

**TOOELE COUNTY  
ORDINANCE 2019-10**

**AN ORDINANCE ADOPTING AN IMPACT FEE FACILITIES PLAN  
AND IMPACT FEE ANALYSIS FOR THE LAKE POINT CEMETARY  
AND PARK SERVICE AREA; ENACTING IMPACT FEES FOR SAID  
FACILITIES; ESTABLISHING CERTAIN POLICIES RELATED TO  
IMPACT FEES; ESTABLISHING THE SERVICE AREA; AND OTHER  
RELATED MATTERS**

**WHEREAS**, Tooele County (the “County”), acting for the benefit of the Lake Point Cemetery and Park Service Area, is a political subdivision of the State of Utah, authorized and organized under the provisions of Utah law; and

**WHEREAS**, the County has legal authority, pursuant to Title 11, Chapter 36a Utah Code Annotated, as amended (“Impact Fees Act” or “Act”), to adopt and impose impact fees as a condition of development approval, which impact fees are used to defray capital infrastructure costs attributable to growth activity; and

**WHEREAS**, the County, by and through the Lake Point Cemetery and Park Service Area, provided written notice of its intent to prepare the Impact Fee Facilities Plan (“Facilities Plan”) and Impact Fee Analysis for Parks; and

**WHEREAS**, the County, by and through the Lake Point Cemetery and Park Service Area has prepared and certified a Facilities Plan and an Impact Fee Analysis under Utah Code Ann., § 11-36-306(1) and (2), a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference; and

**WHEREAS**, the County, by and through the Lake Point Cemetery and Park Service Area, provided notice and held a public hearing prior to adopting the Facilities Plan in satisfaction of Utah Code Ann. § 11-36a-502; and

**WHEREAS**, prior to preparing the Impact Fee Analysis, the County, by and through the Lake Point Cemetery and Park Service Area, provided notice as set forth in Utah Code Ann. § 11-36a-503; and

**WHEREAS**, in accordance with Utah Code Ann. § 11-36a-504(1)(d)(i) and § 17B-1-111, the County made this Impact Fee Enactment Ordinance (the “Ordinance”) available to the public on or before April 15, 2019; and

**WHEREAS**, in accordance with Utah Code Ann. § 17B-1-111, the County posted notice of the public hearing with respect to the proposed Ordinance in at least three public places within the County on or before April 15, 2019; and

**WHEREAS**, in accordance with Utah Code Ann. § 17B-1-111, the County published notice of such public hearing in the Tooele Transcript Bulletin, a newspaper of general circulation in the jurisdiction, on April 15, 2019; and

**WHEREAS**, the Tooele County Commission (the “Commission”), acting as the governing body of the County, held a public hearing on May 7, 2019 regarding the Impact Fee Analysis and Ordinance; and

**WHEREAS**, after careful consideration and review of the comments at the public hearing, the Commission has determined that it is in the best interest of the health, safety, and welfare of the inhabitants of the County to enact new impact fees.

**NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE BODY OF TOOELE COUNTY, UTAH AS FOLLOWS:**

**SECTION 1 – FINDINGS.**

The Commission finds and determines as follows:

1.1. All required notices have been given and public hearings conducted as required by the Impact Fee Act with respect to the Facilities Plan, Impact Fee Analysis, and this Ordinance.

1.2. Growth and development activities in the Community will create additional demands on its recreational facilities. The capital facility improvement requirements which are analyzed in the Facilities Plan and the Impact Fee Analysis are the direct result of 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 recreational facilities needed to serve the growth and development activity.

1.3. Impact fees are necessary to achieve an equitable allocation of 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 Ordinance, the County has taken into consideration, and in certain situations will consider on a case-by-case basis in the future, the future capital facilities and recreational needs of the Community, the capital financial needs of the Community which are the result of the Community's future facility needs, the distribution of the burden of costs to different properties within the Community based on the use of recreational facilities of the Community by such properties, the financial contribution of those properties and other properties similarly situated in the Community at the time of computation of the required fee and prior to the enactment of this Ordinance, all revenue sources available to the Community, and the impact on future recreational facilities that will be required by growth and new development activities in the Community.

1.5. The provisions of this Ordinance shall be liberally construed in order to carry out the purpose and intent of the County in establishing a program of impact fees in compliance with the Utah Impact Fees Act

1.6. This Ordinance, upon its effective date, shall replace all impact fees previously enacted by the County applicable to the Lake Point Cemetery and Park Service Area as well as any rules, regulations, procedures or policies relating to such previously-enacted impact fees.

**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 Ordinance.

2.2. “Commission” means the Tooele County Commission.

2.3. “County” means Tooele County.

2.4. “Facilities Plan” means the plan prepared for the Community as required by Utah Code Ann. § 11-36a-301.

2.5. “Impact Fee Analysis” means the analysis prepared for the Community as required by Utah Code Ann. § 11-36a-303.

2.6. “Ordinance” means this Impact Fee Enactment Ordinance.

