RESOLUTION No. 2021-02

RESOLUTION ADOPTING AN IMPACT FEE FACILITIES PLAN AND 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, in January 2021, the North Tooele Fire Protection Service District (NTFD or 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 and 503;

WHEREAS, NTFD is a Local 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 January 7, 2021 and January 14, 2021 the NTFD posted notice of a public hearing in the local paper, the Tooele Transcript Bulletin, Utah's Public Notice Website, and at the District's headquarters building to consider the assumptions and conclusions of the Impact Fee Facilities Plan and the Impact Fee Analysis;

WHEREAS, the NTFD Board of Trustees (the "Board") met in regular session on January 21, 2021 to convene a public hearing and to consider adopting an Impact Fee Facilities Plan, Impact Fee Analysis, imposing updated 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 January 21, 2021 the Impact Fee Facilities Plan Consultant certified its work under UCA section 11-36a-306;

WHEREAS, on January 21, 2021 considering the input of the public and Participants and relying on the professional advice and certification of the Impact Fee Facilities Plan Consultant, the District adopted the findings, conclusions, and recommendations of an impact fee facilities plan prepared by Zions Public Finance, Inc. ("Consultant"), a copy of which is attached hereto; and

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; and

WHEREAS, on January 7, 2021, a copy of the Impact Fee Analysis and Impact Fee Facilities Plan and the proposed impact fee Resolution, along with a summary of the analysis that was designated to be understood by a lay person, were made available to the public at the District headquarters and on the public notice website; and

WHEREAS, on January 7, 2021 and January 14, 2021 the Tooele Transcript published notice on the date, time and place of the public hearing to consider the Impact Fee Resolution; and

WHEREAS, on January 7, 2021 NTFD 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 21, 2021 the Board of Trustees held a public hearing regarding the Impact Fees Facilities Plan, Impact Fee Analysis and the Impact Fee Resolution; and

WHEREAS, after careful consideration and review of the comments at the public hearings, the Board of Trustees has determined that it is in the best interest of the health, safety and welfare of the inhabitants of the North Tooele Fire District to adopt the findings and recommendations of the Impact Fee Facilities Plan as proposed, to approve the Impact Fee Analysis as proposed, to adopt Fire 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 North Tooele Fire District Board of Trustees as follows:

Section 1. Findings. The Board of Trustees 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 Facilities Plan, the Impact Fee Analysis, and this impact fee Resolution (this "Resolution").
- 1.2 Growth and development activities in North Tooele Fire District will create additional demand on its infrastructure. The 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 Protections 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.
- In enacting and approving the Impact Fee Analysis and this Resolution, the Board of Trustees has taken into consideration, and in certain situations will consider on a case-by-case basis in the future, the future capital facilities and needs of North Tooele Fire District, the capital financial needs of North Tooele Fire District which are the result of North Tooele Fire District's future facilities' needs, the distribution of the burden of costs to different properties within North Tooele Fire District based on the use of fire facilities of North Tooele Fire District by such properties, the financial contribution of those properties and other properties similarly situated in North Tooele Fire District at the time of computation of the required fee and prior to the enactment of this Resolution, all revenue sources available to North Tooele Fire District, and the impact on future facilities that will be required by growth and new development activities in North Tooele Fire District.

1.5 The provisions of the Resolution shall be liberally construed in order to carry out the purpose and intent of the Board of Trustees 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, those projects identified in the plans for the benefit of growth.
- "Utah State Impact Fees Act" shall mean Title 11, Chapter 36a Utah Code Annotated or its successor statute if that title and chapter is renumbered, recodified, or amended.

Section 3. Adoption.

The Board of Trustees hereby approves and adopts the Impact Fee Facilities Plan and Impact Fee Analysis attached, and the analysis reflected therein. The Impact Fee Facilities Plan and the Impact Fee Analysis are incorporated herein by reference and adopted as though fully set forth herein.

Section 4. Impact Fee Calculations.

- 4.1 <u>Impact Fees.</u> 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 Impact Fee shall be calculated as set forth in the Impact Fee Analysis.
- 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 North Tooele Fire 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 respective utilities, or are dedicated to the public and offset the need for an identified future improvement.
- 4.3 <u>Adjustment of Fees.</u> The Board of Trustees may adjust either up (but not above the maximum allowable fee) or down the standard impact fees 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 Board of Trustees 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 <u>Impact Fee Accounting.</u> North Tooele Fire 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. <u>Reporting.</u> At the end of each fiscal year, North Tooele Fire 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. <u>Impact Fee Expenditures.</u> Funds collected pursuant to the impact fee shall be deposited in such account and only be used by the District to construct and upgrade the respective 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 Board of Trustees for a refund within one year after the 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 Board of Trustees.
- 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 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 Board of Trustees 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 Board of Trustees 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.
- The District shall schedule the appeal before the Board of Trustees 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 Board of Trustees 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 21, 2021

Board of Trustees Approval

Rick Pollock

Board Chair

Steve Manzione

Treasurer

Faye Hall

Ken Aldridge

Board Member

Scott Bissegger Board Member