

**Town of Marana, Arizona  
Development Fee Update**

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**Streets Facilities  
Infrastructure Improvements Plan**

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**Public Report  
Final**

Prepared by:

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**In collaboration with  
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As Adopted by Council Action under Resolution No. 2014-010

**February 11, 2014**



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## Identification of Changes

The contents of this report have changed slightly since the November 7, 2013 publication of the Streets Infrastructure Improvements Plan Draft Report for public review. In response to comments received and final review by the project team, the following changes are contained in this Final Report.

1. The mobile home land use category has been removed because the fee is virtually the same as single family residence (SFR) when credits are taken into consideration.
2. The trip generation analysis for industrial land uses showed little differentiation between building size categories. Accordingly, all industrial uses are consolidated into a single category.
3. A retail land use category less than 3,000 square feet has been added.
4. A retail land use category greater than 200,000 square feet has been added.
5. In Exhibit 2, the project limits for Tangerine Farms Road (Segment 3) has been revised to Marana Road instead of I-10. This reduces the project length by 0.2 miles and project costs by \$1.3 million.
6. An expanded table of construction sales tax by land use category is provided and documented in Appendix B.
7. The discussion of HURF credit has been expanded. The amount of HURF credit itself has not changed.
8. A final determination was made that legacy roads will be included for either outstanding credit balance or the remaining debt service, on a case by case basis.
9. A listing of prepares and their professional credentials is provided in Appendix A.
10. The document is sealed by a professional registrant to attest to the capital costs associated with proposed projects.

The contents of this report have changed slightly on February 11, 2014 during the adoption of Resolution No. 2014-010.

1. Exhibit 2 was corrected and updated regarding legacy roads.
2. Exhibit 6 was removed due to conflict with the updated and expanded appendix B.

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EXPIRES 6-30-2015

## **Introduction**

The Town of Marana collects development fees to offset some of the infrastructure costs associated with growth. The Town currently charges fees for both street facilities and parks and recreational facilities, and intends to continue doing so. In order to continue the fees, the Town must comply with Arizona Revised Statute (ARS) §9-463.05. In so doing, the Town will be preparing new development fee studies, project lists, fee schedules, and a Town ordinance.

The statute, which codifies Senate Bill 1525, includes major changes in development fee assessment procedures and programs. The statute limits the types of “necessary public services” which development fees can fund. A municipality must develop two preliminary products prior to calculating the fees for each service category: a set of land use assumptions and an infrastructure improvement plan (IIP).

As defined in ARS §9-463.05(T)6, “ ‘Infrastructure Improvements Plan’ means a written plan that identifies each necessary public service or facility expansion that is proposed to be the subject of a development fee and otherwise complies with the requirements of this section, and may be the municipality's capital improvements plan.

This report is a required document that identifies the infrastructure needs for street facilities. The analysis covers arterial and major collectors only, as lower classification roads are internal to development and built during the development process. The analysis will be used in the subsequent calculation of development fee rates.

The land uses that we used to evaluate infrastructure needs were documented in the companion Land Use Assumptions report, published separately. The quantification of future land uses estimate new development within the service areas from which development fees will be assessed.

### ***Allocation of Growth within Service Areas***

As defined in ARS §9-463.05 (T)9, “ ‘Service area’ means any specified area within the boundaries of a municipality in which development will be served by necessary public services or facility expansions and within which a substantial nexus exists between the necessary public services of facility expansions and the development being served as prescribed in the infrastructure improvement plan.”

There are three current service areas: Northeast, Northwest, and South. The Town will continue to use the current service areas with very minor change. A map of these service areas is shown in Exhibit 1.



## **Necessary Public Services-Existing Needs**

As required in ARS §9-463.05(E)1 a set of “necessary public service” must meet the following criteria:

“A description of the existing necessary public services in the service area and the costs to upgrade, update, improve, expand, correct or replace those necessary public services to meet existing needs and usage and stricter safety, efficiency, environmental or regulatory standards, which shall be prepared by qualified professionals licensed in this state, as applicable.”

In addition, ARS §9-463.05(E)2 requires:

“An analysis of the total capacity, the level of current usage and commitments for usage of capacity of the existing necessary public services, which shall be prepared by qualified professionals licensed in this state, as applicable.”

The Town of Marana has identified the “necessary public services” associated with the streets portion of the IIP to be included in the development fee study. These projects, shown in Exhibit 2, are necessary mainly because of expected growth associated with the developments documented in the Land Use Assumptions document. The total costs for all projects, new projects, and legacy projects are shown along with their associated lane-miles of capacity.

