



View Data Entry Report Form Maintenance Administration

County 06_DAVIS Entity 3050_FARMINGTON Tax Year 2013

Tax Rate Summary (693) CTY Preliminary Data

Certified Rates set by Auditor

Proposed Rates set by Entity

Proposed Rates Approved by County

Approved by State OK to Print

Rates Finalized



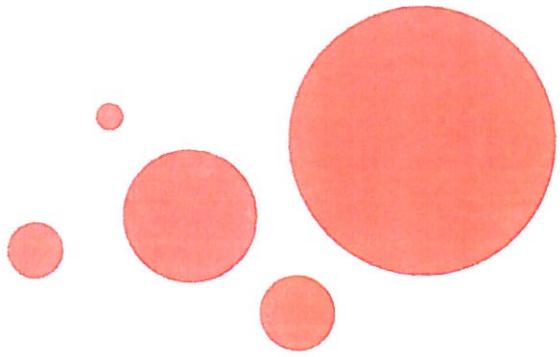
	Prior	Current	CY-PY	% Change	SCME	Report Items	Value Adj
Real	976,900,473	1,056,834,149	79,933,676	8.18%	0	BOE Adjustment	9,588,656
Personal*	25,954,581	37,661,655	11,707,074	45.11%	0	CY VAL-BOE	1,026,160,748
Central	31,994,547	36,412,014	4,417,467	13.81%	0	CY/PY Coll	94.29 / 94.04
Total	1,034,849,601	1,130,907,818	96,058,217	9.28%	0	Proposed Tax Rate Val	967,566,969
CDRA R/CA	67,720,487	93,416,626	25,696,139	37.94%	0	Value Adjustments	21,878,781
CDRA Personal*	528,889	1,741,788	1,212,899	229.33%	Accounting	Actual NG	47,270,399
Total CDRA	68,249,376	95,158,414	26,909,038	39.43%	Fiscal	CTR NG	44,571,258
TVal-SCME-CDRA	966,600,225	1,035,749,404	69,149,179	7.15%	0	Certified Tax Rate Val	922,985,711

* "Personal" and "CDRA Pers" show Year-End values only and are one year earlier than Real and Centrally Assessed values.

NOTES

6/15/2013 jcl - variable debt service #33 bond set at 223,900 / 967,566,969 = .000231
 6/15/2012 jcl - 2007 #34 and 2009 (2012 REFI) @ constant rate of = .000374 (by \$\$ max would be .000421)

Budget Code	Budget Name	Date of Election	Rate Limit	Code from Utah Annotated	Maximum By Law	Calculated Certified Tax Rate	Auditor's Certified Tax Rate	Proposed Tax Rate	Auditor's Certified Rate Revenue	Requested Revenue
10	General Operations			C	.007	0.001714	0.001714	0.001685	1,658,410	1,630,026
20	Interest and Sinking Fund/Bond				Sufficient	0.000000	0.000605	0.000605	585,000	585,000
190	Discharge of Judgement				Sufficient	0.000000	0.000000	0.000000	0	0
	Total Tax Rate					0.001714	0.002319	0.002290	2,243,410	2,215,026



IMPACT FEES

June 27, 2013

Douglas J. Ahlstrom, Draper City Attorney



IMPACT FEES

- Purpose: Growth pays its proportionate share
- For:
 - Equipment and facilities
 - Expansion to serve growth
- Examples:
 - Additional Fire Suppression Vehicle costing in excess of \$500,000
 - Expansion of Police and Fire stations
 - Additional traffic lanes/ signals
 - Large diameter Sewer/Water pipes
 - Expansion of Sewer/Water Treatment Plants
 - New Parks
 - New Open Space
 - New Trails



NOLLAN V.

CALIFORNIA COASTAL COMMISSION (1987)

- CCC required a public easement to the beach be granted before it would issue a demolition permit for bungalow and subsequent building permit for new house.
- Court ruled this is a taking.
- **RULE:** There must be an **ESSENTIAL NEXUS** between the condition imposed and the original purpose of the building restriction.



