

## CHAPTER 13

### RESIDENTIAL DEVELOPMENT TAX

#### SECTION:

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#### **5-13-1: DEFINITIONS:**

The following words and phrases, whenever used in this Chapter, shall have meanings respectively ascribed to them in this Section unless from the content a different meaning is clearly intended: (748,756)

**DWELLING UNIT:** A room or group of rooms within a building containing cooking accommodations and designed to be used for living purposes, exclusive of units designed to be used primarily for transient occupancy purposes. For purposes of this definition, transient occupancy shall mean occupancy by any one (1) person or group of persons for a period of less than thirty (30) calendar days. (748,756,1773,3501)

**MANUFACTURED HOME:** Same as "mobile home." A structure transportable in one (1) or more sections which, (1) in the traveling mode, is eight (8) body feet or more in width or forty (40) body feet or more in length or, when erected on site, is three hundred twenty (320) or more square feet, (2) is built on a permanent chassis, (3) is designed to be used as a dwelling, with or without permanent foundation, when connected to utilities, and (4) is located on a manufactured home or recreational vehicle space, and not on a separate platted lot. This term shall not include a recreational vehicle as defined in this Chapter. (748,756,1773,3501)

**MULTI-RESIDENCE DWELLING:** A dwelling unit in a building containing two (2) or more dwelling units, including units that are situated over one another, which are located within a Multiple Residence zoning district as outlined in Chapter 5, Title 11, Mesa City Code. (3501)

**RECREATIONAL VEHICLE:** A vehicle-type unit that is one (1) of the following: (1) a portable camping trailer mounted on wheels and constructed with collapsible partial side walls that fold for towing by another vehicle and unfold for camping; (2) a motor home designed to provide temporary living quarters for recreational, camping, or travel use, and built on or permanently attached to a self-propelled motor vehicle chassis or on a chassis cab or van that is an integral part of the completed vehicle; (3) a park trailer built on a single chassis, mounted on wheels, designed to be connected to utilities necessary for operation of installed fixtures and appliances, and having a gross trailer area of not less than three hundred twenty (320) square feet and not more than four hundred (400) square feet when it is set up, but excluding fifth wheel trailers; or (4) a travel trailer mounted on wheels, designed to provide temporary living quarters for recreational, camping, or travel use, or a size or weight that may or may not require special highway movement permits when towed by a motorized vehicle, and having a trailer area of less than three hundred twenty (320) square feet, and specifically including fifth wheel trailers. If a unit described in Subsection (5) requires a size or weight permit, it shall be manufactured to the standards of park trailers outlined in A119.5 of the American National Standards Institute Code. (3501)

**SINGLE-RESIDENCE ATTACHED DWELLING:** A one- (1-) family dwelling in a row of at least two (2) such units in which each unit is separated from any other unit by one (1) or more vertical common fire-resistant walls extending from ground to roof, each unit has its own front and rear access to the outside, and no unit is situated over another unit. (3501)

**SINGLE-RESIDENCE DETACHED DWELLING:** A building containing one (1) dwelling unit and that is not attached to any other dwelling by any means and is surrounded by open space or yards on all four (4) sides. This term shall include a manufactured home situated on a separately platted lot. (3501)

**PERSON:** An individual, firm, corporation, partnership, joint venture, association, estate, trust, or any other group or combination acting as a unit, and the plural as well as the singular number. (748,756)

**5-13-2: LEVY OF SOLID WASTE RESIDENTIAL DEVELOPMENT TAX:**

There is hereby levied and shall be collected by the Building Safety Director, for the purpose of defraying costs of solid waste collection equipment required by the City as a result of residential development, an occupations tax upon every person constructing any dwelling unit or units or establishing manufactured home spaces or lots or recreational vehicle spaces or lots both inside and outside the City limits where the City of Mesa is the solid waste service provider. The taxes shall be in the following amounts: (748,1773,2081,2442,3501,3902,4851)

- (A) The sum of one hundred and eighty-five dollars (\$185.00) for each single-residence attached and detached dwelling unit hereafter constructed upon any lot or area. (748,2081,2209,2442,2908,3501,3902,4713,4851)
- (B) The sum of sixty-two dollars (\$62.00) for each manufactured home space or lot, each recreational vehicle space or lot, and each multi-residence dwelling unit established. (748,1773,2209,2442, 2908,3501, 3902,4713,4851)

**5-13-3: COLLECTION OF RESIDENTIAL DEVELOPMENT TAX:**

- (A) The tax imposed by this Chapter shall be collected by the Building Safety Director, who shall be charged with the administration thereof. The fee for each unit listed in Section 5-13-2(A) and (B) shall be collected in conjunction with the issuance of a building permit for the construction of any of the listed units. The collection of fees for multi-residence dwelling units may be phased commensurate with the number of dwelling units approved for construction by means of a phased building permit. The fee for a manufactured home shall be collected in conjunction with the issuance of a building permit for the placement of that manufactured home in a manufactured home park or subdivision. The fee with respect to recreational vehicle spaces or lots shall be collected in conjunction with the issuance of a construction permit for the development of a recreational vehicle park or subdivision. The Building Safety Director shall not issue a building or construction permit until the fees required by this Chapter have been paid. (748,756,1266,1773,3041,3501,3902)
- (B) If at the time of annexation to the City a current building permit has been issued by a jurisdiction other than Mesa, and is still valid for the construction of any dwelling unit or a current building permit has been issued and is still valid for the placing of a manufactured home in a manufactured home park or subdivision or a current construction permit has been issued and is still valid for the development of a recreational vehicle park or subdivision, the tax imposed by this Chapter shall not be collected. If a building permit for the construction of any dwelling unit has expired and has not been renewed at the time of annexation to the City, the developer of the dwelling unit shall be required to obtain a City of Mesa building permit and pay the tax imposed by this Chapter in conjunction with the issuance of said City building permit. (1266,1773,3041,3501,3902)

**5-13-4: ESTABLISHMENT OF A CAPITAL IMPROVEMENT FUND AND USE OF FUNDS:**

All funds collected by the Building Safety Director pursuant to this Chapter shall be deposited in a nonlapsing fund called "Solid Waste Development Fund, No. 024." All funds deposited in the Solid Waste Development Fund, No. 024 shall be used exclusively for the purchase of solid waste collection equipment. (748,3501,3902)

**5-13-5: VIOLATION; PENALTY:**

Any person who shall construct a single-residence attached or detached dwelling unit or multi-residence dwelling unit(s) or place a manufactured home in a manufactured home subdivision or develop a manufactured home park or recreational vehicle park or subdivision without payment of the prescribed fee or who shall violate any of the provisions of the Mesa City Code as hereby amended shall be guilty of a misdemeanor and upon conviction shall be punished by a fine not to exceed two thousand five hundred dollars (\$2,500.00) or by imprisonment for a period not to exceed six (6) months, or by both such fine and imprisonment. Upon conviction, firms or corporations shall be punished by a fine not to exceed twenty thousand dollars (\$20,000.00). Each violation continued shall be a separate offense, punishable as described above. (756,1773,2466,3501)