

ECONOMIC PROFILE

City Fees & Taxes

Park City & Summit County Utah

Prepared by
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Convention & Visitors Bureau

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CHAMBER OF COMMERCE | CONVENTION & VISITORS BUREAU

CITY FEES & TAXES

PARK CITY WATER SYSTEMS AND FEES

The Park City Public Works Department operates and maintains one of the most complex water systems in the United States. It includes advanced water treatment and delivery for potable, irrigation and snowmaking purposes. Surface water management is a vital component in efforts to protect stream water quality. Park City also faces unique challenges resulting from historic mining activities and seeks to improve the environment by mitigating those impacts. The city's award-winning water system utilizes two treatment plants, is serviced by 16 water storage reservoirs and maintains over 130 miles of water pipeline.

Significant improvements to the water infrastructure system have been constructed over the last 5-7 years and a number of new projects are in the works. The Quinn's Junction Water Treatment Plant (QJWTP) started operations in early 2012. The facility houses a main treatment building containing all water treatment equipment and a 155,000-gallon reservoir. The QJWTP treats raw water imported from the Weber River at a rate of up to 3.0 mgd. The facility's design includes provisions for future expansion to a capacity of 9.0 mgd and space for hydropower turbines. For more information on the QJWPT and other current projects visit the City's website: www.parkcity.org.

Park City's water sources include two tunnels, one spring and three wells, including the following along with their respective volumes: Judge Tunnel (600-900 gallons per minute), Spiro Tunnel (2,000 gpm), Thiriot Springs (400-1,000 gpm), Treasure Mountain Middle School Well (1,000 gpm) and Park Meadows Well (1,000 gpm). Two district wholesale sources account for the remainder of the City's water.

Source: Park City Municipal www.parkcity.org

PARK CITY MONTHLY WATER RATES

Park City does distinguish between commercial and residential users of water services. Residential fee rates are adjusted seasonally. During the “winter” period (November 1 – May 31) the city charges a monthly base rate determined by meter size (see below) and a flat rate for each additional 1,000 gallons used. During the “summer” period (June 1 – Oct. 31), the monthly base rate is charged and additional water use is charged at block rates.

Park City Residential Water Base Rates FY 2016		
Individually Metered <i>(Single family, single condo/townhouse)</i>		
<u>Meter Size</u>	<u>Monthly Base Rate</u>	<u>Meter Price</u>
5/8" x 3/4"	\$44.07	\$699.13
1"	\$59.49	\$803.53
1-1/2"	\$70.55	\$1,143.18
Other than Individually Metered <i>(Multi-family, commercial, irrigation)</i>		
<u>Meter Size</u>	<u>Monthly Base Rate</u>	<u>Meter Price</u>
3/4"	\$57.29	\$699.13
1"	\$96.94	\$803.53
1-1/2"	\$207.08	\$1,143.18
2"	\$431.84	\$2,022.05
3"	\$1,123.75	\$2,392.10
4"	\$2,040.32	\$4,168.33
6"	\$3,846.10	\$6,485.09
8"	\$6,623.31	\$9,740.19
Source: Park City Municipal Corp. www.parkcity.org Updated March 2016		

Park City Residential Water Rates per Consumption FY 2016

Type	Block 1 \$5.78/k-gal	Block 2 \$9.27/k-gal	Block 3 \$15.07/k-gal	Block 4 \$23.21/k-gal
Single Family	0-5,000	5,001-30,000	30,001-80,000	Over 80,000
Multi-Family				
3/4"	0-10,000	10,001-36,000	36,001-80,000	Over 80,000
1"	0-17,000	17,001-57,000	57,001-120,000	Over 120,000
1 1/2"	0-30,000	30,001-100,000	100,001-200,000	Over 200,000
2"	0-48,000	48,001-160,000	160,001-320,000	Over 320,000
3"	0-96,000	96,001-320,000	320,001-640,000	Over 640,000
4"	0-150,000	150,001-500,000	500,001-1,000,000	Over 1,000,000
6"	0-180,000	180,001-600,000	600,001-1,200,000	Over 1,200,000

All Users (except construction & commercial):

November 1 - May 31 of each year: \$8.13/1,000 gallons

June 1 - October 31 of each year: Water is charged at block rates above, plus "Base Rate".

