

Title 4

TAXATION, CHARGES, AND FEES

Chapters:

- 4.01 TAXES GENERALLY**
- 4.02 PROPERTY**
- 4.03 SALES AND USE TAX**
- 4.04 TRANSIENT ROOM TAX**
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- 4.07 EMERGENCY SERVICES TELEPHONE CHARGE**
- 4.08 IMPACT FEES**
- 4.09 GENERAL FEE ORDINANCE**
- 4.10 LOCAL OPTION TRANSPORTATION CORRIDOR PRESRVATION FEE**

Chapter 4.01

TAXES GENERALLY

Sections:

4.01.01 Methods and Procedure For Tax Collection.

4.01.02 Adoption of Definitions.

Section 4.01.01 Methods and Procedure For Tax Collection.

Unless otherwise provided in this Title, the taxes imposed by the County under this Title shall be applied, collected and administered in accordance with Title 59, Chapter 12, Part 1, "Tax Collection," of the Utah Code, as amended.

Section 4.01.02 Adoption of Definitions.

Unless otherwise defined in this Title, the definitions in the state statute authorizing the County to impose a specific tax shall apply to this Title.

Chapter 4.02

PROPERTY

Sections:

4.02.01 Applying and Qualifying For The Residential Exemption from Property Tax.

Section 4.02.01 Applying and Qualifying For The Residential Exemption from Property Tax.

(1) Generally. It is the intent of this section to provide, consistent with the requirements of Title 59, Chapter 2 of the Utah Code, as amended, a standardized criteria and procedure for determining a person's eligibility for the residential exemption from property tax, based on the nature, quality, and quantity of the actual occupancy or use of the structure in question and not by the classification or the intended use of the structure.

(2) Procedure to Qualify for Residential Exemption

(a) Application.

(i) A property owner or the owner's designee shall submit an application for a residential exemption from property taxes to the Wasatch County Assessor no later than May 22 of the tax year for which the owner seeks the exemption. An application shall be in the form of an affidavit and shall contain at a minimum the following information: (a) property identification (serial number and address); (b) identity of the property owner or tax payer; (c) identity of the person signing the application; (d) basis of the person's knowledge of the use of the property and of the statements made in the application; (e) authority of the person signing the application to make the application on behalf of the owner, where applicable; (f) description of the nature and use of the property, including reference to relevant factors enumerated in applicable Utah Administrative Code provisions.

(ii) Any misrepresentation in the application shall subject the owner or the owner's designee to a penalty equal to the tax on the property's full fair market value.

(iii) The County Assessor shall develop and distribute a form application consistent with the provisions of this section. The application shall include a copy of relevant sections of the Utah Administrative Code.

(iv) By filing an application for the residential exemption, the owner authorizes the County Assessor to request and collect information sufficient to verify primary residence status from the owner, the occupant of the structure in question, or third parties. Failure to provide information reasonably requested by the County Assessor shall forfeit the owner's right to the residential property exemption.

(b) Determination by County Assessor

(i) The County Assessor shall determine whether property qualifies for the residential exemption. The County Assessor shall disallow the exemption if (a) an owner does not prove eligibility for the residential exemption; (b) an owner fails to disclose information reasonably requested by the County Assessor; or (c) an owner's application is not timely filed.

(ii) The County Assessor shall notify the owner in writing of the Assessor's determination.

(iii) The person seeking the residential exemption has the burden of proving to the Assessor that the property is entitled to the exemption.

(c) Board of Equalization

(i) A property owner who is dissatisfied with the County Assessor's determination may appeal to the Board of Equalization. If the Assessor disallowed the exemption because the owner failed to prove eligibility, the Board of Equalization may grant the exemption, but only if the owner presents to the Board evidence proving the property is used as a primary residence.

(ii) The person seeking the residential exemption has the burden of proving to the Board of Equalization that the property is entitled to the exemption.

(iii) The Board of Equalization shall not consider appeals for the residential exemption after closure of the Board's regularly scheduled hearing.

(d) Change of Ownership or Use

(i) A new application must be filed when ownership or the use or occupancy of the property changes. The owner is responsible for updating the application to reflect any changes in the use or occupancy.

(ii) Failing to report changes in the use or occupancy of the property with the intent to escape taxation shall subject the owner to a penalty equal to the tax on the full fair market value of the property.

(e) Grandfather Provision

A person who, on the date this ordinance is enacted, owns property that is being used as a primary residence and that has been granted the residential exemption for the immediately preceding tax year, shall not be required to file an application to continue the exemption. However, if the ownership, use, or occupancy of the property changes, the owner shall be required to file an application for the residential exemption.

(3) Criteria for Determining Eligibility for Residential Exemption.

(a) Definitions

(i) A "primary residence" is a place where a domicile has been established. It is not property used for transient residential use or condominiums used in rental pools.

(ii) A "domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which he has (whenever he is absent) the intention of returning. It is the place in which a person has voluntarily fixed the habitation of himself and family, not for a mere special or temporary purpose, but with the present intention of making a permanent home. After domicile has been established, two things are necessary to create a new domicile: (a) an abandonment of the old domicile; and (b) the intention and establishment of a new domicile. The mere intention to abandon a domicile once established is not of itself sufficient to create a new domicile, because before a person can be said to have changed his domicile, a new domicile must be shown.

(b) Eligibility Guidelines

(i) **Factors.** In determining whether property is used as a primary residence, the County Assessor and the Board of Equalization may consider factors enumerated in Rule 884-24P-52 of the Utah Administrative Code, as amended.

(ii) **Multiple Dwellings.** Where a person owns and lives in more than one dwelling in Utah, or elsewhere, only one of the dwellings is a primary residence. A rebuttable presumption exists that the primary residence is the one occupied by the owner for more than six months out of the year.

(iii) **Buildings Under Construction.** Buildings that are not completely constructed and occupied as a primary residence on January 1 of the tax year do not qualify for the residential exemption. To qualify, the building must be: (a) complete, (b) valued by the County Assessor for property tax purposes as a completed building, and (c) legally occupied by a person who uses the building as his or her primary residence.

(iv) **Non-Owner Occupied Dwellings.** To qualify for the residential exemption, the property owner need not personally occupy the property. Residential property that is used as a primary residence by a non-owner qualifies for the residential exemption provided that the owner complies with the residential exemption procedures and criteria in this Code.