2.7. “Project Improvements” does not mean system improvements.

2.8. “Request for Information” means a written request submitted to the County for information regarding the impact fee.

2.9. “Lake Point Cemetery and Park Service Area” means the unincorporated community of Lake Point. A map of the Lake Point Cemetery and Park Service Area boundaries is attached hereto as **Exhibit B**.

2.10. “Summary” means the summary of the Impact Fee Analysis.

### **SECTION 3 – ADOPTION OF IMPACT FEES.**

3.1. Impact Fee Facilities Plan and Impact Fee Analysis. The Commission hereby approves and adopts the Parks Impact Fee Facilities Plan and Impact Fee Analysis attached as **Exhibit A.**

3.2. Impact Fees. Impact fees are hereby imposed in the Lake Point Cemetery and Park Service Area as a condition of any development activity that impacts public facilities in order to mitigate the impact of such development on public facilities. Impact fees shall be paid in cash or by check to the County at the time of the building permit application, and it is the policy of the County that no building permit shall be issued unless and until the impact fees required by this Ordinance have been paid in full.

3.3. Impact Fee Schedule. The impact fees imposed are as set forth in the Impact Fee Facilities Plan and Impact Fee Analysis, attached hereto as **Exhibit A** and incorporated herein by reference. Unless the County is otherwise bound by a contractual requirement or the impact fees have been prepaid according to a prior agreement with the County, the impact fee shall be determined from the impact fee schedule in effect at the time of payment.

3.4. Adjustments. The County may adjust the impact fee imposed on a particular project or development at the time the impact fee is charged as necessary:

- (a) to respond to unusual circumstances in specific cases;
- (b) to respond to a request for a prompt and individualized impact fee review for the development activity of an agency of the State of Utah, a school district, or charter school;

(c) to respond to a request for a prompt and individualized impact fee review for an offset or credit for a public facility for which an impact fee has been or will be collected;

(d) to ensure that impact fees are imposed fairly; or

(e) based upon studies and data submitted by a developer.

3.5. Credits and Reimbursements.

(a) A developer may be allowed a credit against or proportionate reimbursement of impact fees if a 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 County and the developer agree will reduce the need for a system improvement.

(b) 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:

(i) are system improvements, or

(ii) are dedicated to the public and offset the need for an identified system improvement.

3.6. Waiver for Public Purpose. The County may, on a project-by-project basis, authorize exemptions or adjustments to the impact fee in effect for those projects the County determines to be of such benefit to the community as a whole to justify the exemption or adjustment. Such projects may include low income housing.

3.7. Additional Fees and Costs. The impact fees imposed hereby are separate from and in addition to user fees and other charges lawfully imposed by the County for new development, such as engineering and inspection fees, building permit fees, review fees, hookup fees, connection fees, fees for project improvements, and other fees and costs that may not be included as itemized component parts of any impact fee.

**SECTION 4 – IMPACT FEE ACCOUNTING.**

4.1. Impact Fee Accounts. The County shall establish a separate interest-bearing ledger account for each type of public facility for which an impact fee is collected and deposit impact fee receipts in the appropriate ledger account. Interest earned on each such account shall be retained in that account.

4.2. Reporting. At the end of each fiscal year, the County shall prepare a report on each impact fee ledger account established as required herein generally showing the source and amount of all monies collected, earned, and received by the account and each expenditure from the 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 for which the funds were budgeted, and the projected schedule for expenditure. The report shall be in a format approved by the State Auditor, certified by the County's chief financial officer, and transmitted to the State Auditor annually.

4.3. Impact Fee Expenditures. The County may expend impact fees only for system improvements identified in the Facilities Plan and for the specific public facility type for which the fee was collected.

4.4. Time of Expenditure. Impact fees collected are to be expended, dedicated, or encumbered for a permissible use within six years of receipt by the County, unless the Board directs otherwise. For purposes of this calculation, first funds received shall be deemed to be the first funds expended.

4.5. Extension of Time. The County may hold previously dedicated or unencumbered fees for longer than six years if it identifies in writing, before the expiration of the six year period, (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.

4.6. Refunds. The County shall refund any impact fees paid by a developer, plus interest actually earned, when (i) the developer does not proceed with the development activity and has filed a written request for a refund; (ii) the fees have not been spent or encumbered; and (iii) no impact has resulted.

#### **SECTION 5 – APPEAL PROCEDURES.**

5.1. Application. The appeal procedures set forth herein apply both to challenges to the legality of impact fees of the County and to the interpretation and/or application of those fees.

5.2. Request for Information Concerning the Fee. Any person or entity required to pay or who has paid an impact fee under this Ordinance may file a written request for information concerning the fee (the “**Request for Information**”) with the County. The County will provide the person or entity with the Lake Point Cemetery and Park Service Area Impact Fee Analysis and other relevant information relating to the impact fee within fourteen (14) days after receipt of the written Request for Information.



