

MAGNA WATER DISTRICT

2026 IMPACT FEE RESOLUTION

RESOLUTION 2026-01

WHEREAS, the Impact Fees Act, Utah Code § 11-36a-101 *et. seq.* (the “**Act**”), outlines the procedures and requirements applicable to any “payment of money imposed upon new development activity as a condition of development approval to mitigate the impact of the new development on public infrastructure,” which is defined in the Act as an “impact fee” (*Id.* § 11-36a-102(9)); and

WHEREAS, the Magna Water District (the “**District**”) desires to comply with applicable requirements of the Act; and

WHEREAS, the District provides retail water and sanitary sewer (wastewater) services to Magna City, portions of West Valley City, and portions of unincorporated Salt Lake County; and

WHEREAS, the District desires to amend its water and wastewater impact fees to meet the additional demand created by continued development within the District; and

WHEREAS, on December 3, 2025, the District provided written notice of its intent to prepare an impact fee facilities plan (the “**Plan**”) and of its intent to prepare an impact fee analysis of the impact fees the District intends to adopt (the “**Analysis**”) to Utah Code §§ 11-36a-501 and -503; and

WHEREAS, new growth and development will be served, in part, by previously constructed/acquired public facilities as identified in the Impact Fee Facilities Plan; and

WHEREAS, Bowen Collins and Associates, a qualified consultant, prepared the Plan and the Analysis and related summaries of each in accordance with the requirements of the Act; and

WHEREAS, the District held a public hearing on February 19, 2026, at 6:00 pm to receive public comment on the proposed Plan and Analysis; and

WHEREAS, on February 5, 2026, the District made copies of the Plan, the Analysis, and this impact fee resolution (“**Resolution**”) available for public inspection at the public libraries located within the boundaries of the District, the District office, on the District’s website, and on the state public notice website in accordance with the Act and Utah Code § 17B-1-111; and

WHEREAS, pursuant to the requirements of the Act, the Trustees of the District desire to establish a service area and adopt this Resolution to establish updated impact fees to be charged by the District; and

WHEREAS, the District expects those wishing to connect to the District's water and sewer systems to pay the amounts mandated by this Resolution, in addition to satisfying other applicable requirements, as a condition to being allowed to connect to the District's system and to receive water and sanitary sewer service from the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the District that the District, including subsequently annexed areas, be and is a single service area under Utah Code § 11-36a-102(20)(a) and the updated impact fees adopted by this Resolution shall uniformly be applied throughout the District.

BE IT FURTHER RESOLVED that the new Impact Fee Facilities Plan, to the extent not previously adopted, be and is adopted and approved.

BE IT FURTHER RESOLVED that the cost of both previously constructed or acquired public facilities and future public facilities that will serve new growth and development within the District shall be and are included in the applicable impact fees.

BE IT FURTHER RESOLVED that the District's impact fees (sometimes referred to herein as "impact fees" or "impact fee") shall be as set forth in **Exhibit "A"** attached hereto and incorporated herein by this reference.

BE IT FURTHER RESOLVED, that the District shall have the right to adjust the standard impact fee that would otherwise be applicable to respond to (i) unusual circumstances in specific cases or (ii) a request for a prompt individualized impact fee review for the development activity of the state, a school district, or a charter school and an offset or credit for a public facility for which an impact fee has been or will be collected; and to ensure that the District's impact fees are imposed fairly. The impact fee may be adjusted, under appropriate circumstances, based upon studies and data submitted by the developer. Any adjustment may be either upward or downward, depending upon the circumstances and equities.

BE IT FURTHER RESOLVED, that a developer, including a school district or a charter school, may receive a credit against or a proportionate reimbursement of an impact fee if the developer: (i) dedicates land for a system improvement; (ii) builds and dedicates some or all of a system improvement; or (iii) dedicates a public facility that the District and the developer agree will reduce the need for a system improvement. Furthermore, a credit against impact fees is required for any dedication of land for, improvement to, or new construction of, any system improvement (as defined in the Act) provided by the developer if the facility (i) is a system improvement; or (ii) is both dedicated to the public and offsets the need for an identified system improvement. Otherwise, no credit will be allowed to a developer for improvements provided by the developer. Should the credit exceed the impact fee that would otherwise be paid by the

developer, the District and the developer may enter into a written contract specifying how and when the reimbursement will be paid to the developer.

BE IT FURTHER RESOLVED that a developer and the District, acting through its Board of Trustees, may by contract agree to impact fees other than those set forth in or calculated in accordance with this Resolution.

BE IT FURTHER RESOLVED that the impact fees set forth in and established by this Resolution shall be and are in addition to other fees, charges and/or exactions lawfully imposed by the District.

BE IT FURTHER RESOLVED that, unless the District is otherwise bound by a contractual requirement, the applicable facilities impact fee shall be determined from the applicable fee schedule and /or formula in effect at the time of payment and shall not be determined at the time a request for an estimate is received by the District. There shall be no guarantee that any quoted impact fee, either oral or in writing, will be in effect when the developer or other person actually makes the impact fee payment.