Source: Park City Municipal Corp. www.parkcity.org

Updated March 2016

**Park City Commercial Water Rates FY 2016
Year Round**

Meter Size	Block 2 (\$8.13/1,000)	Block 3 (\$12.59/1,000)
3/4"	0-150,000	Over 150,000
1"	0-300,000	Over 300,000
1 1/2"	0-500,000	Over 500,000
2"	0-750,000	Over 750,000
3"	0-1,200,000	Over 1,200,000
4"	0-1,700,000	Over 1,700,000
6"	0-1,700,000	Over 1,700,000

Construction Rates

Year round: \$269.83 Monthly Base Charge
Plus \$10.69/1,000 gallons

Source: Park City Municipal Corp. www.parkcity.org

Updated March 2016

SNYDERVILLE BASIN SEWER SYSTEMS AND FEES

The Snyderville Basin Water Reclamation District (SBWRD) provides state-of-the-art wastewater collection and reclamation services for Park City and the surrounding area. The facility has a treatment capacity of 6.0 million gallons per day. They treat, on average, about 3.5 mgd and can treat up to 12.0 mgd if necessary at two treatment plants. The East Canyon Water Reclamation Facility, which processes most of the area's sewage, has a maximum capacity of 4.0 mgd. It is currently the only facility in the state that removes phosphorus from wastewater. The Silver Creek Facility has a year-round capacity of 2.0 mgd. The SBWRD services Park City and the Snyderville Basin, from Summit Park to Promontory.

IMPACT FEES FOR RESIDENTIAL UNITS

The construction of new residential units creates a need for additional wastewater collection and treatment capacity. A fee is charged to reserve capacity in the wastewater system operated and maintained by the SBWRD. The fee is a one-time charge and is intended to cover the residence's future use. Fees adopted under this section have been established pursuant to the requirements of the Impact Fees Act, Utah Code Ann. §11-36-101 through 401 and Utah Code Ann. §17A-1-203. When the Impact Fee for a structure is paid in full, the applicant has one year from the date of payment to apply for a building permit, during which time applicant will not be liable for Impact Fee increases. After one year, current rates will apply. For full details regarding these fees visit the Snyderville Basin Water Reclamation District website at www.sbwrld.org or call 435-649-7993.

Impact Fee for Residential Units			
Living Sections	Impact Fee	Living Sections	Impact Fee
1 Living Section	\$2,342	5 Living Section	\$11,710
2 Living Sections	\$4,684	6 Living Sections	\$14,052
3 Living Sections	\$7,026	7 Living Sections	\$16,394
4 Living Sections	\$9,368	8 Living Sections	\$18,736

Note: For more than eight bedrooms, the fee is increased at the rate of 1/3 RE per bedroom.

Source: Snyderville Basin Water Reclamation District www.sbwrld.org
Updated March 2016

ADMINISTRATIVE FEE

Administrative Fees are collected at the time of payment of the Impact Fee and are assessed for administrative costs associated with project review and approval, technical assistance, accounting, field coordination, lateral inspection, and/or coordination with Park City or Summit County. Administrative Fees shall equal 1% of the calculated Impact Fee, with a minimum of \$100.