5.3. Appeal to the County after Payment of the Impact Fee; Statute of Limitations for Failure to File.

(a) Any person or entity that has paid an impact fee under this Ordinance and wishes to challenge the impact fee shall file a notice of appeal with the County that contains

- (i) the appellant's name, mailing address and daytime phone number;
- (ii) a copy of the written Request for Information and a brief summary of the grounds for appeal; and
- (iii) the relief sought.

(b) The notice of appeal shall be filed as provided below:

(i) if the appellant is challenging compliance with the notice requirements of Title 11, Chapter 36 of the Utah Code Annotated (the Impact Fee Act) with respect to the imposition of the impact fee, the notice of appeal must be filed within thirty (30) days after payment of the impact fee;

(ii) if the appellant is challenging compliance with other, non-notice, procedural requirements of Title 11, Chapter 36 of the Utah Code Annotated (the Impact Fee Act) with respect to the imposition of the impact fee, the notice of appeal must be filed within one hundred and eighty (180) days after payment of the impact fee; and

(iii) if the appellant is challenging the impact fee, the notice of appeal must be filed within one year after payment of the impact fee.

5.4. Appeals to the County. Any developer, landowner, or affected party desiring to challenge the legality of any impact fee under this Ordinance shall appeal directly to the County by filing a notice of appeal with the County either prior to payment of the impact fee but within thirty (30) days of the decision or action to which the appeal relates or after payment of the impact fee and within the applicable time period set forth in Section 5.3 herein. If a notice of appeal is not filed with the County within the applicable time period set forth above, the person or entity is barred from proceeding with an administrative appeal to the County.

5.5. Hearing. An informal hearing will be held not sooner than five (5) days nor more than twenty-five (25) days after the written notice of appeal is filed. The Board shall sit as the hearing officer.

5.6. Decision. After the conclusion of the informal hearing, the hearing officer shall affirm, reverse, or take action with respect to the challenge or appeal as appropriate. The decision of the hearing officer will be issued within thirty (30) days after the date the written notice of appeal was filed. In light of the statutorily mandated time restriction, the County shall not be required to provide more than three (3) working days' prior notice of the time, date, and location of the informal hearing and the inconvenience of the hearing to the challenging party shall not serve as a basis of appeal of the County's final determination.

5.7. Denial Due to Passage of Time. Should the County, for any reason, fail to issue a final decision on a written challenge to an impact fee, its calculation or application, within thirty (30) days after the filing of the notice of appeal, the challenge shall be deemed to have been denied and any affected party to the proceedings may seek appropriate judicial relief from such denial.

5.8. Judicial Review. Any party to the administrative action who is adversely affected by the County's final decision may petition the district court for a review of the decision within thirty (30) days of the hearing officer's final decision. After having been served with a copy of the pleadings initiating the court review, the County shall submit to the court the record of the proceedings before the County, including minutes, and if available, a true and correct transcript of any proceedings.

**SECTION 6 – SEVERABILITY.**

If any section, subsection, paragraph, clause, or phrase of this Ordinance shall be declared invalid for any reason, such decision shall not affect the remaining provisions of this Ordinance, which shall remain in full force and effect, and for this purpose, the provisions of this Ordinance are declared to be severable. In the event any section, subsection, paragraph, clause, or phrase of this Ordinance conflicts with the Utah Impact Fees Act, the relevant provision of the Utah Impact Fees Act shall control.

**SECTION 7 – EXHIBITS.**

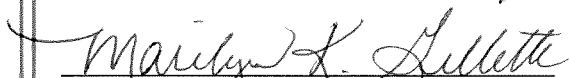
All exhibits to this Ordinance are hereby incorporated herein by reference and are made a part hereof as though fully set forth herein.

**SECTION 8 – EFFECTIVE DATE.**


This Ordinance shall take effect ninety (90) days after the day on which this Ordinance was approved.

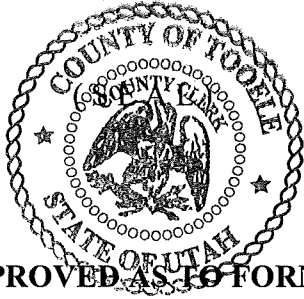
**IN WITNESS WHEREOF** the Tooele County Commission, which is the legislative body of Tooele County, passed, approved, and enacted this Ordinance this 21<sup>st</sup> day of May 2019.

