



Economic Profile Park City & Summit County, Utah

CITY FEES & TAXES

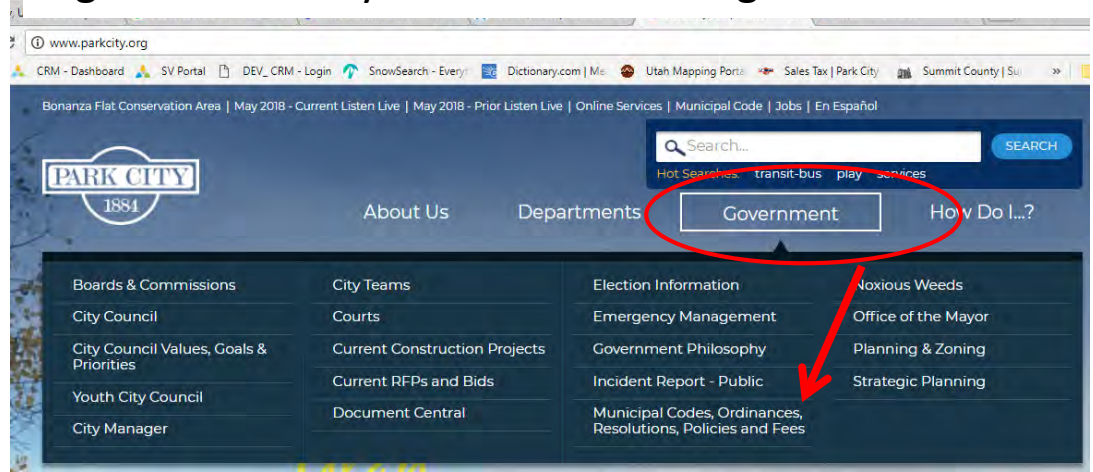
Prepared by the Park City Chamber of Commerce & Visitors Bureau
1850 Sidewinder #320, Park City, UT 84060
800.453.1360

Park City Fees

City Fees & Taxes – Park City Fees

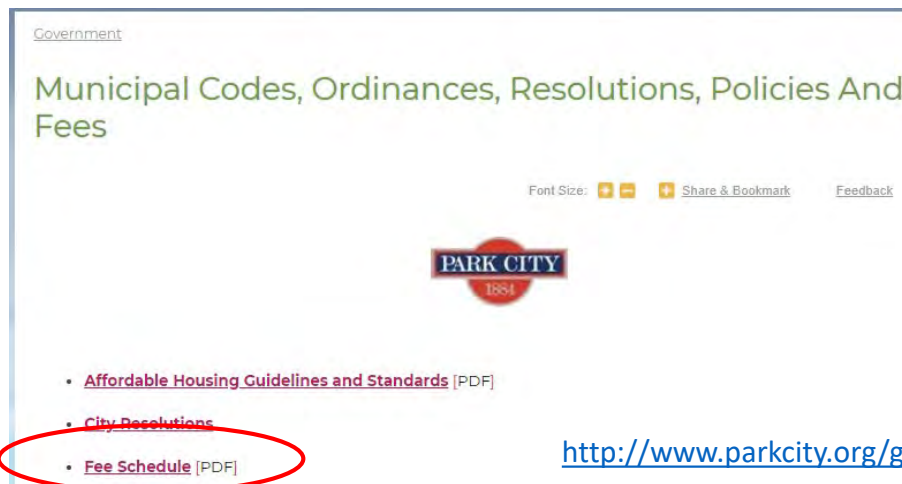
A comprehensive Fee Schedule document is found on the Park City website, <http://www.parkcity.org>, under the Government dropdown list.

Figure 1 Park City Website Home Page



Source: <http://www.parkcity.org>

Figure 2 Park City Fee Schedule Page



Clicking on Municipal Codes, Ordinances, Resolutions, Policies and Fees link, opens a new web page where the Fee Schedule Document can be viewed or printed. (Figure 2)

<http://www.parkcity.org/government/municipal-codes-ordinances-resolutions-and-fees>

City Fees & Taxes – Park City Fee Schedule

The Park City Fee Schedule Document, – Amended July 20, 2017 contains the following information:

Section 1. Construction and Development Related Fees

Section 2. Utility Fees

Special 3. Meetings Fees

Section 4. Business Licensing

Section 5. Miscellaneous Law Enforcement Fees

Section 6. GRAMA (Government Records Access and Management Act) Fees

Section 7. Parking, Meter Rates, Violations, Towing, And Impound Fees

Section 8. Recreation Services And Facility Rental Fees

Section 9. Ice Arena And Fields Rental Fee Schedule

Section 10. Miscellaneous Fees

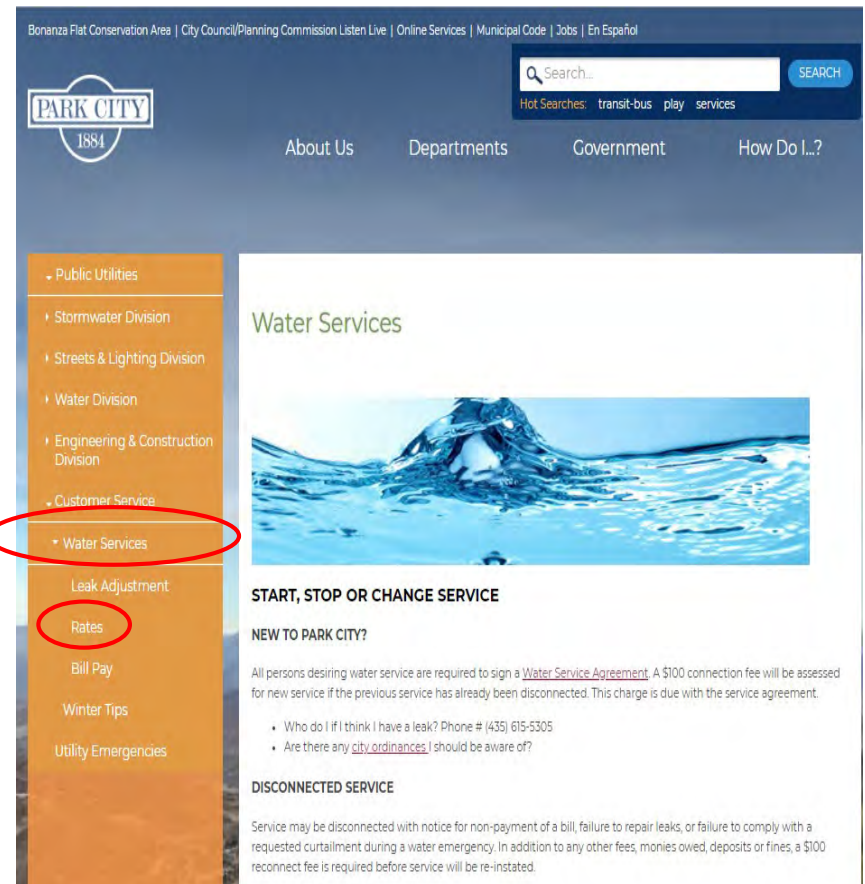
Website address <http://www.parkcity.org/home/showdocument?id=63>

City Fees & Taxes – Park City Water Services

Water services fees are available in Section 2 Utility Fees, of the Fee Schedule Document. Additional information and associated fees for starting, stopping or changing service is located at <http://www.parkcity.org/departments/public-utilities-streets/customer-service/water-services>.

Figure 3 Park City Website

- A \$100 connection fee will be assessed for new service if the previous service has already been disconnected.
- Contact Phone # (435) 615-5305 for leak inquiry /reporting
- A \$100 reconnect fee is required before service will be re-instated.
- Requests for termination of water services
- Setting up renter/tenant water service