Due to the 10 year framework required by the statute, the modeling included years 2013 and 2023 conditions. Growth over the ten year period will require 71.28 new lane-miles of arterial roadway, based on the typical capacities of the roadways. This represents 67% of the total lane-miles associated with the projects over the ten year period. Traffic volumes for both 2013 and 2023 are provided in Exhibit 3.

## **PAG Modeling Methodology**

Future traffic volumes were developed by the Pima Association of Governments (PAG) based on population and employment inputs provided by the project team in collaboration with the Town. While the PAG model does not directly include trip generation rates from ITE (which are typically used to determine how much traffic a development will generate), trip generation is developed within the model based on the characteristics of the area such as population and employment within each Traffic Analysis Zone. Trips are then distributed on the surrounding roadways based on origins and destinations, trip length/travel time, and available capacity.

The results of the model are not official PAG forecasts. Instead, they are a special work product prepared by PAG for the Town of Marana.

**Exhibit 2 Necessary Street Facilities, Existing and for New Development**

	Road Project	Limits		# of Lanes	Length (mi)	Construction Cost		Non-Construction Costs*	Total Capital Cost	Source	Notes
						Per Lane-Mile	Total				
Northwest	Marana Main Street	Grier Rd	Terminus	3	0.7	\$1,250,000	\$2,625,000	\$879,375	\$3,500,000	RSC cost/mi	
	Marana Road	Wentz Rd	I-10	4	2.1	\$1,250,000	\$10,350,000	\$3,467,250	\$13,820,000	RSC cost/mi	
	Tangerine Farms Road	I-10 (Tangerine TI)	Moore Rd	4	3.8				\$4,064,000	credits remaining	Built by developer
	Tangerine Farms Road	Moore Rd	Clark Farms	4	0.3				\$902,000	credits remaining	Built by developer
	Tangerine Farms Road	Clark Farms	I-10 (Marana TI)	4	1.2	\$1,250,000	\$6,000,000	\$2,010,000	\$8,010,000	RSC cost/mi	
	Clark Farms	Riccati Dr	Despain Dr	3	0.7				\$900,000	credits remaining	Built by developer
	Clark Farms	Tangerine	Moore	4	1.2	\$1,250,000	\$6,000,000	\$2,010,000	\$8,010,000	RSC cost/mi	
	Adonis Road	Mosaic Myth Wy.	Marana Rd alignment	3	0.5				\$739,000	credits remaining	Built by developer
	Cochie Canyon Road	I-10	CAP Canal	3	1.0				\$739,000	credits remaining	Built by developer
	Gladden Farms Drive	Tangerine Farms Rd	Lon Adams Rd	3	0.9				\$1,094,000	credits remaining	Built by developer
	Lon Adams Road	Tangerine Farms Rd	Moore Rd	3	0.9				\$1,094,000	credits remaining	Built by developer
Northeast	Tangerine Road	I-10	Town Limits	4	7.0				\$26,700,000	DCR - Feb 2013	Fee cost is based on \$21.390M Marana contribution per RTA plan, + \$5.310M additional to cover proportional share of funding shortage (77% of \$6.898M)
	Twin Peaks Road	Lambert Ln	Tangerine Rd	4	2.1				\$5,860,727	Town of Marana	Debt Service (2/3 of total per Town of Marana based on length)
	Moore Road	Camino De Oeste	Thornydale	2	1.0	\$1,250,000	\$2,500,000	\$1,087,500	\$3,587,500	RSC cost/mi	Adds 10% of construction cost for drainage
South	Twin Peaks Interchange	N/A	N/A	N/A	N/A				\$6,867,546	Town of Marana	Debt Service
	Twin Peaks Road	Linda Vista Blvd	Lambert Ln	4	1.3				\$2,930,364	Town of Marana	Debt Service (1/3 of total per Town of Marana based on length)
	Twin Peaks Road/Rattlesnake Pass	Saguaro Highlands Dr	Silverbell Rd	4	1.5	\$1,250,000	\$7,500,000	\$2,512,500	\$10,010,000	RSC cost/mi	
	Silverbell Road	Town Limits (near Sunset)	Ina Rd	5	2.7				\$16,480,000	DCR - Jun 2011	Cost of 4-lane from Ina to El Camino Del Cerro is \$55,000,000. Took cost proportional to length (2.7 of 4 mi), then subtracted committed revenues of 58.1M for 7.6 mi (\$20.64M for these 2.7 mi)
								<b>TOTAL (ALL FACILITIES)</b>	<b>\$115,308,137</b>		
								<b>TOTAL (NEW FACILITIES)</b>	<b>\$90,117,500</b>		
								<b>TOTAL (LEGACY FACILITIES)</b>	<b>\$25,190,637</b>		