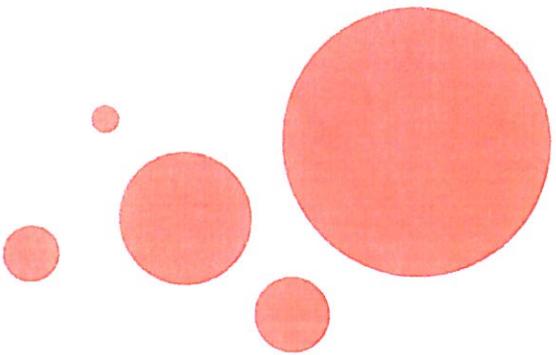


DOLAN V. CITY OF TIGARD (1994)



ESSENTIAL NEXUS & ROUGH PROPORTIONALITY

Whether the degree of the exaction bears the required relationship to the impact of the proposed development.



Purposes of Enabling Legislation

- Ensures that cities cannot extort concessions through the development process. (Takings)
- Ensures that all developers are treated fairly and consistently. (Equal Protection)



B.A.M. v. SALT LAKE CO. (2008)

- o Utah Code Ann. 10-9a-508:

A municipality may impose an exaction on development proposed in a land use application including an exaction for a water interest if:

- (a) an **essential link** exists between a legitimate governmental interest and each exaction; and
- (b) each exaction is **roughly proportionate**, both in nature and extent, to the impact of the proposed development.



When Should a City Consider Impact Fees?

- Rapid growth and development.
- Significant land available.
- Federal/state funding unable to meet needs.
- Increasing annual construction costs.
- Resistance to increased property taxes.



CAPITAL IMPROVEMENT

- An improvement with a useful life of ten years or more, by new construction or other action, which increases the service capacity of a public facility.



PROJECT V. SYSTEM IMPROVEMENTS

- Project Improvements
 - Site improvements and facilities that are planned and designed to provide service for a particular development project.
- System Improvements
 - Capital improvements that are “public facilities” and are designed to provide service to the community at large.



WHY IMPACT FEES?

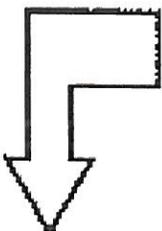
- Shift a portion of the cost of providing capital facilities to serve new development from the general tax base to the new development generating the need.
- Maintain existing levels of service.
- Help ensure adequate public facilities.



Impact Fee Study

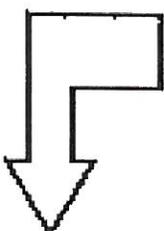
COMPREHENSIVE PLAN

- Forecasts
- Population
- Dwelling Units
- Employment
- Community Facilities
- Land Use
- Policies



CAPITAL IMPROVEMENTS ELEMENT

- Current Needs
- Future Demand
- Capital Projects



FUNDING STRATEGY

- General Fund
- Grants/Aid
- Sales Taxes
- Impact Fees

Impact Fees Suspended Until Next
Year - Only One Vote for Impact
Fees

A Reason to Avoid Building a
Home From Scratch?

