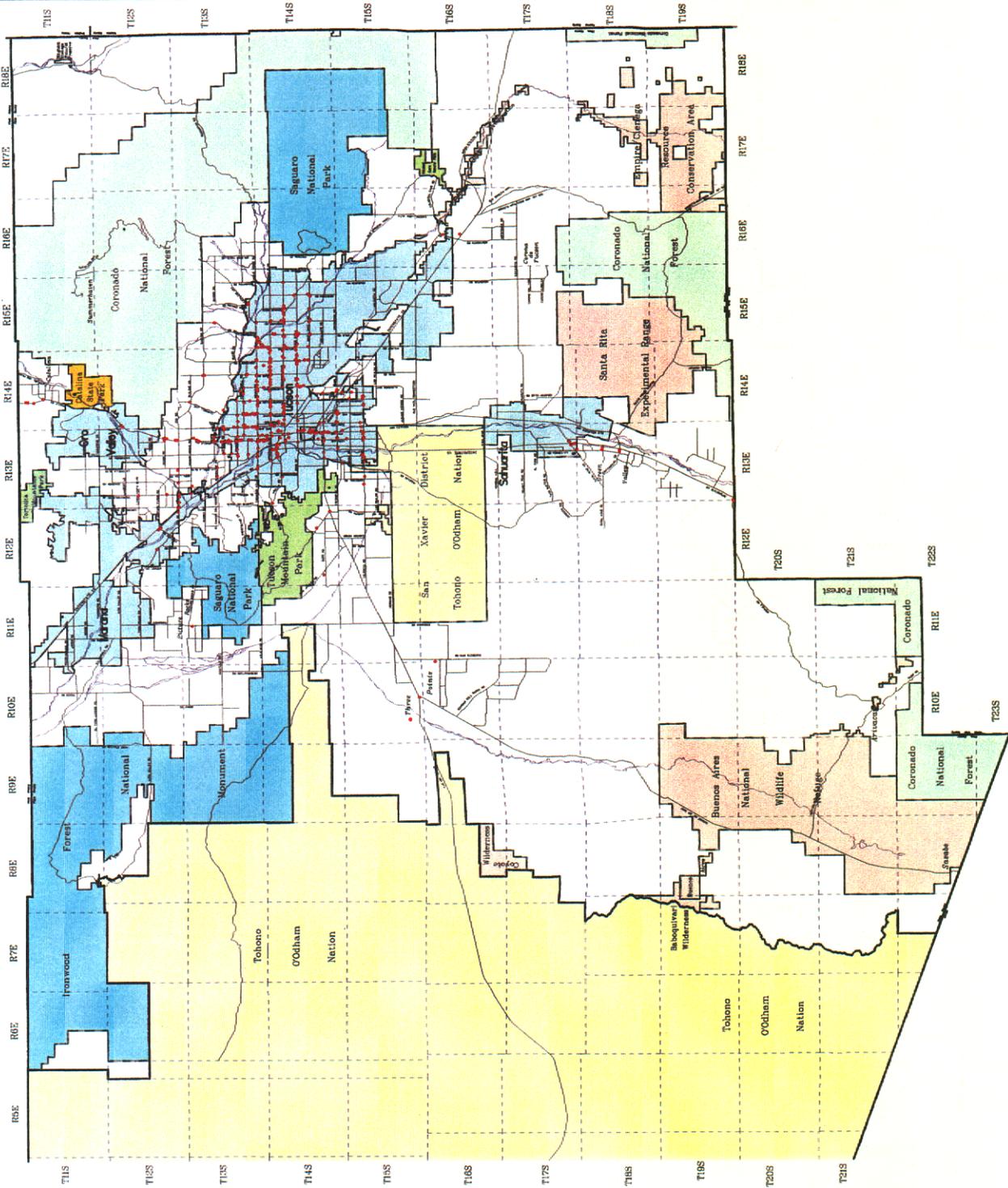
Land FCV: \$ 90,705,567
 Imprv FCV: \$ 85,194,117
 Total FCV: \$ 181,959,684
 Acres: 412

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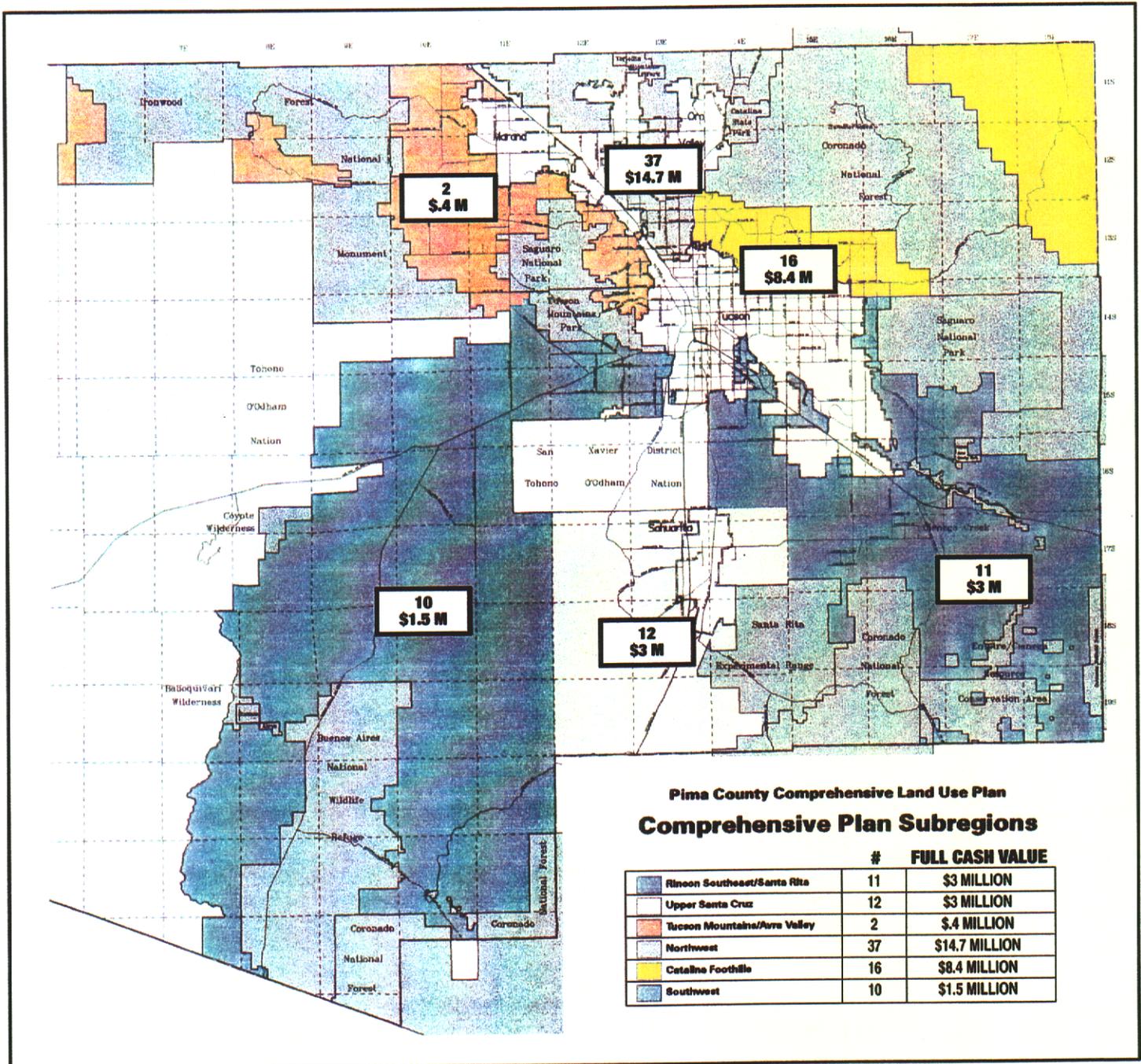
The project is subject to the Department of Transportation National Intermodal System (NHS) Intermodal Agreement.

Scale 1: 100,000





RESTAURANTS BY SUBREGION (02/09/01)



7. Hotels, motels and resort uses -- Of the 165,275 acres in Pima County that contain commercial and residential land uses types, 1,672 of these acres are covered by hotels, motels and resort uses. This land use covers about 1 percent of the built environment and makes up about 2 percent of the full cash value of this area.

In the past year the average full cash value per acre of this land use is over \$340,000, which places it fourth in value among all commercial and fifth among commercial and residential land uses.

This section of the study shows where hotel, motel and resort uses can be found in Pima County. At the subregional level, the Northwest has the most acres with the Foothills and City of Tucson following.

Improvements make up 85 percent of the value of hotels, motels and resort land uses, while land constitutes 15 percent of the full cash value.

HOTEL, MOTEL & RESORT LANDUSE BY SUBREGION (2/08/01)

SUBREG	FREQ.	LAND FCV	IMP FCV	TOTAL_FCV	ACREAGE
NW	145	16,828,311	90,014,721	106,843,031	414
CF	26	20,997,207	145,121,238	166,118,445	325
COT	172	43,661,129	212,635,392	256,296,521	325
TMAV	13	1,473,705	2,205,174	3,678,879	269
SW	4	253,873	801,962	1,055,835	263
RSSR	17	3,975,596	24,800,595	28,776,190	36
WESTPRES	1	34,320	565,209	599,529	22
AW	6	119,737	882,855	1,002,592	13
USC	2	764,451	3,865,549	4,630,000	5
(slivers)	5	21,651	7,406	29,057	
TOTALS	391	\$88,129,978	\$480,900,101	\$569,030,080	1,672

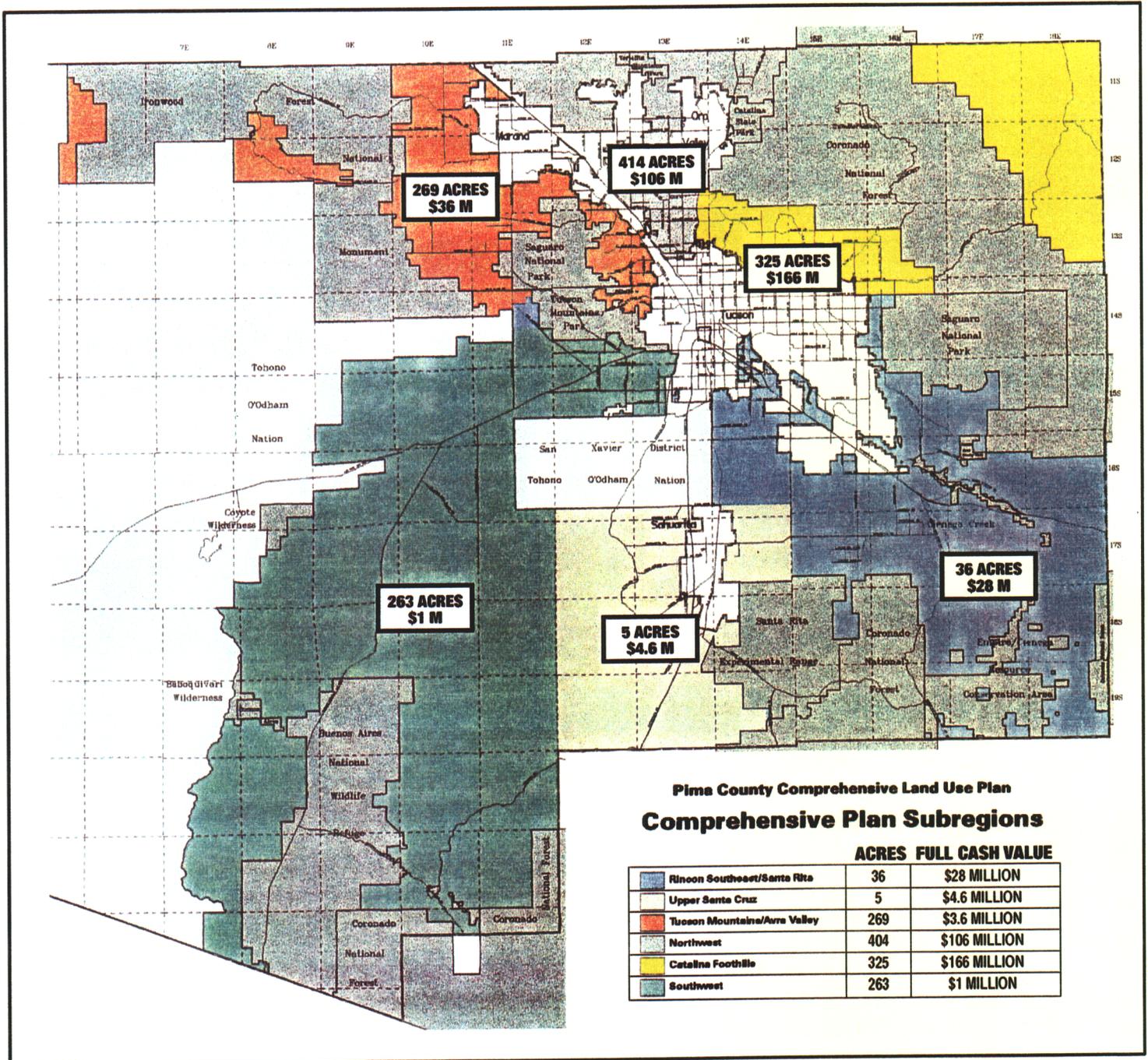
8. Hotels, Motels, and resorts -- Approximately 80 percent of all hotel, motel and resort land uses are found within 16 urbanizing areas.

<u>URBAN AREA</u>	<u>ACRES HOTELS, MOTELS, RESORTS</u>
Tucson	321 acres
Foothills	291 acres
Casas Adobes	240 acres
Picture Rocks	200 acres
Catalina	110 acres
Oro Valley	59 acres
South Valley	32 acres
Tanque Verde	29 acres
Arivaca	20 acres
Marana	14 acres
Ajo	11 acres
South Tucson	3 acres
Green Valley	3 acres
Sahuarita	2 acres
Tortolita	0 acres
Santa Rita	0 acres

HOTELS, MOTELS & RESORTS by URBANIZING AREA (2/20/01)

URBAN AREA	COUNT	LAND FCV	IMP FCV	TOTAL_FCV
TUCSON	164	43,281,722	212,076,839	255,358,561
FOOTHILLS	17	15,624,295	126,445,875	142,070,170
ORO VALLEY	119	6,303,263	51,341,022	57,644,285
CASAS ADOBES	12	6,881,238	34,190,472	41,071,710
SOUTH VALLEY	16	3,895,596	24,584,548	28,480,143
MARANA	7	2,323,673	12,339,554	14,663,227
CATALINA	15	4,909,758	6,583,109	11,492,867
TANQUE VERDE	3	1,729,792	4,045,865	5,775,658
GREEN VALLEY	1	556,800	2,273,200	2,830,000
SAHUARITA	1	207,651	1,592,349	1,800,000
PICTURE ROCKS	3	781,496	961,210	1,742,706
SOUTH TUCSON	8	379,407	558,553	937,960
AJO	5	107,532	828,544	936,076
ARIVACA	1	29,580	121,051	150,631
TOTALS	372	\$87,011,801	\$477,942,191	\$564,953,993

HOTEL, MOTEL, AND RESORT BY SUBREGION (02/08/01)



9. Grocery, retail and convenience store uses -- Of the 165,275 acres in Pima County that contain commercial and residential land uses types, 709 of these acres are covered by grocery, retail and convenience store uses. This land use covers less than 1 percent of the built environment and makes up about 1 percent of the full cash value of this area.

In the past year the average full cash value per acre of this land use is over \$280,000, which places it fifth in value among all commercial and sixth among commercial and residential land uses.

This section of the study shows where grocery, retail and convenience store uses can be found in Pima County. At the subregional level, the City of Tucson has the most acres with the Southwest and Northwest following.

Improvements make up 56 percent of the value of grocery, retail and convenience store land uses, while land constitutes 44 percent of the full cash value.

GROCERY, RETAIL & CONVENIENCE STORES BY SUBREGION (2/08/01)

SUBREG	COUNT	LAND FCV	IMP FCV	TOTAL_FCV	ACREAGE
TUCSON	379	58,919,398	81,009,349	139,928,747	348
ALTAR/SW	18	1,265,130	2,157,433	3,422,563	144
NWEST	54	20,744,446	20,778,136	41,522,582	112
CIENEGA	23	3,763,281	5,344,876	9,108,157	75
AJO/WHY	11	130,662	620,475	751,137	11
FOOTHILLS	13	2,329,695	2,003,683	4,333,378	10
USCRUZ	7	555,907	1,024,024	1,579,931	7
AVRA/TMNT	3	124,407	215,547	339,954	2
TOTALS	508	\$87,832,927	\$113,153,522	\$200,986,449	709

10. Grocery, retail and convenience stores -- Approximately 70 percent of all grocery, retail and convenience store land uses are found within 16 urbanizing areas.

<u>URBAN AREA</u>	<u>ACRES GROCERY, RETAIL, CONVENIENCE</u>
Tucson	335 acres
South Valley	37 acres
Marana	32 acres
Casas Adobes	28 acres
Oro Valley	27 acres
South Tucson	13 acres
Foothills	8 acres
Ajo	8 acres
Catalina	5 acres
Picture Rocks	1 acre
Tanque Verde	1 acre
Green Valley	1 acre
Sahuarita	1 acre
Santa Rita	1 acre
Arivaca	0 acres
Tortolita	0 acres

GROCERY, RETAIL & CONVENIENCE STORES by URBANIZING AREA (2/20/01)

URBAN AREA	COUNT	LAND FCV	IMP FCV	TOTAL_FC V
TUCSON	367	58,174,050	79,110,592	137,284,641
ORO VALLEY	6	5,411,318	7,982,073	13,393,391
MARANA	12	5,829,349	7,954,395	13,783,744
CASAS ADOBES	13	7,191,432	2,859,842	10,051,274
SOUTH VALLEY	17	3,051,015	4,879,434	7,930,449
FOOTHILLS	6	1,652,877	1,031,595	2,684,472
SOUTH TUCSON	10	636,951	1,788,566	2,425,518
CATALINA	5	421,754	567,164	988,918
SAHUARITA	1	341,640	555,571	897,211
AJO	10	119,262	463,041	582,303
GREEN VALLEY	2	146,246	322,685	468,931
PICTURE ROCKS	1	108,900	167,000	275,900
SANTARITA	1	75,978	152,162	228,140
TANQUE VERDE	1	75,125	115,946	191,071
TOTALS	452	\$83,235,896	\$107,950,065	\$191,185,962

Pima County Comprehensive Land Use Plan

Eastern Pima County

Grocery, Retail and Convenience Stores

-  Grocery, Retail and Convenience
-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Major Washes

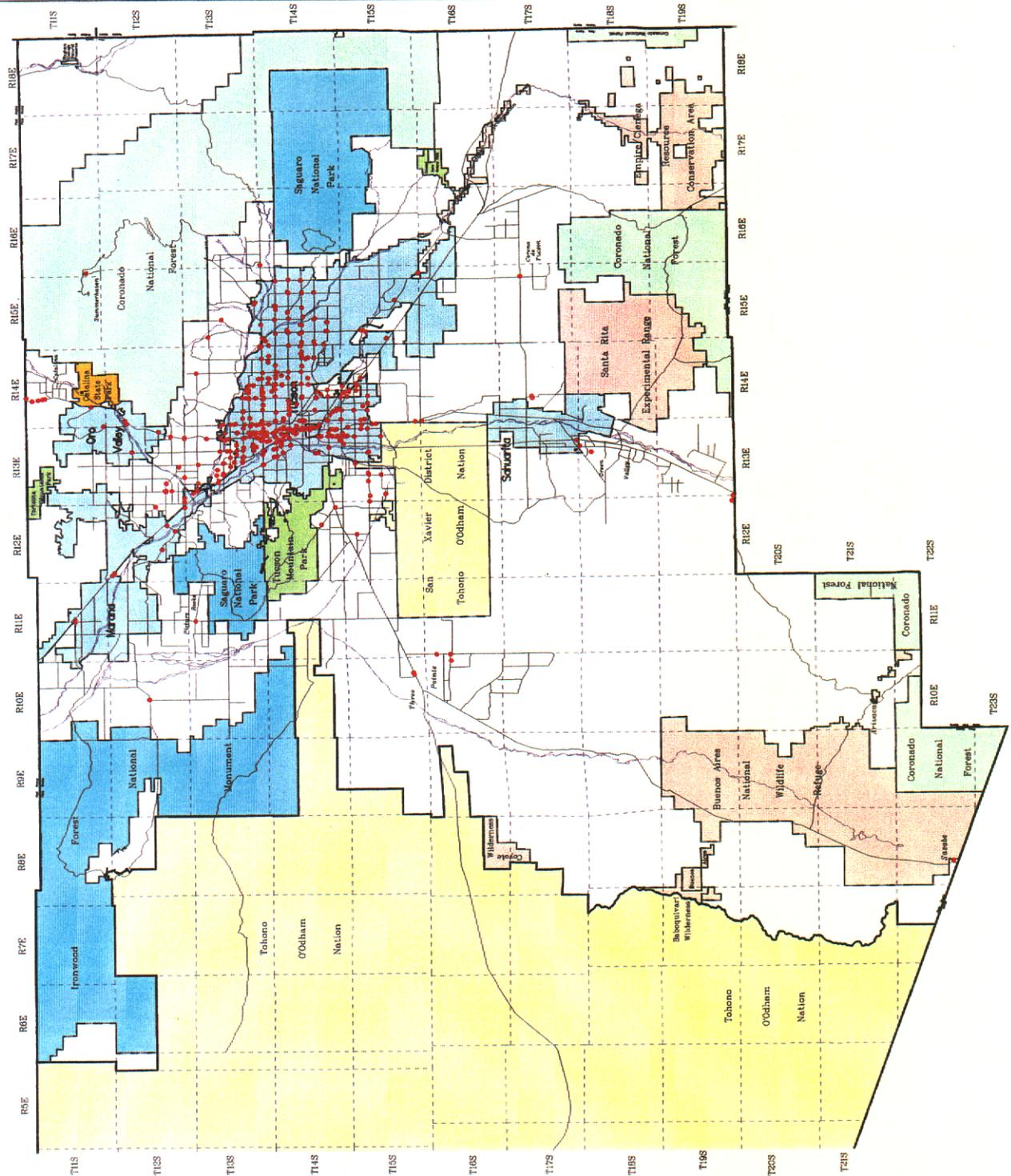
Statistics:

Land FCV: \$ 87,833,192
 Imprv FCV: \$ 113,153,790
 Total FCV: \$ 200,986,982
 Acres: 709



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/mercury3/csl/lan/range/na/na1/grocery.aei



11. Warehouse and industrial uses -- Of the 165,275 acres in Pima County that contain commercial and residential land uses types, 4,767 of these acres are covered by warehouse and industrial uses. This land use covers about 3 percent of the built environment and makes up about 3 percent of the full cash value of this area.