**ATTEST:**


  
Marilyn K. Gillette, Clerk

**TOOELE COUNTY COMMISSION:**

  
Tom Tripp, Chairman



**APPROVED AS TO FORM:**

  
Scott A. Broadhead  
Tooele County Attorney

Commissioner Milne voted aye  
Commissioner Thomas voted aye  
Commissioner Tripp voted aye

**EXHIBIT A**

**LAKE POINT CEMETERY AND PARK SERVICE AREA:  
PARKS IMPACT FEE FACILITIES PLAN  
AND IMPACT FEE ANALYSIS**



**Lake Point Cemetery & Park Service Area**

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**Parks Impact Fee Facilities Plan and  
Impact Fee Analysis**

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October 31, 2017



**LAKE POINT CEMETERY & PARKS SERVICE AREA:**

**Parks Impact Fee Facilities Plan/ Impact Fee Analysis**

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**LAKE POINT CEMETERY & PARKS SERVICE AREA:**

Parks Impact Fee Facilities Plan/ Impact Fee Analysis

**IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS EXECUTIVE SUMMARY (11-36A-303(2))**

**Overview of Lake Point Cemetery & Parks Service Area**

This Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis has been prepared for Lake Point Cemetery & Parks Service Area (the District) by Zions Public Finance, Inc. (Zions). Given that the District serves a population under 5,000 a formal IFFP is not required under the Impact Fees Act and preparing a "reasonable plan" is acceptable. The IFFP portion of this document has been prepared to meet the requirements of a reasonable plan in accordance with 11-36a-301(3)(a).

**Impact Fee Definition**

An impact fee is a one-time fee, not a tax, charged to new development to recover the District's cost of developing existing and future park facilities with capacity that new growth will utilize. The calculation of the impact fee must strictly follow the Impact Fees Act to ensure that the fee is equitable and fair. This analysis shows that there is a fair comparison between the impact fee charged to new development and the impact the new development will have upon the system. The parks impact fees will only be charged to residential developments.

**Impact Fee Service Area**

The impact fees will be assessed within the District's current service area located in the Lake Point township in the northern portion of Tooele County.

**Proposed Impact Fee**

Figure ES.1 shows the cost per capita for the parks impact fee calculation and the resulting impact fee per single family residential or multi-family residential units. Parks impact fees are not assessed to non-residential land uses.

FIGURE ES.1: PARKS IMPACT FEE CALCULATION

Impact Fee Calculation	
Qualifying Assets	\$ 192,905
Professional Expenses	9,000
<b>Subtotal</b>	<b>\$ 201,905</b>
Current 2017 Population*	1,320
<b>Cost per Capita</b>	<b>\$ 152.96</b>
Single Family Impact Fee	
Single Family PPH	3.00
<b>SFR Impact Fee per Household</b>	<b>\$ 458.87</b>
Multi-Family Impact Fee	
Multi-Family PPH	2.75
<b>MFR Impact Fee per Household</b>	<b>\$ 420.64</b>

PPH=Persons per Household

\*Based on 2015 and 2020 Estimates from Tooele County General Plan Adopted June 21, 2016

The District may, on a case by case basis, work directly with a developer to adjust the standard impact fee to respond to unusual circumstances and ensure that impact fees are imposed fairly. The developer must show that the home constructed will occupy fewer people permanently. To calculate the non-standard impact fee the cost per capita of \$152.96 shown in Figure ES.1 should be multiplied by the persons per household to arrive at the impact fee.





**LAKE POINT CEMETERY & PARKS SERVICE AREA:**

**Parks Impact Fee Facilities Plan/ Impact Fee Analysis**

**CHAPTER 1: IMPACT FEE FACILITIES PLAN**

Zions Public Finance, Inc. (Zions) is pleased to provide Lake Point Cemetery & Parks Service Area (the District) with a Parks Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis. Lake Point is a growing community within unincorporated Tooele County and located approximately 25 miles from downtown Salt Lake City. According to the Tooele County General Plan Update 2016 the population of Lake Point was 1,266 in 2015 and will grow to 1,880 by 2040.

**CURRENT INVENTORY AND LEVEL OF SERVICE (11-36A-302(1)(A)(II))**

The District’s residents enjoy the benefits from: 1) parks and improvements that they have purchased; and 2) those that have been gifted to the community. Gifted, donated, or grant-related land and amenities are not included in the analysis. The District will define the level of service based on dollar investment into the park and amenities.

The District has one existing park which is approximately 5 acres and includes amenities such as a pavillion, playground, and rodeo ground and bleachers. Some of the improvements to the parks were donated, including the land, and are not considered in the proposed impact fee.

A careful inventory of the District’s parkland and amenities shows that in today’s dollars the District has invested approximately \$192,905 towards impact fee qualifying park facilities. Therefore, assuming a 2017 population of 1,320, the current park facility standard (CPFS) is \$152.96 per capita. To achieve an equitable allocation of costs and benefits, new development need only pay to maintain the CPFS in the future.