Reduction In Impact Fees
Not Certain for
Arboretum Landmark

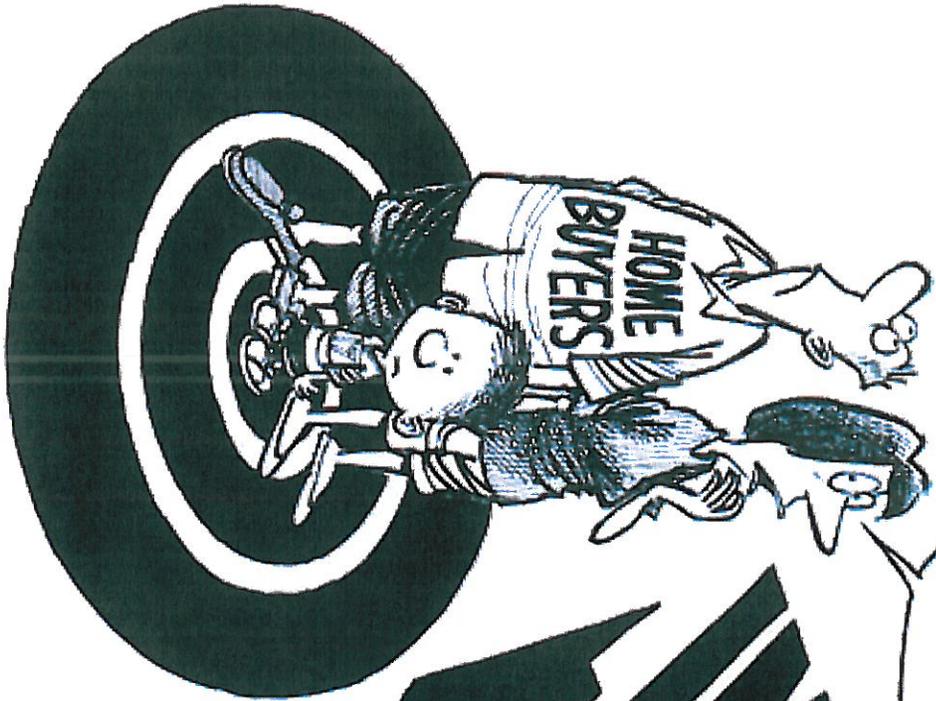
COLLIER FREEZES IMPACT
FEES ON SOME BUILDINGS
TO STIMULATE BUSINESS

Holy Cow, the impact fees in Citrus
County are DISGUSTING

Rampant growth cries 'impact fees'

Commissioners flooded with emails
opposed to impact fee moratorium





HEY, WHERE
ARE THE DEVELOPERS
AND OUR ELECTED
OFFICIALS?...

STREET CREDITS TO THE HOME

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caglecartoons.com



paperkern5@reuben.org



WE NEED TO KEEP
IMPACT FEES LOW - THE
CONSTRUCTION INDUSTRY
IS GOING THROUGH SOME
VERY TOUGH TIMES!

BUT WE CAN'T IGNORE
THE SHORTFALL - EACH
NEW HOUSE BRINGS IN
ABOUT \$4700 IN IMPACT
FEES, BUT IT CREATES
\$9000 IN INFRASTRUCTURE
COSTS. THAT MONEY
HAS TO COME FROM
SOMEWHERE!

CITY COUNCIL

OH GOOD!
THE
LOOK GUNS - THE
FISCAL RESPONSIBILITY
FAIRY IS HERE TO
PICK UP THE TAB!



Problems with Impact Fees

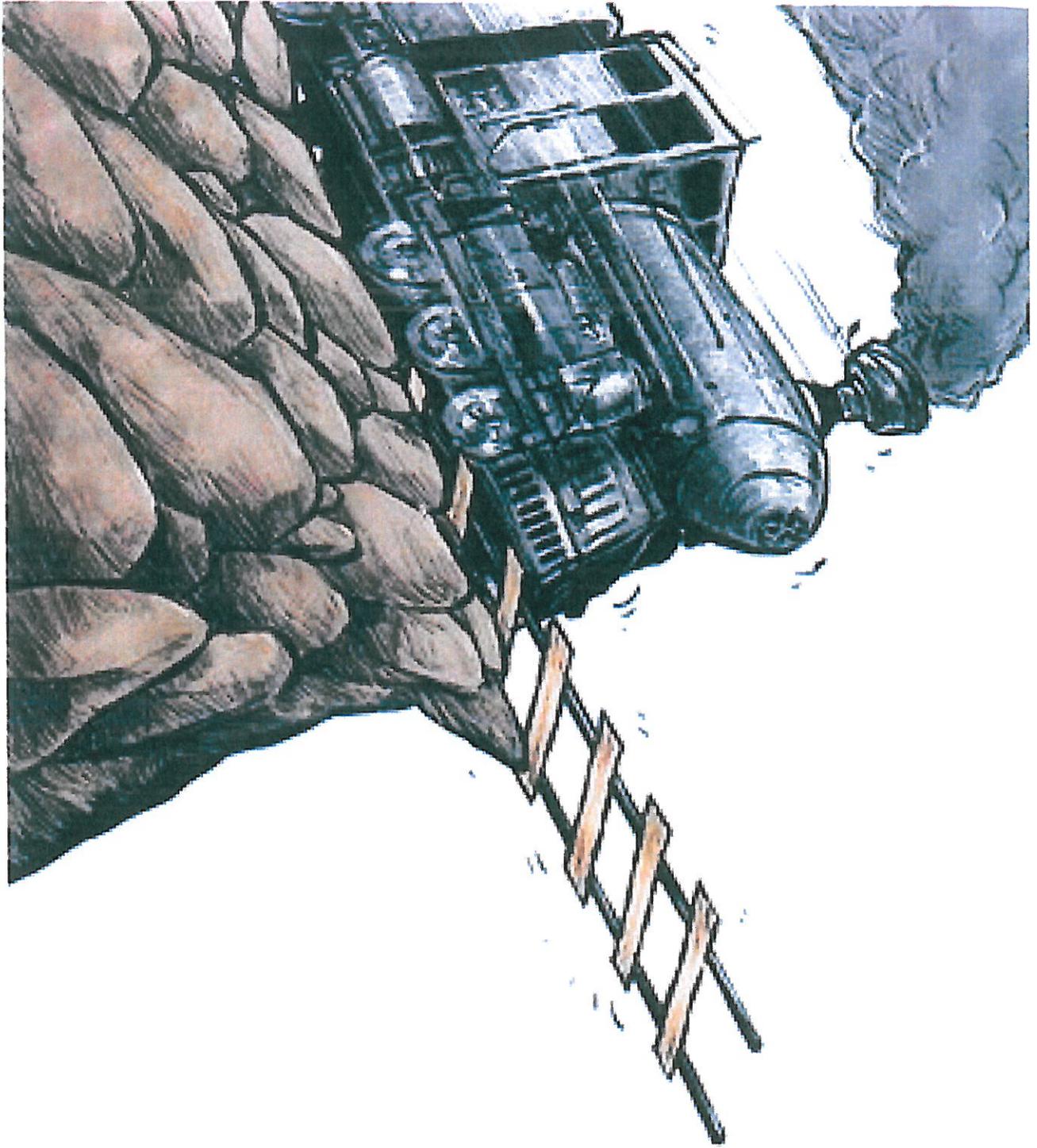
- Takes a lot of staff time
- Cannot include an expense for overhead
- 6-year spend or encumber requirement
- Cannot cure deficiencies in present facilities
- Cannot raise the established level of service of a public facility serving existing development