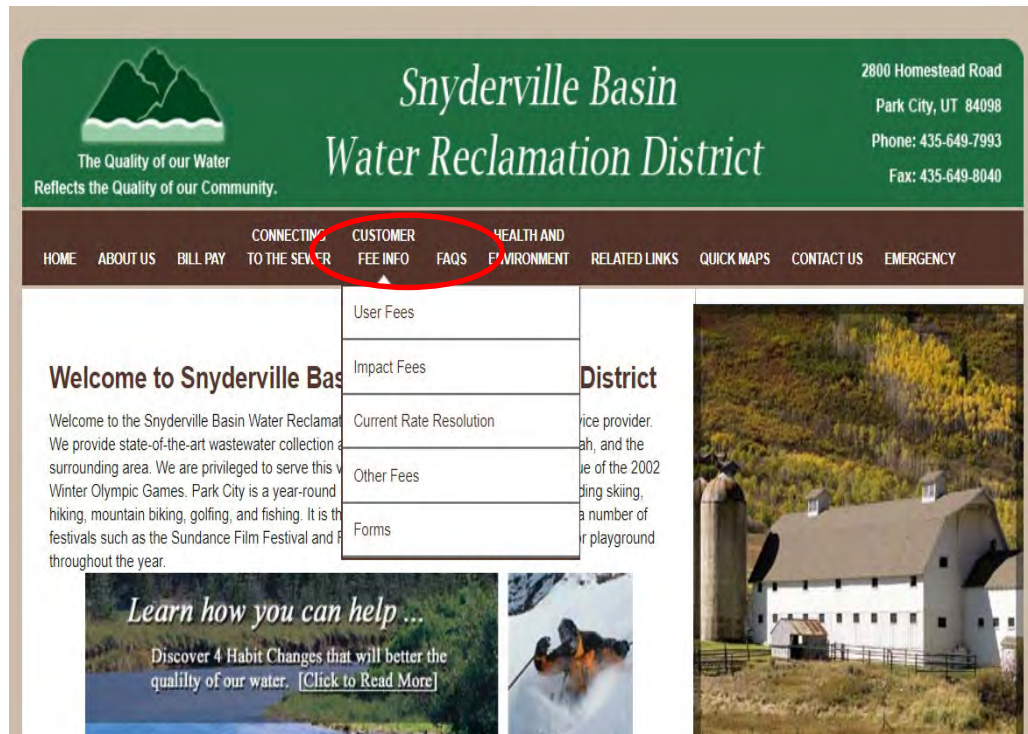
Source <http://www.parkcity.org/departments/public-utilities-streets/customer-service/water-service>

Snyderville Basin Water Reclamation Water Fees, Service Area and Facilities

City Fees & Taxes – Snyderville Basin Sewer Systems

The Snyderville Basin Water Reclamation District's website, <https://www.sbwrld.org>, contains information for Park City and surrounding service area, billing, residential, commercial and administrative fees. Helpful, concise information can be accessed here in the FAQs section concerning billing, maintenance, development projects, private lateral connections and wastewater treatment, or directly at <https://www.sbwrld.org/engineering-faq/>.

Figure 4 Snyderville Basin Water Reclamation Website



Snyderville Basin Sewer Systems, continued

Service Area - Park City and Surrounding Area

A map showing the service area is located at <https://www.sbwr.org/service-area/>

Facilities and Capacity Details

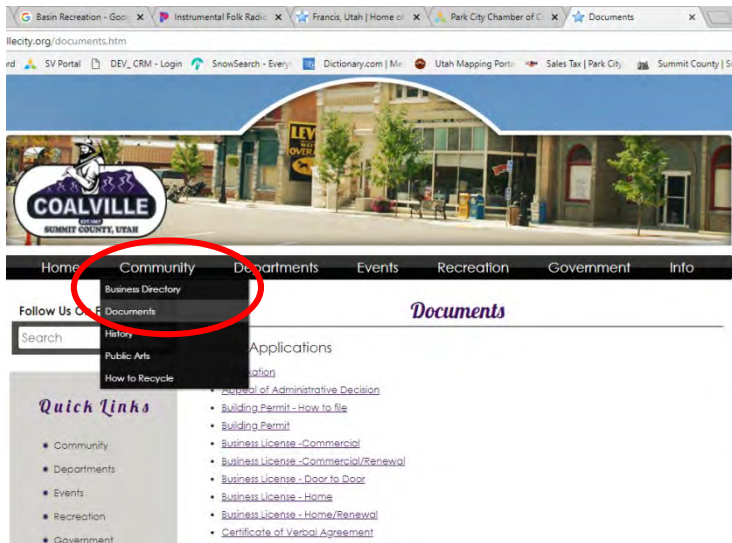
- The Snyderville Basin Water Reclamation District (SBWRD) provides state-of-the-art wastewater collection and reclamation services for Park City and the surrounding area from their two treatment facilities, East Canyon and Silver Creek. Combined the facility has a treatment capacity of 6.0 million gallons per day. average about 3.5 mgd and can treat up to 12.0 mgd if necessary. ¹
- The East Canyon Water Reclamation Facility, which processes most of the area's sewage, has a maximum capacity of 4.0 mgd, treats wastewater from Park City, The Canyons, and western Snyderville Basin and returns the cleaned water to East Canyon Creek, which then flows into East Canyon Reservoir. It is currently the only facility in the state that removes phosphorus from wastewater. ²
- The Silver Creek Water Reclamation Facility (SCWRF), with a capacity of 2.0 million gallons/day, treats wastewater from Park City, Promontory, and eastern Snyderville Basin and returns the cleaned water to Silver Creek, which then flows into Echo Reservoir.³
- Wastewater user fees are calculated based on a combination of a service charge and a volume charge. The service charge is a base fee that all users pay, regardless of the amount of water used. The volume charge is based on the average water used during the months of November through April. See Current Rate Resolution document for a more detailed description of fees. ⁴