FIGURE 1: CURRENT PARK FACILITY STANDARD

Asset	District Funded	Grants Contributions	Year	Total Current Costs
Drinking Fountain	\$ 595		2004	\$ 874
Install power to Park	8,051		2004	11,824
Water shares	14,850		2004	21,808
Bleachers	1,055		2005	1,504
Concrete for Park	851		2005	1,213
A Shed	3,069		2006	4,248
Mt States Fence	15,120	15,000	2006	166
Pavillion	4,490		2006	6,215
Park Landscaping wood chips	5,483		2006	7,590
Park Gravel	2,417		2006	3,346
Playground--Equipment	39,271	22,000	2006	23,907
Septic System Test and fee	430		2006	596
Park benches	7,457		2007	10,021
Permit for Park	297		2007	399
Sprinkler system and grass seed	24,335		2008	31,752
Drop system for trees	242		2010	298
Pavillion Lights	2,084		2010	2,563
Sand and landscape for Volleyball area	1,218		2010	1,498
Flag	527		2011	629
Park paddle lock and keys	55		2011	65
Play ground surfacing	2,970		2011	3,546
Sidewalk	14,750	500	2011	17,015
Timed switch for sprinklers	1,190		2012	1,380
Development and expansion of parking area	20,151		2013	22,680
Motion detector lights	106		2014	115
Display Case in pavillion	130		2014	142
Picnic Tables	2,973		2014	3,249
Portable toilet pad-cement	485		2014	530
Signs	341		2015	362
Arena landscaping and wood chips for playground	13,283	8,000	2016	5,442
Road base and gravel	5,303		2016	5,462
Security Cameras	730		2016	752
Hose and bracket	114		2017	114
Trees	1,600		2004-2017	1,600
<b>Totals</b>	<b>\$ 196,023</b>	<b>\$ 45,500</b>		<b>\$ 192,905</b>



## LAKE POINT CEMETERY & PARKS SERVICE AREA:

### Parks Impact Fee Facilities Plan/ Impact Fee Analysis

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#### **ESTABLISH PROPOSED LEVEL OF SERVICE (11-36A-302(1)(A)(II))**

Utah Code allows cities to include only system-wide parks for the purpose of calculating impact fees. Project-level parks that only benefit a certain area or development cannot be used to establish the CPFS that is eligible to be supported through impact fees.

#### **IDENTIFY EXCESS CAPACITY REQUIRED TO ACCOMMODATE FUTURE GROWTH AT PROPOSED LEVEL OF SERVICE (11-36A-302(1)(A)(III))**

The District has determined that it desires to maintain its current park facility standard. Existing facilities are considered to be fully utilized by existing users and there is no excess capacity in the system. Some of the revenues collected through impact fees may be used to expand or further develop the existing park assets to add capacity to serve future users.

#### **IDENTIFY DEMANDS ON EXISTING PUBLIC FACILITIES BY NEW DEVELOPMENT AT THE PROPOSED LEVEL OF SERVICE (11-36A-302(1)(A)(IV))**

##### **Impact of Future Growth and Future Parks Facilities**

The current park facility standard of investing \$152.96 per capita would drop if *no* additional park improvements are developed or no additional park system money is spent to serve future anticipated development. The District intends to maintain its existing level of service in the parks system.

##### **New Growth's Effect on the District**

Impact fees are necessary as they fund new infrastructure required to maintain the existing facility standards as new growth occurs. If facilities did not expand with growth, the level of investment per capita would drop each year as growth continues within the District. This would result in a continued reduction in the current park facility standard. Impact fees help to shield existing users from the burden of subsidizing new growth.

#### **IDENTIFY THE FUTURE INFRASTRUCTURE REQUIRED TO MEET THE DEMANDS OF NEW DEVELOPMENT (11-36A-302(1)(A)(V))**

The District will need to purchase additional park facilities to maintain the established purchased parkland LOS. In order to achieve "an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received,"<sup>1</sup> impact fees will be used to maintain the current level of park services.

#### **CONSIDERATIONS OF ALL REVENUE SOURCES TO FINANCE IMPACTS ON SYSTEM IMPROVEMENTS (11-36A-302(2))**

The existing parkland and amenities were funded through property tax revenues and District cash reserves. Just as the existing infrastructure was funded through different means it is required by the Impact Fees Act to evaluate all means of funding future capital. There are positive and negative aspects to the various forms of funding. It is important to evaluate each.

##### **Operating Fund Revenues**

While operating fund revenues could be used to develop parks, operating funds are usually used for the operating and maintenance costs associated with parks. The District has examined its operating fund and does not believe it will have excess revenues in the next six to ten years to fund park capital improvements in this manner. Therefore, using operating fund revenues to fund projects that are needed to serve future residents is not an equitable policy and would place too much stress on the tight budgets of the District.

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<sup>1</sup> Utah Code 11-36a-302 (3)



## LAKE POINT CEMETERY & PARKS SERVICE AREA:

### Parks Impact Fee Facilities Plan/ Impact Fee Analysis

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#### **General Obligation (GO) Bond Revenues**

Typically, General Obligation bonds are used for facilities that are widely desired across the community and that benefit all property owners. GO bonds are backed by an entity's taxing power. GO bonds must be approved by a majority of voters in a bond election called for that purpose. If GO bonds were issued to pay for growth related parks facilities, existing property owners would be paying for the impacts of growth. Therefore, GO bonds are not viewed as an equitable means of financing future park facilities related to new growth and are better suited to be issued to fund facilities which would be of equal benefit to all residents, such as a park that would raise the existing level of service for all existing and future residents.