11-36a-602. Expenditure of impact fees.

- (1) A local political subdivision may expend impact fees only for a system improvement:
 - (a) identified in the impact fee facilities plan; and
 - (b) for the specific public facility type for which the fee was collected.
- (2) (a) Except as provided in Subsection (2)(b), a local political subdivision shall expend or encumber the impact fees for a permissible use within six years of their receipt.
 - (b) A local political subdivision may hold the fees for longer than six years if it identifies, in writing:
 - (i) an extraordinary and compelling reason why the fees should be held longer than six years; and
 - (ii) an absolute date by which the fees will be expended.





Paxton R. Guymon (8188)
P. Matthew Muir (9560)
MILLER GUYMON, P.C.
165 South Regent Street
Salt Lake City, Utah 84111
Telephone: (801) 363-5600
Facsimile: (801) 363-5601
guymon@millerguymon.com
muir@millerguymon.com

Bruce R. Baird (01776)
BRUCE R. BAIRD, P.C.
2150 South 1300 East, Suite 500
Salt Lake City, Utah 84106
Telephone: (801) 328-1400
bbaird@difficultdirt.com

Attorneys for Plaintiffs

IN THE THIRD JUDICIAL DISTRICT COURT OF SALT LAKE COUNTY
WEST JORDAN DEPARTMENT, STATE OF UTAH

ALPINE HOMES, INC., CDC
CONSTRUCTORS, LC, GARRETT
REALTY, P.C. dba GARRETT HOMES,
HOLMES HOMES, INC., IVORY HOMES,
LTD., KELLY ANDERSON
CONSTRUCTION, INC., LIBERTY
HOMES, INC., NEWMARK BUILDERS,
INC., PERRY HOMES, INC.,
TRADEWEST HOMES, INC., VILLAGE
COMMUNITIES, L.C., Individually and on
behalf of a class of similarly situated
persons and entities,

Plaintiffs,

vs.

DRAPER CITY,

Defendant.