(v) **Lot Size.** In addition to the primary residence itself, the land on which the primary residence is located may also qualify for the exemption. However, no more than one acre of land per single-family residential unit qualifies for the residential exemption.

(vi) **Year Round Access.** A rebuttable presumption exists that a dwelling is not a primary residence unless it has year round access.

(4) Conflict with State Law. If any of the procedures and criteria set forth in this section 4.02.1 conflict with a provision of the Utah Code or the Utah Administrative Code, the provisions of state statutes and rules shall control.

(5) Severability. If one or more provisions in this section 4.02.1 shall be deemed by a court of competent jurisdiction to be unenforceable or invalid, such determination shall not affect the enforceability or validity of remaining provisions.

Chapter 4.03

SALES AND USE TAX

Sections:

4.03.01 Imposition of Sales and Use Tax.

4.03.02 Adoption of Local Sales and Use Tax Act.

Section 4.03.01 Imposition of Sales and Use Tax.

Pursuant to the "Local Sales and Use Tax Act" in Title 59, Chapter 12, Part 2 of the Utah Code, as amended, there is hereby imposed a sales and use tax upon those transactions set forth in section 59-12-103(1) of the Utah Code, as amended. The rate of the tax shall be 3/4% of the purchase price paid or charged.

Section 4.03.02 Adoption of Local Sales and Use Tax Act.

The "Local Sales and Use Tax Act" in Title 59, Chapter 12, Part 2 of the Utah Code, as amended, is hereby adopted in its entirety by reference, and is made a part of this Code. The sales and use tax levied under this section shall be applied, collected, and administered consistent with and subject to all exemptions contained in the "Local Sales and Use Tax Act," as amended.

Chapter 4.04

TRANSIENT ROOM TAX

Sections:

- 4.04.01 Imposition of Transient Room Tax.**
- 4.04.02 Adoption of Transient Room Tax Statute.**
- 4.04.03 Penalties and Interest.**

Section 4.04.01 Imposition of Transient Room Tax.

(1) Transient Room Tax Imposed. Pursuant to Title 59, Chapter 12, Part 3 of the Utah Code, there is hereby imposed a transient room tax of 4.25% of the rent for every occupancy of a suite or room on the following entities doing business in Wasatch County as motor courts, motels, hotels, inns, or providing similar public accommodations: (a) a person, (b) a company, (c) a corporation, or (d) other similar person, group or organization, provided that the suite or room is regularly rented for less than 30 consecutive days.

(2) Calculating Rent Amount for Purposes of Transient Room Tax. In calculating the amount of rent subject to the tax, the following shall be excluded: (a) the amount of any sales or use tax imposed by the State of Utah or by any other governmental entity upon a retailer or consumer; and (b) receipts from the sale or service charge for any food or beverage, or room service charges incurred in connection with the rental of the suite, room, or rooms.

(3) Purposes for Which Revenue May Be Expended. Revenue collected by the County from the transient room tax shall be used for those purposes and consistent with the requirements of section 17-31-2 of the Utah Code, as amended.

(4) TRT Reserve Fund Created. There is hereby created a reserve fund which shall be entitled "TRT Reserve Fund." The fund shall be maintained separate and apart from the general fund or other special funds of the County. All monies collected from the transient room tax but not expended during the fiscal year in which the monies were collected or subsequent fiscal year shall be deposited in the TRT Reserve Fund.

(Ord. 06-08, Amended, 06/13/2008)

Section 4.04.02 Adoption of Transient Room Tax Statute.

Title 59, Chapter 12, Part 3 of the Utah Code, as amended, is hereby adopted in its entirety. The transient room tax imposed under this section shall be applied, collected, and administered consistent with the requirements of Title 59, Chapter 12, Part 3, as amended.

Section 4.04.03 Penalties and Interest.

Any person or entity required to pay the transient room tax imposed under this section who fails to timely remit the tax to the collecting agent shall be subject to penalties and interest consistent with Sections 59-1-401 and 59-1-402 of the Utah Code, as amended.

Chapter 4.05

TOURISM, RECREATION, CULTURAL AND CONVENTION TAX

Sections:

4.05.01 Imposition of Tourism, Recreation, Cultural and Convention Tax.

4.05.02 Adoption of Tourism, Recreation, Cultural and Convention Tax Statute.

Section 4.05.01 Imposition of Tourism, Recreation, Cultural and Convention Tax.

(1) Tourism, Recreation, Cultural and Convention Tax Imposed. Pursuant to Title 59, Chapter 12, Part 6 of the Utah Code, as amended, there is hereby imposed a Tourism, Recreation, Cultural and Convention Tax ("the TRCC tax") of 1% of all sales of prepared foods and beverages that are sold by restaurants within Wasatch County.

(2) Purposes for Which Revenue May Be Expended. The revenue from the imposition of the TRCC tax shall be used for the purpose of financing tourism promotion, and the development, operation and maintenance of tourist, recreation, cultural, and convention facilities.

Section 4.05.02 Adoption of Tourism, Recreation, Cultural and Convention Tax Statute.

Title 59, Chapter 12, Part 6 of the Utah Code, as amended, is hereby adopted in its entirety. The Tourism, Recreation, Cultural and Convention Tax shall be applied, collected and administered consistent with the requirements of Title 59, Chapter 12, Part 6, as amended.

Chapter 4.06

COUNTY OPTION SALES AND USE TAX

Sections:

4.06.01 County Option Sales and Use Tax Imposed.

4.06.02 County Option Sales and Use Tax Statute Adopted.

Section 4.06.01 County Option Sales and Use Tax Imposed.

Pursuant to Title 59, Chapter 12, Part 11, as amended, there is hereby imposed an additional county option sales and use tax of 1/4 percent upon the sales and uses described in section 59-12-103(1) of the Utah Code, as amended, subject to the exemptions provided for in section 59-12-104 of the Utah Code, as amended.

Section 4.06.02 County Option Sales and Use Tax Statute Adopted.

Title 59, Chapter 12, Part 11 of the Utah Code, as amended, is hereby adopted in its entirety. The County Option Sales and Use Tax shall be applied, collected and administered consistent with the requirements of Title 59, Chapter 12, Part 11, as amended.

Chapter 4.07

EMERGENCY SERVICES TELEPHONE CHARGE

Sections:

4.07.01 Imposition of Emergency Services Telephone Charge Imposed.

4.07.02 Special Emergency Telephone Service Fund.

Section 4.07.01 Imposition of Emergency Services Telephone Charge Imposed.

