

Impact Fee Resolution

Park City Fire Service District, Summit County, Utah

Resolution No. 2024-01

RESOLUTION ADOPTING AN IMPACT FEE ANALYSIS AND IMPOSING FIRE PROTECTION IMPACT FEES; PROVIDING FOR THE CALCULATION AND COLLECTION OF SUCH FEES; PROVIDING FOR APPEAL, ACCOUNTING AND SEVERABILITY OF THE SAME, AND OTHER RELATED MATTERS

WHEREAS, On June 8, 2023, the Park City Fire Service District (the "District"), Utah posted notice and as to its intention to prepare a fire protection impact fee facilities plan ("Impact Fee Facilities Plan") and a fire protection impact fee analysis ("Impact Fee Analysis") and invited all interested parties to participate in the impact fee preparation process, consistent with UCA Section 11-36a-501;

WHEREAS, Park City Fire Service District is a Special Service District of the State of Utah, authorized and organized under the provisions of Utah law and is authorized pursuant to the Impact Fees Act, Utah Code Ann. 11-36a-101 et seq. to adopt impact fees; and

WHEREAS, on December 12, 2023, the Park City Fire Service District Utah posted notice of a public hearing on the Utah's Public Notice Website, Fire District Website, and at the District's administrative building to consider the assumptions and conclusions of the Impact Fee Analysis;

WHEREAS, the Park City Fire Service District Administrative Control Board (the "Board") met in regular session on January 2, 2024, to convene a public hearing and to consider adopting an Impact Fee Analysis, imposing Fire Protection impact fees, providing for the calculation and collection of such fees, and providing for an appeal process, accounting and reporting method and other related matters; and

WHEREAS, on November 29, 2023 considering the input of the public and Participants and relying on the professional advice and certification of the Impact Fee Facilities Plan Consultant, Park City Fire Service District adopted the findings, conclusions, and recommendations of a Fire Protection impact fee facilities plan prepared by Zions Bank Public Finance ("Consultant"); and

WHEREAS, the Impact Fee Analysis Consultant certifies its work under UCA Section 11-36a-306(2);

WHEREAS, based on the input of the public and Participants and relying on the professional advice and certification of Consultant, a copy of which is attached (the "Impact Fee Analysis"); and

WHEREAS, on December 12, 2023, a copy of the Impact Fee Analysis and the proposed impact fee resolution were made available to the public and deposited at the Park City Library and the Summit County Library; and

WHEREAS, on December 12, 2023, Park City Fire Service District posted notice of the date, time and place of the public hearing to consider the Impact Fee Analysis in three public places and on the public notices website; and

WHEREAS, on January 2, 2024, the Administrative Control Board held a public hearing regarding the Impact Fee Analysis and the Impact Fee Resolution; and

WHEREAS, after careful consideration and review of the comments at the public hearings, the Administrative Control Board has determined that it is in the best interest of the health, safety and welfare of the inhabitants of Park City Fire Service District to adopt the findings and recommendations of the Impact Fee Analysis to address the impacts of development upon the Fire Protection of Park City Fire Service District, to approve the Fire Protection Impact Fee Analysis as proposed, to adopt fire protection impact fees, to provide for the calculation and collection of such fees, and to provide for an appeal process, and an accounting and reporting method of the same.

NOW, THEREFORE, BE IT ORDAINED by the Park City Fire Service District Administrative Control Board as follows:

Section 1. Findings. The Administrative Control Board finds and determines as follows:

1.1. All required notices have been given and made and public hearings conducted as requested by the Impact Fees Act with respect to the Impact Fee Analysis, and this impact fee resolution (this "Resolution").

1.2. Growth and development activities in Park City Fire Service District will create additional demands on its Fire Protection. The Fire Protection facility improvement requirements which are analyzed in the Impact Fee Facilities Plan and the Impact Fee Analysis are the direct result of the additional facility needs caused by future development activities. The persons responsible for growth and development activities should pay a proportionate share of the costs of the Fire Protection needed to serve the growth and development activity.

1.3. Impact fees are necessary to achieve an equitable allocation to the costs borne in the past and to be borne in the future, in comparison with the benefits already received and yet to be received.

1.4. In enacting and approving the Impact Fee Analysis and this Resolution, the Administrative Control Board has taken into consideration, and in certain situations will consider on a case-by-case basis in the future, the future capital facilities and fire protection needs of Park City Fire Service District, the capital financial needs of Park City Fire Service District which are the result of Park City Fire Service District's future facility needs, the distribution of the burden of costs to different properties within Park City Fire Service District based on the use of fire protection facilities of Park City Fire Service District by such properties, the financial contribution of those properties and other properties similarly situated in Park City Fire Service District at the time of computation of the required fee and prior to the enactment of this Resolution, all revenue sources available to Park City Fire Service District, and the impact on future fire facilities that will be required by growth and new development activities in Park City Fire Service District.