City Fees of Other Summit County Municipalities

City Fees & Taxes – Coalville

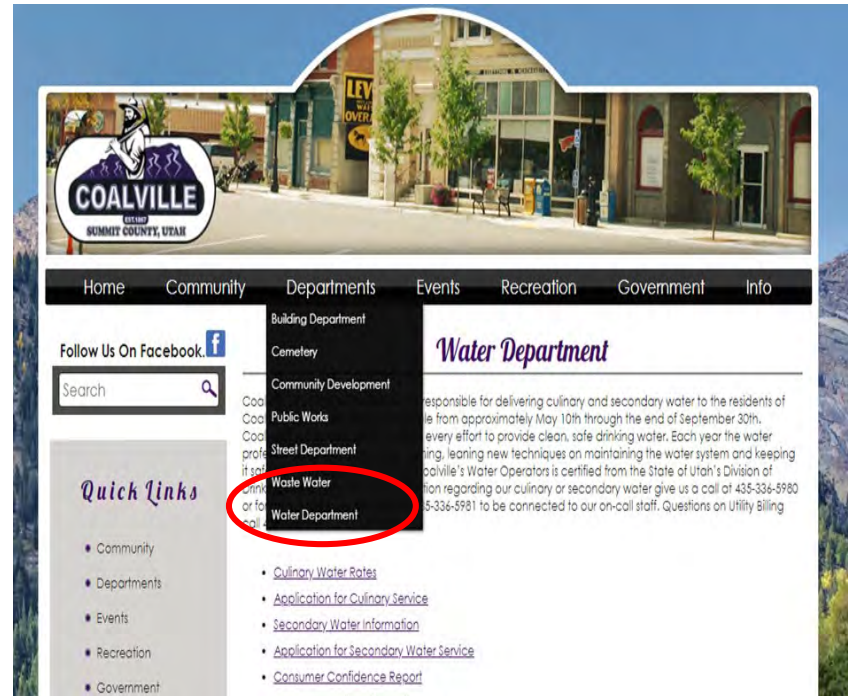
Coalville is the county seat of Summit County. Located 24 miles to the Northeast of Park City along Interstate 80. Community information, applications and associated fees, water service, water rates and additional water related information can be found at <http://www.coalvillecity.org>

Figure 6 Coalville City Website



<http://www.coalvillecity.org/documents.htm>

Figure 5 Coalville City Website



Source: <http://www.coalvillecity.org/water-department.htm>

For water related information go to Departments Waste Water and Water Department links (Figure 5). For other forms, applications and fees go to the Community Section, click on the Documents link. (Figure 6)