(1) Emergency Service Telephone Charge Imposed. Pursuant to Section 69-2-5 of the Utah Code, as amended, and because Wasatch County is public agency providing a 911 emergency telephone service, there is hereby levied monthly an emergency services telephone charge on each local exchange service switched access line and each revenue producing radio communications access line with a billing address within the boundaries of the area served by Wasatch County. The amount of the charge shall be .50 cents per month for each local exchange service switched access line and each radio communications access line.

(2) Purposes for Which Revenue May Be Expended. Revenues received by Wasatch County from the emergency service telephone charge shall be used in accordance with the requirements of Section 69-2-5 of the Utah Code, as amended.

Section 4.07.02 Special Emergency Telephone Service Fund.

Any revenue received by Wasatch County from the charge imposed under this section shall be deposited in a special emergency telephone service fund.

Chapter 4.08

IMPACT FEES

Sections:

- 4.08.01 Intent.**
- 4.08.02 Adoption of Impact Fee Analysis and Capital Facilities Plan.**
- 4.08.03 Impact Fees Imposed.**
- 4.08.04 Definitions.**
- 4.08.05 Time and Manner of Collection.**
- 4.08.06 Service Areas.**
- 4.08.07 Participating Municipalities.**
- 4.08.08 Adjustment of Impact Fee.**
- 4.08.09 Accounting, Expenditure and Refund of Impact Fees.**
- 4.08.10 Administrative Challenges and Appeals Procedure.**
- 4.08.11 Arbitration Proceedings.**
- 4.08.12 Severability.**

Section 4.08.01 Intent.

The County Legislative Body finds and determines that it is in the best interests of the health, safety, and general welfare of its current and future citizens to adopt impacts fees for **transportation** facilities, parks and recreational facilities, and public safety facilities in Wasatch County to provide for adequate public facilities to service anticipated future growth and development, the need for which is reasonably related to and created by the anticipated future growth.

(Ord. 09-12, Amended, 12/10/2009)

Section 4.08.02 Adoption of Impact Fee Analysis and Capital Facilities Plan.

The County Legislative Body hereby adopts the report prepared by Lewis Young Robertson & Burningham entitled "Impact Fee Analysis," dated February 2008, and the capital facilities plans and analysis as the basis for each of the impact fees in question, as amended. A copy of these reports shall be maintained in the Planning Office and made available upon request.

(Ord. 09-12, Renamed, 12/10/2009)

Section 4.08.03 Impact Fees Imposed.

Impact fees are hereby imposed for any development activity in Wasatch County that creates additional demand and need for public facilities for public safety, parks and recreation, and transportation as set forth in "Impact Fee Analysis" dated February 2008 which is incorporated by reference herein. Enacted impact fees are shown in the schedules included herein, as well as the maximum supportable impact fees which can be assessed. Adjustment to these fees may be made as provided in 4.08.08 herein.

COUNTY GENERAL SERVICE AREA IMPACT FEES

TRANSPORTATION

Maximum Impact Fee Allowable

Wasatch County Code

Single Family (per ERU)	\$ 1,186.00
Duplex and Multi-Family (per ERU)	\$ 1,186.00
General Commercial (per 1,000 Sq. Ft.)	\$ 1,854.00
Industrial (per 1,000 Sq. Ft.)	\$ 865.00

POLICE (PUBLIC SAFETY)

	2010	2011	2012
Residential Unit (per ERU)			
Maximum Impact Fee Allowable	\$ 196.18	\$ 219.59	\$ 240.00
Impact Fee Enacted	\$ 196.18	\$ 219.59	\$ 240.00
Commercial Unit Fee (per 1,000 sq. ft.)			
Maximum Impact Fee Allowable	\$ 449.30	\$ 502.93	\$ 550.00
Impact Fee Enacted	\$ 449.30	\$ 502.93	\$ 550.00

PARKS AND RECREATION

<u>Single Family Residential</u>			<u>Multi-Family Residential</u>	
Square Feet	Maximum Fee Allowable	Impact Fee Enacted	Square Feet	Maximum Fee Allowable
<2,500	3,945-3,976	\$ 715.00	<1,500	3,945-3,976
2,500-5,000	3,945-3,976	\$ 822.00	1,500-2,500	3,945-3,976
>5,000	3,945-3,976	\$ 945.00	>2,500	3,945-3,976

(Ord. 09-12, Amended, 12/10/2009)

Section 4.08.04 Definitions.

The terms used in this section shall have the same meaning as the definitions in Title 11, Chapter 36 of the Utah Code, "The Impact Fees Act", as currently amended.

(Ord. 09-12, Amended, 12/10/2009)

Section 4.08.05 Time and Manner of Collection.

The impact fees imposed pursuant to this section shall be payable prior to the issuance of a building permit by Wasatch County, or by a Participating Municipality, as defined herein.

Section 4.08.06 Service Areas.

The following service areas are hereby established within Wasatch County as reflected in the "Impact Fee Analysis" dated February 2008:

- (1) **Unincorporated County.** This service area includes all of the land located within the County which is not within the municipal boundaries of Heber City, Midway, Charleston, Wallsburg, Independence, and Hideout.
- (2) **Heber City.** This service area includes all of the land located within the municipal boundaries of Heber City.
- (3) **Midway, Charleston, and Wallsburg.** This service area includes all of the land located within the municipal boundaries of Midway, Charleston, and Wallsburg.

(Ord. 09-12, Amended, 12/10/2009)

Section 4.08.07 Participating Municipalities.

Impact fees adopted pursuant to this section may be imposed and collected by either the County or a Participating Municipality on new development within a Participating Municipality pursuant to an interlocal agreement with the County under the provisions of Title 11, Chapter 13 of the Utah Code, as amended. Any impact fees collected by a Participating Municipality shall be transferred to the County for deposit and expenditure in accordance with the terms and conditions of this ordinance. In the event of annexation of additional unincorporated land by a Participating Municipality, the relevant service area boundary as set forth above shall be deemed to have been changed by operation of law without the need for further action by the County Legislative Body

Section 4.08.08 Adjustment of Impact Fee.