COMPLAINT & JURY DEMAND

Civil No.: 120408686

Judge Andrew H. Stone

Class Action
(Tier 3)



NATURE OF THE ACTION & CLASS ALLEGATIONS

16. This is an action seeking the refund of certain impact fees paid by Plaintiffs to Draper City on the basis that all or a portion of such funds were not expended or encumbered for permissible purposes within six years, as required by Utah Code Ann. § 11-36a-602, and must be refunded to Plaintiffs. Further, Plaintiffs seek certain declaratory relief concerning Draper City's failures to comply with its impact fee fund retention and accounting obligations under the Utah Impact Fees Act, Utah Code Ann. § 11-36a-101 *et seq.*

17. The named Plaintiffs bring this action as a Class Action pursuant to Rule 23 of the Utah Rules of Civil Procedure on behalf of all persons who paid impact fees to Draper City in connection with residential development or construction during one or more of the 2003-2004, 2004-2005 and 2005-2006 fiscal years.

18. Plaintiffs are unable to state the exact number of the Class Members without further discovery of Draper City's records. Upon information and belief, the number of Class Members exceeds 200 and joinder of all Members is impracticable.

19. There are questions of law and fact common to the named Plaintiffs and the Class Members and such questions predominate in this action. For example, the questions of law and fact relating to Draper City's failures to comply with the retention and accounting requirements of the Impact Fees Act in relation to the Subject Impact Fees, and its failure to expend or encumber portions of the Subject Impact Fees for permissible uses within six years from their receipt, are common to the named Plaintiffs

Draper City Impact Fees

Ordinance No. 241 (06/17/1997) - Establishing and Adopting Impact Fees on Development Activities

Ordinance No. 296 (11/03/1998) - Establishing Requirements for Public Improvements

Impact Fee	Ordinance / Resolution	Fee Study	Year of Study
Roads/Transportation	No. 241 (06/17/1997)	Tischler & Associates Inc.	1997
	No. 442 (09/04/2001)	BBC Research & Consulting	2001
	Not Adopted	Tischler & Associates Inc.	2003
	No. 597 (11/09/2004)	Rosenthal & Associates Inc.	2004
	No. 616 (12/14/2004)	Rosenthal & Associates Inc.	2004
	Resolution No. 05-04 (01/04/2005)	Rosenthal & Associates Inc.	2004
	No. 729 (12/05/2006)	Rosenthal & Associates Inc.	2004
	No. 92 (07/10/1990)		
	Resolution No. 90-10 (07/10/1990)		
	Resolution No. 90-10 (07/10/1990)		
Parks, Open Space, Recreation & Trails	No. 241 (06/17/1997)	Tischler & Associates Inc.	1997
	No. 442 (09/04/2001)	BBC Research & Consulting	2001
	No. 597 (11/09/2004)	Rosenthal & Associates Inc.	2004
	Resolution No. 05-04 (01/04/2005)	Rosenthal & Associates Inc.	2004
	No. 241 (06/17/1997)	Tischler & Associates Inc.	1997
Stormwater Facilities	No. 341,342 (09/07/1999)	Tischler & Associates Inc.	1997
	Not Adopted	Tischler & Associates Inc.	2003
	Not Adopted	Rosenthal & Associates Inc.	2005
	No. 241 (06/17/1997)	Tischler & Associates Inc.	1997
	Not Adopted	Tischler & Associates Inc.	2003
Water Facilities	Not Adopted	Rosenthal & Associates Inc.	2005
	Not Adopted	Tischler & Associates Inc.	2003
	No. 241 (06/17/1997)	Tischler & Associates Inc.	1997
	No. 388 (08/15/2000)	Maximum Performance, L.C.	2000
	Resolution No. 00-58 (08/15/2000)	Maximum Performance, L.C.	2000
Fire & Emergency Medical Facilities	No. 597 (11/09/2004)	Rosenthal & Associates Inc.	2004
	Resolution No. 05-04 (01/04/2005)	Rosenthal & Associates Inc.	2004
	No. 241 (06/17/1997)	Tischler & Associates Inc.	1997
	No. 442 (09/04/2001)	BBC Research & Consulting	2001
	No. 597 (11/09/2004)	Rosenthal & Associates Inc.	2004
Police Facilities	Resolution No. 05-04 (01/04/2005)	Rosenthal & Associates Inc.	2004
	No. 241 (06/17/1997)	Tischler & Associates Inc.	1997
	No. 442 (09/04/2001)	BBC Research & Consulting	2001
	No. 597 (11/09/2004)	Rosenthal & Associates Inc.	2004

applicable to all of the Class Members, thereby making appropriate declaratory and other relief with respect to the Class as a whole.