#### **Grants**

Grant monies are an ideal means for the District to fund future parks growth. However, the availability of grant funds has been greatly reduced over the past few years and it is not likely that the District would be able to fund its future demand based on this revenue source. The District has received grants in the past for sidewalks, playground equipment, and landscaping which have been removed from the parks level of service to avoid future growth being required to pay for capacity which existing residents were not required to fund.

#### **Impact Fees**

Impact fees are a fair and equitable means of providing infrastructure for future development. They provide a rational nexus between the costs borne in the past and the costs required in the future. The Impact Fees Act ensures that future development is not paying any more than what future growth will demand. Existing users and future users receive equal treatment; therefore, impact fees are the optimal funding mechanism for future growth-related capital needs.



## CHAPTER 2: IMPACT FEE ANALYSIS

### **IMPACT OF FUTURE GROWTH AND FUTURE PARKS AND FACILITIES (11-36A-304(1)(A)) AND DEMONSTRATE HOW THE ANTICIPATED IMPACTS ARE REASONABLY RELATED TO THE DEVELOPMENT ACTIVITY (11-36A-304(1)(C))**

As growth occurs, more parks spending is needed to maintain existing standards. The impact fee is based upon the qualifying District-funded historic level of service that is currently maintained.

### **PROPORTIONATE SHARE ANALYSIS (11-36A-304(1)(D))**

The Impact Fees Act requires that the Impact Fee Analysis estimate the proportionate share of the costs for existing capacity that will be recouped; and the costs of impacts on system improvements that are reasonably related to the new development activity.

### **Analyze if the Costs Are Reasonably Related to Growth (11-36a-304(2))**

As mentioned above, the current park facility standard of investing \$152.96 per capita would drop if no additional park improvements are developed or no additional park system money is spent to serve future anticipated development. The District intends to maintain its existing level of service in the parks system and therefore will need to invest in new parklands and/or amenities.

### **Cost of Each Public Facility with Excess Capacity to Serve New Development (11-36a-304(2)(a))**

All facilities are serving existing users and no excess capacity remains for future users. In order to adequately meet the demands of future users and maintain the current level of service new parkland or amenities will need to be acquired utilizing impact fee revenues.

### **Cost of System Improvements for Each Public Facility (11-36a-304(2)(b))**

As was shown in Figure 1 in the IFFP section, the District has invested \$192,905 for the current parkland and amenities. Given a current population of 1,320 the resulting cost per capita is \$152.96.

### **Manner of Financing Each Individual Facility (11-36a-304(2)(c)), Relative Extent to Which New Development Will Contribute to Financing Excess Capacity and System Improvements (11-36a-304(2)(d)), and Relative Extent to Which New Development Will Contribute to the Cost of Capacity and System Improvements (11-36a-304(2)(e))**

Impact fees are based upon parkland and amenities that have been funded or purchased with District revenues, including impact fees, or exacted in-lieu of impact fees or some other benefit to the developer. Impact fees cannot include land or amenities that were funded with a grant, gift, or by another entity such as Tooele County. Because of these funding limitations, Impact fees will not fully perpetuate the park facilities currently enjoyed by District residents due to the exclusion of any donated land or amenities from the impact fee calculation. Therefore, additional system-wide land and facility improvements beyond those funded through impact fees that are desired to maintain this "higher" level of service will be paid for by the community through other non-impact fee funding mechanisms such as property taxes.

### **EXTENT TO WHICH NEW DEVELOPMENT IS ENTITLED TO CREDITS TO IMPACT FEES (11-36A-304(2)(F))**

#### **Credits Against Impact Fees**

The Impact Fees Act requires credits to be paid back to development for future non-impact fee revenues that may be paid to fund the same system improvements found in the IFFP and included in the impact fee. Credits are required so that new development is not double charged for their fair share of the costs.



**LAKE POINT CEMETERY & PARKS SERVICE AREA:**

**Parks Impact Fee Facilities Plan/ Impact Fee Analysis**

**Developer Credits**

If impact fee qualifying improvements or parkland are acquired by developers and committed to the District, that developer is entitled to a credit against impact fees owed. This situation does not apply to developer exactions or improvements required to offset density or as a condition of development. Any item that a developer funds which may be entitled to a credit must be agreed upon with the District before the improvements are constructed. The standard impact fee can also be adjusted to respond to unusual circumstances in specific cases to ensure that impact fees are imposed fairly. In certain cases, a developer may submit studies and data that clearly show a need for adjustment.

**Extraordinary Costs if Any in Servicing Newly Developed Properties (11-36a-304(2)(g))**

There are no extraordinary costs servicing newly developed properties within the District’s service area.