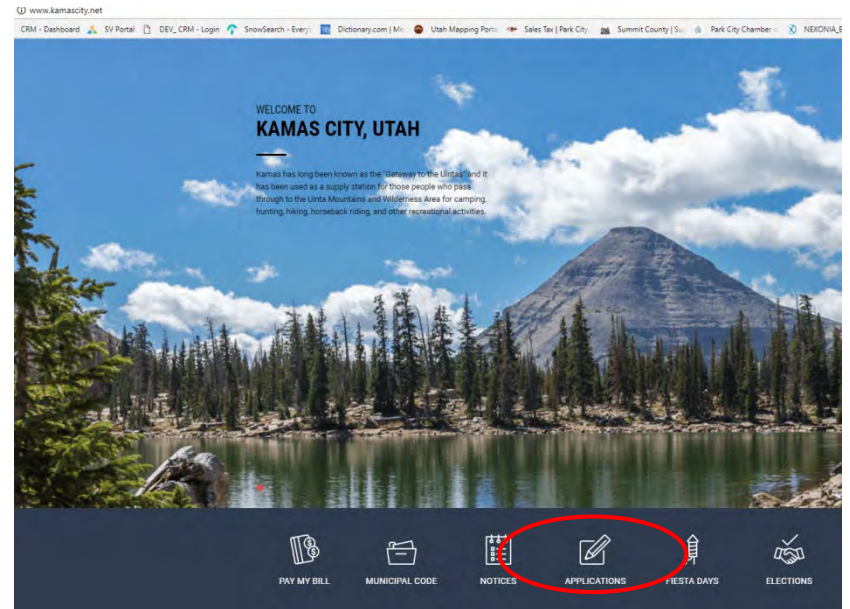
City Fees & Taxes – Kamas

The City of Kamas is located about eighteen miles east of Park City, along State Road 248 and about forty-five miles southeast of Salt Lake City.

Information for City fees and water rates is found on the Kamas City website, <http://www.kamascity.net>, by navigating to Applications, then clicking on the Fee & Rate Resolution link. The KAMAS CITY FEE & RATE RESOLUTION NO. 2012-05 document, contains detailed fee information.

Links to additional fee and permit applications are also found here relating to construction , impact fees, licenses and rental of city facilities

Figure 7 Kamas City Website



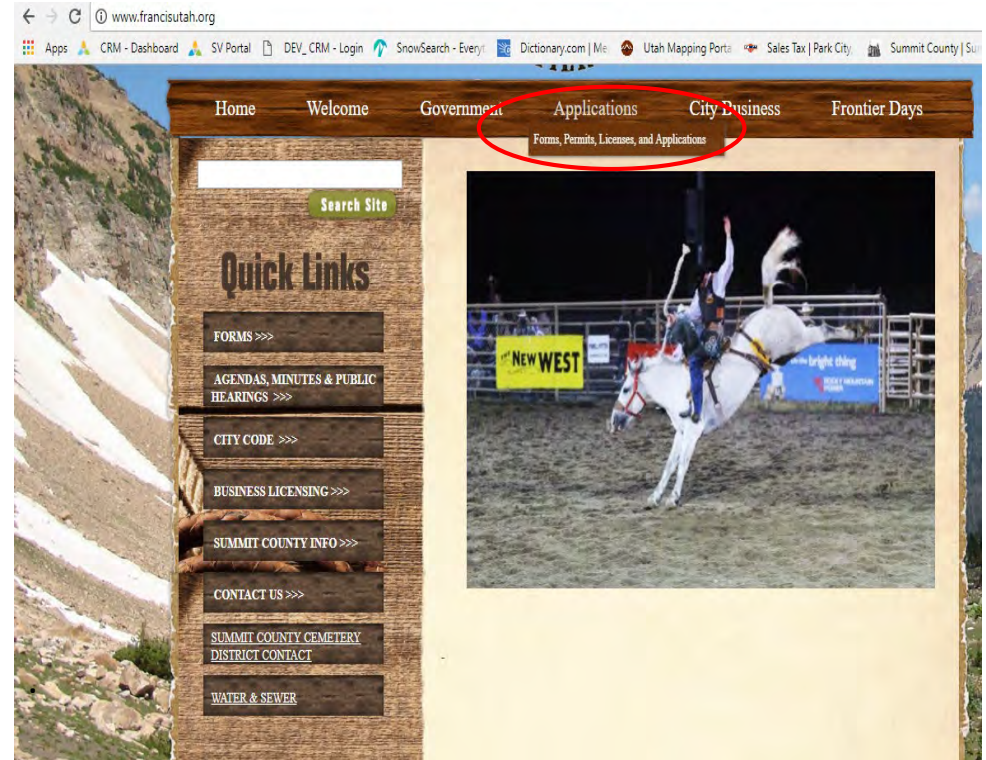
Source <http://www.kamascity.net/>

City Fees & Taxes – Francis

Francis, located about 18 miles east of Park City at the southern end of Kamas Valley, is the gateway to the Uinta Mountains and Wasatch National Forest.