BACKGROUND

26. Each of the Plaintiffs paid impact fees to Draper City in connection with residential development or construction during one or more of the 2003-2004, 2004-2005 and 2005-2006 fiscal years¹ including, but not limited to, Park Impact Fees, Transportation Impact Fees, Police Impact Fees, Water Impact Fees and Storm Water Impact Fees (hereafter the "Subject Impact Fees").

27. Draper City required Plaintiffs to pay these Subject Impact Fees as a pre-condition to granting them building permits or other land use approvals.

28. Draper City, at all material times, was required to comply with the Utah Impact Fees Act and other authorities, in holding, accounting for and expending the impact fees it collected from Plaintiffs.

29. At all material times, the Utah Impact Fees Act required that Draper City establish and maintain a separate interest bearing ledger account for each type of public facility that will be financed by impact fees.

30. At all material times, the Utah Impact Fees Act required Draper City to deposit the impact fees received from Plaintiffs into the appropriate ledger accounts.

31. At all material times, the Utah Impact Fees Act required Draper City to retain the interest earned on each fund or account within each fund.

¹ Draper City's fiscal year is from July 1 to June 30 of the following year.

32. At all material times the Utah Impact Fees Act, and other applicable authorities, required Draper City to prepare a report at the end of each fiscal year showing the source and amount of all monies collected, earned, and received by the fund or account, and each expenditure from the fund or account.

33. At all material times, Draper City was required to utilize or expend impact fees only for system improvements identified in the corresponding capital facilities plan and for the specific public facility type for which the fee was collected.

34. At all material times, Draper City was not allowed to utilize or expend impact fees to recoup more than the costs it actually incurred for excess capacity in a system improvement.

35. At all material times, Draper City was not allowed to utilize or expend an impact fee to pay for overhead expenses, administrative costs or other expenses and costs that should be paid from the general fund or other unrestricted sources of City funds.

36. At all material times, Draper City was not allowed to utilize or expend impact fees to cure deficiencies in a public facility serving existing development or to raise the level of service of a public facility serving existing development.

37. At all material times and pursuant to Utah Code Ann. § 11-36a-602(2), as presently and previously codified, Draper City was required to expend or encumber the impact fees collected from Plaintiffs for a permissible use within six years of their receipt or meet certain statutory preconditions to retaining such fees.

Impact Fees Paid

Note: Below is organized by fiscal year and not calendar year. Impact fee detail is only available from 01/01/2003 to date, therefore 2003 only represents receipts from 01/2003-06/2003. Police impact fees have been included below however are in the process of being refunded.

SUMMARY BY YEAR

	Fire	Roads	Parks	Police	Water	Storm Water	TOTAL
2002	-	-	-	-	-	-	-
2003	20,384	59,784	148,522	7,800	22,608	1,106	260,204
2004	98,910	292,785	755,008	45,646	182,306	335,299	1,709,954
2005	87,768	287,658	758,006	43,150	42,390	285,113	1,504,085
2006	46,697	221,129	581,812	32,391	19,782	172,658	1,074,469
	253,760	861,355	2,243,348	128,987	267,086	794,175	4,548,711

Alpine Homes

	Fire	Roads	Parks	Police	Water	Storm Water	TOTAL
2002	-	-	-	-	-	-	-
2003	3,920	11,280	-	1,500	-	-	16,700
2004	7,448	21,432	3,454	2,850	-	10,327	45,511
2005	8,542	25,135	3,990	3,368	-	11,142	52,176
2006	2,168	9,120	-	1,526	-	-	12,814
	22,077	66,967	7,444	9,244	-	21,468	127,201

Garbatt Homes

	Fire	Roads	Parks	Police	Water	Storm Water	TOTAL
2002	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
2004	28,742	90,873	202,368	18,796	70,679	150,894	562,352
2005	12,430	38,115	89,760	8,250	-	65,392	213,947
2006	41,172	128,988	292,128	27,046	70,679	216,286	776,299

Holmes Homes

	Fire	Roads	Parks	Police	Water	Storm Water	TOTAL
2002	-	-	-	-	-	-	-
2003	1,960	5,640	17,270	750	7,065	-	32,685
2004	4,704	13,536	41,448	1,800	15,543	11,932	88,963
2005	4,994	17,703	51,573	2,508	18,369	16,901	112,049
2006	4,336	20,252	55,863	3,052	19,782	17,010	120,295
	15,994	57,131	166,155	8,111	60,759	45,843	353,992

