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DISTRICT 23

**Arizona House of Representatives**  
**Phoenix, Arizona 85007**

JOINT LEGISLATIVE BUDGET  
JOINT COMMITTEE ON CAPITOL REVIEW  
ADMINISTRATION

August 15, 2019

The Honorable Mark Brnovich  
Arizona Attorney General  
1275 West Washington  
Phoenix, Arizona 85007

Re: Opinion Request on Fountain Hills Environmental Fee (R-54-49)

Dear Attorney General Brnovich:

The Town of Fountain Hills (Town) has imposed an assessment of \$3 per month per parcel to help pay the costs of environmental programs for the town and for additional safety items, such as storm water management, wash drainage and maintenance, on-call storm damage cleanup and a household hazardous waste collection day for residents. The Town states the purpose of the fee as follows:

The environmental fee will help the Town pay for complying with federal and state mandates as well as other important services designed to maintain the safety of residents in the Town of Fountain Hills. Without the fee revenue, the Town of Fountain Hills could find itself paying hefty fines for non-compliance of these mandates or possibly reducing other Town services in order to pay for these services.

*Fountain Hills Environmental Fee*, Town of Fountain Hills, <https://www.fh.az.gov/583/Environmental-Fee> (last visited August 14, 2019). I request that you issue an opinion that responds to the following questions:

- 1) Is the Town's charge imposed on each parcel of property for environmental purposes in the nature of:
  - a) A fee for the regulation or benefit of the parties on whom the assessment is imposed.
  - b) A property tax for general public purposes.
- 2) If the assessment is in the nature of a property tax, is the authority for the Town's assessment consistent with Arizona law, in particular the provisions of Title 9, Chapter 2, Article 3, A.R.S.

Please call with any questions and thank you in advance for your prompt response to this opinion request.

Sincerely,

**Representative John Kavanagh**  
Legislative District 23

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AUG 27 2019

Representative John Kavanagh

# House of Representatives

STATE OF ARIZONA  
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AZ ATTORNEY GENERAL  
PHOENIX MAIL ROOM

The Honorable Mark Brnovich  
Arizona Attorney General  
1275 West Washington  
Phoenix, Arizona 85007

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