1.5. The provisions of this Resolution shall be liberally construed in order to carry out the purpose and intent of the Council in establishing the impact fee program.

Section 2. Definitions.

2.1. Except as provided below, words and phrases that are defined in the Impact Fees Act shall have the same meaning in this Resolution.

2.2. "Service Area" shall mean that geographic area designated within the District's boundaries as exhibited in the appendix of the Impact Fee Analysis.

2.3. "Project Improvement" does not mean system improvement and includes, but is not limited to, a rebuild of station 35 on Kilby Road and new apparatus (applied to commercial entities only).

2.4. "Utah State Impact Fees Act" shall mean Title 11, Chapter 36a, Utah Code Annotated or its successor state statute if that title and chapter is renumbered, recodified, or amended.

Section 3. Adoption.

The Administrative Control Board hereby approves and adopts the Impact Fee Analysis attached and the analysis reflected therein. The Impact Fee Analysis are incorporated herein by reference and adopted as though fully set forth herein.

Section 4. Impact Fee Calculations.

4.1. Impact Fees. The impact fees imposed by this Resolution shall have two components; a future facilities impact fee as well as a buy in fee for excess capacity in existing facilities. The Fire Protection Facilities Impact Fee shall be calculated as set forth below.

4.2. Developer Credits/Developer Reimbursements. A developer, including a school district or charter school, may be allowed a credit against or proportionate reimbursement of impact fees if the developer dedicates land for a system improvement, builds and dedicates some or all of a system improvement, or dedicates a public facility that Park City Fire Service District and the developer agree will reduce the need for a system improvement. A credit against impact fees shall be granted for any dedication of land for, improvement to, or new construction of, any system improvements provided by the developer if the facilities are system improvements to the Fire Protection, or are dedicated to the public and offset the need for an identified Fire Protection improvement.

4.3. Adjustment of Fees. The Administrative Control Board may adjust either up (but not above the maximum allowable fee) or down the standard fire impact fee at the time the fee is charged in order to respond to an unusual circumstance in specific cases and to ensure that the fees are imposed fairly. The Administrative Control Board may adjust the amount of the fees to be imposed if the fee payer submits studies and data clearly showing that the payment of an adjusted fire impact fee is more consistent with the true impact being placed on the system.

4.4. Impact Fee Accounting. Park City Fire Service District shall establish a separate interest-bearing ledger account for the cash impact fees collected pursuant to this Resolution. Interest earned on such account shall be allocated to that account.

(a) Reporting. At the end of each fiscal year, Park City Fire Service District shall prepare a report generally showing the source and amount of all monies collected, earned and received by the fund or account, and of each expenditure from the fund or account. The report shall also identify impact fee funds by the year in which they were received, the project from which the funds were collected, the capital projects from which the funds were budgeted, and the projected schedule for expenditure and be provided to the State Auditor on the appropriate form found on the State Auditor's Website.

(b) Impact Fee Expenditures. Funds collected pursuant to the fire impact fee shall be deposited in such account and only be used by the District to construct and upgrade fire facilities to adequately service development activity or used as otherwise approved by law.

4.5. Refunds. The District shall refund any fire impact fee paid when:

(a) the fee payer has not proceeded with the development activity and has filed a written request with the Administrative Control Board for a refund within two years after the date the fire impact fee was paid;

(b) the fees have not been spent or encumbered within six years of the payment date; and

(c) no impact has resulted.

Section 5. Appeal.

5.1. Any person required to pay a fire impact fee who believes the fee does not meet the requirements of the law may file a written request for information with the District Administrative Control Board.

5.2. Within two weeks of the receipt of the request for information the District shall provide the person or entity with a copy of the reports and with any other relevant information relating to the fire impact fee.

5.3. Any person or entity required to pay an impact fee imposed under this article, who believes the fee does not meet the requirements of law may request and be granted a full administrative appeal of that grievance. An appeal shall be made to the Administrative Control Board within thirty (30) calendar days of the date of the action complained of, or the date when the complaining person reasonably should have become aware of the action.

5.4 The notice of the administrative appeal to the Administrative Control Board shall be filed and shall contain the following information:

1. The person's name, mailing address, and daytime telephone number;
2. A copy of the written request for information and a brief summary of the grounds for appeal;
3. The relief sought.

5.5 The District shall schedule the appeal before the Administrative Control Board no sooner than five (5) and no later than fifteen (15) days from the date of the filing of the appeal. The written decision of the Administrative Control Board shall be made no later than thirty (30) days after the date the challenge to the fee is filed with the District and shall, when necessary, be forwarded to the appropriate officials for action.

This Resolution shall be effective **January 2, 2024**

Administrative Control Board Approval

Jeremy Rubell, Chair

Alex Butwinski Vice Chair

John Hanrahan, Secretary