## 2026-26 Initiative #3: Make Homeowners Association Fees Tax Deductible

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## **RE: TAX DEDUCTIBLE HOA FEES**

This proposed petition letter is to "Make HOA Fees tax deductible".

HOA fees are sometimes levied against certain properties on a monthly or bi-monthly basis. The fees can sometimes be enormous.

HOA fees typically cover the costs of maintaining common areas, such as lobbies, patios, landscaping, swimming pools, tennis courts, a community clubhouse, and elevators. In many cases, the fees cover some common utilities, such as water/sewer fees and garbage disposal.

It has become common practice to have a HOA fee attached to a property that *does not* have a lobby, swimming pool, tennis court, clubhouse or elevator.

When developers decided to establish committees to oversee HOA Fees for their development they must have taken into account the pools, fitness center/recreation centers, elevators, etc. and that may be the reason for the pricey fees. But now, expensive HOA Fees are generated automatically regardless of what the property has or does not have.