\* Includes ROW, environmental mitigation, drainage, design, construction management, financing costs

### Exhibit 3 Current and Future Traffic Volumes

	Road Project	Limits		Speed Limit (mph)	Existing Volume (veh/day)	Existing Volume Adjusted	Existing Capacity (veh/day)	Future Volume (veh/day)	Future Volume Revised	Future Capacity (veh/day)
Northwest	Marana Main Street	Grier Rd	Terminus	25	0		N/A	562	2,265	14,742
	Marana Road	Wentz Rd	I-10	45	3,001	3,774	15,930	3,054	6,957	35,820
	Tangerine Farms Road	I-10 (Tangerine TI)	Moore Rd	45	3,825	5,356	35,820	4,841	10,100	35,820
	Tangerine Farms Road	Moore Rd	Clark Farms	45	1,362		35,820	2,035		35,820
	Tangerine Farms Road	Clark Farms	Marana Rd (projected)	45	0		N/A	9,503		35,820
	Clark Farms	Riccati Dr	Despain Dr	40	1,028		16,727	1,204		16,727
	Clark Farms	Tangerine	Moore	40	0		N/A	26	1,779	35,820
	Adonis Road	Mosaic Myth Wy.	Marana Rd (projected)	35	572		14,742	1,558		14,742
	Cochie Canyon Road	I-10	CAP Canal	40	1,562	3,104	16,727	4,575	6,117	16,727
Northeast	Tangerine Road	I-10	Town Limits	50	6,322	16,488	15,930	10,762	20,928	35,820
	Twin Peaks Road	Lambert Ln	Tangerine Rd	45	7,197		35,820	14,337		35,820
	Moore Road	Camino De Oeste	Thornydale	30	2,909	149	14,040	5,859	3,099	14,040
South	Twin Peaks Interchange	N/A	N/A	N/A	N/A		N/A	N/A		N/A
	Twin Peaks Road	I-10	Lambert Ln	45	10,911		35,820	27,946		35,820
	Twin Peaks Road/Rattlesnake Pass	Saguaro Highlands Dr	Silverbell Rd	45	3,621		15,930	7,544		35,820
	Silverbell Road	Town Limits (near Sunset)	Ina Rd	45	4,338	5,292	15,930	9,887	10,841	30,420

For estimating the necessary public services we calculated the daily roadway capacity for one lane-mile of arterial facility. The general daily capacities of lanes range from 7,000 vehicles per day (vpd) to 9,000 vpd, depending on the facility, vehicular access control and whether the roadway is within an urban or rural setting. For the purpose of evaluating roadway level of service (LOS), Marana uses performance criteria based on daily service volumes in their 2006 *Procedures for Preparation of Transportation Impact Studies for the Town of Marana*. LOS D is the performance standard for most areas and is adopted in this study.

Current Florida Department of Transportation (FDOT) LOS standards suggest that the LOS D criteria are similar to the current service volumes used by the Town of Marana. In order to establish a consistent performance measure, we recommend that a LOS D standard of 8,000 vehicles per lane per day be utilized.

### **Necessary Public Services-Needs Attributable to New Development**

ARS §9-463.05(E)3 requires:

“A description of all or the parts of the necessary public services or facility expansions and their costs necessitated by and attributable to development in the service area based on the approved land use assumptions, including a forecast of the costs of infrastructure, improvements, real property, financing, engineering and architectural services, which shall be prepared by qualified professionals licensed in this state, as applicable.”

As provided in Exhibit 2, there are an estimated 69 lane-miles of new roadway attributable to new development. The cost of these improvements is estimated to be \$90,117,500. The cost of preparing the updates every five years, based on the estimated cost of this study is \$90,000 (\$45,000 X 2). Therefore the total cost for providing these necessary public services, associated with Streets, is \$90,207,500 over the ten year time frame. This cost does not include the time value of money, which may be factored in to the fee utilizing the ENR Construction Cost Index or similar index. This will appear in the subsequent fee study.

### **Travel Demand per Demand Unit - Methodology**

ARS §9-463.05(E)4 requires:

“A table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of necessary public services or facility expansions and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial and industrial.”