Water and sewer rates are found from the home page, www.francisutah.org, under the Quick Links menu, or go directly to the web page at, <http://www.francisutah.org/water-and-sewer.htm>. Additional city fees are found on the Francis City website, by navigating to the Applications header and clicking on the dropdown, Forms, Permits, Licenses and Applications, or go directly to the web page at, <http://www.francisutah.org/forms-permits-licenses-and-applications.htm>

Figure 8 Francis City Website



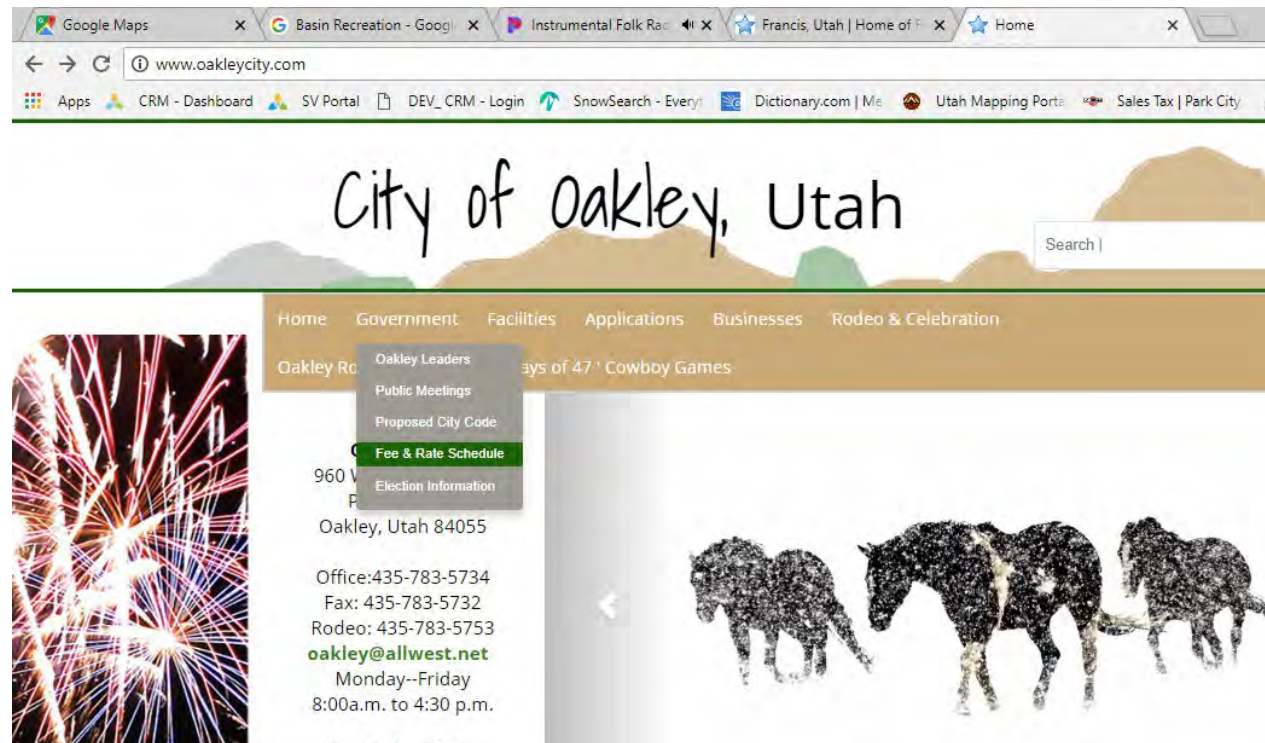
Source: www.francisutah.org

City Fees & Taxes – Oakley

Oakley is a small high mountain valley community 16 miles east of Park City. Famous for it's Rodeo and Celebration Festivities held annually in July.

Oakley's website contains all city fee information at www.oakleycity.com. Fee schedules are located under Government in the drop down list , click Fee & Rate Schedule, or can be directly accessed at <http://www.oakleycity.com/fee--rate-schedule.htm>

Figure 9 City of Oakley Website



Source: <http://www.oakleycity.com/index.htm>

Tax Rates

City Fees & Taxes – State Tax

Table 1 Condensed Tax Data 2019

Tax Rate and Fees Summary Table , **July 1, 2019** for Park City, Snyderville Basin and Summit County, Utah.