**Time Price Differential Inherent in Fair Comparisons of Amounts Paid at Different Times (11-36a-304(2)(h))**

To account for the time-price differential inherent in fair comparisons of amounts paid at different times, future values are frequently used to compute buy-in costs to public facilities with excess capacity. In this analysis, current costs have been used to compute impacts on system improvements required by anticipated development activity to maintain the CPFS.

**IDENTIFY HOW THE IMPACT FEE WAS CALCULATED (11-36A-304(1)(E)) AND ELIGIBLE IMPACT FEE COSTS (11-36A-305(1)) AND REALISTIC ESTIMATES AND ASSUMPTIONS (11-36A-305(2))**

**Impact Fee Calculation**

Figure 2 shows the current park facility standard and cost per capita and the impact fee for each single family and multi-family household. The parks impact fee is assessed only to residential development. Additional costs of professional expenses for impact fee updates are added to the parkland and amenities cost to arrive at a final impact fee per capita. The District Board has the discretion to set the actual impact fees to be assessed, but they may not exceed the maximum allowable impact fee.

FIGURE 2: IMPACT FEE CALCULATION

Impact Fee Calculation	
Qualifying Assets	\$ 192,905
Professional Expenses	9,000
<b>Subtotal</b>	<b>\$ 201,905</b>
Current 2017 Population*	1,320
<b>Cost per Capita</b>	<b>\$ 152.96</b>
Single Family Impact Fee	
Single Family PPH	3.00
<b>SFR Impact Fee per Household</b>	<b>\$ 458.87</b>
Multi-Family Impact Fee	
Multi-Family PPH	2.75
<b>MFR Impact Fee per Household</b>	<b>\$ 420.64</b>

PPH=Persons per Household

\*Based on 2015 and 2020 Estimates from Tooele County General Plan Adopted June 21, 2016

The District may, on a case by case basis, adjust the standard impact fee to respond to unusual circumstances and ensure that impact fees are imposed fairly. This adjusted impact fee calculation will be based on the cost per capita defined above, multiplied by the persons per household of the proposed development. In these certain cases, a developer may submit studies and data that clearly show a need for adjustment. At the discretion of the District, impact fees may be modified for low-income housing, although alternate sources of funding for the park facilities must be identified.



LAKE POINT CEMETERY & PARKS SERVICE AREA:

Parks Impact Fee Facilities Plan/ Impact Fee Analysis

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IFFP/IMPACT FEE ANALYSIS CERTIFICATION

In accordance with Utah Code Annotated, 11-36a-306(2), Zions Public Finance, Inc. (Zions), makes the following certification:

Zions certifies that the attached Impact Fee Facilities Plan and Impact Fee Analysis:

1. includes only the cost of public facilities that are:
  - a. allowed under the Impact Fees Act; and
  - b. actually incurred; or
  - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
  - a. costs of operation and maintenance of public facilities;
  - b. cost of qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
  - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
3. offset costs with grants or other alternate sources of payment; and
4. complies in each and every relevant respect with the Impact Fees Act.

Zions makes this certification with the following caveats:

1. All of the recommendations for implementations of the Impact Fee Facilities Plan ("IFFP") made in the IFFP documents or in the impact fee analysis documents are followed in their entirety by Lake Point Cemetery & Parks Service Area staff and elected officials.
2. If all or a portion of the IFFP or impact fee analysis are modified or amended, this certification is no longer valid.
3. All information provided to Zions Public Finance, its contractors or suppliers is assumed to be correct, complete and accurate. This includes information provided by Lake Point Cemetery & Parks Service Area and outside sources.

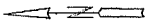
Dated: October 31, 2017

ZIONS PUBLIC FINANCE, INC.

**EXHIBIT B**

**MAP OF THE BOUNDARIES OF THE LAKE POINT  
CEMETARY AND PARK SERVICE AREA**

**FINAL LOCAL ENTITY PLAT**  
**LAKE POINT VISTAS ADDITION**  
 TO THE LAKEPOINT CEMETERY AND PARK SERVICE AREA  
 LAKE POINT, TOOELE COUNTY, UTAH  
 PREPARED DECEMBER 2017



1" = 1,000'

The proposed Lake Point Vistas addition to the Lakemont Cemetery and Park Service Area consists of 10 lots. The lots are located within the boundaries of the Lakemont Cemetery and Park Service Area. The proposed addition is shown on the attached plat. The plat is subject to the approval of the Tooele County Board of Commissioners. The plat is also subject to the approval of the Lake Point Vistas Homeowners Association. The plat is prepared in accordance with the Utah Subdivision Map Act. The plat is prepared by the Surveyor General of Utah, David M. Smith.