Town staff provided a list of land uses that are to be used in calculating the trip generation for the residential, commercial and other land uses. Each of these land uses has documented trip rates from the current *ITE Trip Generation Manual*. The PAG four-step travel demand model also includes trip generation as part of its process, and it applies similar rates from ITE.

The land uses to be included in the fee study are shown below along with their daily trip generation rates.

### Exhibit 4 Estimate of Street Facility Demand per Unit of Land Use

Land Use Category	Unit	% Primary Trips	Average Weekday Trip Rate per Unit	Average Trip Length	% Travel Demand on Marana Arterial Network	Vehicle Miles of Travel Demand per Unit	Representative ITE Category	References	EDUs
<b>Residential</b>									
	<i>Single Family Residential</i>	Dwelling Unit	100%	9.52	9.5	40%	36	210	1.0
	<i>Multi-Family</i>	Dwelling Unit	100%	6.65	9.5	40%	25	220	0.7
	<i>Hotel/Motel</i>	Rooms	100%	5.63	9.7	40%	22	320	0.6
	<i>Congregate Care</i>	Dwelling Unit	100%	2.02	9.7	40%	8	253	0.2
	<i>Single Family Residential (age restricted)</i>	Dwelling Unit	100%	3.68	9.5	60%	21	251	0.6
	<i>Multi-Family (age restricted)</i>	Dwelling Unit	100%	3.44	9.5	60%	20	252	0.5
<b>Retail and Services</b>									
	<i>&lt; 3,000 sf</i>	1000 sf	10%	232	6.2	40%	58	820	1.6
	<i>3,001 to 15,000 sf</i>	1000 sf	32%	132	6.2	40%	105	820	2.9
	<i>15,001 to 75,000 sf</i>	1000 sf	58%	75	6.2	40%	108	820	3.0
	<i>75,000 to 200,000 sf</i>	1000 sf	68%	53	6.2	40%	89	820	2.5
	<i>&gt;200,000 sf</i>	1000 sf	76%	39	6.2	40%	74	820	2.0
<b>High Traffic Retail</b>	1000 sf	16%	496.12	6.2	40%	199	853, 934		5.5
<b>Industrial</b>	1000 sf	70%	3.38	9.7	40%	9	110, 120, 150, 151		0.3
<b>General Office</b>	1000 sf	75%	11.03	13.4	40%	44	710		1.2
<b>Medical Clinic</b>	1000 sf	60%	31.45	10.3	40%	78	630		2.2
<b>Institutional</b>	1000 sf	50%	14.16	9.3	40%	26	520, 530		0.7
<b>Recreation</b>	1000 sf	75%	1.99	15.8	40%	9	435		0.3

The following explain the factors used in developing the unit demand.

***Average Trip Length***

The average trip length for a particular land use is based on trip length data from the 2009 National Household Travel Survey (NHTS), the nation’s inventory of daily and long distance travel. The survey includes demographic characteristics of households, people, vehicles, and detailed information on daily and longer-distance travel for all purposes by all modes. NHTS survey data are collected from a sample of U.S. households and expanded to provide national estimates of trips and miles by travel mode, trip purpose, and a host of household attributes.

***ITE Trip Rates***

The *ITE Trip Generation* document contains data sets in graphical format of trip rates per unit of land use measurement for over 170 land uses. The current *ITE Trip Generation* is the 9th Edition and was produced in 2012. Daily weekday rates have been applied in the demand unit calculations.

***Primary Trips***

Primary trips are those trips to and from a land use for which the driver intended to make without consideration to other stops along the way. Drivers may also divert their path from their primary purpose to another land use. These diverted trips are called “pass-by” trips if the secondary trip destination is along the arterial network the driver intended to traverse on their way to their primary trip, or a “diverted trip” which would divert the driver from his/her path to the primary destination. The fee calculation methodology applied data for determining the primary trips for each land use from the 9<sup>th</sup> Edition of the *ITE Trip Generation*.

***Travel Demand on the Arterial and Major Collector System***

Only trips on the arterial and major collector system are considered in the derivation of the development fee amounts. A general assumption of 80% of travel occurs on the arterial system for most land use types is applied in the demand unit derivation formula. For most of the categories, half of the arterial travel is assumed to occur in the Town, and the rest is extraterritorial. Exceptions include student housing, senior multi-family housing, and mini-storage uses, which will have a higher proportion of travel within the Town.