In the past year the average full cash value per acre of this land use is over \$150,000, which places it at the low end of value among commercial uses and lower than single family residential land uses.

This section of the study shows where warehouse and industrial land uses can be found in Pima County. At the subregional level, the City of Tucson has the most acres with the Cienega and Northwest areas following.

Improvements make up 77 percent of the value of warehouse and industrial land uses, while land constitutes 23 percent of the full cash value.

INDUSTRIAL CENTERS AND WAREHOUSES BY SUBREGION (2/9/01)

SUBREG	COUNT	LAND FCV	IMP FCV	TOTAL_FCV	ACREAGE
TUCSON	1,552	112,405,157	394,285,899	506,691,056	2,469
CIENEGA	670	34,212,210	109,544,820	143,757,030	1,047
NWEST	176	21,179,697	50,825,010	72,004,707	947
USCRUZ	32	2,143,792	6,783,523	8,927,316	271
FOOTHILLS	13	1,255,651	2,103,427	3,359,078	16
AVRA/TMNT	8	109,836	74,051	183,887	13
ALTAR/SW	2	32,456	13,973	46,429	4
AJO/WHY	1	16,109	53,356	69,465	1
TOTALS	2,454	\$171,354,909	\$563,684,057	\$735,038,967	4,767

12. Warehouse and industrial uses by urbanizing area -- Approximately 78 percent of all warehouse and industrial land uses are found within 16 urbanizing areas.

<u>URBAN AREA</u>	<u>ACRES WAREHOUSE AND INDUSTRIAL</u>
Tucson	2,410 acres
South Valley	609 acres
Marana	430 acres
Santa Rita	134 acres
Oro Valley	29 acres
South Tucson	26 acres
Foothills	16 acres
Green Valley	15 acres
Tortolita	15 acres
Catalina	9 acres
Sahuarita	3 acres
Ajo	1 acre
Picture Rocks	1 acre
Tanque Verde	1 acre
Arivaca	0 acres
Casas Adobes	0 acres

INDUSTRIAL CENTERS & WAREHOUSES by URBANIZING AREA (2/20/01)

URBAN AREA	COUNT	LAND FCV	IMP FCV	TOTAL_FC V
TUCSON	1,464	109,775,664	386,656,962	496,432,626
SOUTH VALLEY	656	31,560,337	98,618,296	130,178,632
MARANA	65	8,962,267	23,021,368	31,983,635
ORO VALLEY	11	2,879,231	6,194,353	9,073,584
SOUTH TUCSON	70	1,699,663	5,175,405	6,875,068
GREEN VALLEY	12	1,172,046	3,301,754	4,473,800
FOOTHILLS	12	1,239,451	2,072,627	3,312,078
CATALINA	5	303,963	700,536	1,004,499
SANTARITA	3	162,900	658,357	821,257
SAHUARITA	2	45,323	476,549	521,872
TORTOLITA	2	280,000	68,000	348,000
AJO	1	16,109	53,356	69,465
PICTURE ROCKS	1	22,000	37,440	59,440
TANQUE VERDE	1	16,200	30,800	47,000
TOTALS	2,305	\$158,135,154	\$527,065,801	\$685,200,955

Pima County Comprehensive Land Use Plan

Eastern Pima County

Industrial Centers

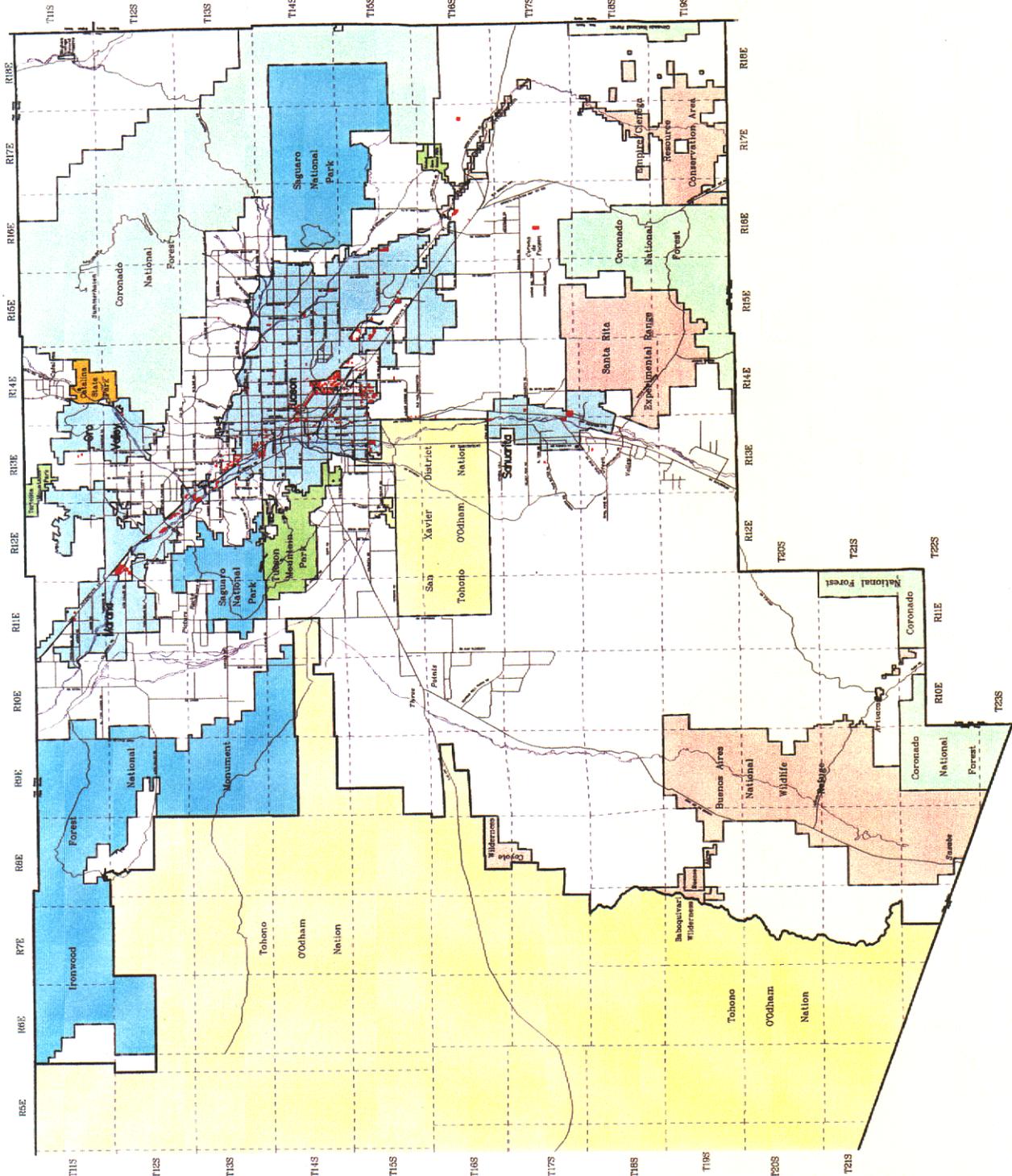
-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Industrial Centers

Statistics:

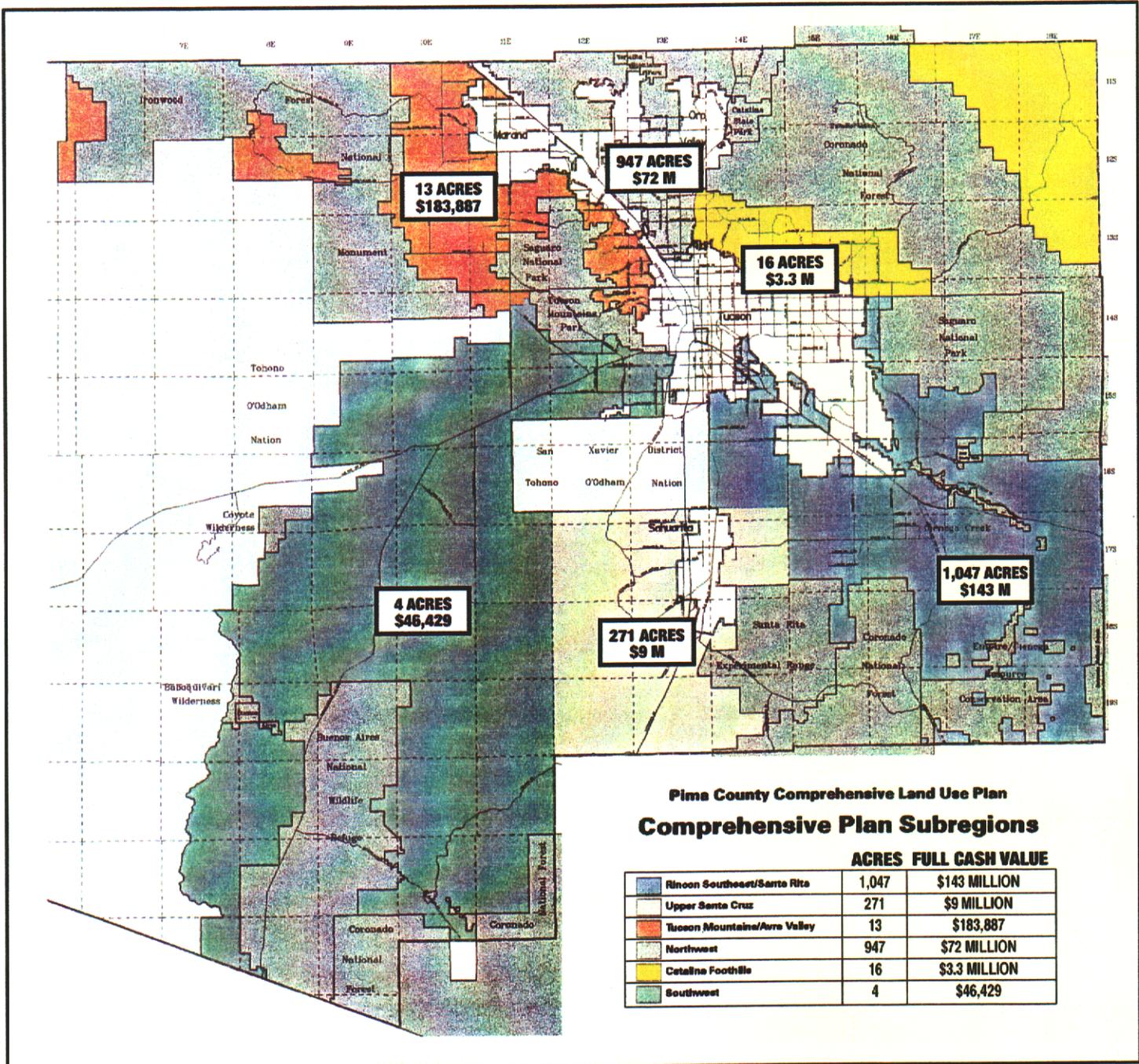
Land FCV: \$171,355,182
 Imprv FCV: \$563,686,229
 Total FCV: \$735,041,411
 Acres: 4,767

Scale 1: 100,000

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WAREHOUSES AND INDUSTRIAL CENTERS (02/09/01)



13. Service stations and truck stops -- Service stations make up less than one percent of the built environment and less than 1 percent of the assessed value of it. Improvements make up 34 percent of the value of service stations, while land constitutes 66 percent of the full cash value. Approximately 90 percent of all service station land uses are found within 16 urbanizing areas.

GAS STATIONS & TRUCK STOPS by SUBREGION (2/12/01)

SUBREG	COUNT	LAND FCV	IMP FCV	TOTAL_FCV	ACREAGE
CIENEGA	4	819,038	744,336	1,563,374	48
TUCSON	49	7,514,516	3,861,976	11,376,491	30
AJO/WHY	8	456,071	224,751	680,822	8
NWEST	7	1,629,980	932,481	2,562,461	7
FOOTHILLS	4	1,211,442	395,582	1,607,024	4
USCRUZ	3	649,776	166,737	816,513	2
TOTALS	75	\$12,280,822	\$6,325,863	\$18,606,685	99

SERVICE STATIONS & TRUCK STOPS by URBANIZING AREA (2/20/01)

URBAN AREA	COUNT	LAND FCV	IMP FCV	TOTAL_FCV	ACREAGE
S VALLEY	4	819,038	744,336	1,563,374	48
TUCSON	49	7,514,516	3,861,976	11,376,491	30
C ADOBES	4	1,265,141	341,837	1,606,978	4
AJO	6	212,401	155,709	368,110	3
G VALLEY	3	649,776	166,737	816,513	2
MARANA	1	247,424	210,895	458,319	1
O VALLEY	1	616,470	383,530	1,000,000	1
TOTALS	68	\$11,324,765	\$5,865,020	\$17,189,785	89

Pima County Comprehensive Land Use Plan Eastern Pima County

Service Stations And Truck Stops

-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Service Stations
Truck Stops

Statistics:

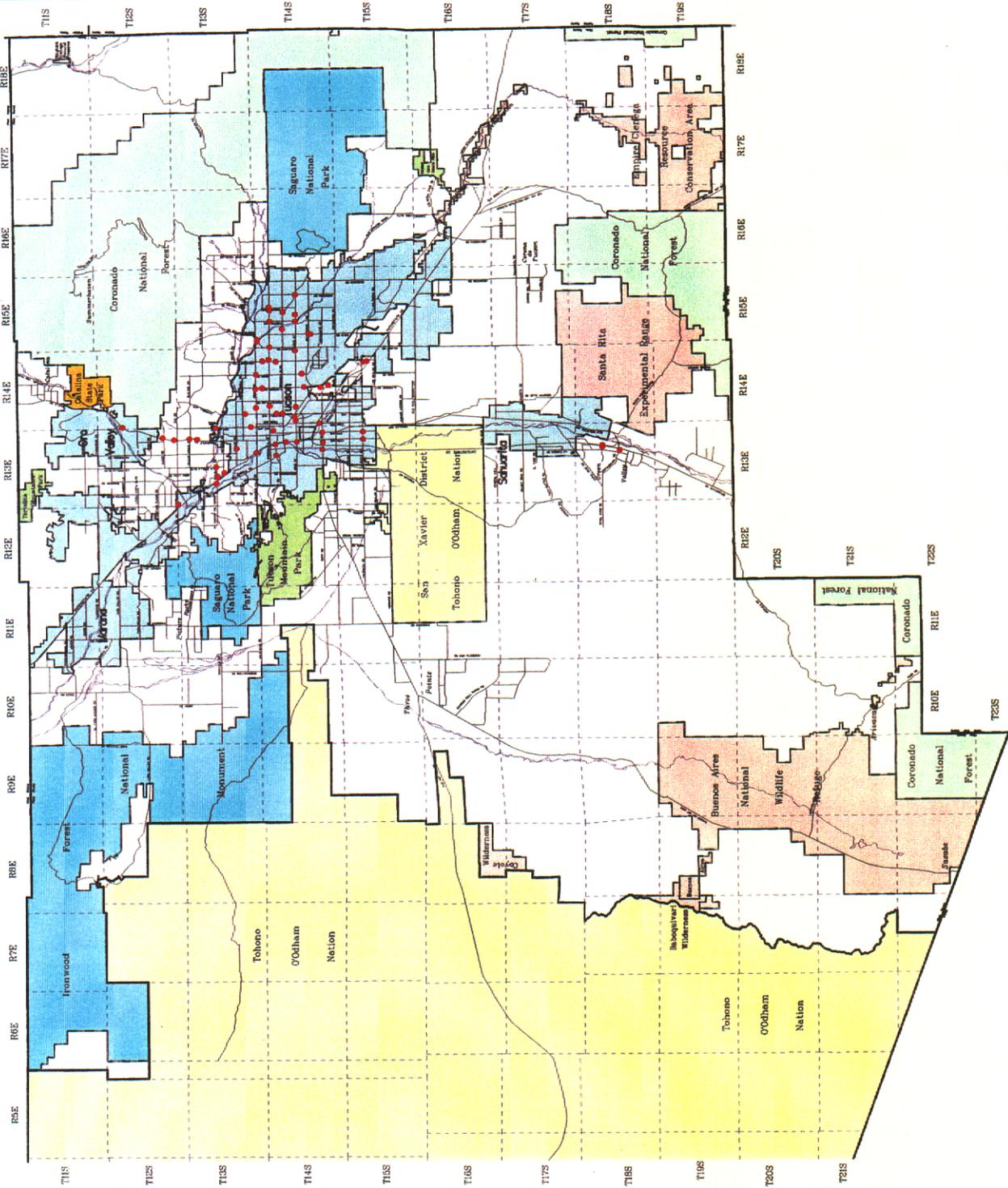
Land FCV: \$12,280,764
 Imprv FCV: \$6,325,836
 Total FCV: \$18,606,600

