Appellant Submittal for Impact Fee Appeal PLNAPP2026-00937 - November 3, 2026

We have researched Salt Lake City's Municipal Impact Fee protocols to determine if the Brix on Tenth development ("Project") has been charged the appropriate impact fees by Salt Lake City ("City"). As is explained below, we believe the City has incorrectly charged the Project (including the permit #BLD2026-04007 pulled on July 15, 2026) on its Parks impact fee line item of $3,078 per unit. We believe the City's resolvable errors are based on the detailed information in the City's previously adopted impact fee studies and associated public documents. We sincerely hope that a meeting with Salt Lake City's administrative leadership will produce an objective and correct reclassification of the Parks impact fees assessed against the Project. If this initial city administrative review does not resolve these calculation errors, we have the options of appealing the impact fees directly to the Office of the Property Rights Ombudsman and to the Salt Lake City Council. However, we are optimistic that the administrative leadership of the City will immediately see the merits of our research and logic and correspondingly correct their miscalculations, which will help all parties to avoid the other steps we are subsequently entitled to pursue.

We have thoroughly reviewed Salt Lake City's adoption of the Parks Impact Fee Analysis ("IFA") and Impact Fee Facilities Plan ("IFFP") dated December 13, 2016. We have also reviewed Salt Lake City's annual impact fee revenue and expenditure reports filed for public review with the Utah State Auditor's Office for Fiscal Years 2017 through 2025. Our specific concerns are as follows:

Brix on Tenth Park Impact Fee Overcollection based on Adopted IFA:

Salt Lake City adopted an Impact Fee Analysis and Impact Fee Facility Plan on December 13, 2016, citing a specifically justified request for the exact amount of $44,960,937 as part of its Future Capital Facilities Analysis for Parks through the Year 2025 (summarized in Table 4.5, Page 12 of the IFA). In addition, the City's Future Capital Facilities Analysis for Parks within the IFA contains a key and specifically bold font phrase **"This assumes the City will grow by 28,208 persons through 2025."** We believe the City correctly calculated this fee at the time of adoption in 2016, and do not dispute the methodology of the IFA. However, through the regular course of collecting the impact fees for new development requests since the fee was enacted, the City has now substantially exceeded the maximum allowable impact fee revenue identified in the adopted IFA by almost $14 million. Plus, the City is still collecting a fee that was adopted using growth patterns and bolded statements of planning horizons that are now beyond the projected date of

analyses cited in the IFA (Calendar Year 2025). Finally, the Demand Analysis in Section 4 of the IFA states "If growth projections and land use change significantly in the future, the City will need to update the demand projections, the IFFP, and the impact fees." We believe the City has arbitrarily ignored that requirement within its own adopted IFA despite its realizing significantly more Parks impact fee revenue than was originally budgeted and requested at the time of the Impact Fee adoption. We believe this pattern of overcollection violates the Utah Impact Fees Act statute prohibiting a city from collecting an impact fee that exceeds the maximum fee allowed by an adopted Impact Fee Analysis, plus collecting the fee beyond the planning horizon of the adopted IFA.

Our review of the City's Fiscal Year 2017 through Fiscal Year 2025 Annual Impact Fee Reports validates our conclusion. Salt Lake City collected $55,848,346 in total Parks impact fee funds and $2,998,740 in accrued interest on these specifically segregated Parks impact fee funds (or $58,847,126 in total) between July 1, 2017 and June 30, 2025. The total Parks impact fee revenue collection exceeds the IFA requested need for $44,960,937 by $13,886,189. Plus, please note that this excess impact fee revenue analysis specifically excludes any additional Parks impact fee revenue collected during Fiscal Year 2017 (the Fiscal Year the IFA was adopted in December 2016), plus the analysis does not include any recent Fiscal Year 2026 and Interim Fiscal Year 2027 Parks impact fee revenue collected by the City from July 1, 2025 through the current date of this communication.

We believe the City has arbitrarily continued to collect the Parks impact fee in excess of its authority to collect the requested amount in the adopted IFA in December 2016. In as such, we believe the City should waive the entire $3,078 Parks impact fee for each unit of the Project until it either amends its IFA or creates a new IFA and corresponding IFFP for Parks System Improvements needed in future years. We respectfully include permit #BLD2026-04007 previously pulled for the Project in this request, as this notification of formal protest of the Parks impact fee falls within the boundaries of appeal based on statute.

We will honor all requests to pay correctly adopted and legally authorized impact fees affecting the Project once this request for the Parks fee recalculation is completed by Salt Lake City. We look forward to working with Salt Lake City's staff leadership before any alternative means of appeal to the Office of Property Rights Ombudsman and the Salt Lake City Council are undertaken.

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