



## 2018 LPM

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### **TAXATION, FEES & BONDS**

When considering taxation and budgeting, governmental entities should manage available resources within the limits of funding provided. Any surplus should not be expended in order to protect the following years' budget allocation, but should be returned to the general fund.

### **TAXATION POLICY**

#### **The Tucson Association of REALTORS® shall:**

1. Review and provide input on the budgetary processes of government while evaluating expenditures or increased taxation.
2. Evaluate funding mechanisms for transportation and transportation plans.
3. Advocate that any funding sources shall be expended only for the purpose for which they were created.
4. Support parity in the valuation and taxation of all real property types.
5. Encourage the identification of and evaluate government owned properties which are not meeting their highest and best use or serving other public interests and encourage the disposition of such properties at fair market value in order to broaden the tax base and increase revenues.
6. Support parity in the tax rates between individual counties.
7. Monitor and, if necessary, identify abuses in procedures and expenditures of budgeted funds.

### **FEES and TAXES**

#### **The Tucson Association of REALTORS® shall oppose:**

1. The practice of disguising taxes as fees, permits or licenses.
2. Any unreasonable fees or charges for permits or licenses.
3. Any taxes, fees or permits that are discriminatory or unreasonable.
4. The creation of a real estate transfer tax or professional/personal services tax.

**The Tucson Association of REALTORS® shall monitor:**

1. The creation of any new, or increase(s) to existing, impact fee(s).
2. Residential and Commercial Rental Sales Taxes
3. Internet based sales taxes
4. Any new or increase to existing real estate related taxes, fees, permits or licenses.
5. The practice of governmental entities of taking ownership of private properties and removing them from the tax rolls.

**PUBLIC BONDS**

**The Tucson Association of REALTORS® shall:**

1. Request that all proceeds resulting from public bonds, including interest, shall be accounted for and expended for their intended purpose only.
2. Evaluate bond and tax over-ride elections.
3. Monitor and, if necessary, identify abuses in procedures and expenditures of public bonds.

**WATER**

**The Tucson Association of REALTORS® shall monitor:**

1. The management of water resources, delivery and implementation of the ground water code by the Department of Water Resources.
2. Efforts to improve groundwater quality and prevent contamination of groundwater.
3. Efforts to study or further regulate flood plains.
4. Any redefinition or changes to the use of "effluent."
5. The quality of water intended for human consumption.
6. The establishment of water quality criteria for pesticides or other contaminants which have yet to be quantified.
7. Aquifer protection.
8. The regulation, treatment, and handling of septic system waste.

9. Rain water harvesting.
10. Grey water.
11. Policy that impacts water from any source.

**The Tucson Association of REALTORS® shall:**

1. Support the concept that access to water is an integral portion of a property's value which affects the usability and value of real estate.
2. Support effective use of the CAP allocation.
3. Support effective use of effluent.

**HAZARDOUS WASTE**

**The Tucson Association of REALTORS® shall monitor:**

1. Hazardous materials and waste regulation.
2. Petroleum container and delivery regulations.
3. The treatment and handling of waste materials and recyclables.

**AIR**

**The Tucson Association of REALTORS® shall monitor:**

1. Regulation of both commercial and residential emissions.
2. Regulation pertaining to radon gas.

**PLANNING AND ZONING**

**SUBDIVISIONS**

**The Tucson Association of REALTORS® shall monitor:**

1. The subdivision process and where appropriate support the efficient approval of subdivision plats, solutions to eliminate unnecessary time delays and excessive costs.
2. The efficient processing of permits or any related approvals.

**ZONING**

**The Tucson Association of REALTORS® shall:**

1. Support the concept that the granting of zoning is a legislative act and that no committee, panel, board or organization shall prevent the zoning matter from being given an open, fair and timely hearing before the appropriate legislative body.
2. Support the concept of infill development.
3. Support the concept of mixed use development.

## **PROPERTY RIGHTS**

### **The Tucson Association of REALTORS® shall monitor:**

1. Proposed changes in zoning or health codes or the enforcement thereof that restrict private property rights.
2. The implementation and impact of the Endangered Species Act.
3. Any changes to policy that impact air use or air rights over private property.

### **The Tucson Association of REALTORS® shall:**

1. Oppose any taking of private property through eminent domain for private use.
2. Support the elimination of any sign code which unfairly restricts private property rights or which may diminish the value, use or transferability of real estate.

## **OTHER**

### **The Tucson Association of REALTORS® shall:**

1. Monitor regulation of aesthetic matters through the implementation of zoning, health or other ordinances.
2. Monitor application of the concepts of "infrastructure capacity" and "sustainability via zoning, health and other ordinances.
3. Monitor any mandatory inspection, rehabilitation or retrofitting programs by a governmental entity as a prerequisite to the transfer or leasing of real estate.
4. Identify and evaluate opportunities for privatization of the delivery of government services.
5. Monitor building codes.
6. Evaluate referendum elections and initiatives.
7. Monitor and evaluate annexations.

8. Oppose any regulation or ordinance which imposes a direct or indirect requirement upon the sale, lease or transfer of real property without any inherent benefit to the buyer, seller, lessor or lessee.

9. Shall monitor changes to zoning code implementation in technical manuals as it relates to zoning code.

**The Tucson Association of REALTORS® may:**

Take a position and/or action in support of, or opposition to, any local government action, opinion or proposal which could impact private property rights, the real estate industry, or affect the overall economic development and quality of life of our community.