Source: Snyderville Basin Water Reclamation, www.sbwrld.org, Effective 4/1/2015. Updated March 2016

WATER AND SEWER FEES OF OTHER SUMMIT COUNTY CITIES

COALVILLE

Founded in 1859, Coalville is the seat of Summit County. The city's culinary water service connection fee, including meter and inspection, for a 3/8" x 5/8" water line is \$1,250. A \$200 security deposit is required. The sewer connection fee is \$1,500. Additional charges may be assessed as circumstances warrant, and larger lines are more costly. The rate inside city limits for water is a monthly base of \$40 for each connection plus fees based on an escalating scale for each additional 1,000 gallons used. The community does not distinguish between residential and commercial water users. Sewer service is charged at a flat rate of \$40 per month for each single residence connection or occupied multi-residential space; commercial is a \$40 minimum base plus \$3.29 per 1,000 gallons used over 8,500 gallons. For full rates and more information on Coalville, visit the City's website: www.coalvillecity.org.

KAMAS

Located eighteen miles east of Park City, Kamas is known as the "Gateway to the Uintas" as it is a final stop before entering the Uinta Mountains to camp, hike, fish and horseback ride. The connection fee for a standard water line in Kamas is \$400 plus the cost of the meter. In addition, a water impact fee of \$2,200 is charged. If applicable, four shares of Beaver Shingle Creek Irrigation water must be transferred to the city for each single-family residential unit. The connection fee for a standard sewer line is \$500. A sewer impact fee of \$2,200 is also imposed. Impact fees for Parks and Roads are \$500 and \$250 respectively. All impact fees are calculated per Equivalent Residential Unit (ERU), and all connection fees per connection plus the actual meter cost depending on connection size. The monthly base rate for residential water (3/4" meter size) is \$28 for the first 15,000 gallons consumed with an escalating scale used for each 1,000 gallons thereafter. The monthly sewer rate is \$24 per ERU. Visit the Kamas City website for full details: www.kamascity.net

FRANCIS

The town of Francis is located at the southern end of the Kamas Valley. Incorporated in 1939, Francis is experiencing a population boom similar to many rural eastern Summit County towns, growing over 50% in the last decade. The water connection fee, including the meter, is \$250. The water impact fee is \$2,543. The base rate for water usage is \$22 for up to 15,000 gallons per month. Additional fees are charged on an escalating scale for each 1,000 gallons thereafter. The sewer connection fee is \$50 and the service rate is \$40 per month. The sewer impact fee is \$2,519. Additional impact fees include Parks at \$179 and a Road Bond at \$1,000. For more information on the city of Francis, visit www.francisutah.org

Current as of March 2016, please see individual town sites for any updates to rates.