- (1) The County may adjust the impact fees imposed pursuant to this section as necessary in order to:
 - (a) respond to unusual circumstances in specific cases;
 - (b) ensure the impact fee is imposed fairly;
 - (c) permit the adjustment of the amount of the fee based upon studies and data submitted by the applicant as approved by the County Legislative Body to ensure that the fee represents the proportionate share of the costs of providing public facilities which are reasonably related to and necessary to provide the services in question to anticipated future growth and development activity;
- (d) Exempt affordable housing and other development activities with broad public purposes from impact fees and establish one or more sources of funds other than impact fees to pay for that development activity, and
- (e) respond to a request for a prompt and individualized impact fee review for the development activity of the State of Utah or a school district or charter school.
- (2) The County Legislative Body shall have the authority to make such adjustments based upon studies and data submitted by an applicant and any recommendations from appropriate County staff and consultants.
- (3) The County may adopt policies consistent with this ordinance and any resolutions passed by the County Legislative Body to assist in the implementation, administration, and interpretation of this ordinance.
- (4) The County Legislative Body shall allow a credit against impact fees or a proportionate reimbursement of impact fees for dedication of land for a system improvement, improvement to a dedicated system improvement, new construction and dedication of a system improvement or dedication of a public facility that the County Council and the developer agree will reduce the need for a system improvement. Such credit or reimbursement shall be calculated by the County Legislative Body on a dollar-for-dollar basis as long as the requirements of this Section and Utah Code Chapter 11-36, as currently amended, are met. If requested to do so, the developer shall submit to the County studies and data supporting adjustment of impact fees under this subsection (4). However, no adjustments shall be given for project improvements. The determination of what constitutes a project improvement will, of necessity, vary somewhat depending on the specific facts and circumstances presented by the nature, size, and scope of any particular development activity. All new development activity will be required to install site improvements and facilities that are reasonably necessary to service the proposed development at adopted level of service standards.

(Ord. 09-12, Amended, 12/10/2009)

Section 4.08.09 Accounting, Expenditure and Refund of Impact Fees.

Impact fees imposed under this ordinance shall be accounted for, expended, and refunded in accordance with Title 11, Chapter 36, Part 3 of the Utah Code, as amended.

Section 4.08.10 Administrative Challenges and Appeals Procedure.

(1) Any person or entity required to pay an impact fee who believes the fee does not meet the requirements of law may file a written request for information with the County as provided in Title 11, Chapter 36, Part 4 of the Utah Code, as amended. Within two weeks of the request, the County shall provide the person or entity with the written impact fee analysis, the capital facilities plan, and any other relevant information relating to the impact fee.

(2) Any person or entity residing in or owning property within the County who believes an impact fee or fees do not meet the requirements of law or who wishes to challenge the fee shall file a written appeal with the Director within the timeframe in Title 11, Chapter 36, Section 401 after payment of the fee or fees. The written appeal shall set forth the factual and legal grounds supporting the appeal. The Director, with the assistance of the County Attorney, staff, and consultants, shall make a written recommendation to the County Legislative Body and shall schedule a public hearing before the County Legislative Body for the purpose of receiving comment from all interested persons. The County Legislative Body shall render its decision on the appeal no later than 30 days after the date the appeal was filed.

(3) Any person or entity dissatisfied with the decision of the County Legislative Body may petition the District Court for review in accordance with Title 11, Chapter 36, Part 4, as amended. The petition for review shall be filed in the Fourth District Court, in and for Wasatch County, State of Utah. The Court shall affirm the decision of the County Legislative Body if it is supported by substantial evidence in the record.

(Ord. 09-12, Amended, 12/10/2009)

Section 4.08.11 Arbitration Proceedings.

A person or entity intending to challenge an impact fee or fees may file a written request for arbitration and arbitrate the challenge in accordance with the requirements of Title 11, Chapter 36, Part 4 of the Utah Code, as amended.

Section 4.08.12 Severability.

If any provision of this impact fee ordinance is deemed by a Court of competent jurisdiction to be unenforceable or invalid, that determination shall not affect the enforceability or validity of the remaining provisions.

Chapter 4.09

GENERAL FEE ORDINANCE

Sections:

4.09.01 Intent.

4.09.02 Wasatch County Fees.

Section 4.09.01 Intent.

Citizens of the County, the general public, County employees and officers, and other persons regularly request or receive services which result in costs to the County. It is appropriate, reasonable, and lawful for the County to assess and collect fees and charges from those people requesting or receiving services from the County. Such fees and charges do not include, and may be in addition to, deposits or reimbursement for specific costs and do not include fees and charges which have been established by statute or contract.

Section 4.09.02 Wasatch County Fees.

(1) Fees of the Wasatch County Attorney's Office The following fees and charges are approved and shall be assessed and collected by the Wasatch County Attorney's Office:

- (a) Copies of video tapes for discovery in a criminal case, \$5.00 per tape
- (b) Copies of audio tapes for discovery in a criminal case, \$2.50 per tape

(2) Fees of the Wasatch County Clerk/Auditor's Office The following fees and charges are approved and shall be assessed and collected by the Wasatch County Clerk/Auditor's Office:

- (a) Marriage License and Two Certified Copies, \$40.00.
- (b) History of Wasatch County Book, \$19.96.
- (c) Processing of passports, \$15.00.
- (d) Copies, \$.25 each.
- (e) Business License:
 - (i) Construction:
 - 1) General Contractors, \$75.00:
 - a) Residential building
 - b) Non-residential building
 - c) Highway & street construction
 - d) Other heavy construction (pipe laying, bridge construction, etc.)
 - 2) Building Trades, \$50.00:
 - a) Plumbing, heating, air conditioning
 - b) Painting, paper hanging, decorating
 - c) Electrical work
 - d) Masonry, plastering, stone, and tile
 - e) Carpeting and flooring
 - f) Roofing and sheet metal work
 - g) Concrete work
 - h) Water well drilling
 - i) Other building trade contractors
 - (ii) Manufacturing, \$50.00:
 - 1) Bakeries selling at retail
 - 2) Other food products and beverage