Ivory Homes

	Fire	Roads	Parks	Police	Water	Storm Water	TOTAL
2002	-	-	-	-	-	-	-
2003	3,920	11,280	34,540	1,500	4,239	-	55,479
2004	14,112	40,608	124,344	5,400	7,065	57,202	248,731
2005	32,810	111,076	326,947	15,541	-	98,870	585,244
2006	25,394	118,616	327,199	17,878	-	90,801	579,888
	76,236	281,580	813,030	40,319	11,304	246,873	1,469,343



PROBLEMS

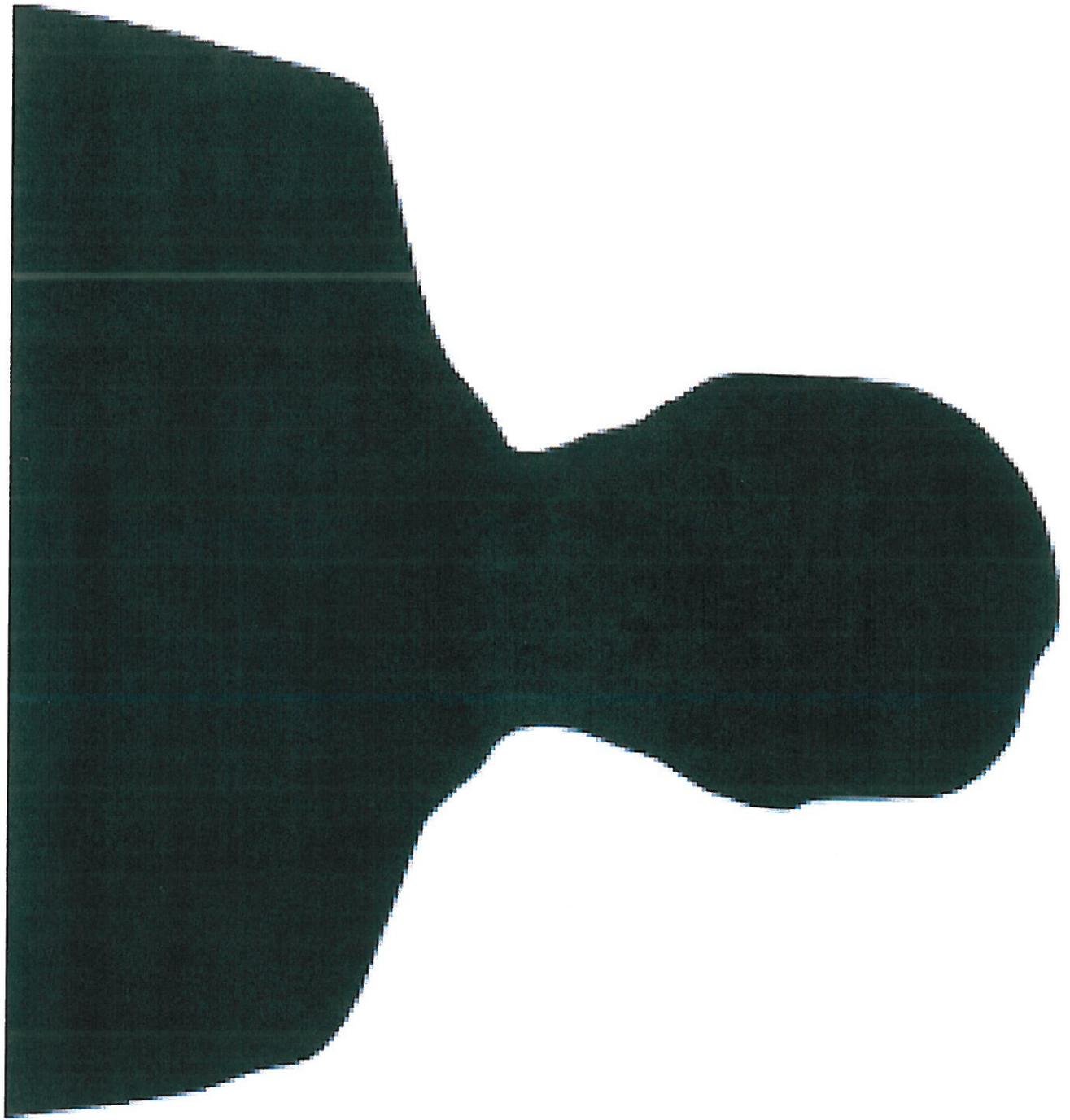
- New staff
- Engineering records lost
- Computer crashed – Financial records lost
- No accounting for specific system project
- Used fees for growth related projects rather than those legally eligible
- No clear plan well in advance of the end of the 6th year
- Unrealistic growth projections
- Fees not adjusted regularly
- Economy faltered
- Developers know code better than cities