Scale 1: 100,000

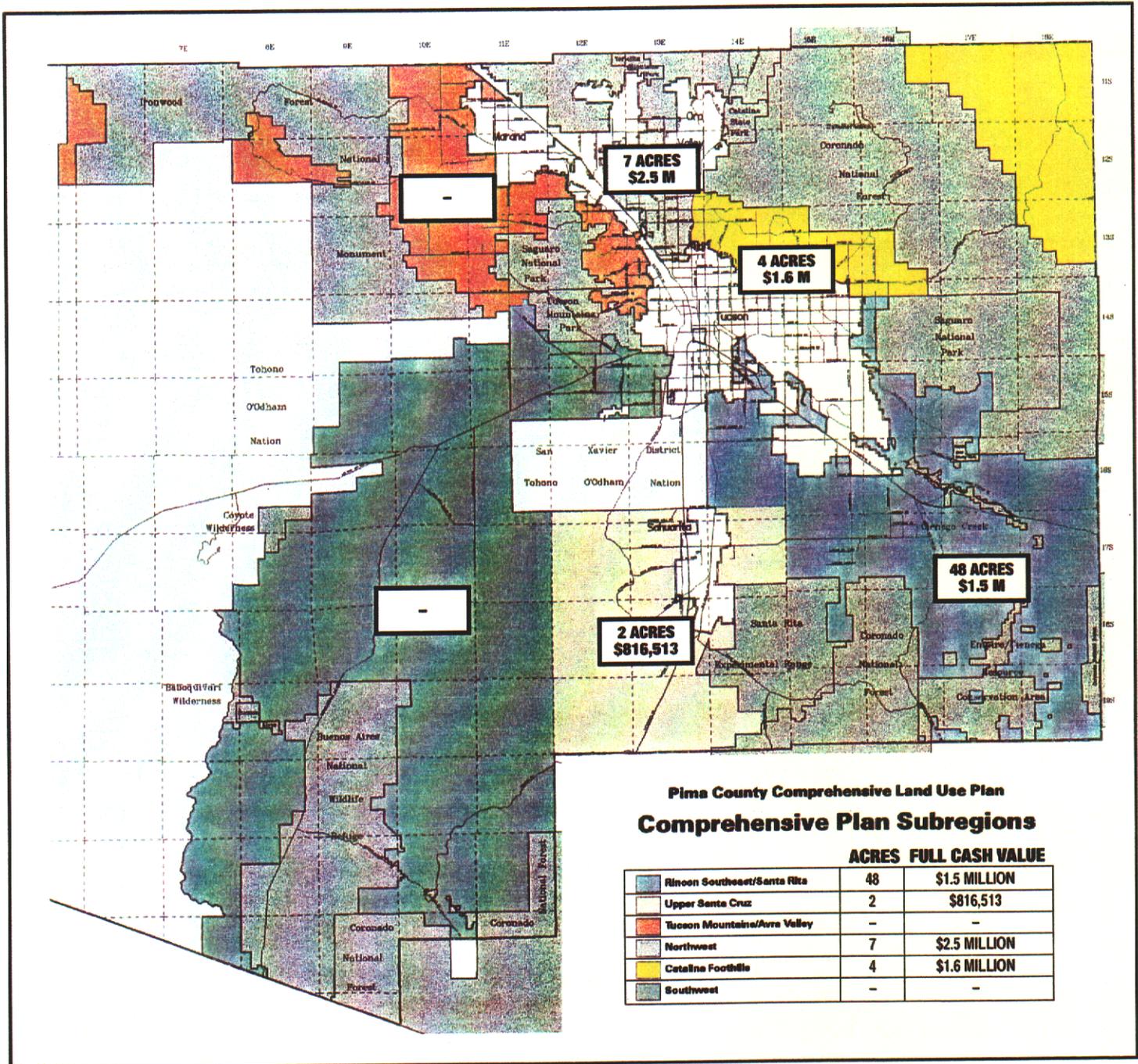




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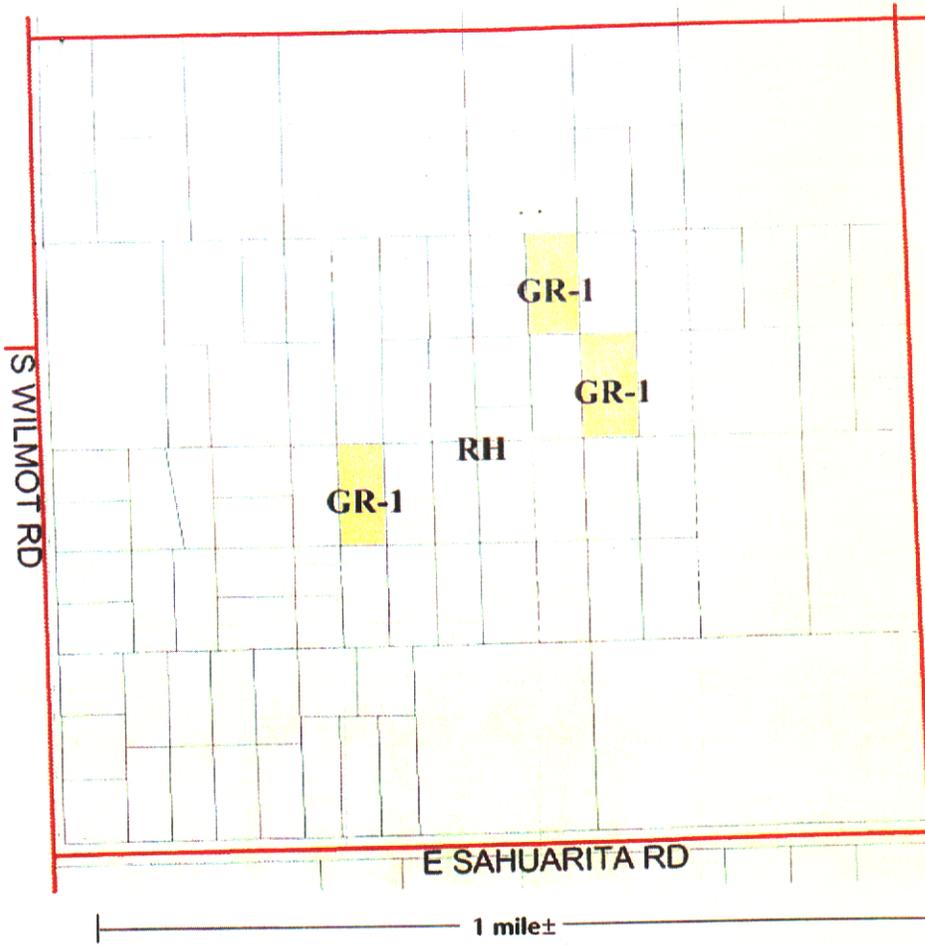
SERVICE STATIONS AND TRUCK STOPS (02/12/01)



VII. Combining the Components in Land Use Decision Making -- Revenue Tradeoffs

The chart below compares and contrasts unregulated and regulated land uses to show the various fiscal consequences that result from land use decisions that involve differences in (1) infrastructure investment, (2) density, and (3) mixed use. Two unregulated areas in the vicinity of Green Valley are described. Four mixed use sections of Green Valley are also described. Increased density and mixed use in the regulated areas increases the tax base benefit, but as the maps and aerials of these sections show, clustered development with greater functional open space areas can have the highest benefit to the tax base. The last section reflects resort, residential and commercial land use and is shown for comparison purposes. The taxes paid by this 640 acre section of land almost match the taxes paid by the entire 318,535 acre Cienega-Rincon watershed: the resort land use paid \$1.35 million while the Cienega Rincon watershed generated \$1.59 million. This demonstrates the extent to which the tax base is upheld by improvements to land, not the land itself.

COMPARISON OF TAXES PAID BY REGULATED AND UNREGULATED SECTIONS OF LAND WITH VARYING INFRASTRUCTURE, DENSITY AND MIXED USE			
Section of Land and Land Uses	Full Cash Value Per Acre	Total Taxes Paid by Section	Tax Value of Land -- Expressed by Revenue per Acre
Sahuarita Road Unregulated development GR-1, RH	\$4,709	\$18,033	\$26 / acre
Elephant Head, Dove Way Unregulated development RH	\$6,464	\$19,546	\$30 / acre
Continental Rd. and I-19 Regulated, low density CR-2, SH, CR-1, CR-3, CB, TR	\$108,622	\$541,624	\$841 / acre
San Ignacio and I-19 Regulated, mixed use urban CR-2&3, SH, TH, CMH-1, CB TR	\$167,137	\$681,426	\$1,070 / acre
Esperanza Blvd. and I-19 Regulated, med-intensity urban CR-3&4, CB-2, TR, RH	\$169,056	\$716,756	\$1,100 / acre
South of Esperanza Blvd. and I-19 Regulated, urban mixed CR-3&5, CB-1&2, TR, RH	\$237,705	\$927,100	\$1,440 / acre
La Paloma Regulated, residential and GC CR-4&5, CR-1, CB-1, TR	\$250,329	\$1,349,984	\$2,174 / acre



FULL CASH VALUE/
ACRE = \$4,709
(URBAN AV = \$61,250)

TOTAL TAXES PAID BY
SECTION = \$18,033

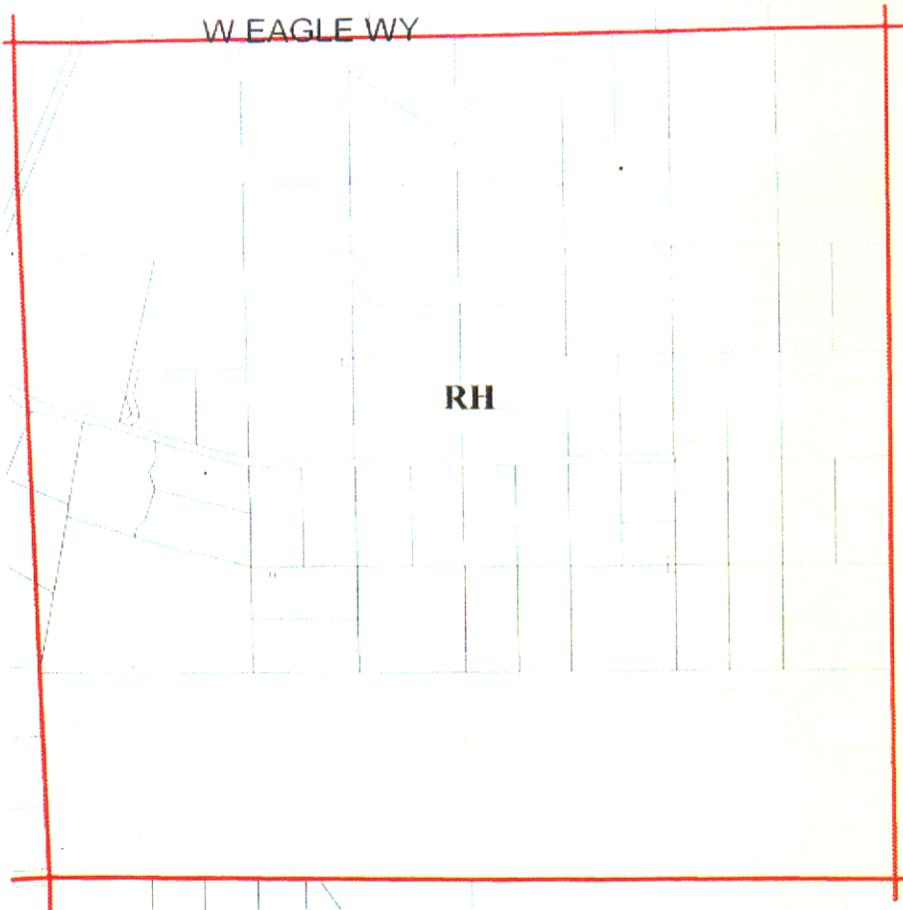
REVENUE/ACRE = \$26
(URBAN AV = \$410)



1" = 1200 ±'



Rural
Upper Santa Cruz
T17S R15E Section 07



FULL CASH VALUE/
ACRE = \$6,464
(URBAN AV = \$61,250)

TOTAL TAXES PAID BY
SECTION = \$19,546

REVENUE/ACRE = \$30
(URBAN AV = \$410)



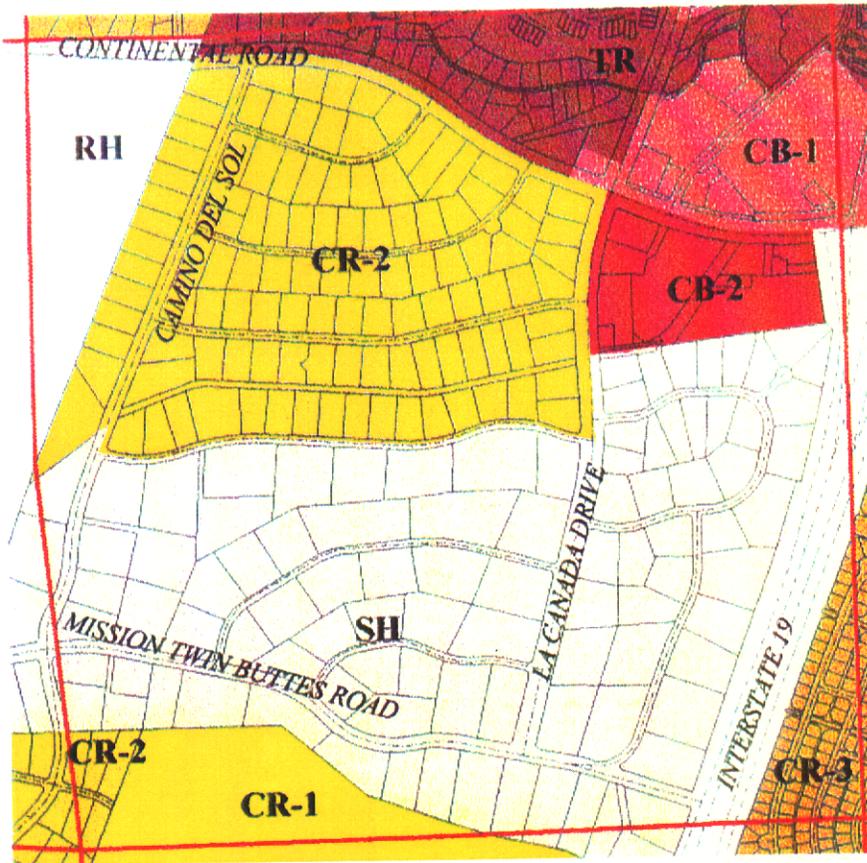
1"=1200 ±'

1 mile±



LANDISCOR Aerial Photo 3/99

**Rural Community
Upper Santa Cruz
T19S R13E Section 27**



FULL CASH VALUE/
ACRE = \$108,622
(URBAN AV = \$61,250)

TOTAL TAXES PAID BY
SECTION = \$541,624

REVENUE/ACRE = \$841
(URBAN AV = \$410)

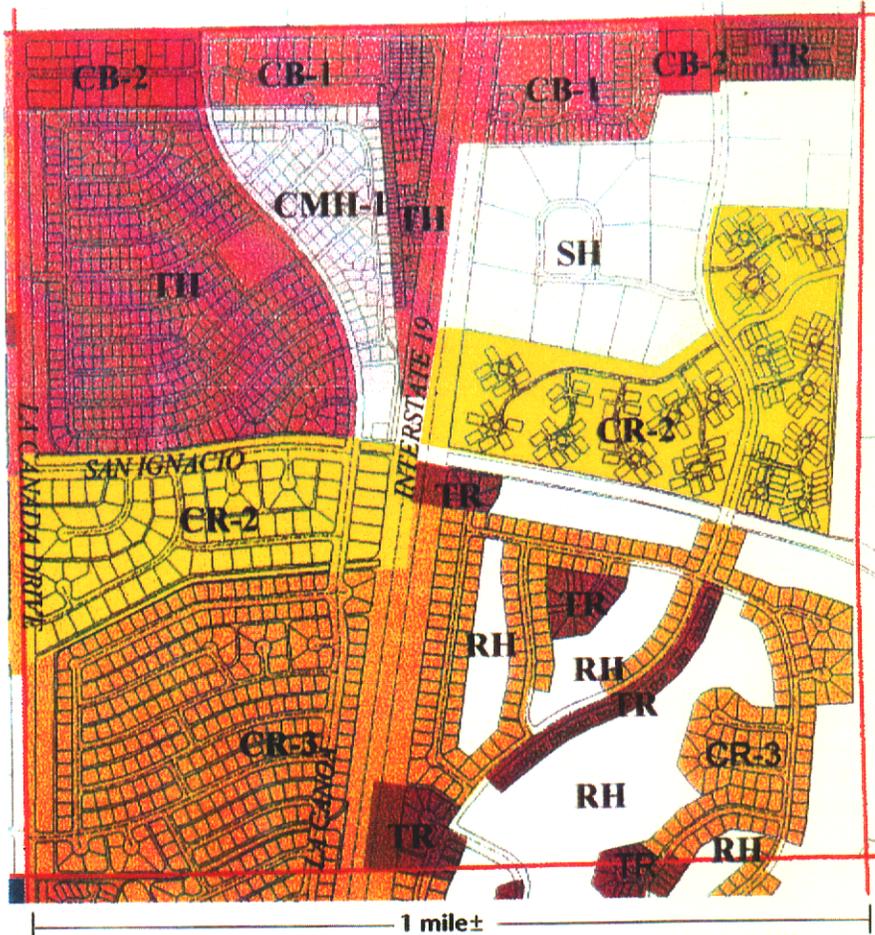
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1" = 1200 ±'

1 mile ±



LANDISCOR Aerial Photo 3/99

Low Density Residential – Plat
Upper Santa Cruz
T18S R13E Section 22



FULL CASH VALUE/
ACRE = \$167,137
(URBAN AV = \$61,250)

TOTAL TAXES PAID BY
SECTION = \$681,426

REVENUE/ACRE = \$1,070
(URBAN AV = \$410)

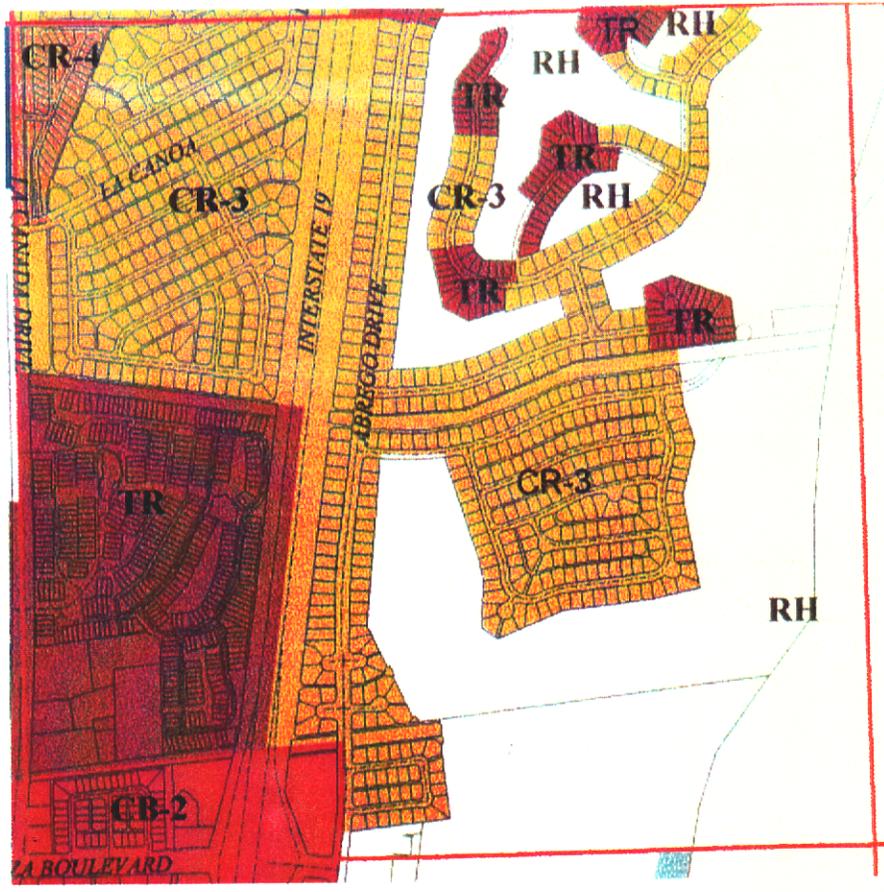


1"=1200 ±'



LANDISCOR Aerial Photo 3/99

Urban Mixed
Upper Santa Cruz
T18S R13E Section 2



FULL CASH VALUE/
ACRE = \$169,056
(URBAN AV = \$61,250)

TOTAL TAXES PAID BY
SECTION = \$716,756

REVENUE/ACRE = \$1,100
(URBAN AV = \$410)



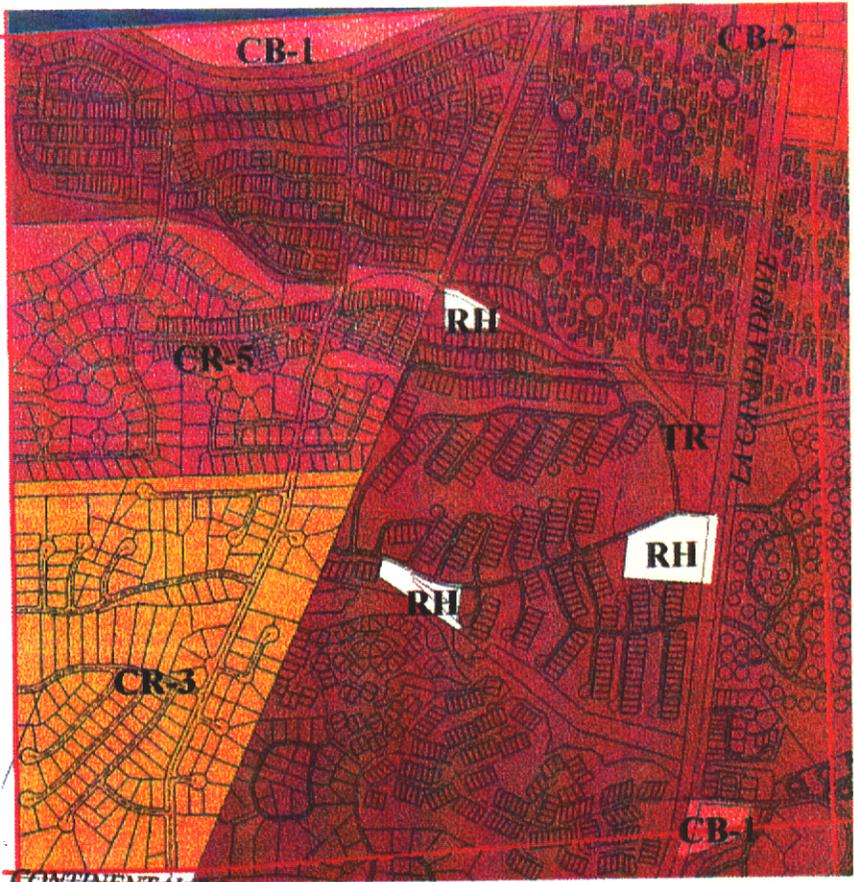
1"=1200 ±'

1 mile ±



LANDISCOR Aerial Photo 3/99

Medium Intensity Urban
Upper Santa Cruz
T18S R13E Section 11



FULL CASH VALUE/
ACRE = \$237,705
(URBAN AV = \$61,250)

TOTAL TAXES PAID BY
SECTION = \$927,100

REVENUE/ACRE = \$1,440
(URBAN PLATTED AV =
\$410)



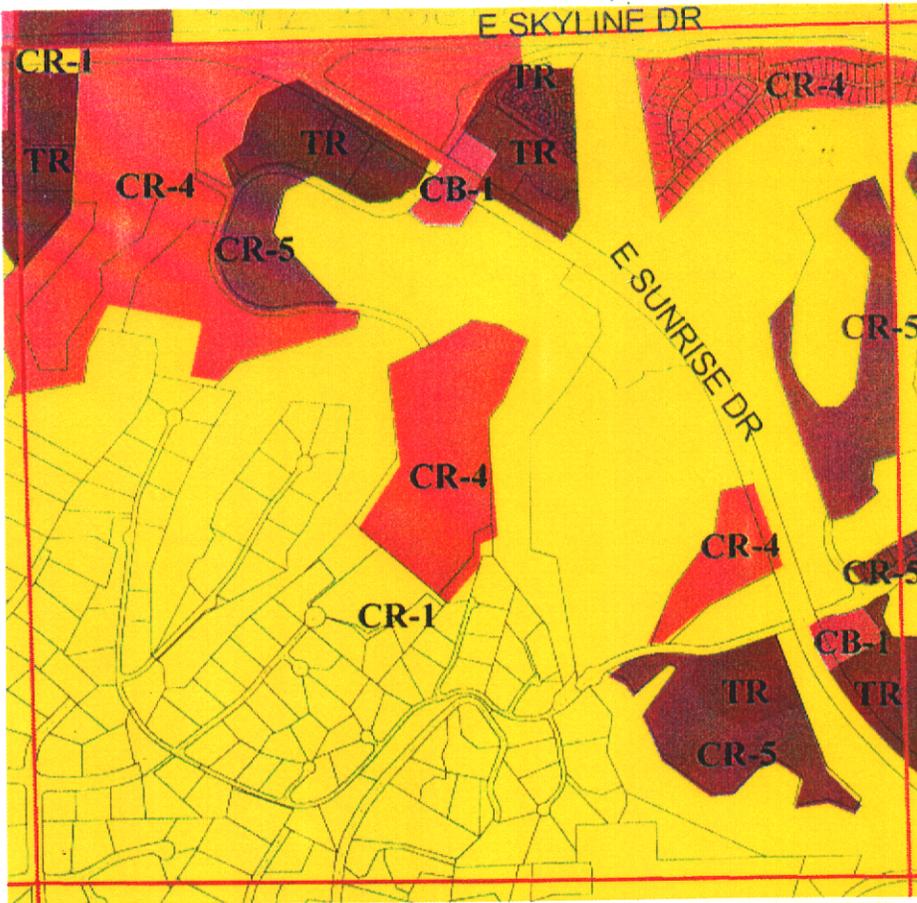
1"=1200 ±'

1 mile ±



LANDISCOR Aerial Photo 3/99

**Urban Mixed
Upper Santa Cruz
T18S R13E Section 15**



FULL CASH VALUE/
ACRE = \$250,329
(URBAN AV = \$61,250)

TOTAL TAXES PAID BY
SECTION = \$1,349,984

REVENUE/ACRE = \$2,174
(URBAN PLATTED AV = \$410)



1"=1200 ±'



LANDISCOR Aerial Photo 3/99

Medium Intensity Urban
Middle Santa Cruz
T13S R14E Section 09

VIII. Service Demand Inside and Out of Infrastructure Service Area Boundaries

1. Infrastructure service area boundaries -- State law allows Pima County to plan for and regulate infrastructure service area boundaries beyond which the County may limit or prescribe conditions on the publicly financed extension of water, sewer and street improvements. Regulations must include the procedure for determining the initial infrastructure boundary and a method and procedures for adjusting the infrastructure service area boundaries.