- 3) Textile mill products
- 4) Apparel and other textile products
- 5) Leather, footwear, handbags, etc.
- 6) Furniture and fixtures
- 7) Lumber and other wood products
- 8) Printing and publishing
- 9) Paper and allied products
- 10) Chemicals and allied products
- 11) Rubber and plastics products
- 12) Stone, clay, and glass products
- 13) Primary metal industries
- 14) Fabricated metal products
- 15) Machinery and machine shops
- 16) Electric and electronic equipment
- 17) Transportation equipment
- 18) Instruments and related products
- 19) Other manufacturing industries
- (iii) Mining and Mineral Extraction:
 - 1) Metal mining, \$250.00.
 - 2) Coal mining, \$250.00.
 - 3) Oil and gas, \$500.00.
 - 4) Quarry and nonmetallic mining, \$100.00.
- (iv) Agricultural Services, Forestry, and Fishing, \$50.00:
 - 1) Soil preparation services.
 - 2) Crop services.
 - 3) Veterinary services, including pets.
 - 4) Livestock breeding.
 - 5) Other animal services.
 - 6) Farm labor and management services.
 - 7) Horticulture and landscaping.
 - 8) Forestry, except logging.
 - 9) Logging.
 - 10) Fishing, hunting, and trapping.
- (v) Wholesale Trade, \$50.00:
 - 1) Durable goods:
 - a) Selling for own account.
 - b) Agent or broker for other firms more than 50% of gross sales on commission.
 - 2) Non-durable goods:
 - a) Selling for own account.
 - b) Agent or broker for other firms more than 50% of gross sales on commission.
- (vi) Retail Trade:
 - 1) Selling door-to-door, by telephone, party plan or from mobile unit, \$40.00 for each 30 days.
 - 2) Catalog or mail order, \$50.00.
 - 3) Vending machine selling, \$15.00 for one machine, or \$30.00, for two or more machines.
- (vii) Eating places (meals or snacks), \$50.00, if eating place seats less than 25 persons at one time; \$75.00, if eating place seats 25 or more.
- (viii) Drinking places (alcoholic beverages), \$100.00.
- (ix) Grocery stores (general line, \$75.00.
- (x) Bakeries selling at retail, \$50.00.
- (xi) Specialized food stores (meat, produce, candy, etc.), \$50.00.
- (xii) Liquor store, \$100.00.

- (xiii) Drug stores, \$75.00.
- (g) Automotive, Motor Vehicle, Service Stations, and Fuel:
 - (i) Dealerships, \$100.00:
 - 1) New car dealerships (franchised).
 - 2) Used car dealerships.
 - 3) Other motor vehicle dealerships(motorcycles, boats, recreational vehicles, motor homes, etc.)
 - (ii) Tires, accessories, and parts, \$75.00.
 - (iii) Gasoline service station, \$50.00 per establishment, plus \$10.00 per pump.
 - (iv) Fuel dealers (except gasoline), \$100.00.
- (h) General Merchandise, Apparel, and Furniture, \$75.00.
 - (i) Variety stores
 - (ii) Other general merchandise stores
 - (iii) Shoe stores
 - (iv) Men's and boys' clothing stores
 - (v) Women's ready-to-wear stores
 - (vi) Family clothing stores
 - (vii) Other apparel and accessory stores
 - (viii)Furniture stores
 - (ix) Television, audio, and electronics stores
 - (x) Household appliance stores
 - (xi) Other home furnishing stores, china, floor coverings, drapes, etc.
- (i) Music and Record Stores, \$50.00.
- (j) Building, Hardware, and Garden Supply, \$75.00:
 - (i) Building materials dealers;
 - (ii) Paint, glass and wallpaper stores;
 - (iii) Hardware stores;
 - (iv) Nurseries and garden supply stores.
- (k) Other Retail Stores, \$75.00:
 - (i) Used merchandise and antique stores;
 - (ii) Gift, novelty, and souvenir shops;
 - (iii) Florists;
 - (iv) Jewelry stores;
 - (v) Sporting goods and bicycle shops;
 - (vi) Hobby, toys, and game shops;
 - (vii) Camera and photo supply stores;
 - (viii) Optical goods stores;
 - (ix) Luggage and leather goods stores;
 - (x) Bookstores, excluding newsstands;
 - (xi) Stationary stores;
 - (xii) Fabric and needlework stores;
 - (xiii) Other retail stores.
- (l) Beer Sales:
 - (i) Bottles only, \$75.00;
 - (ii) Draft only, \$125.00;
 - (iii) Both bottles and draft; \$200.00.
- (m) Sexually Oriented Businesses (New or Renewal), \$400.00, plus \$140.00 per employee:
 - (i) Movies, books, and magazines, whether for sale or rent;
 - (ii) Performances and dances;
 - (iii) All other sexually oriented businesses.
- (n) Real Estate, Insurance, Finance, and Related Services:

Wasatch County Code

- (i) Real estate agents and managers, \$30.00, plus \$20.00, per agent;
- (ii) Operators and lessors of buildings(except developers); \$50.00;
- (iii) Operators and lessors of other real property (except developers), \$50.00;
- (iv) Subdivisions and developers, except cemeteries, \$100.00;
- (v) Insurance agents and services; \$60.00;
- (vi) Security and commodity brokers, dealers, and investment services; \$60.00;
- (vii) Other real estate, insurance, and financial activities; \$60.00.
- (o) Transportation, Communications, Public Utilities, and Related Services:
 - (i) Taxicabs; \$25.00, plus \$15.00 per vehicle;
 - (ii) Bus and limousine transportation, \$50.00, plus \$25.00 per vehicle;
 - (iii) Trucking (except trash collection), \$50.00, plus \$10.00 per vehicle;
 - (iv) Trash collection, without dump, \$60.00;
 - (v) Public warehousing, \$60.00;
 - (vi) Water transportation, \$100.00;
 - (vii) Travel agents and tour operators, \$60.00;
 - (viii) Other transportation and related services, \$60.00;
 - (ix) Communication services, \$60.00;
 - (x) Utilities, including dumps, snowplowing, road cleansing, etc.; \$60.00, plus \$10.00 per vehicle.
- (p) Hotels and Other Lodging Places:
 - (i) Hotels, motels, tourist homes, and room-and-board houses, \$5.00 per room, with a minimum charge of \$50.00 per property.
 - (ii) Camps and camping parks, \$5.00 per space, minimum of \$50.00 per campground.
- (q) Laundry and Cleaning Services
 - (i) Coin-operated laundries, dry cleaning,\$20.00, plus \$5.00 per machine.
 - (ii) Other laundry, dry cleaning, and garment services, \$50.00.
 - (iii) Carpet and upholstery cleaning \$50.00.
 - (iv) Janitorial and related services (building, house, and window cleaning), \$50.00.
- (r) Business and/or Personal Services.
 - (i) Legal services (or lawyer), \$100.00;
 - (ii) Income tax preparation, accounting, and book-keeping, \$75.00;
 - (iii) Engineering, surveying, and architectural, \$75.00;
 - (iv) Management, consulting, and public relations, \$60.00;
 - (v) Advertising, except direct mail, \$60.00;
 - (vi) Employment agencies and personnel supply, \$60.00;
 - (vii) Computer and data processing, including repair and leasing, \$60.00;
 - (viii) Equipment rental and leasing (except computer or automotive), \$60.00;
 - (ix) Investigative and protective services, \$60.00;
 - (x) Other business services, \$60.00.
- (s) Other Personal Services.
 - (i) Beauty shop, beautician, barber shop, \$40.00, plus \$10.00 per barber/beautician;
 - (ii) Photographic portrait studio, \$50.00;
 - (iii) Shoe repair and shine services, \$50.00;
 - (iv) Funeral services and crematories, \$75.00;
 - (v) Physical fitness facilities, \$50.00;
 - (vi) Child day care, \$50.00;
 - (vii) Teaching or tutoring, \$50.00;
 - (viii) Counseling (except health practitioners), \$50.00;
 - (ix) Other personal services, \$50.00.
- (t) Automotive Services:
 - (i) Automotive rental or leasing, without driver, \$30.00, plus \$5.00 per vehicle;