**Projected Service Units for New Development**

ARS§ 9-463.05(E)(5) requires:

*“The total number of projected service units necessitated by and attributable to new development in the service area based on the approved land use assumptions and calculated pursuant to generally accepted engineering and planning criteria.”*

and

ARS 9-463.05(E)(6) requires:

*“The projected demand for necessary public services or facility expansions required by new service units for a period not to exceed ten years.”*

Estimates of growth documented in the *Land Use Assumptions* report include an additional 7,177 housing units and 401 acres of nonresidential buildings between 2013 and 2023. As an approximation, using single family residential and commercial uses from Exhibit 6, the needed capacity calculates to approximately 71.6 additional lanes miles of arterial/major collector capacity within the Town. The calculation assumes a non-residential FAR of 0.2 and an average of 90 vmt/day per 1000 gross square feet of building area. This estimate is consistent with the information provided in Exhibit 2 (above) and the discussion regarding that exhibit.

## **Revenue Considerations**

ARS §9-463.05(E)(7) requires:

*“A forecast of revenues generated by new service units other than development fees, which shall include estimated state-shared revenue, highway users revenue, federal revenue, ad valorem property taxes, construction contracting or similar excise taxes and the capital recovery portion of utility fees attributable to development based on the approved land use assumptions, and a plan to include these contributions in determining the extent of the burden imposed by the development as required in subsection B, paragraph 12 of this section.”*

The equitable imposition of a transportation development fee requires that credits must be considered as well as costs. Roadways may be funded by many sources; to the extent that new development contributes to the various forms of funding for the new improvements, the new development must be given credit. The contribution of development fees is a direct, undiluted credit from a new development. Other sources of funding are also contributed to roadway infrastructure, and these funds must be considered as creditable to the extent that they are identifiable as coming from the new development.

Similarly, the cost for correcting existing deficiencies cannot be placed upon new development. It is unfair to saddle future residents with correcting the existing needs of the community through a development fee assessment. Any money spent from common improvement funds to address a deficiency must consider credits to the new development being assessed for the improvements.

## Exhibit 5      Continuing Revenue Sources

Revenue Source	Current Rate/Formula	Applicability
Property Tax	The Town of Marana does not have a municipal property tax	All Development
Construction Sales Tax	4% sales tax, applied to 65% of contract value; new construction	All Development
State Shared Revenues (HURF and VLT)	FY 2012 budget amounts/FY 2012 population = state shared rev per capita	Residential Development
State Grant Revenues	Undeterminable and Intermittent	Not Applicable
Federal Grant Revenues	Undeterminable and Intermittent	Not Applicable

### ***Credit for other funding sources collected by the Town***

The Town has two revenue sources that are creditable against development fees: the Town’s construction sales tax and the state-shared Highway User Revenue Fund (HURF) which incorporates several fuel taxes, registration fees, the Vehicle License Tax (VLT), and other related fees.

The 4% construction sales tax is collected on new projects only, at the statutory rate of 65% of the contract value. This is the presumptive proportion of the contract related to taxable building materials. The 4% rate includes the Town’s base rate of 2% plus an additional 2% specific to contracting activities.

For a typical new 2000 square foot single family detached home with an estimated construction cost of \$237,572, the tax collection averages \$5,796.28. However, only half is creditable against the fee; so the credit is \$2898.14, which is rounded up to \$2899. All impact fee categories have undergone such analysis for construction sales tax credit. A complete table of construction sales tax credits by impact fee category as well as the methodology and assumptions used is shown in Appendix B of this report.

Note that the CST credit will be split between the streets fee and the Park fee during the subsequent fee studies for the two infrastructure categories.

Regarding the HURF/VLT, Marana received \$2,256,992 in FY 2013. With a population estimate of 36,756 in 2013, the Town received \$61.40 per capita, but only a small portion is assigned to necessary street facilities supporting new development. In other words, the Town's HURF funds are used for maintenance and related purposes, not for building new capacity to serve potential development.

The Town's recent budget reports show that HURF expenditures on capacity projects are minimal. Assuming 10% of Marana's HURF allocation, at most, is spent on street capacity projects (which have a typical twenty year useful life), the current credit is \$122.80 per capita. This is  $\$61.40 \times 10\% \times 20$ . This value is then factored by household size to estimate credit by the various development categories.

For a typical single family detached home with 2.7 residents, the credited amount is  $2.7 \times 122.80$ , or \$331.56, rounded to \$332.

Similarly, for a typical detached single family home or multifamily unit with 1.8 residents, the credited amount is \$221.