Currently, from the perspective of maintaining the tax base and ensuring proper infrastructure investment at the time of development, Pima County has an effective service area, and an ineffective service area. The boundary between the two areas is drawn by the location of the sewer system.

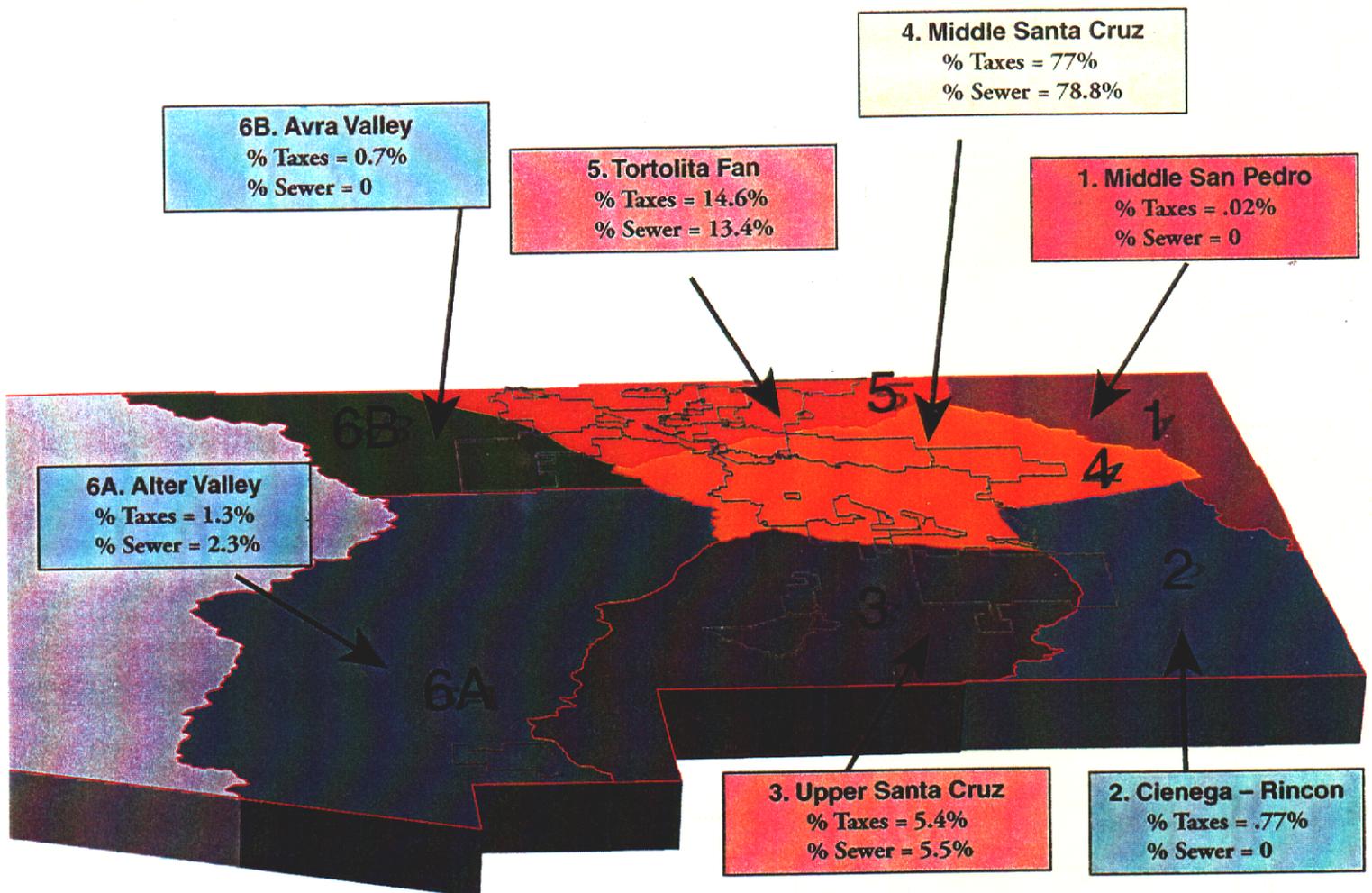
The figure on the next page demonstrates that there is a near one-to-one relationship between the percent of taxes paid by watershed, and the percent that each watershed has in sewer system infrastructure.

PERCENT OF TOTAL TAXES PAID COMPARED TO PERCENT REGIONAL SEWER SYSTEM		
WATERSHED	PERCENT OF TOTAL TAXES	PERCENT SEWER SYSTEM
Middle Santa Cruz	77 %	78.8 %
Tortolita Fan	14.6 %	13.4 %
Upper Santa Cruz	5.4 %	5.5 %
Altar Valley	1.3 %	2.3 %
Avra Valley	0.8 %	0 %
Cienega Ricon	0.77 %	0 %
Middle San Pedro	0.02 %	0 %

The footprint of this regional infrastructure system closely matches the footprint of the area reflected in the maps showing taxes paid in Eastern Pima County and land that has the highest full cash value. The map of subdivisions provides the blueprint for the areas of highest fiscal resource value in Pima County. The sanitary sewer system map overlays most of the subdivision map. The sanitary sewer system service area map serves as a starting point for a rational delineation of a service area boundary for Pima County.

Eastern Pima County Watersheds

Revenue and Infrastructure Relationship



**Percent of Total Taxes Paid,
Compared to Percent of Sewer System by Watershed**

WATERSHED	% OF TOTAL PRIMARY & SECONDARY TAXES PAID	% OF SEWER SYSTEM
Middle San Pedro	0.02%	0
Cienega Rincon	0.77%	0
Upper Santa Cruz	5.4%	5.5%
Middle Santa Cruz	77%	78.8%
Tortolita Fan	14.6%	13.4%
Altar Valley	1.3%	2.3%
Avra Valley	0.8%	0

Pima County Comprehensive Land Use Plan

Eastern Pima County

Subdivisions

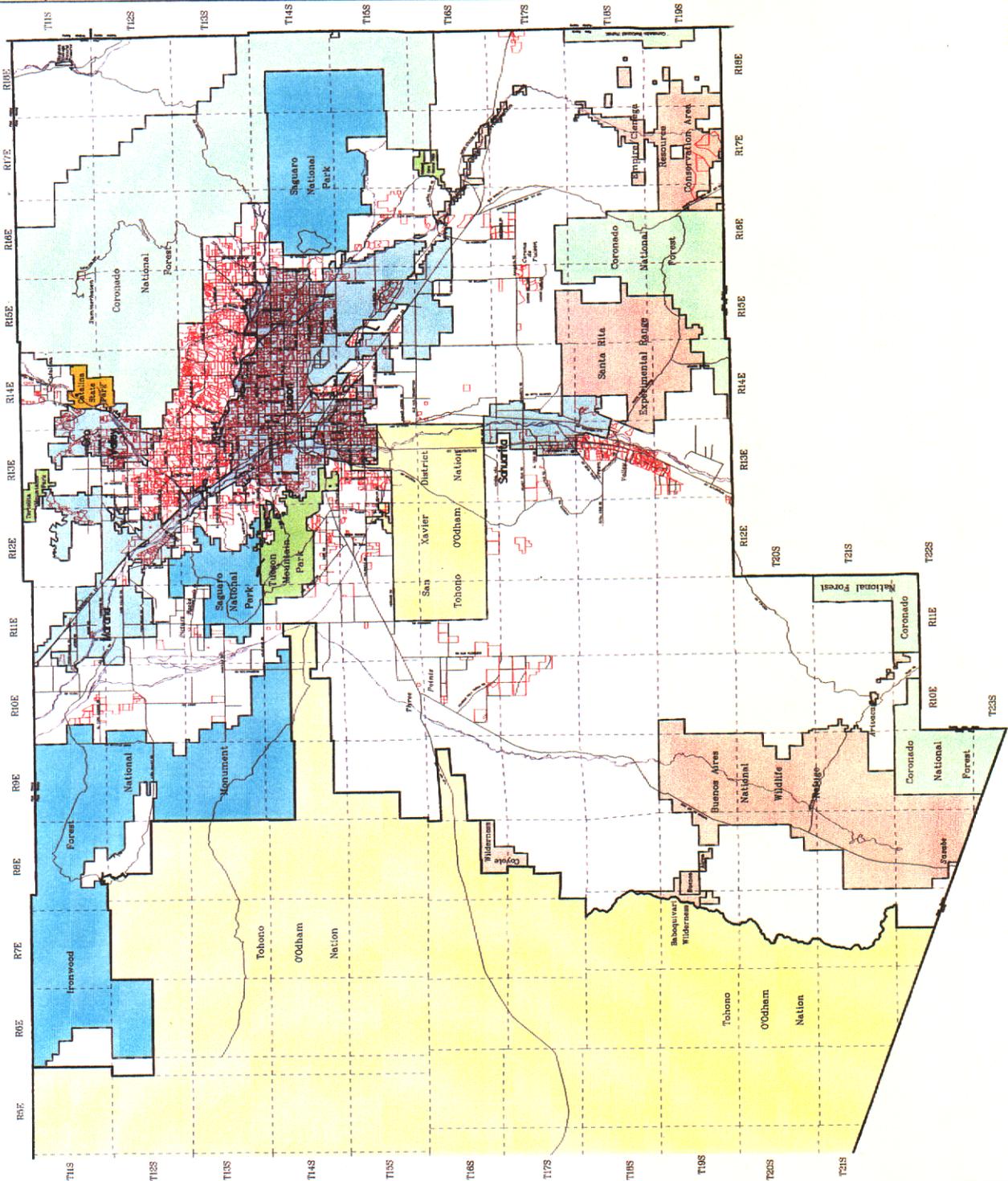
-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Subdivisions



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\\msrcv2\cslar\regional\asls\subdivision.asl

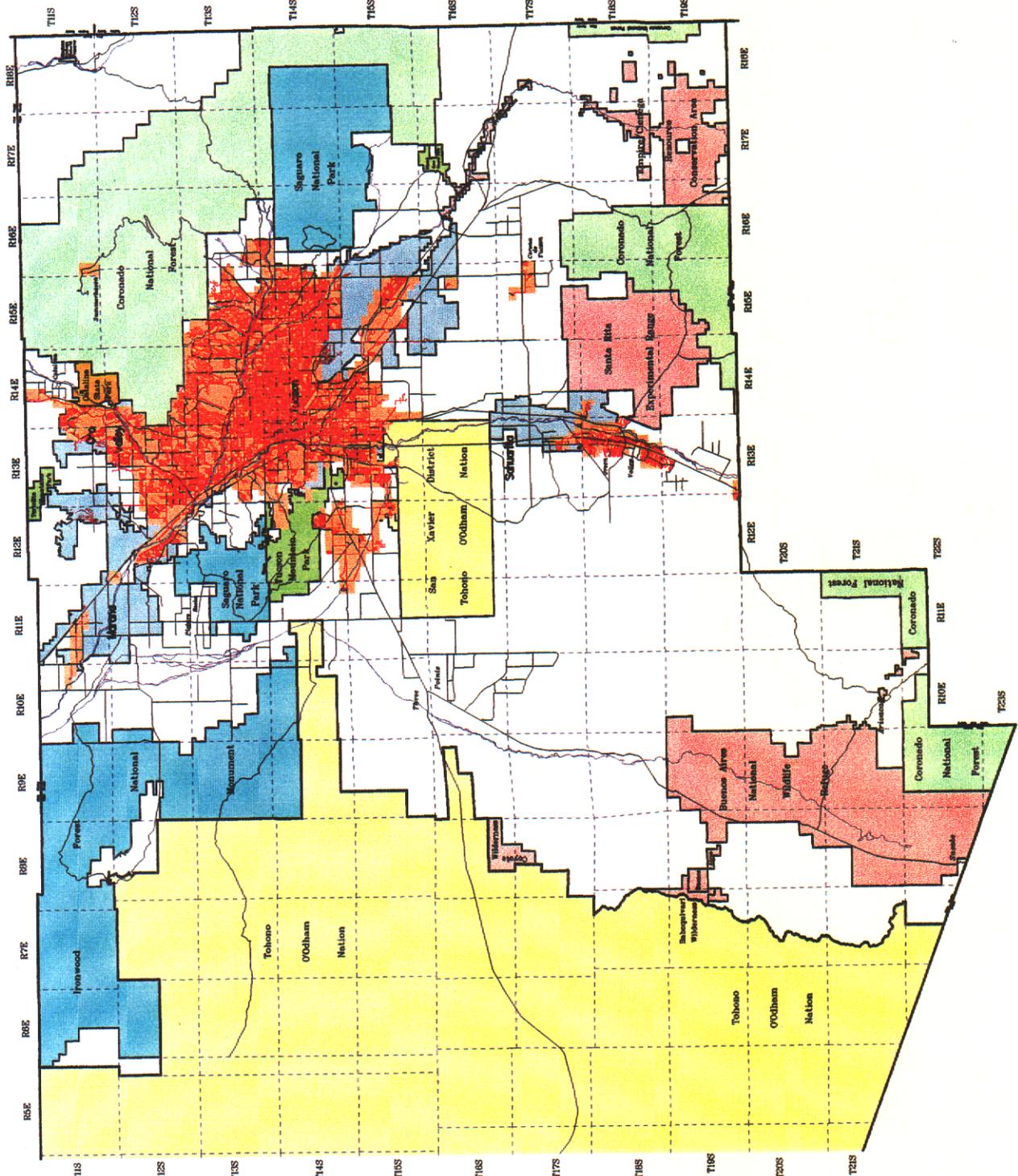


Pima County Comprehensive Land Use Plan

Eastern Pima County

Sanitary Sewer System

-  Sewer Service Area
-  Sewer Treatment Facilities
-  Sanitary Sewers 10" and Larger
-  Sanitary Sewers Smaller Than 10"
-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Major Washes



This map was prepared as a result of the work of the Sanitary Sewer System Study Committee. The Committee was organized by the Pima County Board of Supervisors in 1991. The Committee's report, "Sanitary Sewer System Study Report," is available from the Pima County Board of Supervisors. The map was prepared by the Pima County Board of Supervisors. The map is a representation of the Sanitary Sewer System as of the date of the map. The map is not a guarantee of the accuracy of the information shown on the map. The map is for informational purposes only.



Scale 1:160,000



2. Service demand outside the infrastructure service area boundary -- Unregulated development accounts for up to 40 percent of the way Pima County accommodates population growth. Earlier findings showed that 24 percent of the built environment is covered by mobile home land uses, but this land use contributes only 4 percent of the full cash value of the built environment. It is significant that 62 percent of mobile home land use occurs outside of the boundaries of the 16 urbanizing areas of Pima County.

A. Problem of service demand: The 2000 census shows that in watersheds where Pima County is receiving very little in tax revenue, we are accommodating substantial populations of residents.

- Avra Valley, which covers 221,404 acres but paid about the same in taxes as two sections (or 1280 acres) of regulated development in Green Valley, is accommodating a population of 24,506.
- The Cienega-Rincon watershed has nearly the same financial portfolio as Avra Valley and approximately the same population, but it covers 318,535 acres.
- Altar Valley, which sweeps across 713,000 acres, paid about the same in taxes as 3 sections (or 1,920 acres) of regulated development in unincorporated Pima County, but is accommodating almost 50,000 people.

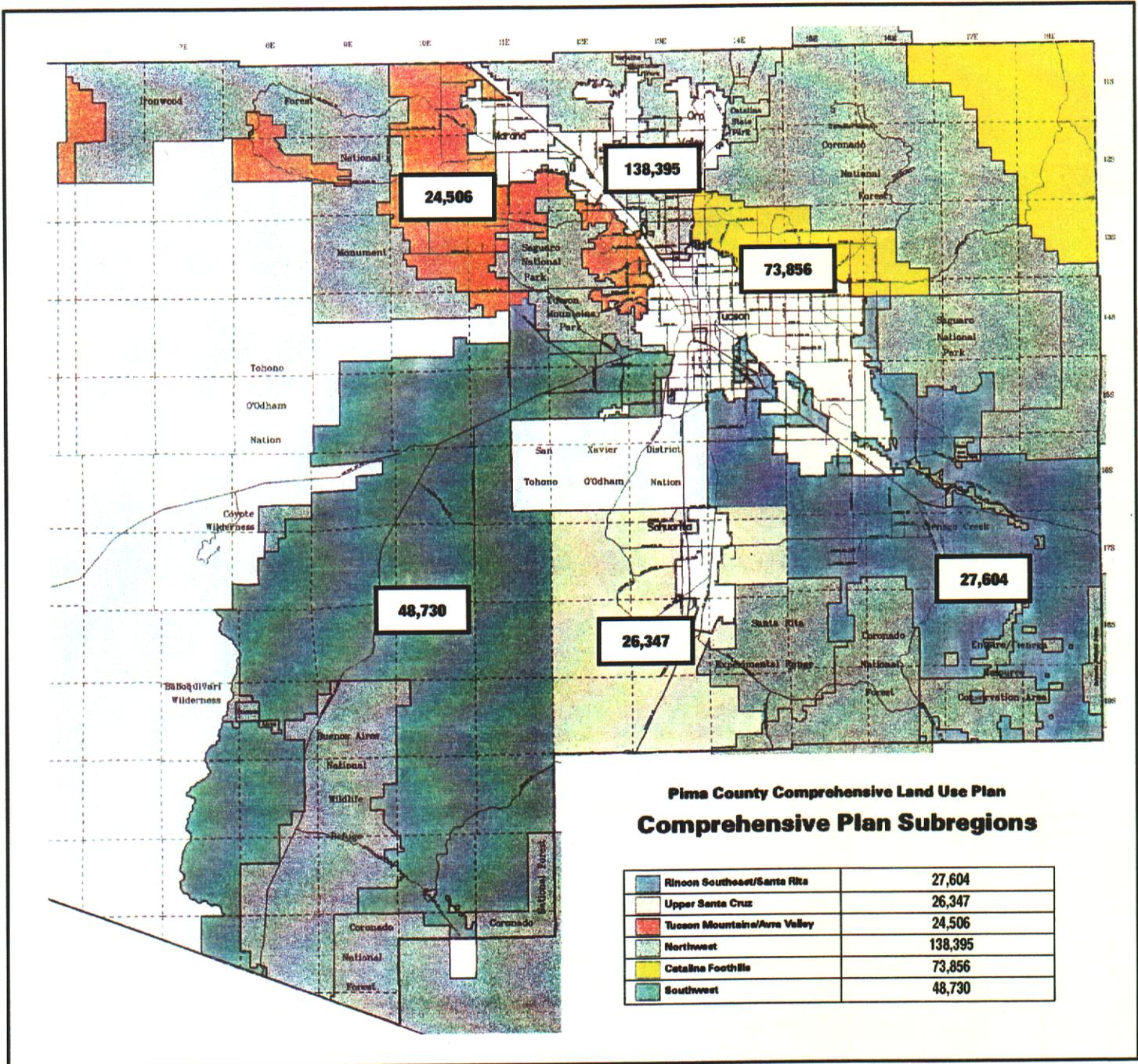
Because of the distance from infrastructure these areas will not develop in a way that benefits the tax base, yet Pima County is incurring a service demand as people continue to move to these areas.