- (ii) Parking, except valet, \$50.00;
 - (iii) General automotive repairs, \$60.00;
 - (iv) Specialized automotive repairs, (e.g., brakes, body repair, paint, etc.), \$20.00 per bay, minimum of \$50.00.
 - (v) Car washes, \$20.00 per bay, minimum of \$50.00;
 - (vi) Towing \$20.00 per vehicle, minimum of \$50.00;
 - (vii) Other automotive services, \$50.00;
 - (u) Miscellaneous Repair, Except Computers, \$50.00:
 - (i) Television and audio equipment repair;
 - (ii) Other electrical equipment repair;
 - (iii) Re-upholsterers and furniture repair;
 - (iv) Other equipment repair.
 - (v) Medical and Health Services:
 - (i) Physicians and surgeons (MDs), dentists, osteopathic physicians and surgeons, \$100.00;
 - (ii) Chiropractors, \$75.00;
 - (iii) Optometrists, \$50.00;
 - (iv) Registered and practical nurses, nursing and personal care facilities, and other licensed health practitioners, \$50.00;
 - (v) Dental laboratories, \$50.00;
 - (vi) Clinics and other health services, \$100.00.
 - (w) Amusement and Recreational Services:
 - (i) Videotape rental stores and motion picture theaters, \$100.00;
 - (ii) Other motion picture and television activities, \$75.00;
 - (iii) Bowling alleys, \$10.00 per lane, minimum of \$50.00;
 - (iv) Pool parlors \$10.00 per table, minimum of \$50.00;
 - (v) Professional sports and racing, including promoters and managers, \$75.00.
 - (vi) Theatrical performers, musicians, agents, producers, and related services, \$75.00;
 - (vii) Carnivals, \$50.00 per day;
 - (viii) Other amusement and recreational services, \$75.00.
 - (x) In-Home Businesses, \$50.00.
- (3) Fees of the Wasatch County Planning and Zoning Department**
- (a) Development Fees:
 - (i) Concept Review, \$50.00;
 - (ii) Development Review, \$50.00, plus costs;
 - (iii) Preliminary Application (residential), \$300.00, plus \$100.00 per lot/unit/eru, plus costs;
 - (iv) Preliminary Application (other) \$100.00 per 1,000 square feet, plus costs;
 - (v) Site Plan Approval, \$300.00, plus \$10 per lot/unit/eru;
 - (vi) North Village site master plan approval, \$1,500.00, plus \$10 per developable acre;
 - (vii) Final Application (residential), \$50.00 per lot/unit/eru, plus costs;
 - (viii) Final Application (other), \$25.00 per 1,000 square feet, plus costs;
 - (ix) Revised Development Plans, \$500.00, plus costs;
 - (x) Physical Constraints Analysis & Density Determination, \$1,500.00, plus \$10.00 per developable acre.
 - (b) Other Fees:
 - (i) Zoning Verification Certificate review \$25.00;
 - (ii) Conditional Use Permit, \$200.00, plus costs;
 - (iii) Temporary Use Permit, \$100.00, plus costs;
 - (iv) Zone Change Application, \$150.00, plus 25 per acre, plus costs;
 - (v) Plat Amendment, \$200.00, plus costs;
 - (vi) Amending General Plan, \$1,500.00, plus costs;
 - (vii) Zone Text Amendment, \$250.00, plus costs;

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- (viii) Board of Adjustment, \$150.00, plus costs;
- (ix) Special Meeting Fee, \$500.00, in addition to other fees;
- (x) Sign Permit Fee-Permanent, \$10.00 per square foot;
- (xi) Sign Permit Fee-Ladder Sign, \$100.00 per year, plus costs;
- (xii) Sign Permit-Temporary, \$2.00 per square foot;
- (xiii) Street Vacation, \$100.00, plus costs;
- (xiv) Condominium Conversion, \$50.00 per unit, plus costs;
- (xv) Miscellaneous services (General or not otherwise listed), \$100.00, plus costs.
- (xvii) Mass Gathering Permit, as provided in the Wasatch County Mass Gathering Ordinance.
- (xviii) Trailer/Mobile Home (cash bond) \$2,500.00.
- (xvix) Bond Processing Fee, \$300.00.

(c) Definition of "costs," as used in this Section: Expenses paid on behalf of the applicant which may include postage, publication, etc. If substantial amounts are necessary, a determination will be made to set up an out-of-pocket expense fund to pay for consultants for outside review. Applicant will be notified in the event such a fund becomes necessary due to the size and complexity of the project.

(4) Fees of the County Recorder's Office:

- (a) Copies of recorded documents, \$0.50 per page;
- (b) Computer printouts, \$0.50 per page;
- (c) 18 x 24 copies of plats, \$2.00 per sheet;
- (d) 24 x 36 copies of plats, \$4.00 per sheet;
- (e) Copies of plats smaller than 18 x 24, \$1.00 per sheet;
- (f) Copies of plats larger than 24 x 36, \$6.00 - \$8.00 per sheet;
- (g) Ownership lists, \$0.50 per sheet
- (h) Mailing labels, \$0.50 per sheet;
- (i) Computer printout of yearly abstracts, \$0.25 per page;
- (j) Monthly recorded documents on CD, \$0.01 per image;
- (k) Tax roll on CD, \$0.10 per account, minimum of \$10.00;
- (l) Maps from Recorder's GIS system; consistent with GIS Department fees.