**SURVEYOR'S CERTIFICATION**

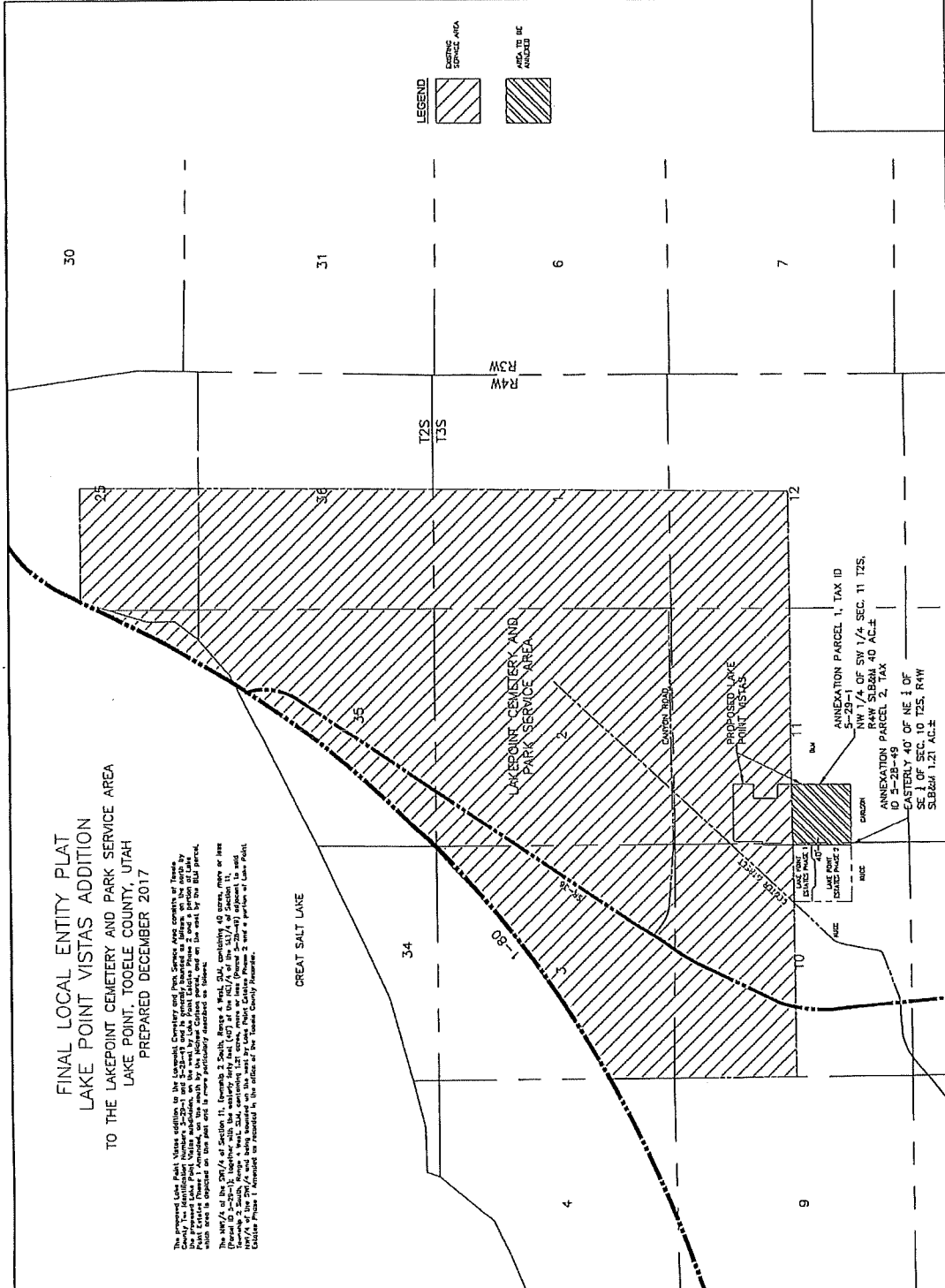
I, David M. Smith, a Professional Land Surveyor, being duly sworn, depose and say that I am the author of the foregoing plat, and that I am a duly licensed Professional Land Surveyor in the State of Utah. I am duly qualified to prepare and certify the foregoing plat, and I am duly qualified to certify the foregoing plat. I am duly qualified to certify the foregoing plat. I am duly qualified to certify the foregoing plat.

Subscribed and sworn to before me this 4th day of December, 2017, at Lake Point, Tooele County, Utah.



TOOELE COUNTY CLERK'S OFFICE  
 LAKEPOINT CEMETERY AND PARK SERVICE AREA  
 APPROVED AND FILED FOR RECORD BY THE CLERK OF THE TOOELE COUNTY BOARD OF COMMISSIONERS  
 DATE: 12/15/17  
 BY: [Signature]

**BEINGHAM**  
 ENGINEERS & ARCHITECTS  
 1000 WEST 1000 SOUTH, SUITE 100  
 SALT LAKE CITY, UTAH 84119  
 (801) 466-1111  
 www.beingham.com



REGISTERED ENTRY NO. 162,256  
 RECEIVED FOR RECORD BY THE CLERK OF THE TOOELE COUNTY BOARD OF COMMISSIONERS  
 DATE: 12/15/17  
 BY: [Signature]

LAKE POINT VISTA ANNEXATION