**Exhibit 6      Removed as part of Resolution 2014-010, see appendix B for a listing of construction sales tax credits by category**

# **APPENDIX A**

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# APPENDIX B

## Methodology for Construction sales tax credit

1. The Town considered typical building materials for each representative impact fee category. Based on these typical construction methods, the Town used the International Code Council (ICC) cost valuation tables to determine construction costs<sup>1</sup>.
2. The construction sales tax attributable to these construction costs is based on a state formula that takes into account both the construction sales tax (4% in Marana), the total tax rate for the area (10.1% in Pima County<sup>2</sup>) and a proration of the actual construction cost (65%).
  - a. The State formula first calculates a tax factor on the whole tax burden:  
$$(65\% \times 10.1\%) / (1 + (65\% \times 10.1\%)) = 0.06160559$$
  - b. Next, the State formula multiplies this factor times the portion of the total sales tax that is the Town's to arrive at an adjusted sales tax rate  
$$0.06160559 \times (4\% / 10.1\%) = 2.4398\%$$
  - c. This resulting adjusted sales tax rate yields the construction sales tax collected by the Town
3. State law requires that all tax revenue received above the Town's normal sales tax be credited against the impact fees. The amount of construction sales tax (4%) that is above normal sales tax (2%) is 50%. Therefore the impact fee credit is half of the total construction sales tax collected.
4. For impact fee categories that are unit based, representative buildings were used to determine an average square footage of construction per unit. These average square footages account for residential living area and additional accompanying areas.
  - a. Single Family residence, 2000 sf living space, 400 sf garage
  - b. Multi-family, average of 1115 sf of total space per unit (rental) provided
  - c. Hotel/Motel, average of 550 sf of total space per unit (room) provided
  - d. Congregate care, average of 350 sf of total space per unit (bed) provided
5. All other impact fee categories use 1000 sf of construction to directly relate the credit to the impact fee burden which is also based on 1000 sf.

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<sup>1</sup> These tables are also used to determine Town building permit fees

<sup>2</sup> Total tax rate is 5.6% state + 4% Marana construction + 0.5% RTA = 10.1%

## Construction Sales Tax Credit by Impact Fee Category

Impact Fee category	ICC Building Group	ICC const. type	ICC cost per sf	average	typical square footage	Const. Cost	Total Const. sales tax	Creditable Const. sales tax
SFR	R3 residential one and two family	5b	\$ 110.29	\$ 110.29	2000	\$ 237,572	\$ 5,796.28	\$ 2,899.00
	U unoccupied (garage)	5b	\$ 42.48	\$ 42.48	400			
Multi-Family	R2 residential multi family	5b	\$ 100.18	\$ 100.18	1115	\$ 111,700.70	\$ 2,725.27	\$ 1,363.00
Hotel/motel	R1 residential hotels	5b	\$ 128.36	\$ 128.36	550	\$ 70,598.00	\$ 1,722.45	\$ 862.00
Congregate Care	I2 institutional, nursing homes	3a	\$ 175.72	\$ 151.22	355	\$ 53,683.10	\$ 1,309.76	\$ 655.00
	R4 care/assisted living	5a	\$ 126.72					
Retail Services	M mercantile	3b	\$ 102.39	\$ 102.39	1000	\$ 102,390.00	\$ 2,498.11	\$ 1,250.00
High traffic retail	B business	3b	\$ 139.20	\$ 139.20	1000	\$ 139,200.00	\$ 3,396.20	\$ 1,699.00
Industrial	B business	3b	\$ 139.20	\$ 139.20	1000	\$ 139,200.00	\$ 3,396.20	\$ 1,699.00
Office	B business	3b	\$ 139.20	\$ 139.20	1000	\$ 139,200.00	\$ 3,396.20	\$ 1,699.00
Medical	I2 institutional, hospitals	1b	\$ 295.85	\$ 295.85	1000	\$ 295,850.00	\$ 7,218.15	\$ 3,610.00
Institutional	A3 assembly, churches	3b	\$ 168.91	\$ 151.64	1000	\$ 151,643.33	\$ 3,699.79	\$ 1,850.00
	E educational	3b	\$ 151.62					
	A3 assembly, libraries, museums, community halls, general	3b	\$ 134.40					
Recreation	A1 theatre w/stage	3b	\$ 185.33	\$ 155.77	1000	\$ 155,772.00	\$ 3,800.53	\$ 1,901.00
	A1 theater w/o stage	3b	\$ 166.65					
	A2 nightclub	3b	\$ 146.74					
	A2 restaurants, bars, halls	3b	\$ 145.74					
	A3 museums, libraries	3b	\$ 134.40					