Table 1 Tax values compiled from 3 Rate Charts:

- Combined Sales and Use Tax Rates
- Other Tax Rates & Fees
- Simplified Chart

Source <https://tax.utah.gov/sales/rates>

Utah Code Title 59, Chapter 12 Sales & Use Tax Act			
Sales Tax Rates and Fees Rates			
in effect as of July 1, 2019			
Sales & Use Tax Act Tax Rates	Park City	Snyderville Basin	Summit County
Personal Income Tax ¹	5.0%	5.0%	5.0%
Corporation Income Tax ²	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)	4.85%	4.85%	4.85%
Local Sales & Use	1.0%	1.0%	1.0%
County Option Sales Tax	0.25%	0.25%	0.25%
Mass Transit Tax	0.3%	0.3%	N/A
Additional Mass Transit Tax	0.25%	0.25%	0.25%
County Option Transportation	0.25%	0.25%	0.25%
Transportation Infrastructure	0.25%	0.25%	0.25%
County Option for Public Transit ⁴	0.2%	0.2%	0.2%
Recreation, Art, and Parks	0.1%	0.1%	0.1%
Resort Community Tax ³	1.6%	N/A	N/A
Combined Sales Rate	9.05%	7.45%	7.15%
Tourism Restaurant Tax	1.0%	1.0%	1.0%
Total Sales Tax on Meals	10.05%	8.45%	8.15%
County Transient Room Tax	3.00%	3.00%	3.00%
State Transient room Tax	0.32%	0.32%	0.32%
Municipal Transient Room Tax	1.00%	N/A	N/A
Combined Transient Room Tax	4.32%	3.32%	3.32%
Total Tax on Transient Room Rents	13.37%	10.77%	10.47%
Telecommunications License Tax**	3.5%	N/A	N/A
Total Emergency Services *	1.48%	1.48%	1.48%
Municipal Energy Tax	6.0%	N/A	N/A
Motor Fuel (per gallon)***	\$0.30	\$0.30	\$0.30
Cigarette (per pack of 20)***	\$1.70	\$1.70	\$1.70

NOTES:

¹ Utah Individual Income Tax rate is a flat rate of 5% for all income levels

² Utah corporate income tax rate is a flat rate of 5% for all income levels

³ Resort Community Tax (Includes Add'l Resort)

⁴ County Option for Public Transit tax increase effective July 1, 2019 of 0.2%

*Monthly charge per telephone line

**The municipal telecommunication license tax is a tax on the provider, not on the consumer. This rate should not be added to the combined sales and use tax rate from the previous section. If the tax is passed on to the consumer, the tax is included in the taxable base for combined sales tax purposes. See Utah Code 10-1-403 for more information.

<https://tax.utah.gov/sales/rates>

ENDNOTES

Referenced Documents, Websites, Tables and Figures

City Fees & Taxes - Referenced Documents

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¹ Retrieved from <https://www.sbwrtd.org/engineering-faq/> see Wastewater Treatment Section

² Retrieved from <https://www.sbwrtd.org/east-canyon-water-reclamation-facility/>

³ Retrieved from <https://www.sbwrtd.org/silver-creek-reclamation-facility/>

⁴ Retrieved from <https://www.sbwrtd.org/engineering-faq/> see Billing Question 9

City Fees & Taxes - Figures

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Figure 1 Park City Website

Source <http://www.parkcity.org/departments/public-utilities/customer-service/water-services>

Figure 2 Park City Fee Schedule Page

<http://www.parkcity.org/government/municipal-codes-ordinances-resolutions-and-fees>

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Figure 3 Park City Website, Departments, Public Utilities & Streets, Customer Service, Water Services

Source <http://www.parkcity.org/departments/public-utilities-streets/customer-service/water-services>

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Figure 4 Snyderville Basin Water Reclamation Website

Source :<https://www.sbwrtd.org>

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Figure 5 Coalville City Website, Water Department

<http://www.coalvillecity.org/water-department.htm>

Figure 6 Coalville City Website, Community, Documents

<http://www.coalvillecity.org/documents.htm>

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Figure 7 Kamas City Website

Source <http://www.kamascity.net/>

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Figure 8 Francis City Website

Source: www.francisutah.org

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Figure 9 City of Oakley Website

Source: <http://www.oakleycity.com/index.htm>

City Fees & Taxes - Tables

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Table 1 Tax Data 2019 compiled from 3 rate charts: Combined, Other and Simple

Source: <https://tax.utah.gov/sales/rates> & <https://www.salestaxhandbook.com/>