PARK CITY BUILDING PERMIT FEES

Building Permit Fee:
 $\frac{3}{4}$ (.75) of 1% of the Construction Value

State Surcharge: 1% of the Building Permit Fee

Plan Check Fee: 65% of the Building Permit Fee

Impact Assessment:
 Varies with development

Limits of Disturbance/Landscape Guarantee \$0.75 per sq ft of area

Fire District Impact Fee
 435-649-6706

Snyderville Basin Water Reclamation District (Sewer Fees) 435-649-7993

Park City Impact Fee Schedule For New Construction

Development Type	Parks, Trails, Open Space	Police	Roadway Facilities	Total
Single Family Development				
Average Unit (3,000-5,000 sq. ft)	\$3,855	\$605	\$315	\$4,775
Less than 3,000 sq. ft.	\$1,925	\$300	\$155	\$2,380
More than 5,000 sq. ft.	\$5,780	\$910	\$470	\$7,160
Duplex & Multi Family				
Average Unit (2001-4000 sq. ft)	\$3,150	\$495	\$290	\$3,935
Less than 2,000 sq. ft.	\$1,575	\$245	\$145	\$1,965
More than 4,000 sq. ft.	\$4,725	\$740	\$435	\$5,900
Hotel				
Average Unit (750-2,000 sq ft.)	\$2,005	\$315	\$170	\$2,490
Less than 750 sq ft.	\$1,000	\$155	\$85	\$1,240
More than 2,000 sq ft.	\$3,005	\$470	\$255	\$3,730
Commercial (per 1,000 sq. ft.)	N/A	\$555	\$410	\$965
Light Industrial (per 1,000 sq. ft.)	N/A	\$445	\$320	\$765
Additions				
Single Family				
0-500 sq. ft.	N/A	N/A	N/A	\$0
501-1,500 sq. ft.	\$480	\$75	\$35	\$590
1,501-3,000 sq. ft.	\$960	\$150	\$75	\$1,185
3,001-5,000 sq. ft.	\$1,925	\$300	\$155	\$2,380
More than 5,000 sq. ft.	\$3,855	\$605	\$315	\$4,775
Duplex & Multi Family				
0-500 sq. ft.	N/A	N/A	N/A	\$0
501-1,000 sq. ft.	\$390	\$60	\$35	\$485
1,001-2,000 sq. ft.	\$785	\$120	\$70	\$975
2,001-4,000 sq. ft.	\$1,575	\$245	\$145	\$1,965
More than 4,000 sq. ft.	\$3,150	\$495	\$290	\$3,935
Hotel Room				
0-200 sq. ft.	N/A	N/A	N/A	\$0
201-750 sq. ft.	\$500	\$75	\$40	\$615
751-2,000 sq. ft.	\$1,000	\$155	\$85	\$1,240
More than 2,000 sq. ft.	\$2,005	\$315	\$170	\$2,490
Commercial (per sq. ft.)	N/A	\$0.55	\$0.41	\$0.96
Light Industrial (per sq. ft.)	N/A	\$0.44	\$0.32	\$0.76

11-13- 2. ASSESSMENT AND CALCULATION OF IMPACT FEES.

(A) ASSESSMENT OF IMPACT FEES.

The City shall collect the following Impact Fees from any applicant seeking a Building Permit:

- (1) Parks, Trails, Open Space, Public Safety Facilities, Streets and Storm Water Facilities Impact

Source: Park City Municipal Code - Title 11 Buildings and Building Regulations

*All rates subject to change, for most current dates go to parkcity.org

Updated March 2016

PARK CITY WATER CONNECTION AND DEVELOPMENT FEES

Park City Residential Water Impact Fees

Indoor						
Unit Size (sq. ft.)	0-1,000	1,001-2,000	2,001-3,000	3,001-4,000	4,001-5,000	5,001+
Fee	\$3,428	\$4,602	\$6,200	\$7,910	\$9,403	\$11,322

Outdoor (Landscaping)				
Yard Area (Irrigated Sq Ft)	Peak Day Gallons	1 Gpm (Gal)	Gpm Demand	Proposed Fee
Calculated Per 1,000 Sq Ft	138.8	1,440	0.096	\$1,598

(Amended by Park City Municipal Ordinance Nos. 96-12; 01-37; 03-05; 05-37; 07-35; 11-27; 14-49)
 Updated March 2016

PARK CITY INDOOR NON-RESIDENTIAL MULTIPLIERS

Park City Non-Residential Water Impact Fees		
Property Type	Floor Area per Unit	Fee per Unit
Assembly		
Restaurant/Bar, including decks	15	402.97
Theatres, Auditoriums, Church	7	57.57
Office		
	100	172.70
Educational		
Classroom	20	287.84
Shop/Vocational	50	287.84
Exercise Area		
	50	287.84
Hotel / Motel		
	580	1,727.02
Industrial		
		Calculated
Institutional		
Inpatient Treatment Areas	240	2,878.36
Outpatient Treatment Areas		Calculated
Sleeping Areas		Calculated
Retail		
	60	115.13
Skating Rinks, Swimming Pools		
Rink or Pool Area	50	115.13
Decks		Calculated
Warehouse		
		Calculated
Parking Garage		
		Calculated
Government		
		Calculated
Library (Reading/Stack Areas)		
		Calculated

Uses not shown are determined by the Public Works Director based on SBWRD estimated flows or other appropriate information.