B. Problem of infrastructure deficit: With unregulated development, the absence of regulatory standards creates an infrastructure deficit that permanently undervalues the tax base. Wildcat areas also accommodate population growth as described above, so a demand is created for government services. Prior studies have indicated that an infrastructure deficit on the order of \$35 to \$55 million per year is accumulating given the pace of wildcat development.

A regional comparison shows that 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 \$15,756, while the full cash value of regulated development in the urbanizing areas is \$195,521, about 12.5 times greater.

The basic reason for this disparity is that unregulated development offers little in the way of sewers and roads, and the major housing type in unregulated areas has a valuation method which assumes depreciation over time, but improvements account for most of the tax base.

POPULATION ESTIMATES BASED ON CENSUS BLOCK DATA BY SUBREGION



**Pima County Comprehensive Land Use Plan
Comprehensive Plan Subregions**

Rincon Southeast/Santa Rita	27,604
Upper Santa Cruz	26,347
Tucson Mountains/Avra Valley	24,506
Northwest	138,395
Catalina Foothills	73,856
Southwest	48,730

C. Snapshots of service demand in the areas outside the infrastructure service boundary --

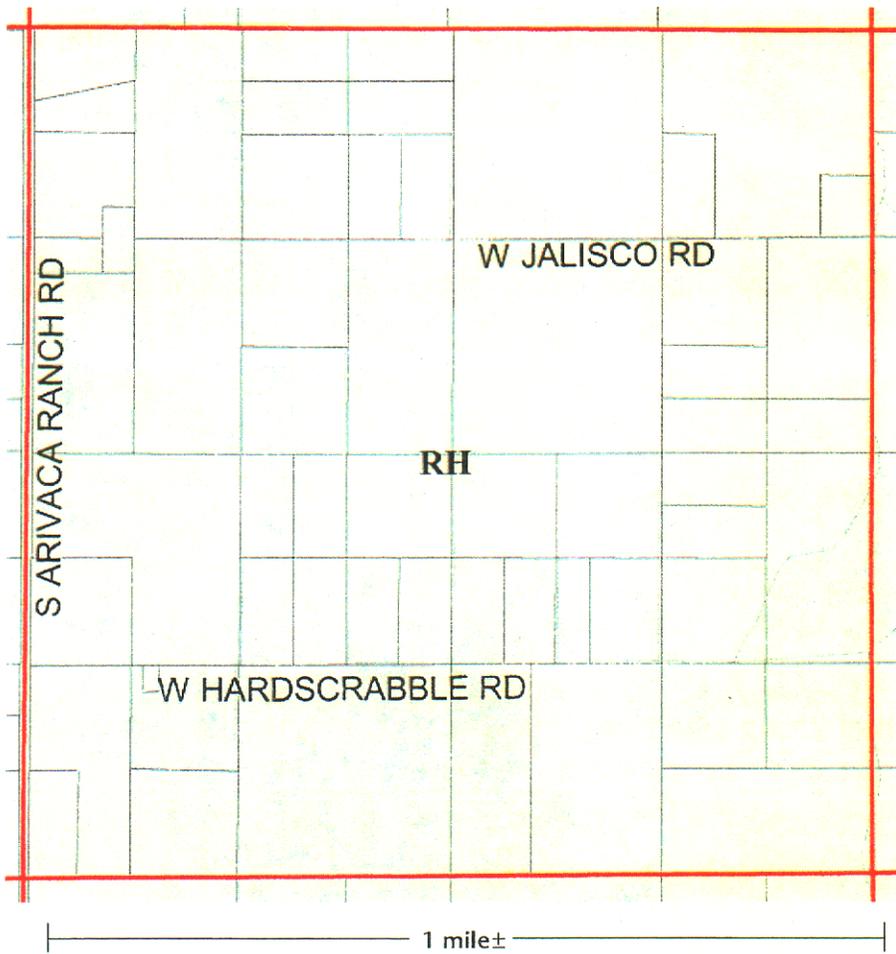
This section reviews the actual experience of Pima County in collecting taxes and spending general fund money on one line of service: deputy sheriff calls for service. In prior research data was gathered for lot split areas to compare the actual amount of taxes paid to the cost of actual calls for service delivered.

The areas outside the infrastructure service boundary established by the sewer system service area tend not 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 far flung areas -- including expensive services such as health care and the justice system -- are further costs that are not covered by the contribution that this land use makes to Pima County.

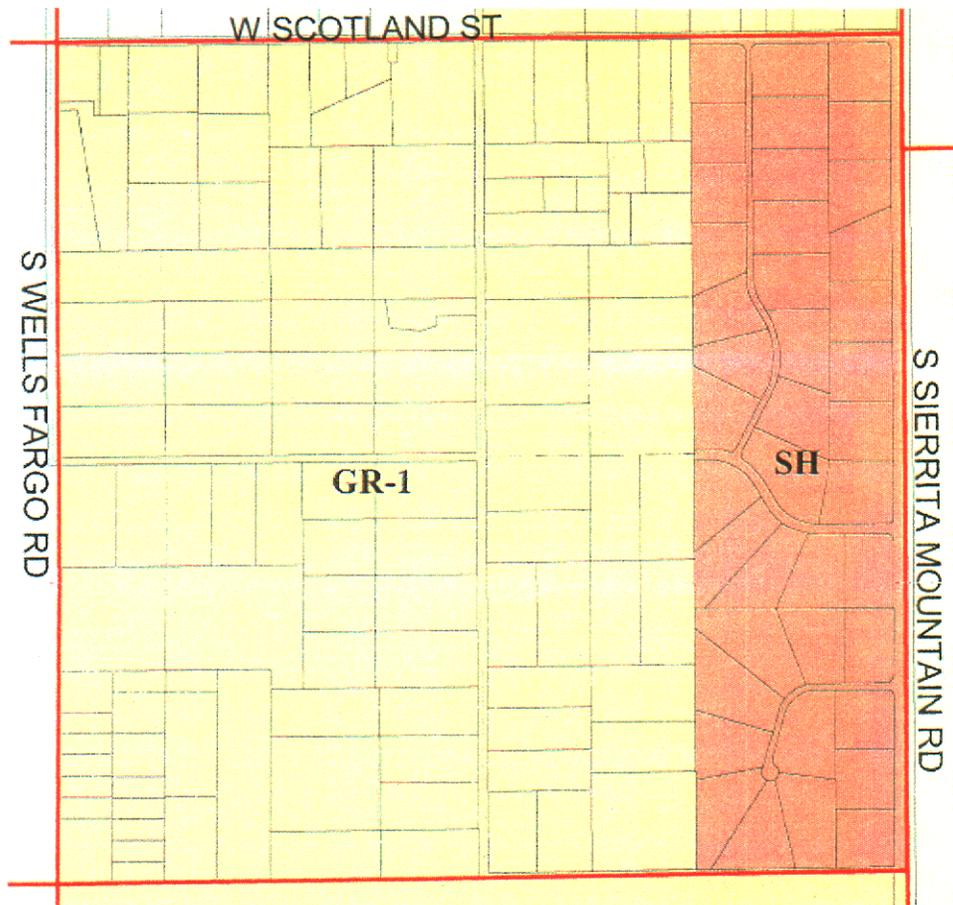
The six snapshots of service demand in the following pages demonstrate that when Pima County accommodates population outside of the regulated process and without infrastructure, the cost of services out paces the contribution of the taxes generated by that land use.

<u>LOCATION</u>	<u>PRIMARY TAXES PAID</u>	<u>COST DEPUTY SERVICES</u>	<u>SHORTFALL</u>
1. Arivaca	\$9,706 / section	\$39,270 for 187 calls	- \$29,564
2. Three Points	\$24,567 / section	\$37,800 for 180 calls	- \$13,233
3. Taylor Lane	\$43,108 / section	\$62,790 for 299 calls	- \$19,682
4. Southwest	\$43,669 / section	\$189,210 for 901 calls	- \$145,541
5. Picture Rocks	\$74,250 / section	\$125,580 for 598 calls	- \$51,330
6. Picture Rocks	\$76,449 / section	\$108,570 for 517 calls	- \$32,121



no landis aerial

Rural
Altar Valley
T21S R10E Section 23



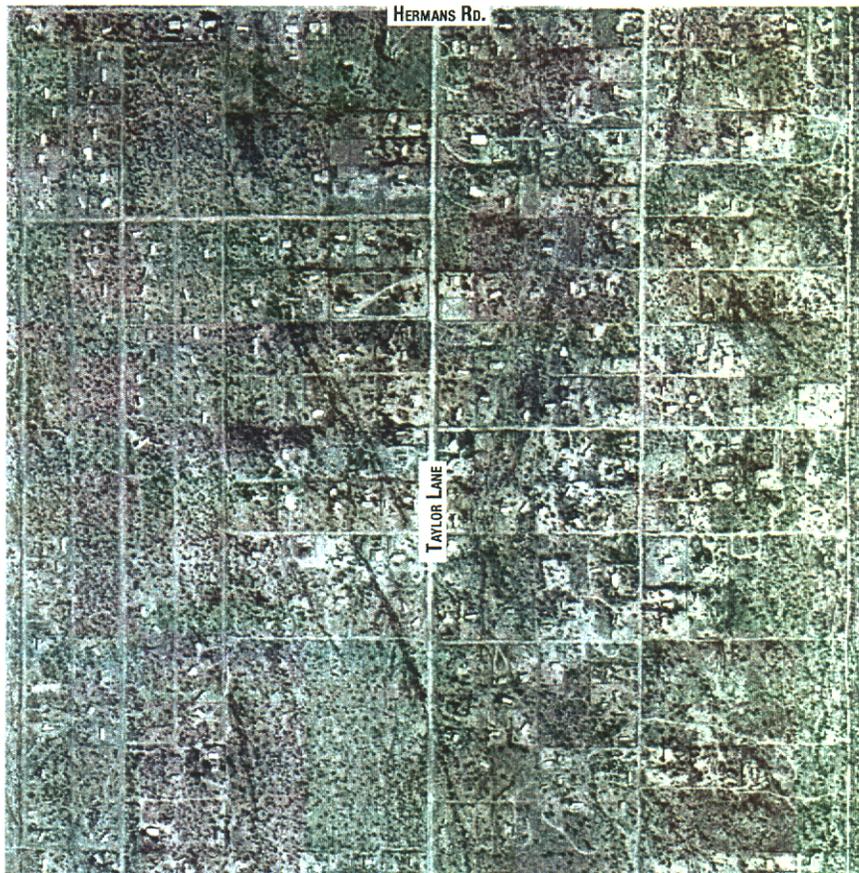
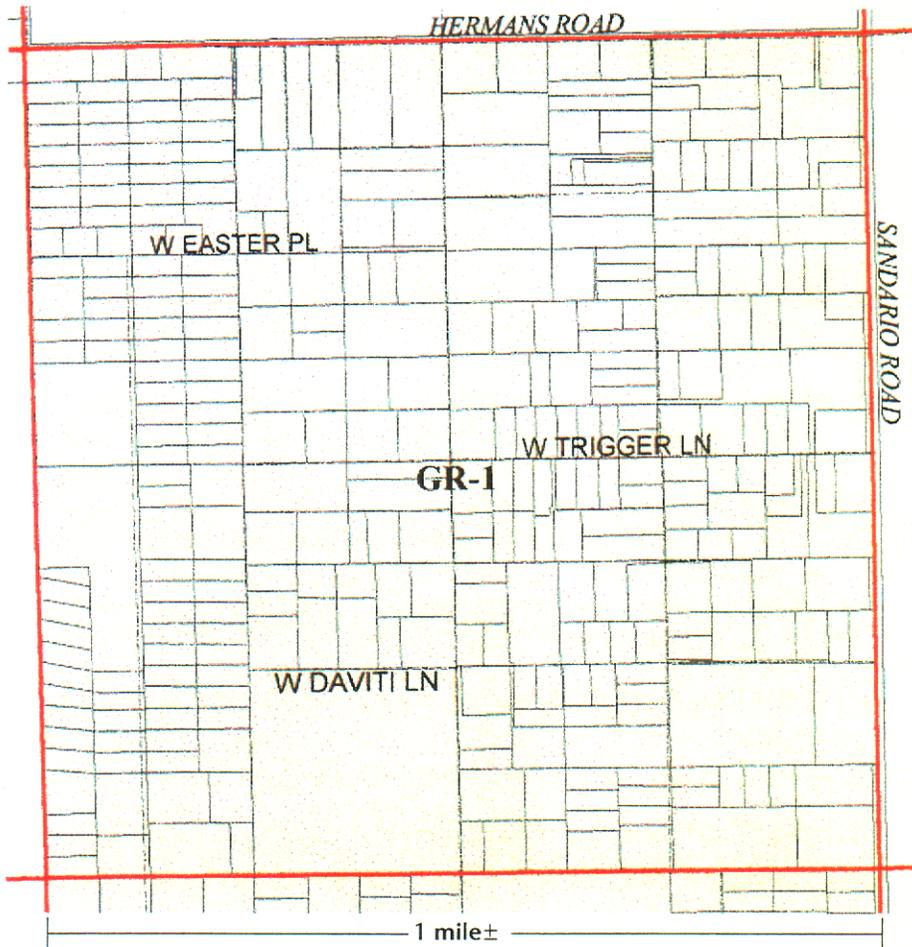
1"=1200 ±'

1 mile ±

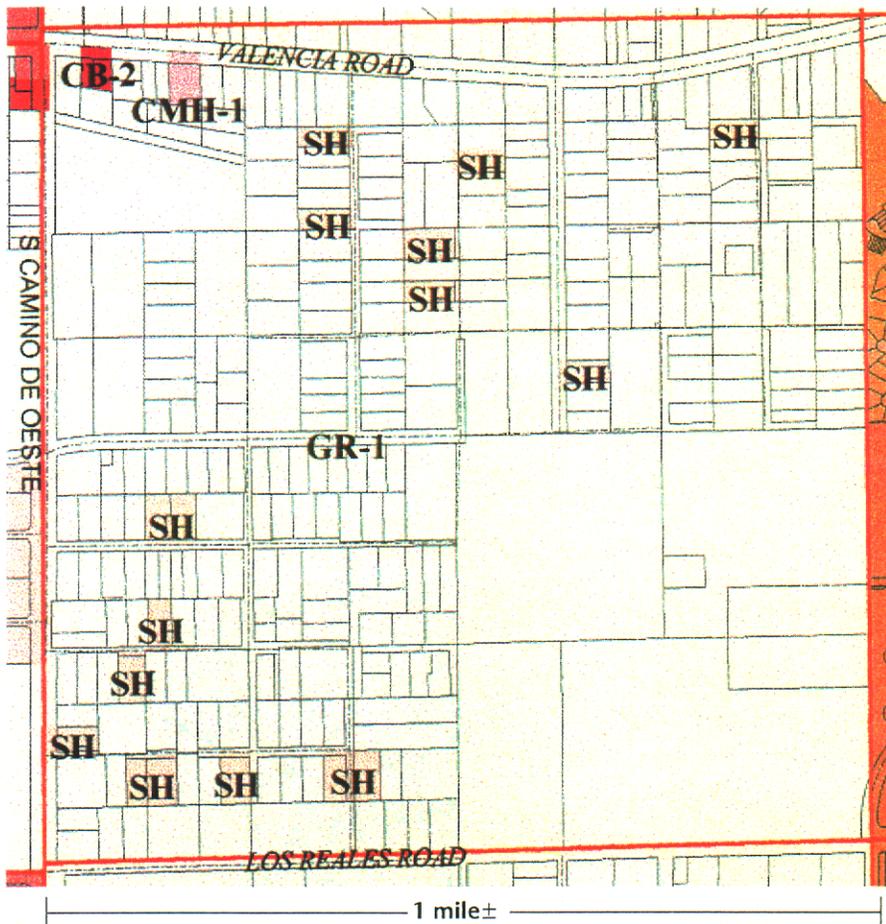


Pima County Aerial Photo 1998

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

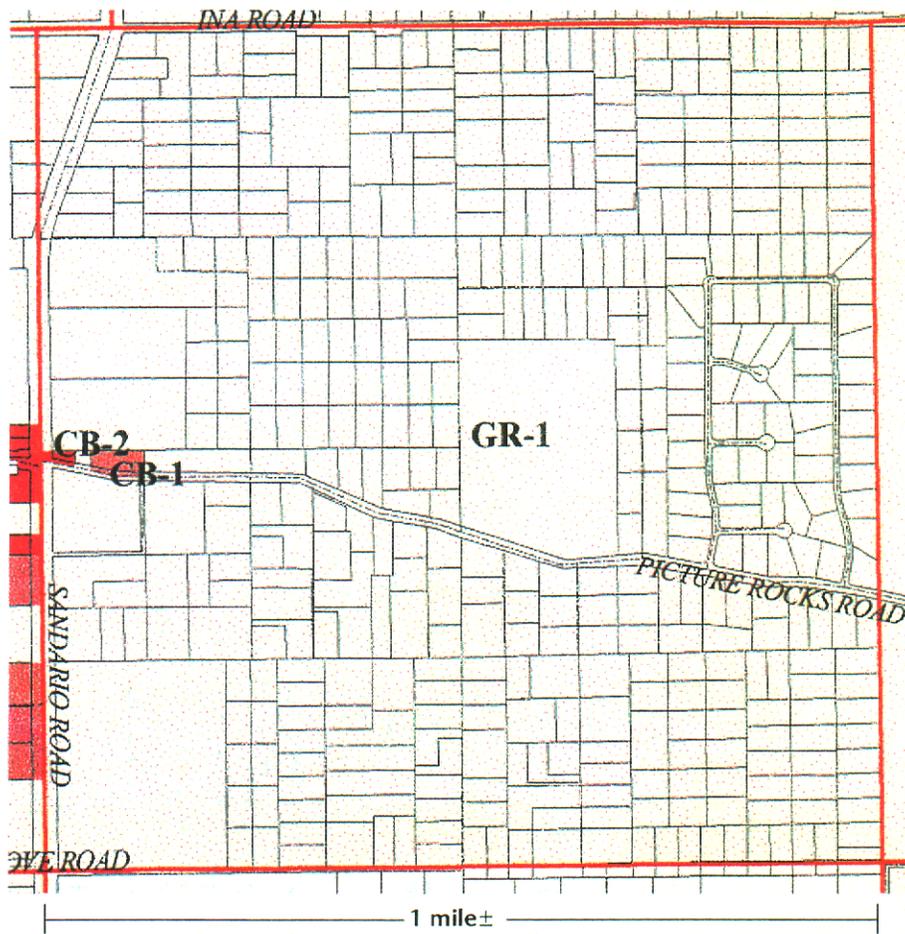


1 RAC Lot Split
Altar Valley
T15S R11E Section 28



LANDISCOR Aerial Photo 3/99

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

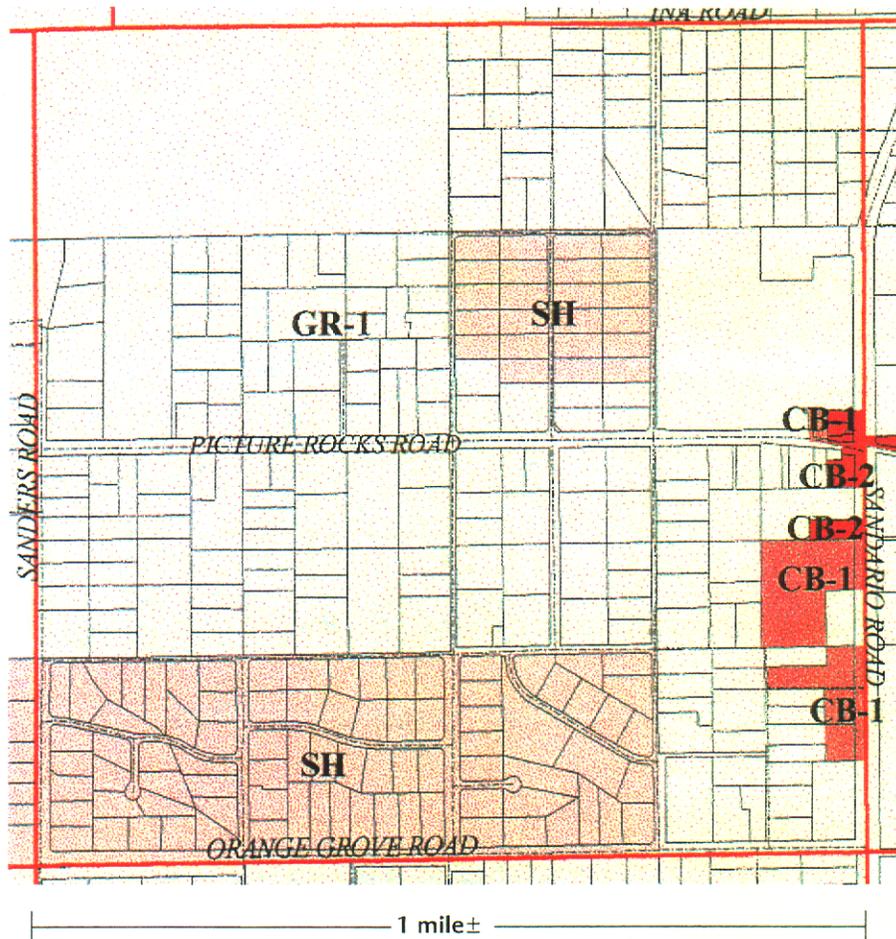


N
 1"=1200 ±'



LANDISCOR Aerial Photo 3/99

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



N
1"=1200 ±'



LANDISCOR Aerial Photo 3/99

Mixed Exurban
Avra Valley
T13S R11E Section 04

3. Service Demand Within the Infrastructure Service Boundary

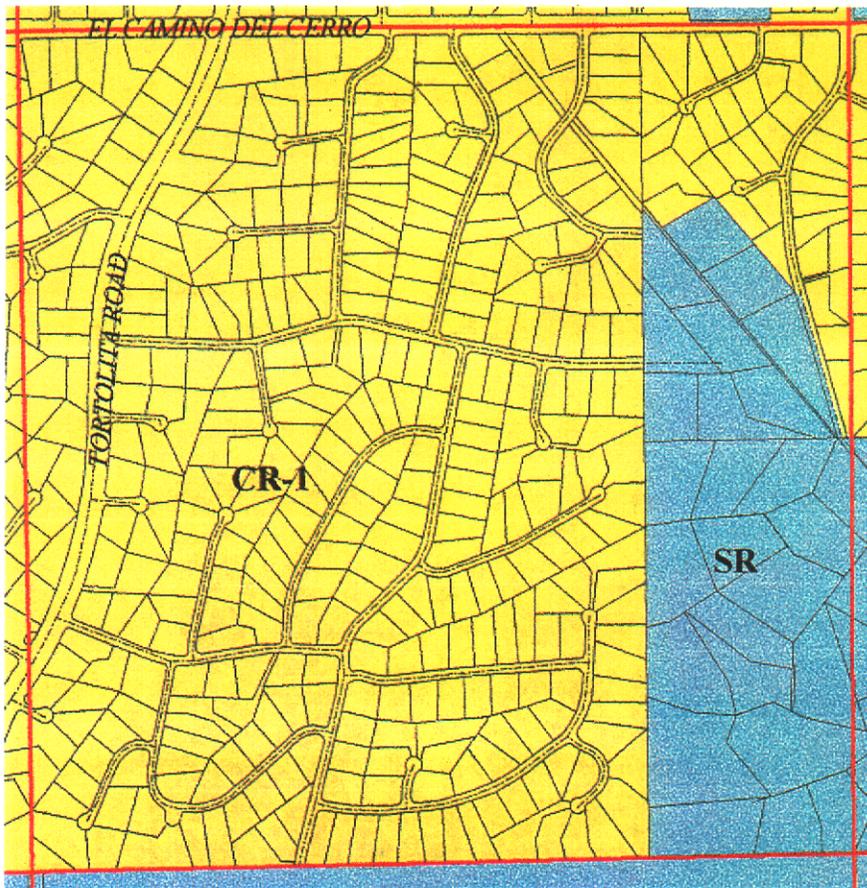
A. Snapshots of service demand in the areas inside the infrastructure service boundary --

This section reviews the actual experience of Pima County in collecting taxes and spending general fund money for deputy sheriff calls for service in areas found within the infrastructure service area boundary established by the sewer system service area.