(5) GIS

(a) Vector Data Products

- (i) General Public, Setup \$30.00 per hour with a \$15.00 minimum charge, Data \$70.00 per megabyte with a \$70.00 minimum charge.
- (ii) Federal, State, and Local Government Agencies that share GIS data, Setup \$0.00, Data \$0.00 per megabyte
- (iii) Federal, State, and Local Government Agencies that do not share GIS data, Setup \$30.00 per hour with a \$15.00 minimum charge, Data \$70.00 per megabyte with a \$70.00 minimum charge.

(b) Raster Data Products

- (i) General Public, Setup \$30.00 per hour with a \$15.00 minimum charge, Data \$4.00 per megabyte with a \$4.00 minimum charge.
- (ii) Federal, State, and Local Government Agencies that share GIS data, Setup \$0.00, Data \$0.00 per megabyte
- (iii) Federal, State, and Local Government Agencies that do not share GIS data, Setup \$30.00 per hour with a \$15.00 minimum charge, Data \$4.00 per megabyte with a \$4.00 minimum charge.

(c) General County Maps (Hard Copy)

- (i) Ink-jet printers:
 - 1) 8.5" x 11" - Size A - Letter, \$2.50;
 - 2) 8.5" x 14" - Legal, \$3.50;
 - 3) 11" x 17" - Size B - Tabloid, \$5.00.

- (ii) Large Format Plotters:
 - 1) 18" x 24" - Size C, \$10.00;
 - 2) 24" x 36" - Size D, \$15.00;
 - 3) 36" x 48" - Size E, \$30.00;
 - 4) Larger than 36" x 48", \$30.00 plus \$5.00 per additional foot.
- (d) Special County Maps (Hard Copy):
 - (i) Timberlakes 2-foot contour map - lot specific - scale 1" = 30', \$165.00.
- (e) Resource Rates:
 - (i) Custom maps, analysis, programming, research, data transfers, etc, \$65.00 per hour, minimum of 1/2-hour charged, in addition to any of the other applicable fees set forth above.
- (6) Engineering Department:**
 - (a) Zoning, Planning, Engineering, Administration, and Inspection Fees For Subdivisions and Capital Improvements, five percent (5%) of development engineer's cost estimate of the capital improvement or improvements to be constructed in the subdivision, as approved by the County's Engineering Coordinator.
 - (b) Encroachment and Excavation Permits:
 - (i) Permit cost, \$25.00;
 - (ii) Excavation in hard surface or asphalt, \$0.10 per square foot;
 - (iii) Excavation in road base or within 5 feet of hard surface area, \$ 0.05 per square foot;
 - (iv) All other areas, \$ 0.05 per lineal foot.
- (7) Building Inspection Department:**
 - (a) Inspection Fees:
 - (i) Total Valuation of Structure: \$1 to \$500, Fee: \$23.50
 - (ii) Total Valuation of Structure: \$501 to \$2,000, Fee: \$23.50 for the first \$500, plus \$3.05 for each additional \$100, or fraction thereof, to an including \$2,000.
 - (iii) Total Valuation of Structure: \$2,001 to \$25,000, Fee: \$69.25 for the first \$2,000., plus \$14 for each additional \$1,000., or fraction thereof, to and including \$25,000.
 - (iv) Total Valuation of Structure: \$25,001 to \$50,000, Fee: \$391.75 for the first \$25,000., plus \$10.10 for each additional \$1,000., or fraction thereof, to and including \$50,000.
 - (v) Total Valuation of Structure: \$50,001 to \$100,000, Fee: \$643.75 for the first \$50,000. plus \$7 for each additional \$1,000, or fraction thereof, to and including \$100,000.
 - (vi) Total Valuation of Structure: \$100,001 to \$500,000, Fee: \$993.75 for the first \$100,000. plus \$5.60 for each additional \$1,000., or fraction thereof to and including \$500,000.
 - (vii) Total Valuation of Structure: \$500,001 to \$1,000,000, Fee: \$3,233.75 for the first \$500,000., plus \$4.75 for each additional \$1,000., or fraction thereof, to and including \$1,000,000.
 - (viii) Total Valuation of Structure: \$1,000,001 and up, Fee: \$5,608.75 for the first \$1,000,000., plus \$3.65 for each additional \$1,000., or fraction thereof.
 - (b) Other Inspections and Fees:
 - (i) Plan review fee, 65% of building permit fee;
 - (ii) Investigation fee, Same as building permit fee (to be added to building permit fee);
 - (iii) Inspections outside of normal business hours, \$47.00 per hour (minimum of 2 hours) or actual cost, whichever is greatest;
 - (iv) Reinspection fees, \$47.00 per hour or actual cost, whichever is greatest;
 - (v) Inspections for which no fee is specifically indicated, \$47.00 per hour (minimum of 1/2-hour) or actual cost, whichever is greatest;
 - (vi) Additional plan review required by changes, additions or revisions to plans, \$47.00 per hour (minimum of 1/2-hour) or actual cost, whichever is greatest;
 - (c) "Actual cost" includes administrative and overhead costs (including but not limited to supervision, equipment, hourly wages, and fringe benefits of the employees involved).
- (8) Fees of the Wasatch County Public Works Department:**