Source: Park City Municipal Code, Title 11 Buildings and Building Regulations

Updated March 2016

PARK CITY BUSINESS LICENSES

Anyone engaging in business in Park City must be licensed. State licensed contractors need only be licensed in the city where they have an office. Insurance companies, nonprofits and state-owned businesses are exempt from fees, but are required to hold a license. Anyone with the intent to offer lodging for a fee, other than month to month leasing, must obtain a Nightly Rental License.

Licenses expire December 31. Renewal notices are sent out in mid-November. New business owners should allow 10 to 14 days for their license to be processed. If an application is denied or the licensed business never begins operation, all fees, less a \$25 processing fee, will be refunded.

Applications, instructions and more details are available at the Park City Municipal website www.parkcity.org or at the Finance Department (445 Marsac Ave) Monday through Friday, 8:00am-5:00pm. For more information call 435-615-5225.

Park City Business License Fee Schedule 2016						
<i>January through December</i>						
Type	Total Calculated Fees/Unit of Measure		New Application Administration Fee		Renewal Administration Fee	
Ski Resort	\$0.27	Per Skier Day	\$149.00	Per License	\$22.00	Per License
Lodging	\$28.74	Per Bedroom	\$149.00	Per License	\$17.00	Per Unit
Restaurant	\$0.33	Per Sq. Ft.	\$149.00	Per License	\$22.00	Per License
Outdoor Dining	\$0.09	Per Sq. Ft.	\$149.00	Per License	\$22.00	Per License
Retail	\$0.33	Per Sq. Ft.	\$149.00	Per License	\$22.00	Per License
Large Retail	\$0.23	Per Sq. Ft.	\$149.00	Per License	\$22.00	Per License
Office	\$0.22	Per Sq. Ft.	\$149.00	Per License	\$22.00	Per License
Warehouse	\$0.06	Per Sq. Ft.	\$149.00	Per License	\$22.00	Per License
Resort and Amusement	\$1.09	Per Hourly User	\$149.00	Per License	\$22.00	Per License
For-Hire Vehicles Commercial / Trailers / Snow Removal Vehicles	\$84.83	Per Vehicle	\$71.83	Per License	\$71.83	Per License
Employee Based	\$7.79	Per Vehicle	\$149.00	Per License	\$22.00	Per License
Vending, Game & Laundry Machine	\$3.90	Per Employee	\$149.00	Per License	\$22.00	Per License
Escort Services	\$19.48	Per Machine	\$149.00	Per License	\$22.00	Per License
Historic Main Street Bid	\$50.09	Per Employee	\$149.00	Per License	\$22.00	Per License
\$243.00						

Partial Year Prorates
<i>After March 31 - Pay 75% of the Calculated Fee and 100% of the Application Administration Fee This fee is for the remainder of the current year</i>
<i>After June 30 - Pay 50% of the Calculated Fee and 100% of the Application Administration Fee This fee is for the remainder of the current year</i>
<i>After October 1 - Pay 125% of the Calculated Fee, 100% of the New Application Administration Fee and 100% of the Renewal Application Administration Fee This fee covers the end of the current year and all of the following year.</i>

Source: Department of Finance, Park City Municipal Corporation
Updated March 2016

PARK CITY UTILITY FEES

Utah Natural Gas Prices Effective February 2016

GS Volumetric Rates

Rates per Dth Used Each Month
Dth=decathern=10 therms=1,000,000 Btu

Summer Rates: Apr.1-Oct. 31

Winter Rates: Nov. 1- Mar. 31

	<u>First 45 Dth</u>	<u>All over 45 Dth</u>	<u>First 45 Dth</u>	<u>All over 45 Dth</u>
Distribution Non-Gas Rate	\$2.12682	\$1.04544	\$2.80030	\$1.71891
Supplier Non-Gas Rate	\$0.59092	\$0.59092	\$1.25858	\$1.25858
Commodity Rate	\$4.10429	\$4.10429	\$4.10429	\$4.10429
Total Rate	\$6.82203	\$5.74065	\$8.16317	\$7.08178