The areas inside the infrastructure service boundary established by the sewer system service area tend to cover the cost of calls by the Sheriff's Department. Sheriff's Department calls represent only 18 percent of the county budget funded by the primary tax levy.

The five snapshots of service demand in the following pages demonstrate that when Pima County accommodates population as part of the regulated process and with affixed improvements and / or infrastructure, the cost of at least one major service is covered by the contribution of the taxes generated by that land use.

<u>LOCATION</u>	<u>PRIMARY TAXES PAID</u>	<u>COST DEPUTY SERVICES</u>	<u>DIFFERENCE</u>
1. Tucson Mnts	\$258,716 / section	\$44,310 for 211 calls	+ \$214,406
2. Catalina Hwy	\$272,449 / section	\$73,500 for 350 calls	+ \$198,949
3. River Road	\$802,338 / section	\$49,770 for 237 calls	+ \$752,568
4. LaCanada	\$295,130 / section	\$140,910 for 671 calls	+ \$154,220
5. First Avenue	\$620,246 / section	\$116,130 for 553 calls	+ \$504,116

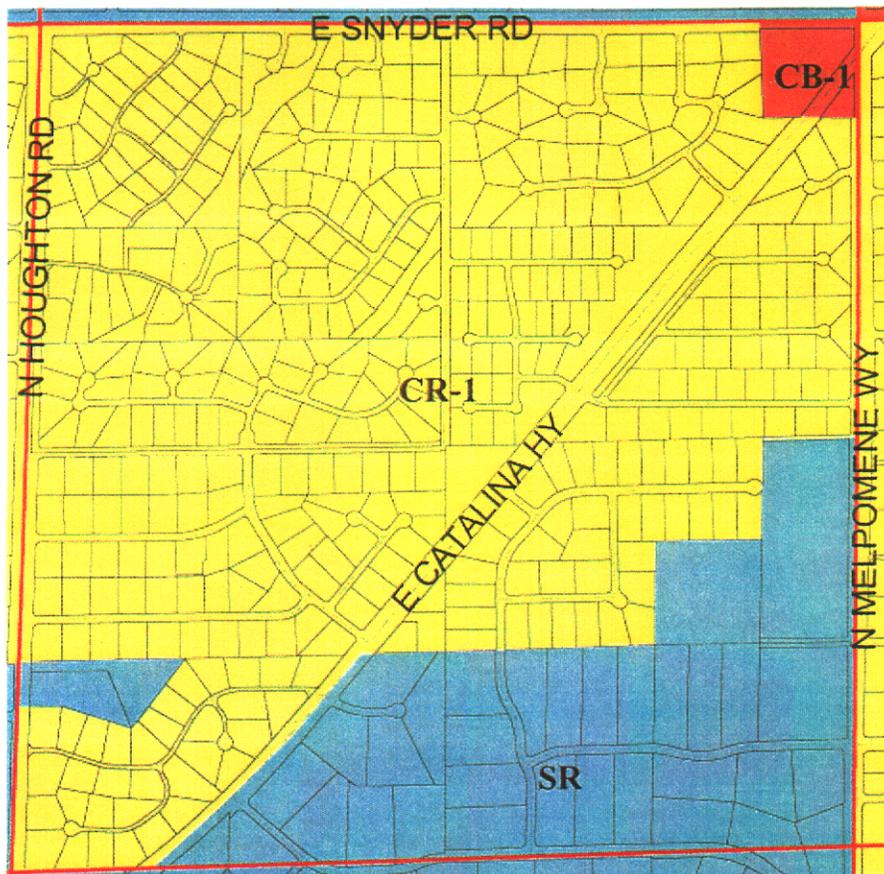


1"=1200 ±'



LANDISCOR Aerial Photo 3/99

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

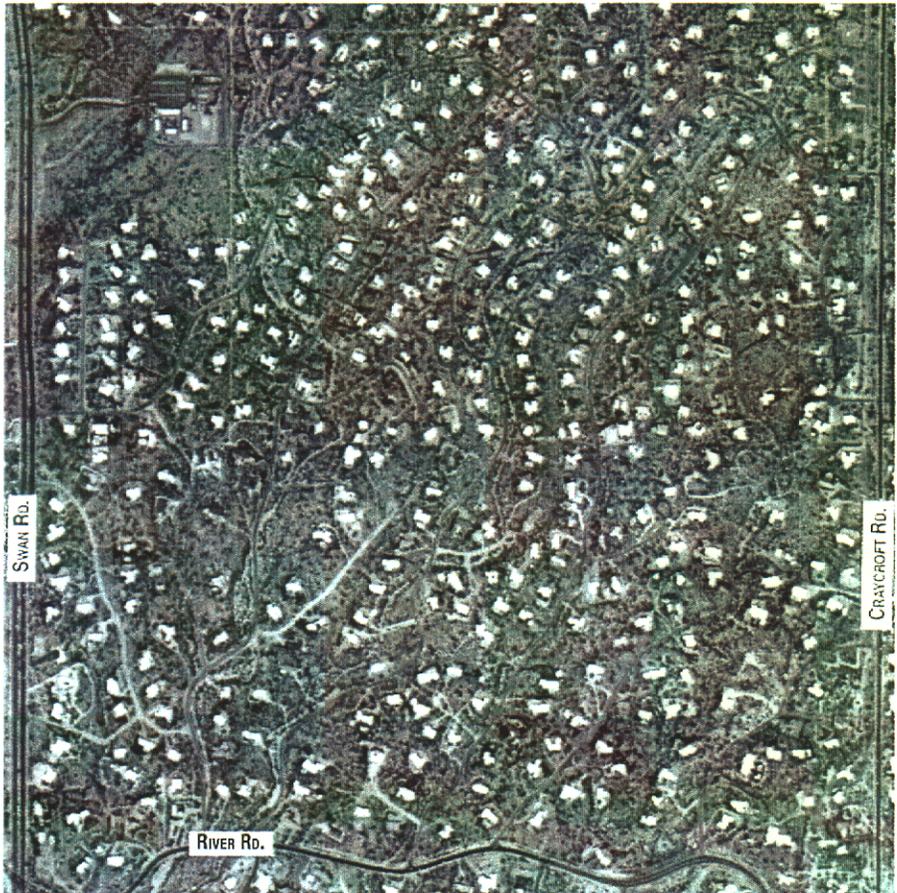
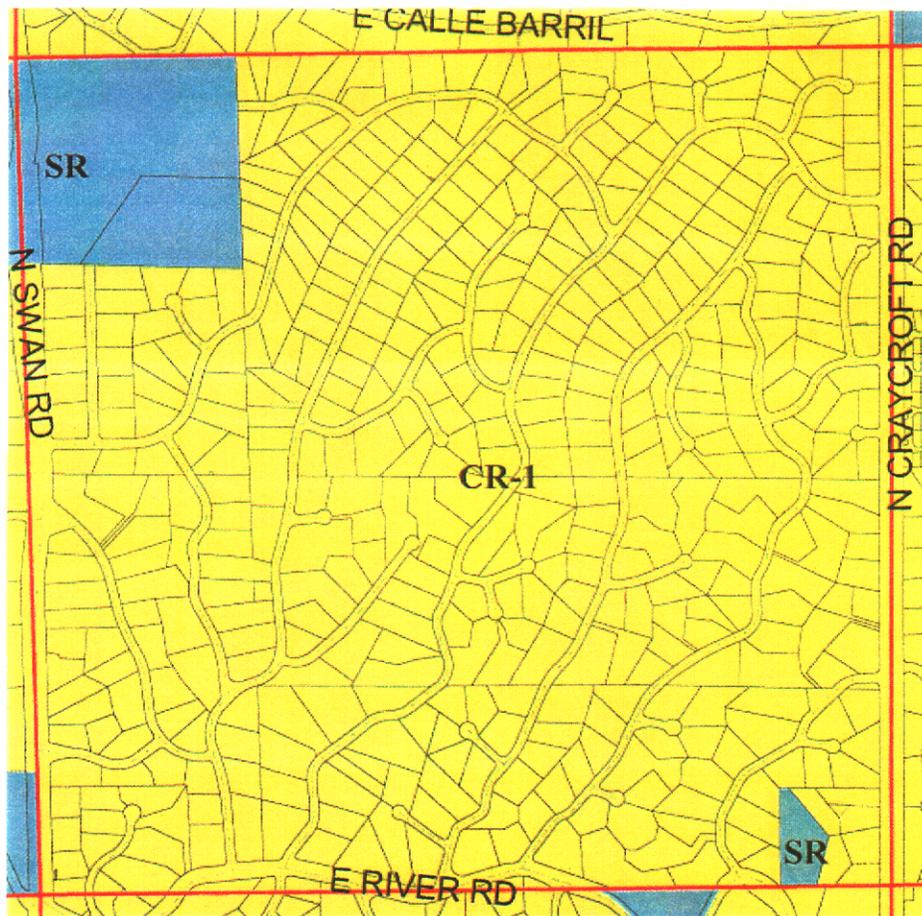


1" = 1200 ±'



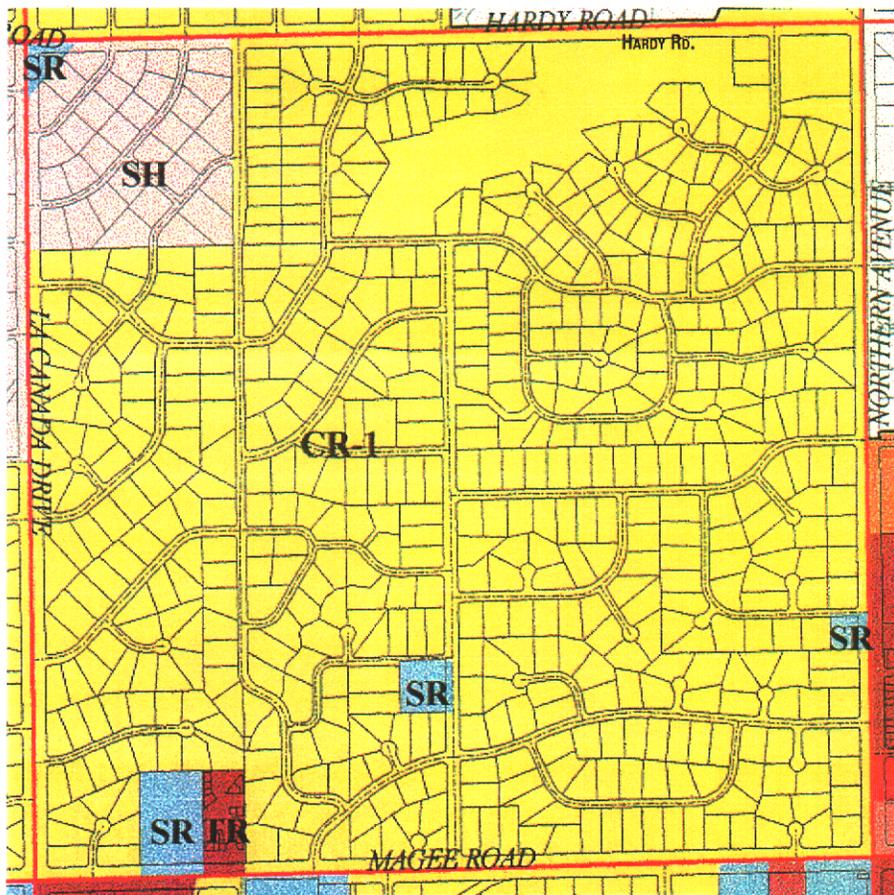
LANDISCOR Aerial Photo 3/99

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



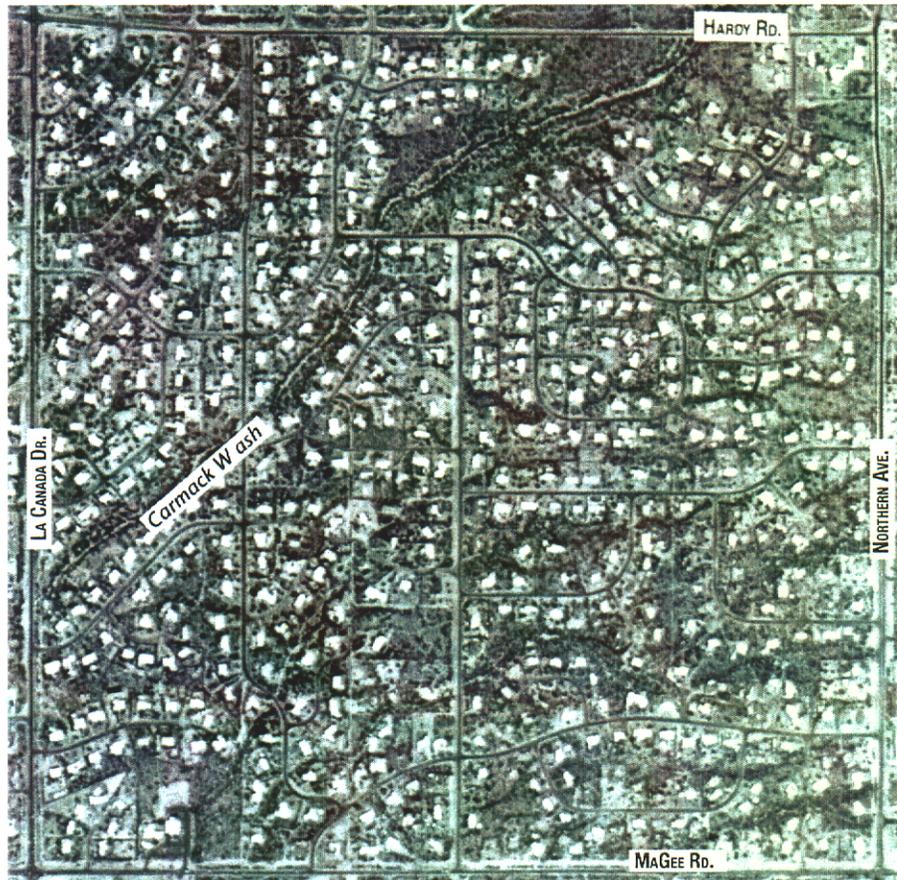
LANDISCOR Aerial Photo 3/99

Low Density Residential Plat
 Middle Santa Cruz
 T13S R14E Section 23



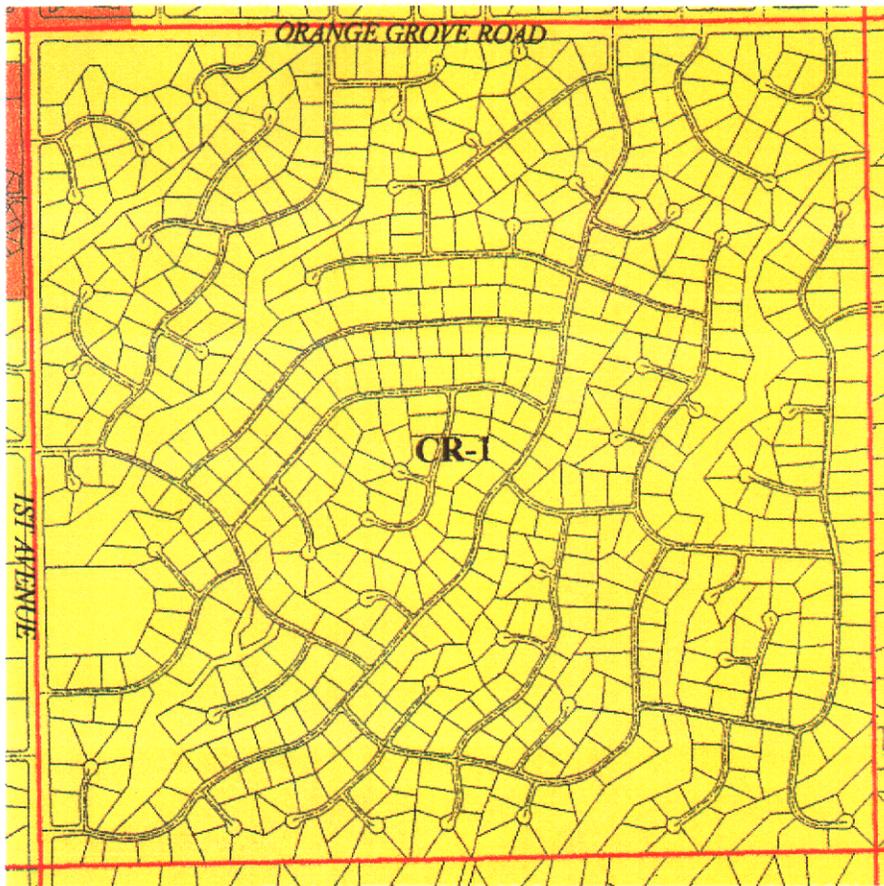
1"=1200 ±'

1 mile ±



LANDISOR Aerial Photo 3/99

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 ±



LANDISCOR Aerial Photo 3/99

Low Density Residential
Middle Santa Cruz
T13S R14E Section 07

B. Other services available and their relation to the infrastructure service area boundary -- A review of other services, both publicly funded services and private amenities, demonstrates that the boundaries of the infrastructure service area, established by the sewer system service area, tend to capture the majority of certain facilities and the majority of services.

- Public libraries are found more often in the center than on the edge of the urban areas.
- Health and hospital facilities are found in urban areas and along main streets and roads.
- Small parks and golf courses are centralized, with the exception of Green Valley and Oro Valley golf courses.
- The swimming pool map partially overlays the subdivision map.

A few data sets reflect these conclusions.