Suggestions

- Use a single administrative entity
- Create impact fee management committee with reps from affected departments
 - Need better tracking of project completion
- Record appropriations promptly
 - Account for fees paid (amount, address and date)
 - Account for exemptions (address, reason, funding)
 - Refund fees if not encumbered within 6 years
 - Prepare annual report
- Get professional help
- Prepare like you are going to court





Zimbra

hgadd@farmington.utah.gov

Fwd: FABL User Agreement with City

From : Dave Millheim <dmillheim@farmington.utah.gov> Tue, Jul 02, 2013 10:10 AM
Subject : Fwd: FABL User Agreement with City
To : Holly Gadd <hgadd@farmington.utah.gov>

Sent from my iPad

Begin forwarded message:

From: Neil Miller <nmliller@farmington.utah.gov>
Date: July 2, 2013, 7:04:30 AM MDT
To: Dave Millheim <dmillheim@farmington.utah.gov>
Subject: **Fwd: FABL User Agreement with City**

Not sure if you seen this.

Neil M. Miller
Farmington City
Parks & Recreation Director

From: "John Wendt" <j.wendt@pony.org>
To: "Scott Harbertson" <scottharbo@msn.com>, "John Bilton" <jbilton@centershift.com>, "Neil Miller" <nmliller@farmington.utah.gov>, "Colby Thackeray" <Cthackeray@farmington.utah.gov>
Cc: "Casey Fisher" <Cfisher@surroundair.com>, "Mike Embrey" <msembrey@msn.com>, "Mike Embrey" <mike@embreyinc.com>, "Rebecca Wendt" <beckywendt97@gmail.com>, "Robert Glance" <rob@integracore.com>, "Sherm Hadley" <nchadley@juno.com>, "Stefanie Embrey" <Stefembrey@me.com>, "Wayne Bennett" <wbenn2@yahoo.com>
Sent: Monday, July 1, 2013 3:11:17 PM
Subject: FABL User Agreement with City

Dear Mayor,

The user agreement drafted and given to Colby was presented to me on Wednesday, June 26, 2013 - I believe this is a document that was supposed to

Garbage Fund

Fund Balance 6/30/07		<u>191,103</u>
FY 08		
Revenues	824,155	
Expenses	803,086	
Fund Balance 6/30/08	21,069	<u>212,172</u>
FY 09		
Revenues	891,401	
Expenses	806,487	
Fund Balance 6/30/09	84,914	<u>297,086</u>
FY 10		
Revenues	1,181,346	
Expenses	1,233,347	
Fund Balance 6/30/10	-52,001	<u>245,085</u>
FY 11		
Revenues	1,123,965	
Expenses	1,066,505	
Fund Balance 6/30/11	57,460	<u>302,545</u>
FY 12		
Revenues	1,154,568	
Expenses	1,148,871	
Fund Balance 6/30/12	5,697	<u>308,242</u>
FY 13		
Revenues	1,174,500	
Expenses	1,187,117	
Fund Balance 6/30/13	-12,617	<u>295,625</u>
FY 14		
Revenues	1,172,500	
Expenses	1,218,070	
Fund Balance 6/30/14	-45,570	<u>250,055</u>

Garbage Rates

Prior 2004

1st Can	14.75
2nd Can	6.00

06/30/04

1st Can	15.00
2nd Can	8.00

01/01/06

1st Can	14.00
2nd Can	8.00

01/01/07

1st Can	12.00
2nd Can	9.25

06/30/08

1st Can	12.50
2nd Can	9.75

11/30/09

Recycle	3.85
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