GS Fixed Charges

Monthly Basic Service Fee (BSF)	BSF Category 1	\$6.75
<i>(For a definition of meter categories see §8.03 Utah Natural Gas Tariff, PSCU 400)</i>	BSF Category 2	\$18.25
	BSF Category 3	\$63.50
	BSF Category 4	\$420.25
Annual Energy Assistance credit for qualified low income customers		\$61.50
<i>(For a description of the Low Income Program see §8.03 - Energy Assistance Fund)</i>		

GS Classification Provisions

- 1) Service is used for purposes such as space heating, air conditioning, water heating, clothes drying, cooking or other similar
- 2) Usage does not exceed 1,250 Dth in any one day during the winter season.
- 3) Service is subject to a monthly basic service fee.
- 4) Service is subject to Weather Normalization Adjustment as explained in §2.05, UNGT, PSCU 400.
- 5) All sales subject to additional local charges and state sales tax stated in §8.02 UNGT, PSCU 400.
- 6) The Energy Assistance rate is subject to a maximum of \$50.00 per month. The Energy Assistance rate and Energy Assistance credit are subject to §8.03, UNGT, PSCU 400

Source: Questar Gas Company, Utah Natural Gas Tariff, PSCU 400 Effective 07/01/2014
Updated March 2016

Utah Electric Power Rates

Residential Electric Service - Schedule 1

Monthly Bill

Customer Charge: Single Phase: \$6.00 base rate
Three Phase: \$12.00 base rate

Energy Charge: **Billing Months - May through September inclusive**
8.8498¢ per kWh first 400 kWh
11.5429¢ per kWh next 600 kWh
14.4508¢ per kWh all additional kWh

Billing Months - October through April inclusive
8.8498¢ per kWh first 400 kWh
10.7072¢ per kWh all additional kWh

Minimum: \$8.00 for single-phase service
 \$16.00 for three-phase service

SURCHARGE ADJUSTMENT: All monthly bills shall be adjusted in accordance with Sched 80.
CONTRACT PERIOD: One year or longer.

Source: Rocky Mountain Power Company, PSCU #49 Effective 01/01/2016
www.rockymountainpower.net/about/rar/uri.html
Updated March 2016

Tax Rates
in effect as of April 1, 2016

	Park City	Snyderville Basin	Summit County
Personal Income Tax			
Utah individual income tax rate is a flat rate of 5% for all income levels.	5.0%	5.0%	5.0%
Corporation Income Tax			
Utah corporate income tax rate is a flat rate of 5% for all income levels	5.0%	5.0%	5.0%
Federal Tax Deduction	N/A	N/A	N/A
Sales & Use Tax Act Tax Rates			
State Sales & Use Tax	4.7%	4.7%	4.7%
Local Sales & Use	1.0%	1.0%	1.0%
Mass Transit	0.30%	0.30%	N/A
Resort Community Tax	1.10%	N/A	N/A
Addtl. Resort Community Tax	0.50%	N/A	N/A
Recreation, Art and Parks (RAP)	0.10%	0.10%	0.10%
County Option Sales Tax	0.25%	0.25%	0.25%
Combined Sales Rate	7.95%	6.35%	6.05%
Restaurant Tax (Meals Only)	1.0%	1.0%	1.0%
Total Sales Tax on Meals	8.95%	7.35%	7.05%
Transient Room Tax	3.0%	3.0%	3.0%
Total Tax on Room Rents	10.95%	9.35%	9.05%
Telecommunications	3.50%	N/A	N/A
Emergency Services	0.76%	0.76%	0.76%
Municipal Energy Tax	6.00%	N/A	N/A
Motor Vehicle Rental Tax	2.50%	2.50%	2.50%
Motor Fuel (per gallon)*	\$0.294	\$0.294	\$0.029
Cigarette (per pack of 20)	\$1.70	\$1.70	\$1.70

*Beginning January 1, 2016 (raised from \$0.245 per gallon)

Source: Utah State Tax Commission: www.tax.utah.gov

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