NUMBER of CULVERTS by URBANIZING AREA (2/13/01)

ARIVACA	18
CASAS ADOBES	371
CATALINA	21
FOOTHILLS	623
GREEN VALLEY	115
MARANA	9
ORO VALLEY	3
PICTURE ROCKS	8
SAHUARITA	21
SANTARITA	78
SOUTH VALLEY	57
TANQUE VERDE	211
TORTOLITA	12
TUCSON	67
<hr/>	
TOTAL	1614



Pima County Comprehensive Land Use Plan Eastern Pima County

Road System

-  Minor Roads
-  Major Streets
-  Township and Range
-  Administrative Boundaries

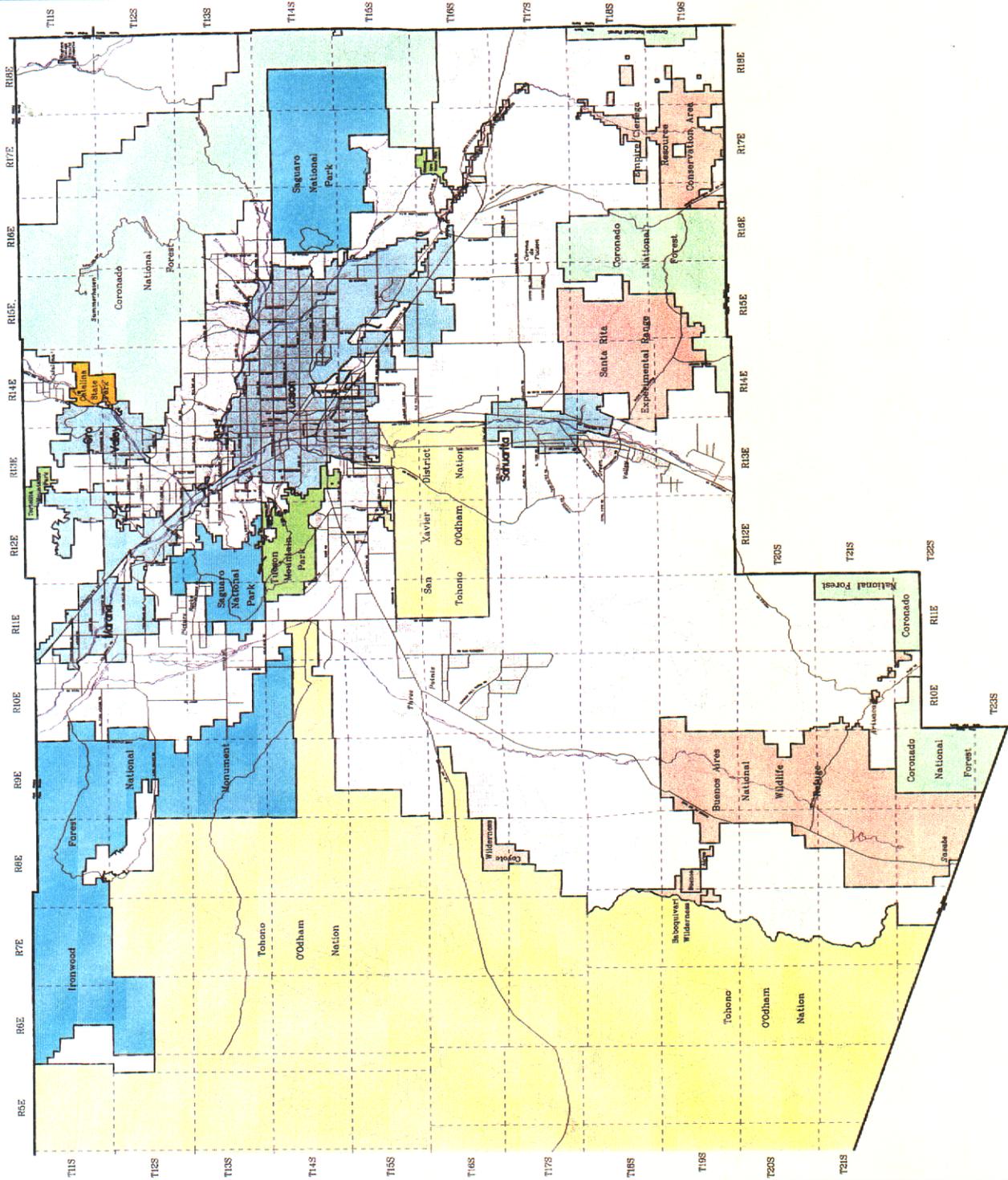


Scale 1:150,000





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Pima County Comprehensive Land Use Plan

Eastern Pima County

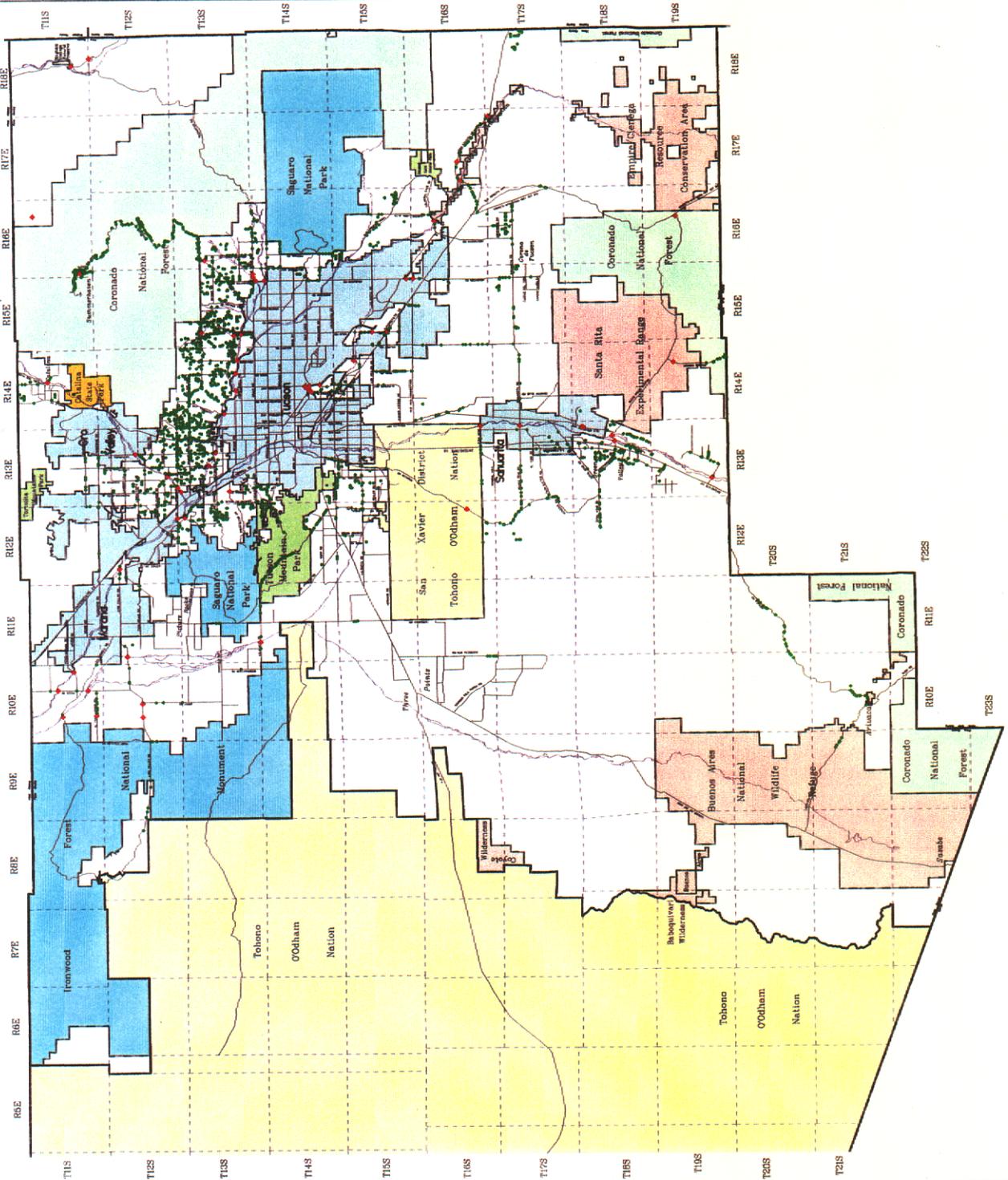
Bridges and Culverts

-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Bridges
-  Culverts

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Scale 1:180,000



LIBRARIES by URBANIZING AREA (2/15/01)

URBANIZING AREA	BRANCH
AJO	Ajo
ARIVACA	Caviglia-Arivaca
CASAS ADOBES	Nanini
CATALINA	Dewhirst-Catalina
FOOTHILLS	Dusenberry-River
GREEN VALLEY	Joyner-Green Valley
MARANA	Marana
SOUTH TUCSON	Lena-South Tucson
TUCSON	Columbus
TUCSON	El Pueblo Neighborhood Center
TUCSON	El Rio Neighborhood Center
TUCSON	Golf Links Library
TUCSON	Himmel
TUCSON	Kirk-Bear Canyon
TUCSON	Main
TUCSON	Mission
TUCSON	Valencia
TUCSON	Wilmot
<u>TUCSON</u>	<u>Woods</u>
TOTAL 11	

TOTAL NUMBER OF LIBRARIES BY URBANIZING AREA

19

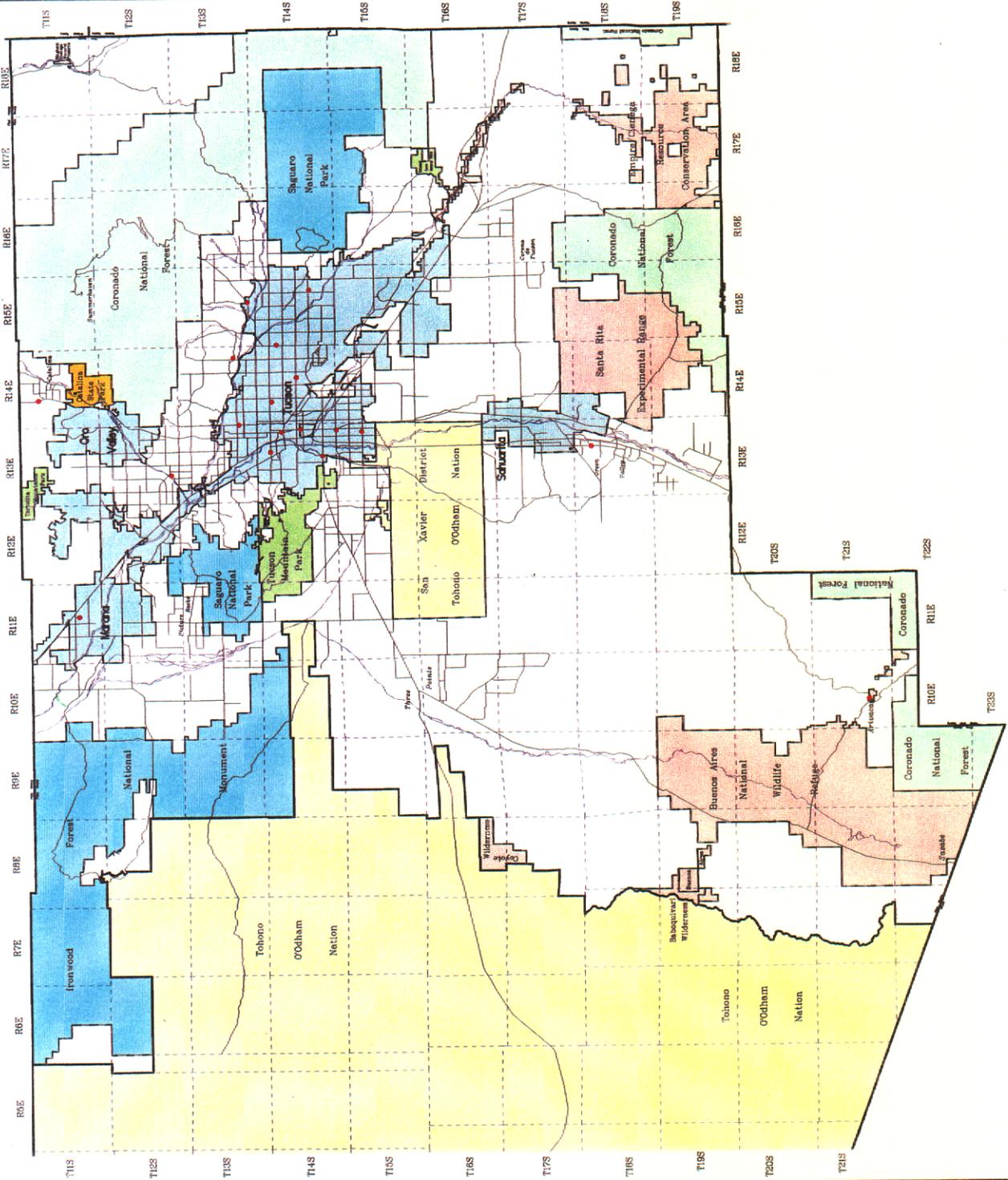
Pima County Comprehensive Land Use Plan

Eastern Pima County

Public Libraries

-  Libraries
-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Major Washes

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HOSPITALS by URBANIZING AREA (2/13/01)

URBANIZING AREA	NAME
CASAS ADOBES	Northwest Hospital
TUCSON	El Dorado Hospital and Medical Center
TUCSON	Kino Community Hospital
TUCSON	St. Joseph's Hospital
TUCSON	St. Mary's Hospital
TUCSON	Tucson Heart Hospital
TUCSON	Tucson Medical Center
TUCSON	University Medical Center
TUCSON	<u>Veterans Administration Hospital</u>
TOTAL	8

TOTAL NUMBER OF HOSPITALS BY URBANIZING AREA 9

NUMBER of FIRE STATIONS by URBANIZING AREA (2/13/01)

TOWN	
AJO	1
ADOBES	4
CATALINA	1
FOOTHILLS	2
GREEN VALLEY	2
MARANA	3
ORO VALLEY	2
SAHUARITA	1
SANTARITA	1
SOUTH TUCSON	1
SOUTH VALLEY	2
TANQUE VERDE	1
TUCSON	17
TOTAL	38

HEALTH FACILITIES by URBANIZING AREA (2/13/01)

URBANIZING AREA NAME OF FACILITY

AJO	Ajo Community Health CenterJ
ARIVACA	Arivaca United Community Health Center
GREEN VALLEY	PC Public Health & Medical Services - Green Valley Off.
PICTURE ROCKS	Picture Rocks Community Clinic
TUCSON	Archer Neighborhood Center
TUCSON	COPASA
TUCSON	Early Intervention
TUCSON	El Rio Neighborhood Center
TUCSON	Flowing Wells High School
TUCSON	Food Plus
TUCSON	HACER
TUCSON	Home Health Facility
TUCSON	Kino Community Hospital
TUCSON	Northwest Neighborhood Center
TUCSON	PC Public Health & Medical Services - Eastside Office
TUCSON	PC Public Health & Medical Services - Northside Office
TUCSON	PC Public Health & Medical Services - Southside Office
TUCSON	PC Public Health & Medical Services - Westside Office
TUCSON	PC Public Health & Medical Services Dept Facility
TUCSON	Posada Del Sol Nursing Home
TUCSON	Pueblo High School
TUCSON	Quincie Douglas Neighborhood Center
TUCSON	Sunnyside High School
TUCSON	University Medical Center
TOTAL	20

TOTAL HEALTH FACILITIES BY URBANIZING AREA 24

Pima County Comprehensive Land Use Plan

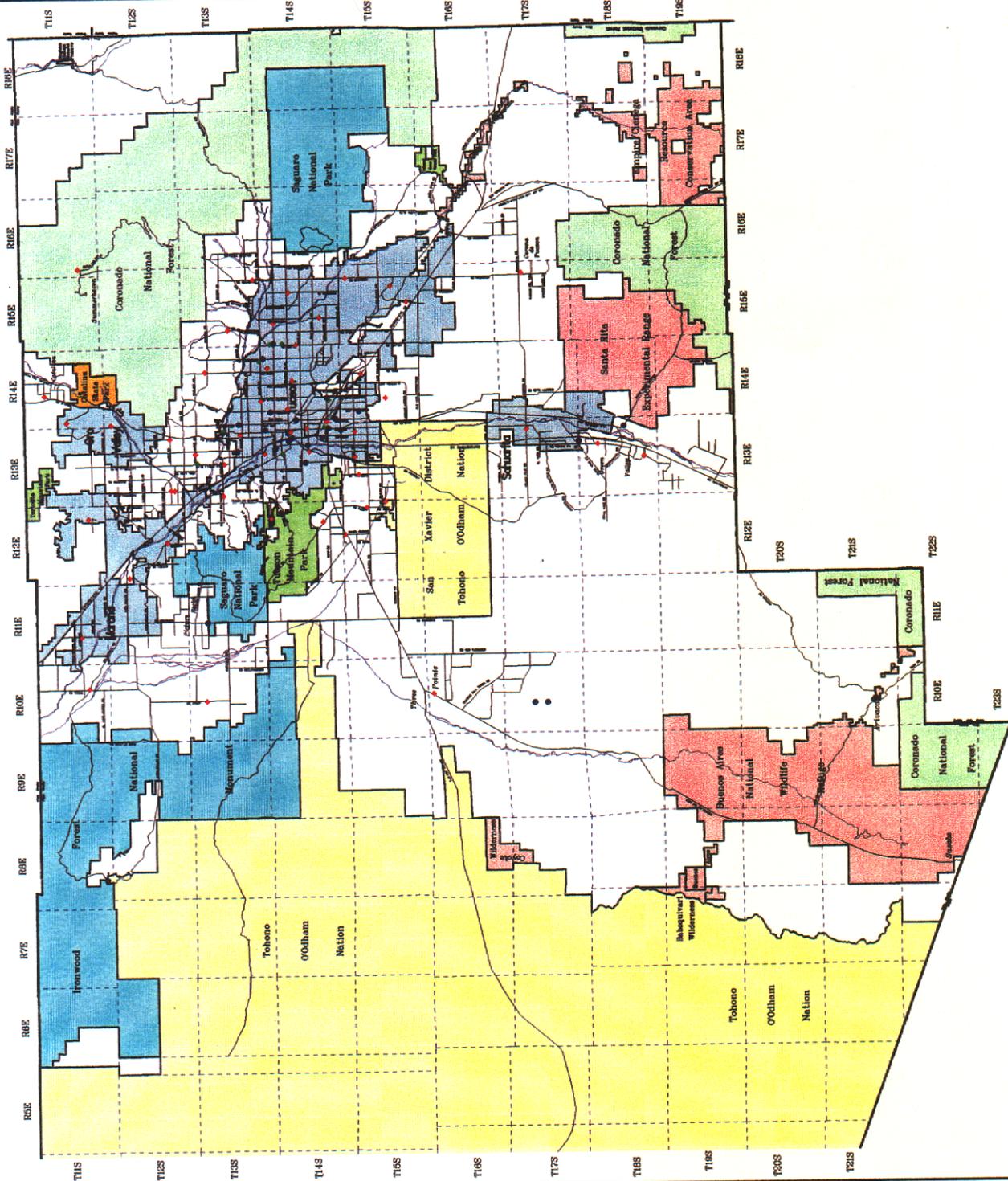
Eastern Pima County

Hospitals, Health Facilities, Fire Stations

- Major Streets
- Township and Range
- Administrative Boundaries
- Hospitals
- Health Facilities
- Fire Stations

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Scale 1:160,000



PARKS by SUBREGION, URBANIZING AREA & WATERSHED (2/16/01)

TOWN	FREQUENCY	ACRES
AJO	3	33
ARIVACA	1	9
CASAS ADOBES	5	44
CATALINA	2	11
FOOTHILLS	2	2
MARANA	1	36
ORO VALLEY	2	29
PICTURE ROCKS	1	38
PIMA COUNTY	8	540
SAHUARITA	2	39
SANTARITA	3	3,490
SOUTH TUCSON	2	1
SOUTH VALLEY	2	8
TANQUE VERDE	5	250
TORTOLITA	2	82
TUCSON	130	5,105
TOTAL		9,627

Pima County Comprehensive Land Use Plan Eastern Pima County

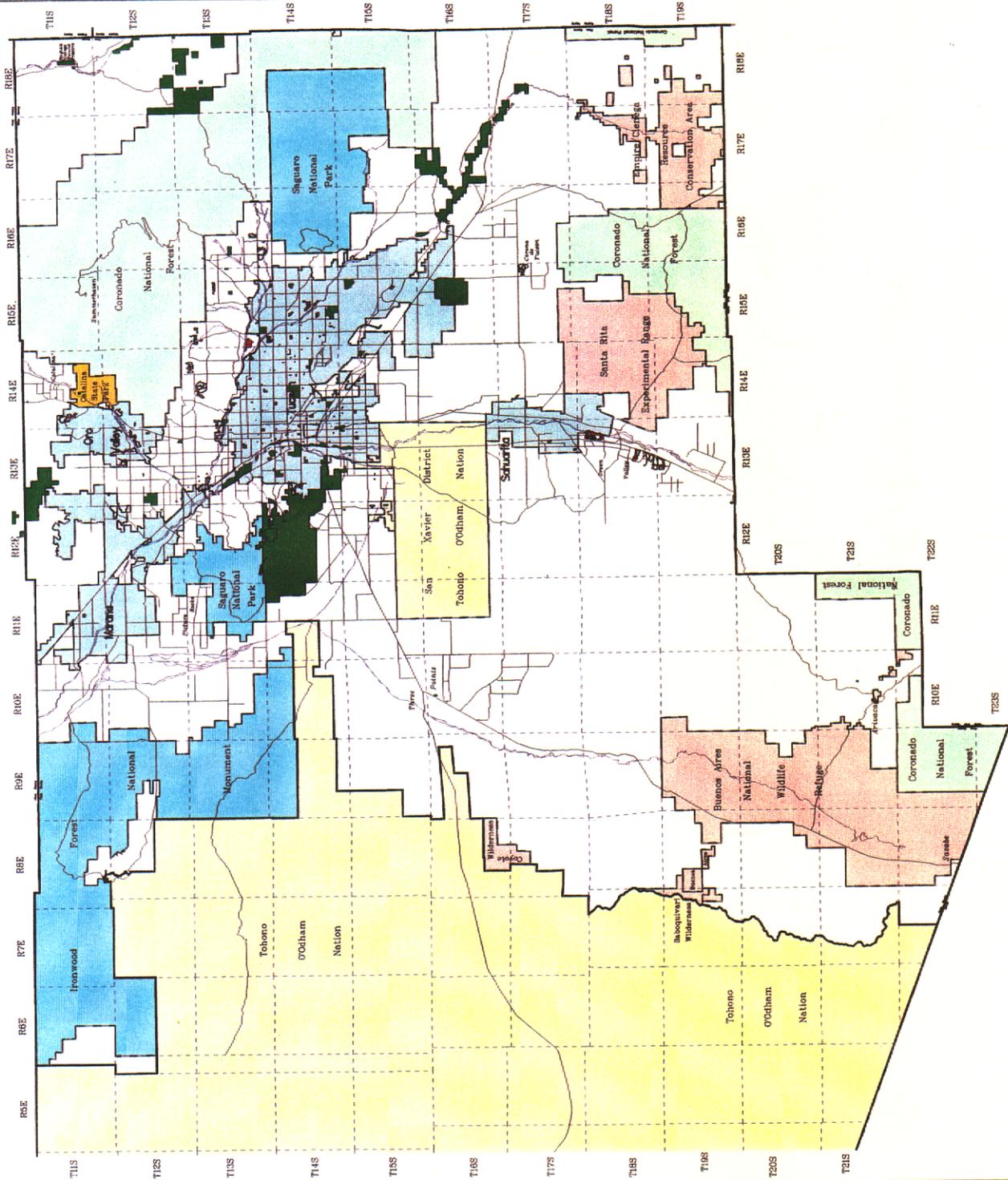
Parks and Golf Courses

-  Parks
-  Golf Courses
-  Major Streets
-  Township and Range
-  Administrative Boundaries
-  Major Washes

Scale 1: 100,000



This map was prepared as a study of the land use plan for the eastern portion of Pima County, Arizona. The map was prepared by the Pima County Planning Department, in cooperation with the Pima County Planning Commission. The map was prepared by the Pima County Planning Department, in cooperation with the Pima County Planning Commission. The map was prepared by the Pima County Planning Department, in cooperation with the Pima County Planning Commission.