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- (a) Solid Waste Disposal Special Service District:
 - (i) All residential account setup fee, \$150.00;
 - (ii) All commercial account setup fee, \$300.00;
 - (iii) Residential garbage collection fee, \$11.00 per month;
 - (iv) Residential non-primary garbage fee, \$95.00 per year;
 - (v) Residential mountain subdivision fee, \$65.40 per year;
 - (vi) Brighton Estates garbage collection fee, \$50.00 per year;
 - (vii) Commercial container collection fee, \$30.00 per month, per container, per pickup;
 - (viii) Transfer station fees, \$33.00 per ton, minimum of \$5.00, per pickup, plus \$1 per small tire and \$3 per large tire; recyclable metals are free.
- (b) Road Department:
 - (i) Salt and cinders, \$17.43 per yard for white salt; \$31.90 per yard for red salt;
 - (ii) Wallsburg Town, Class B road money is paid to Wasatch County for road maintenance;
 - (iii) Midway City, snow removal at \$67 per hour;
 - (iv) Wildland Fire, charged at the Great Basin Fire Rate for wildland fires.
- (9) **Wasatch County Treasurer's Office:**
 - (a) Copy of tax notice, \$1.00;
 - (b) Late tax payment, 2% of tax due, minimum of \$10.00.
- (10) **Wasatch County Library:**
 - (a) Overdue book and audiotape fee, \$0.10 per day, up to replacement price of material;
 - (b) Overdue compact disc and movie fee, \$1.00 per day, up to replacement price of material;
 - (c) Slide projector, \$2.50 per day;
 - (d) Interlibrary loan fee, Price of postage;
 - (e) Service fee on lost or badly damaged materials; \$1.00 in addition to replacement price of book;
 - (f) First library card, \$0.00, free;
 - (g) Replacement library card, \$1.00 on first four occasions a replacement is needed, thereafter the fee is \$5 per replacement;
 - (h) Blank compact discs, \$1.00 each.
- (11) **Wasatch County Parks and Recreation:**
 - (a) Rodeo grounds rental, \$500.00 per day;
 - (b) Park pavilion rental, \$50.00 per day for resident; \$100.00 per day for non-resident;
 - (c) Fees for participation in sponsored activities; to be set by the Parks and Recreation Department.
- (12) **Wasatch County Sheriff's Office:**
 - (a) Alarm System Registration and False Alarm Fees, as provided in the Wasatch County Alarm System Ordinance;
 - (b) Applicant fingerprints, \$10 per person;
 - (c) Restitution to the County, in accordance with Utah Criminal Code Section, for the cost of incarceration in the County correctional facility, \$40 per day of incarceration per convicted defendant.
- (13) **Wasatch County Senior Citizens:**
 - (a) Senior Citizens Center security and cleaning deposit, \$400.00;
 - (b) Rental for wedding, \$250.00;
 - (c) Rental for dances and parties up to 200 people, \$250.00, plus \$50.00 per hour for security (two police officers);
 - (d) Rental for dances and parties of 201-300 people, \$300.00, plus \$50.00 per hour for security (two police officers);
 - (e) Rental for dances and parties of 301-510 people, \$350.00, plus \$75.00 per hour for security (three police officers).
- (14) **General Wasatch County Fees:**

All county departments are authorized to charge up to the following amounts for the following services:

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- (a) Copies, printouts (black and white), \$0.50 per page;
- (b) Copies, printouts (color), \$1.00 per page;
- (c) Bounced check fee, \$20.00;
- (d) Notary Fee, \$ 3.00.

(Ord. 09-07, Amended, 07/14/2009; Ord. BOND PROCESSING FEE, Amended, 06/19/2008; Ord. 07-08, Amended, 06/12/2008; Ord. ORDINANCE NO. 07-01, Amended, 04/07/2008; 4.09.02, Amended, 03/01/2006, as per Bob Mathis 11/16/05; 2004-26, Amended, 11/17/2004)

Chapter 4.10

LOCAL OPTION TRANSPORTATION CORRIDOR PRESRVATION FEE

Sections:

4.10.01	Title
4.10.02	Purpose
4.10.03	Effective Date
4.10.04	Local Option Transportation Corridor Preservation Fee
4.10.05	Exemption to the Local Option Transportaion Corridor Preservation Fee.
4.10.06	Use of the Local Option Transportation Corridor Preservation Fee.
4.10.07	Notice

Section 4.10.01 Title

This Chapter shall be known as the 'Local Option Transportation Corridor Preservation Fee Ordinance' for Wasatch County.

(Ord. 06-04, Add, 05/08/2008)

Section 4.10.02 Purpose

The Utah State Legislature has authorized counties to enact a Local Option Transportation Corridor Preservation Fee that may be collected at the time application is made for registration or renewal of registration of a motor vehicle under assessment and collection of fee pursuant to Sections 72-2-117, 72-2-117.5, and 41-1a-1222, Utah Code Annotated, 1953, as currently amended.

(Ord. 06-04, Add, 05/08/2008)

Section 4.10.03 Effective Date

This Chapter shall become effective as of the 1st day of July, 2006.

(Ord. 06-04, Add, 05/08/2008)

Section 4.10.04 Local Option Transportation Corridor Preservation Fee

There is hereby assessed upon each motor vehicle, at the time application is made for registration or renewal of registration of the motor vehicle, a fee of Ten Dollars (\$10.00).

(Ord. 06-04, Add, 05/08/2008)

Section 4.10.05 Exemption to the Local Option Transportaion Corridor Preservation Fee.

A motor vehicle that is exempt from the registration fee under Section 41-1a-1209 or Subsection 41-1a-419(3), Utah Code Annotated, 1953, as currently amended, is also exempt from this Local Option Transportation Corridor Preservation Fee. A commercial motor vehicle with a portioned registration

under Section 41-1a-301, Utah Code Annotated, 1953, as currently amended, is exempt from the Local Option Transportation Corridor Preservation Fee.

(Ord. 06-04, Add, 05/08/2008)

Section 4.10.06 Use of the Local Option Transportation Corridor Preservation Fee.

The revenue generated from the collection of the fee shall be;

(1) Deposited into the Local Option Transportation Corridor Preservation Fund created in Sections 72-2-117 and 72-2-117.5, Utah Code Annotated, 1953, as currently amended; and

(2) Used and distributed in accordance with Section 72-2-117.5, Utah Code Annotated, 1953, as currently amended.

(3) The County Council shall, upon finding that the requirements of Section 72-2-117.5, Utah Code Annotated, 1953, as amended, are met, approved the expenditure of funds from the Local Option Transportation Corridor Preservation Fund.

(Ord. 06-04, Add, 05/08/2008)

Section 4.10.07 Notice

Pursuant to Subsection 41-1a-1222(4), the County shall give notice to the State Tax Commission before a fee is enacted, changed, or repealed. The notice shall include:

(1) A statement that the County will enact, change, or repeal the fee;

(2) A copy of the ordinance imposing the fee; and

(3) The amount of the enactment or change in the fee.

(Ord. 06-04, Add, 05/08/2008)