**Countryside Villas Homeowner Association, Inc.**
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**November 23, 2026**

Dear Countryside Villas Homeowner,

Effective **January 1, 2027,** the monthly dues for Countryside Villas will be increased to **$70.00** per month.

In 2027, the HOA is facing a 5.6% overall increase in operating costs across essential services and utilities. The Board approved this adjustment to match the 2026 Consumer Price Index (which peaked at 4.2% due to inflation and energy costs) and maintain essential services and utilities.

**Key drivers include:**

- Trash Service: up 7%
- Landscaping Services: up 3%
- Insurance: up 12%
- Water: up 3.8%
- Electric: up 13%
- Website Services: up 25%
- Tax Reports & Services: up 12%
- Reserves allotment increased 40% to $700 per month to avoid special assessments for paving, irrigation upgrades, and unexpected major expenses.

Under Arizona law and HOA Rules, the Board has a legal and fiduciary obligation to ensure the Association can meet its **responsibilities**, maintain **essential services and adequate reserves**, and **avoid operating at a deficit**.

*(ARS §§ 33-1802 & 33-1803; CCRs Art. VII, "Powers and Duties of the Board of Directors," §§ 2.C(1) & (2); Art. IV, § 4.04; Art. VI, § 6.02). Reserve guidance based on Community Associations Institute (CAI) National Reserve Study Standards ("20%-40% Rule").*

**Please see the 2027 Budget on back, including the monthly cost breakdown per homeowner (highlighted in yellow) to show exactly where your dues are going.**

Thank you for your continued support in keeping our community well-maintained.

Best,
COUNTRYSIDE VILLAS HOA