SWIMMING POOLS by URBANIZING AREA (2/23/01)

URBANIZING AREA	# POOLS
AJO	8
CASAS ADOBES	3,333
CATALINA	43
FOOTHILLS	6,877
GREEN VALLEY	218
MARANA	353
ORO VALLEY	2,781
PICTURE ROCKS	45
SAHUARITA	150
SANTA RITA	64
SOUTH TUCSON	3
SOUTH VALLEY	79
TANQUE VERDE	2,646
TORTOLITA	166
TUCSON	12,185
TOTAL	28,951

SWIMMING POOLS by WATERSHED

WATERSHED	# POOLS
CIENEGA-RINCON	128
UPPER SANTA CRUZ	480
MIDDLE SANTA CRUZ	24,929
TORTOLITA FAN	5,885
ALTAR VALLEY	123
WESTERN PIMA COUNTY	8
TOTAL	31,607

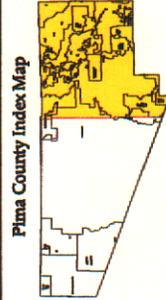
Pima County Comprehensive Land Use Plan

Eastern Pima County

Swimming Pools

-  Swimming Pools
-  Major Streets
-  Major Washes
-  Administrative Boundaries

Statistics:
 Count 31,607

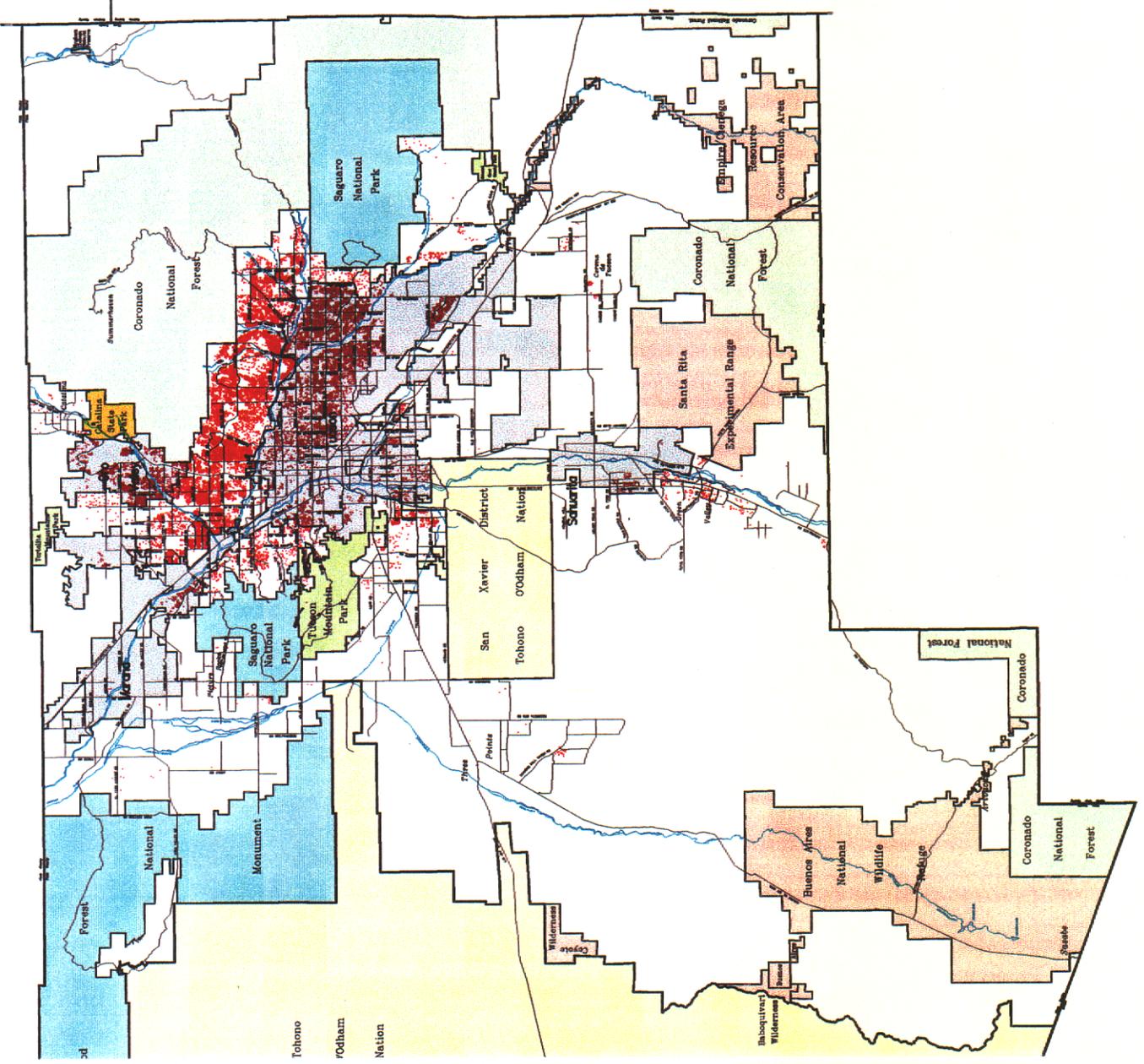


Index Map Scale 1:1,000,000

Scale 1: 150,000



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IX. Potential Policies and Strategies to Require Development to Pay a Fair Share

1. Pima County's Public Facility Funding System -- In Pima County, the only funding method that has kept pace with development impacts is essentially a concurrency approach where wastewater infrastructure is required to be in place in time to support development related impacts. The wastewater service area also functions as a rational delineation for infrastructure service area boundaries as allowed by state law.

2. Public Facility Funding System in Florida -- In Florida, state law calls for concurrency programs to fund a variety of public facilities. In Lee County, Florida, the Concurrency Management System, codified in the Land Development Code, ensures that public facilities and services needed to support development are available concurrent with the impacts of such development by providing that certain public facilities and services meet or exceed the standards established in the capital improvements plan and are available when needed for the development. The Lee County code conditions building permits on compliance with established level of service standards set forth in the Lee County Plan. A formal "determination of sufficient capacity" must be made for development projects by the County Manager or a designee of the Manager. The Code establishes the means of measuring level of service in relation to the location of the development for these services:

- Potable water supply and treatment capacity
- Sanitary sewer treatment and disposal capacity
- Surface water management
- Solid waste disposal
- Parks and recreation, regional and community parks
- Roads

A concurrency management system inventory and projections document sets out level of service standards and outlines the infrastructure capacity of various areas of the community.

3. School Concurrency -- Palm Beach County Florida and the local school districts implement a school concurrency system. This cooperative planning effort ensures that school capacity is available at the time of impact of residential development. The program addresses development issues that impact education such as levels of service for schools, school utilization, location of schools, ensuring infrastructure availability, and the financial feasibility of the school construction program.

4. Other Facilities and Services Addressed in Florida Growth Management Programs -- In addition to the facilities and services described above, Florida counties have programs to cover the costs of libraries, correction facilities, emergency services, fire services, and other public buildings.



X. Conclusion

The *Distribution of Fiscal Resources Study* is divided into ten sections which make the following major points.

I. Background

- State law calls for a cost of growth element to require development to pay a fair share of public facility costs. Pima County funds facilities in a variety of methods with the wastewater system coming the closest to achieving an effective strategy of concurrency so that the service is available when development impacts hit.
- State law allows unregulated development to escape infrastructure standards. This causes land to be developed in a way that consumes available land, accommodates population and leverages a service demand, but does not contribute in kind to the property tax base. Unregulated development also has resulted in an infrastructure deficit of staggering proportions that the community will one day have to face to bring roads and other facilities up to standard for health and public safety purposes.

II. Purpose of the Distribution of Fiscal Resources Study

- The purpose of the study is to describe the fiscal contribution and location of different residential and commercial land uses in Pima County so that the revenue tradeoffs of various land use types can be understood. The study also examines expenditure demands of land use types located within and outside of the rational infrastructure service area established by the regional sewer system service area.
- Given Pima County's fiscal circumstances and experience in funding public services, strategies for funding future services are proposed which would bring additional services up to the effectiveness of current wastewater funding methods.

III. County-wide Distribution of Fiscal Resources

- Pima County's tax base is supported to a surprising extent by the improvements to the land, and not the land itself.
 - Whereas the full cash value of Pima County in November of 2000 was \$35.3 billion, \$34.7 of this was found in Eastern Pima County; and \$34.2 billion (97 percent) was found in the urbanizing areas of Pima County, which cover only 1/12th of the County.
 - A similar distribution is found when actual taxes paid are measured.
-



IV. Residential and Commercial Components of Built Environment

- When the actual built environment is studied, we find that it covers a relatively small 165,275 acres, but contributes 79 percent of the total full cash value of Pima County.
- Commercial uses tend to contribute more than residential, with business centers having an average full cash value of \$586,489 per acre and mobile homes having a value of \$25,098.
- The highest value residential and commercial land uses are clustered in the urbanizing areas while the lowest value residential and commercial uses are scattered to the outer edges of the county.

V. Location of Residential Components of Built Environment

- Multi family housing covers 9 percent of the built environment but contributes 18 percent to the full cash value of the built environment. On average this use has a full cash value of more than \$340,000 per acre.
- Single family housing covers 60 percent of the built environment but contributes 67 percent to the full cash value of the built environment. On average this use has a full cash value of more than \$185,000 per acre.
- Mobile home uses cover 24 percent of the built environment but contribute 4 percent to the full cash value of the built environment. On average this use has a full cash value of \$25,000 per acre. The mobile home map is essentially a fiscal resource sink map for Pima County.

<u>LAND USE TYPE</u>	<u>AV FCVALUE/ ACRE</u>	<u>% FOOTPRINT</u>	<u>% TOTAL FCV</u>
Multi-Family	> \$ 340,000	9	18
Single Family	> \$ 180,000	60	67
Mobile Home	< \$ 25,000	24	4

- The study shows where mobile home residential uses can be found in Pima County. At the subregional level, Altar Valley has the most acres of mobile home residential use, followed by the Avra Valley subregion, and then the Cienega-Rincon area.
 - In the case of single family residences, improvements make up 74 percent of the value of single family residential uses, while land constitutes 26 percent of the full cash value. With multi-family residences, improvements make up 79 percent of the value and land constitutes 21 percent. With mobile homes, improvements make up 44 percent of the full cash value, while the land constitutes 56 percent of the full cash value.
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<u>LAND USE TYPE</u>	<u>% VALUE IMPROVEMENT</u>	<u>% VALUE LAND</u>
Single Family	74 percent	26 percent
Multi-Family	79 percent	21 percent
Mobile Home	44 percent	56 percent

- Over 70 percent of all single family residences are found within 16 urbanizing areas. The gross density of single family homes within each area is as follows:

<u>URBAN AREA</u>	<u>DENSITY</u>
South Tucson	6.8 homes per acre
South Valley	4.0 homes per acre
Tucson	4.0 homes per acre
Marana	3.0 homes per acre
Green Valley	2.9 homes per acre
Oro Valley	2.6 homes per acre
Ajo	2.2 homes per acre
Casas Adobes	2.0 homes per acre
Sahuarita	1.1 homes per acre
Foothills	1.0 home per acre
Catalina	1.1 acres per home
Santa Rita	1.6 acres per home
Tanque Verde	1.9 acres per home
Picture Rocks	3.3 acres per home
Tortolita	3.5 acres per home
Arivaca	8.0 acres per home

- Mobile homes are not found in high proportions within the urbanizing areas. A full 62 percent of mobile home residences are found outside the 16 urbanizing areas. As revenue and expenditure data shows, the map of mobile home use in Pima County is essentially a map of where Pima County is experiencing much greater expenditure burdens than it is receiving revenue.

<u>LAND USE TYPE</u>	<u>% FOUND WITHIN 16 URBANIZING AREAS</u>
Multi-Family	75 percent
Single Family	70 percent
Mobile Home	38 percent

VI. Location of Commercial Components of Built Environment

- The state law that defines the elements of the comprehensive plan promotes mixed use development. Traditionally, neighborhood concern has been voiced against including commercial uses near or within areas with residential uses. The chart below demonstrates that commercial uses tend to carry a much greater full cash value per acre than residential uses.

LAND USE TYPES	FULL CASH VALUE PER ACRE
Business centers	\$ 586,489 / acre
Malls and strip centers	\$ 508,573 / acre
Restaurants	\$ 393,106 / acre
Multi-family residences	\$ 341,868 / acre
Hotel, motel, resort	\$ 340,328 / acre
Grocery, retail, convenience	\$ 283,480 / acre
Single family residences	\$ 185,886 / acre
Warehouses / industrial	\$ 154,129 / acre
Mobile homes	\$ 25,098 / acre (\$12,820 / home)

VII. Combining the Components in Land Use Decision Making -- Revenue Tradeoffs

- This section compares and contrasts unregulated and regulated land uses to show the various fiscal consequences that result from land use decisions that involve differences in (1) infrastructure investment, (2) density, and (3) mixed use. Two unregulated areas and four mixed use sections are described. Increased density and mixed use in the regulated areas increases the tax base benefit, but clustered development with greater functional open space areas can have the highest benefit to the tax base.
- Resort, residential and commercial land use and is shown for comparison purposes. The taxes paid by one 640 acre section of land in resort use almost equals the taxes paid by the entire 318,535 acre Cienega-Rincon watershed: the resort land use paid \$1.35 million while the Cienega Rincon watershed generated \$1.59 million. This demonstrates the extent to which the tax base is upheld by improvements to land, not the land itself.

VIII. Service Demand Inside and Out of Infrastructure Service Area Boundaries

- State law allows Pima County to plan for and regulate infrastructure service area boundaries beyond which the County may limit or prescribe conditions on the publicly financed extension of water, sewer and street improvements. Regulations must include the procedure for determining the initial infrastructure boundary and a method and procedures for adjusting the infrastructure service area boundaries.
- Currently, from the perspective of maintaining the tax base and ensuring proper infrastructure investment at the time of development, Pima County has an effective service area, and an ineffective service area. The boundary between the two areas is drawn by the location of the sewer system. There is a near one-to-one relationship between the percent of taxes paid by watershed, and the percent that each watershed has in sewer system infrastructure.

PERCENT OF TOTAL TAXES PAID COMPARED TO PERCENT REGIONAL SEWER SYSTEM		
WATERSHED	PERCENT OF TOTAL TAXES	PERCENT SEWER SYSTEM
Middle Santa Cruz	77 %	78.8 %
Tortolita Fan	14.6 %	13.4 %
Upper Santa Cruz	5.4 %	5.5 %
Altar Valley	1.3 %	2.3 %
Avra Valley	0.8 %	0 %
Cienega Rincon	0.77 %	0 %
Middle San Pedro	0.02 %	0 %

- The footprint of this regional infrastructure system closely matches the footprint of the area reflected in the maps showing taxes paid in Eastern Pima County and land that has the highest full cash value. The map of subdivisions provides the blueprint for the areas of highest fiscal resource value in Pima County. The sanitary sewer system map overlays most of the subdivision map. The sanitary sewer system service area map serves as a starting point for a rational delineation of a service area boundary for Pima County.

- Service demand outside the infrastructure service area boundary -- Unregulated development accounts for up to 40 percent of the way Pima County accommodates population growth, and 62 percent of mobile home land use occurs outside of the boundaries of the 16 urbanizing areas of Pima County.

- The 2000 census shows that in watersheds where Pima County is receiving very little in tax revenue, we are accommodating substantial populations of residents. Avra Valley, which covers 221,404 acres but paid about the same in taxes as two sections (or 1280 acres) of regulated development in Green Valley, is accommodating a population of 24,506. The Cienega-Rincon watershed has nearly the same financial portfolio as Avra Valley and approximately the same population, but it covers 318,535 acres. Altar Valley, which sweeps across 713,000 acres, paid about the same in taxes as 3 sections (or 1,920 acres) of regulated development in unincorporated Pima County, is accommodating almost 50,000 people.

- The areas outside the infrastructure service boundary established by the sewer system service area tend not 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 far flung areas -- including expensive services such as health care and the justice system -- are further costs that are not covered by the contribution that this land use makes to Pima County. The six snapshots of service demand in the following pages demonstrate that when Pima County accommodates population outside of the regulated process and without infrastructure, the cost of services out paces the contribution of the taxes generated by that land use.

<u>LOCATION</u>	<u>PRIMARY TAXES PAID</u>	<u>COST DEPUTY SERVICES</u>	<u>SHORTFALL</u>
1. Arivaca	\$9,706 / section	\$39,270 for 187 calls	- \$29,564
2. Three Points	\$24,567 / section	\$37,800 for 180 calls	- \$13,233
3. Taylor Lane	\$43,108 / section	\$62,790 for 299 calls	- \$19,682
4. Southwest	\$43,669 / section	\$189,210 for 901 calls	- \$145,541
5. Picture Rocks	\$74,250 / section	\$125,580 for 598 calls	- \$51,330
6. Picture Rocks	\$76,449 / section	\$108,570 for 517 calls	- \$32,121

- Service Demand Within the Infrastructure Service Boundary -- The areas inside the infrastructure service boundary established by the sewer system service area tend to cover the cost of calls by the Sheriff's Department.

<u>LOCATION</u>	<u>PRIMARY TAXES PAID</u>	<u>COST DEPUTY SERVICES</u>	<u>DIFFERENCE</u>
1. Tucson Mnts	\$258,716 / section	\$44,310 for 211 calls	+ \$214,406
2. Catalina Hwy	\$272,449 / section	\$73,500 for 350 calls	+ \$198,949
3. River Road	\$802,338 / section	\$49,770 for 237 calls	+ \$752,568
4. LaCanada	\$295,130 / section	\$140,910 for 671 calls	+ \$154,220
5. First Avenue	\$620,246 / section	\$116,130 for 553 calls	+ \$504,116

- A review of other services, both publicly funded services and private amenities, demonstrates that the boundaries of the infrastructure service area, established by the sewer system service area, tend to capture the majority of certain facilities and the majority of services. The road system is concentrated in the urban and urbanizing areas.

Public libraries are found more often in the center than on the edge of the urban areas. Health and hospital facilities are found in urban areas and along main streets and roads. Small parks and golf courses are centralized, with the exception of Green Valley and Oro Valley golf courses. The swimming pool map partially overlays the subdivision map.

IX. Potential Policies and Strategies to Require Development to Pay its Fair Share

- In Pima County, the only funding method that has kept pace with development impacts is essentially a concurrency approach where wastewater infrastructure is required to be in place in time to support development related impacts. The wastewater service area also functions as a rational delineation for infrastructure service area boundaries as allowed by state law.
 - In Florida, state law calls for concurrency programs to fund a variety of public facilities. This ensures that public facilities and services needed to support development are available concurrent with the impacts of such development by providing that certain public facilities and services meet or exceed the standards established by the County. Service potentially covered by concurrency policy include:
 - Potable water supply and treatment capacity
 - Sanitary sewer treatment and disposal capacity
 - Surface water management
 - Solid waste disposal
 - Parks and recreation, regional and community parks
 - Roads
 - Schools
 - Libraries
 - Correction facilities
 - Emergency services
 - Fire services, and
 - Other public buildings
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