BE IT FURTHER RESOLVED that, should the ultimate density of any development activity exceed the density upon which the impact fees were based and/or should the impact fees not initially be charged against all units or the total density within a development, the District may charge additional impact fees to the developer or other appropriate person covering the density for which an impact fee was not previously paid, including buildings and lots which have already been connected, directly or indirectly, to the District's system.

BE IT FURTHER RESOLVED that all or part of any impact fee may be waived or reduced (an “**exemption**”) for those developments which are deemed to serve a broad public purpose that would be harmed by the District requiring full payment of applicable impact fees, such as low income housing projects, as determined by the District Board of Trustees. Such waivers shall be handled in accordance with the provisions of the Act and any Impact Fee Policy established by the District. In the event of any such waiver or impact fee exemption, the revenue shortfall to the District may be made up from any other available revenue source, including loans and operating revenues (including property taxes) provided, however, that it will not be necessary for the District to establish any source of funds, other than impact fees, to pay for low income housing development activity, as provided in Utah Code § 11-36a-403(1). Should the District elect to allow an impact fee exemption for development activity attributable to a school district or a charter school, either a school district or a charter school shall qualify for the exemption on the same basis.

BE IT FURTHER RESOLVED, that all resolutions, policies, procedures, impact fees, rules and regulations, and other actions by the District Board, or parts thereof, in conflict with this Resolution and/or the attached Exhibit are, to the extent of such conflict, hereby repealed provided, however, that the District's previously adopted impact fees, whether in the form of a formula, a schedule, or any other form or format, shall not be repealed or modified until the new impact fees take effect as provided immediately below in this Resolution.

BE IT FURTHER RESOLVED, that Chapter 10 (“**Impact Fee Policy**”) and Addendum N (“**Fee Schedule**”) of the District’s Administrative Rules and Regulations Manual be revised and updated within 90 days from the date of this Resolution to incorporate the terms of this Resolution and the Impact Fees set forth in Exhibit A hereto.

BE IT FURTHER RESOLVED, in accordance with Utah Code § 11-36a-401(2), that this Resolution shall take effect immediately upon its passage, with the new impact fees to take effect 90 days thereafter.

Passed by the Board of Trustees of the Magna Water District this February 19, 2026.

Mick Sudbury, Chair

Attest:

LeIsle Fitzgerald, Board Clerk

VOTING

Daniel Stewart	_____
Mick Subbury	_____
Jeffery White	_____

EXHIBIT “A”
Schedule of Impact Fees

Sewer Impact Fee, per ERU

Calendar Year	2026	2027	2028	2029	2030	2031
Total Overall Fee	\$4,568.00	\$4,629.00	\$4,675.00	\$4,718.00	\$4,759.00	\$5,151.00

Water Impact Fee, per ERU

Calendar Year	2026	2027	2028	2029	2030	2031
Total Overall Fee	\$7,912.00	\$8,011.00	\$8,093.00	\$8,169.00	\$8,239.00	\$8,296.00

Appendix A (continued)

Single Family Residential

Water ERUs for single family residential units and duplexes:

ERU Adjustments by Lot Size and Landscape Type

Lot Size	Maximum Culinary Meter Size	Maximum Secondary Meter Size	Indoor Use (ERUs)	Outdoor Use (ERUs)	Outdoor Use with Approved Landscape Plan (ERUs)
0 - 0.14	5/8"	3/4"	0.46	0.33	0.20
0.14 - 0.30	5/8"	1"	0.46	0.54	0.42
0.30 - 0.60	5/8"	1"	0.46	1.12	0.90
>0.60	5/8"	*	0.425	*	*

*Determined by District Engineer. Grass = 5.05 ERUs/acre, Grass/Shrub Mix = 3.84 ERUs/acre, Waterwise = 2.02 ERUs/acre (no grass)

**Where secondary service is not available, culinary meter may be increased at the District Engineers discretion to account for outdoor use.

Multi-Unit Residential

Water ERUs for multi-unit residential developments:

Unit Size	Definition	Indoor Use (ERUs)	Outdoor Use (ERUs)*
Small	Multi-family units meeting <u>all</u> of the following criteria: ≤ 1 bedroom, ≤ 1 bathroom, ≤ 1,000 SF	0.28 per unit	Determined by District Engineer
All Other Units	Multi-family units with <u>any</u> of the following: >1 bed, >1 bath, >1,000 SF	0.46 per unit	Determined by District Engineer

* Grass = 5.05 ERUs/acre, Grass/Shrub Mix = 3.84 ERUs/acre, Waterwise = 2.02 ERUs/acre (no grass)

Non-Residential

Water ERUs for non-residential developments shall be determined by the greater of the following:

(a) Calculate the number of ERUs based on the annual average daily demand (in gpd) of the proposed development divided by 582 gpd.

Secondary Water Use

For commercial developments with a separate secondary meter for outdoor use, add the following for outdoor use to the value calculated for culinary ERUs: Grass = 5.05 ERUs/acre, Grass/Shrub Mix = 3.84 ERUs/acre, Waterwise = 2.02 ERUs/acre (no grass)

Non-Residential

Sewer ERUs for non-residential developments:

ERU is to be determined by the District Engineer's estimated water use tables for similar developments. The District Engineer may adjust the estimate as necessary to be appropriate for the proposed development. An ERU is determined by the estimated indoor water use divided by 231.6 gpd per unit.