north village special service district   
IMPACT FEE Amendment  
Resolution No. 2018-02

RECITALS

1. The North Village Special Service District (the “District”) is a special service district established by the Wasatch County Council, pursuant to the provisions of Utah law, for the purpose of providing water delivery and sanitary sewer services within the boundaries of the District; and
2. The District is authorized by Utah law to impose impact fees in order to mitigate the impact of new development on the District’s water and sewer infrastructure; and
3. In 2015, the District enacted Resolution No. 2015-07, which adopted and imposed impact fees based on an Impact Fee Facilities Plan (the “2015 IFFP”) and Impact Fee Analysis (the “2015 IFA”); and
4. In 2017, pursuant to Resolution No. 2017-01, the District amended the 2015 IFFP and the 2015 IFA, because the District observed that the pace of development since 2015 had exceeded the growth projections on which the 2015 IFFP and 2015 IFA were based (those amendments, the “2017 Amendments”); and
5. Due to changes in the availability of water sources since 2017, and the projected cost to develop those sources, the District determined that it was necessary to study whether the infrastructure projects and impact fees contemplated by the 2015 IFFP and the 2015 IFA, as amended by the 2017 Amendments, should again be amended; and
6. Consultants retained by the District have prepared new amendments to the 2015 IFFP and the 2015 IFA, as amended by the 2017 Amendments, to clarify the available water sources, and to update the impact fees necessary to fund the development of those sources; and
7. The District has given all notices required by law, and has held a public hearing as required by law; and
8. The District finds that it is in the best interests of the District, and the property owners served by the District, to adopt the amendments to the 2015 IFFP and the 2015 IFA, as amended by the 2017 Amendments, and to adopt and approve the amended impact fees.

**NOW, THEREFORE,** the Wasatch County Council, acting as the governing body of the District (the “Board”) hereby resolves that:

1. **Purpose and Applicability.** This Resolution amends the 2015 IFFP and 2015 IFA, as amended by the 2017 Amendments. The amended impact fees adopted by this Resolution are for the purpose of clarifying available water sources and updating the projected costs of developing those sources. Only impact fees for water treatment/production are amended by this Resolution. This Resolution amends and supplements, but does not replace, Resolution No. 2015-07. In the event of an actual contradiction between this Resolution and Resolution 2015-07, this Resolution governs. In all other respects, Resolution No. 2015-07 remains in full force and effect, and applies equally to the existing impact fees approved by that Resolution, and the amended impact fees approved by this Resolution.
2. **Adoption of Amended IFFP and IFA.**
   1. With respect to the water treatment/production portion of the water impact fee, the Board finds (i) that there is a need to clarify available water sources and update the projected cost of developing those sources, (ii) that it is necessary to adjust the impact fee revenues from the revenues called for in the 2015 IFA, as amended by the 2017 Amendments, in order to develop those sources, and (iii) that the amended water impact fees approved by this Resolution equitably allocate the cost of the new infrastructure among new developments that create the demand for the infrastructure.
   2. The Board hereby approves and adopts the amendments to the 2015 IFFP, attached hereto as Exhibit A (the “2018 IFFP Amendment”), and the amendments to the 2015 IFA, attached hereto as Exhibit B (the “2018 IFA Amendment”). Further, the Board hereby approves and adopts the schedule of impact fees for water supply and water storage as set forth in the 2018 IFA Amendment (the “Amended Impact Fees”).
3. **Service Areas.** The service area subject to the Amended Impact Fees for water treatment/production is the entire District.
4. **Adjustments.**

(a) The District is authorized to adjust impact fees at the time the impact fee is charged to ensure that the impact fees are imposed fairly, and to respond to: (i) unusual circumstances in specific cases; or (ii) a request by the State, a school district, or a charter school for a prompt and individualized review of the impact fee, and an offset or credit for a public facility for which an impact fee has been or will be collected.

(b) The District is permitted to adjust the calculation of the amount of impact fees to be imposed on a particular Development, based upon studies and data submitted by a developer. Any such adjustment must be approved by the General Manager, and only on the recommendation of the District’s Chief Engineer, in the exercise of his reasonable discretion.

1. **Credits and Reimbursements.**
2. The District shall allow a developer, including a school district or a charter school, to receive a credit against an impact fee if the Developer (i) dedicates land for a system improvement (ii) builds and dedicates some or all of a system improvement, or (iii) dedicates a public facility that the District and the developer agree will reduce the need for a system improvement.
3. The District shall allow a credit against impact fees for any dedication of land for, improvement to, or new construction of, any system improvements dedicated to the District by the developer if the facilities are system improvements or are dedicated to the public and offset the need for an identified System Improvement.
4. If the amount of a credit due under sections 5(a) or 5(b) exceeds the amount of impact fees to be charged to a project, the District may enter into an agreement with the developer providing for reimbursement over time as impact fees are collected on subsequent projects.
5. **Accounting, Expenditure, and Refund.** The District shall account for, expend, and refund impact fees in accordance with the Impact Fees Act, Utah Code Ann. § 11-36a-101 (the “Act”).
6. **Challenges.** Any challenge to an impact fee imposed by the District must comply with the Act. Administrative appeals shall be governed by the following procedure: Within thirty (30) days after paying an impact fee, any person or entity who has paid the fee and wishes to challenge the fee must file a written appeal with the Board by delivering a copy of such appeal to the District’s General Manager, setting forth in detail all grounds for the appeal and all facts relied upon by the appealing party with respect to the fees appealed. Upon receipt of the appeal the Board shall thereafter schedule a public hearing on the appeal at which time all interested persons will be given an opportunity to be heard. The Board shall schedule the appeal hearing and thereafter render its decision on the appeal no later than thirty (30) days after the challenge to the impact fee is filed.
7. **Timing.** This Resolution takes effect 90 days after it is approved by the Board. Until the Amended Impact Fees take effect, 90 days after this approval, the District shall charge impact fees as set forth in Resolution No. 2015-07, as amended by the 2017 Amendments, and as adjusted on a case-by-case basis pursuant to Utah Code Ann. § 11-36a-402. Fees will be assessed as of the date that the District is requested to approve the issuance of a building permit by Wasatch County.

Resolution 2018-02 Approved and adopted this 10th day of July, 2018.

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

District Board Chairman

Attest:

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

District Treasurer