

Town of Leeds

Agenda Town of Leeds Planning Commission Wednesday, December 7, 2022

PUBLIC NOTICE is hereby given that the Town of Leeds Planning Commission **PUBLIC MEETING** scheduled for Wednesday, December 7, 2022, at 7:00 P.M. This meeting will be held at Leeds Town Hall, 218 N. Main Street, Leeds, UT 84746.

If you are interested in participating remotely via Zoom, please contact Town Hall at 879-2447 or email Clerk@LeedsTown.org for the Zoom details.

Regular Meeting 7:00 p.m.

1. Call to Order/Roll Call
2. Invocation
3. Pledge of Allegiance
4. Declaration of Abstentions or Conflicts
5. Consent Agenda:
 - a. Tonight's Agenda
 - b. Meeting Minutes of November 02, 2022
6. Announcements:
 - a. Annual Christmas Tree Lighting Ceremony update
 - b. Leeds Town 2nd Ward's invite to The Polar Express event December 16, 2022, 6:00pm at the LDS church building
 - c. Wreaths Across America, December 17, 2022 , 10:00 AM at Leeds Town Cemetery
 - d. Dog and Cat Vaccination Clinic, Saturday, January 7, 2023, 1-3PM with Dr. Bice
7. Public Hearing: None
8. Action Items:
 - a. Discussion and possible action Conditional Use Application for Brain Hansen 480 N. Main
9. Discussion Items:
 - a. Administrative Code Enforcement Draft
10. Staff Reports
11. Adjournment

The Town of Leeds will make reasonable accommodations for persons needing assistance to participate in this public meeting. Persons requesting assistance are asked to call the Leeds Town Hall at 879-2447 at *least* 24 hours prior to the meeting.

The Town of Leeds is an equal opportunity provider and employer.

Certificate of Posting.

The undersigned Clerk/Recorder does hereby certify that the above notice was posted December 5, 2022, at these public places being **Leeds Town Hall, Leeds Post Office**, the Utah Public Meeting Notice website <http://pmmutah.gov> and the Town of Leeds website www.leadstown.org



Aseneth Steed, Clerk/Recorder



TOWN OF LEEDS

218 NORTH MAIN STREET
PO BOX 460879
LEEDS, UT 84746-0879
PHONE: 435-879-2117 FAX: 435-879-6905
E-mail: clerk@leedstown.org Website: www.leedstown.org

CATEGORY <u>One</u> FEE <u>\$100</u> (Non-refundable)
DATE RECEIVED _____
BY _____

CONDITIONAL USE PERMIT APPLICATION

APPLICANT INFORMATION:

Name: Brian Hansen
 Address: 480 North Main
 Phone: Home: 435-703-3046 Work: _____ Cell: 435-703-3046
 Email Address: hansenhouse8@hotmail.com

List nature of business or use applying for: Bed + Breakfast

Property to be used for the following purposes: Bed + Breakfast

Legal description of property, (give exact legal description & include: Lot, Block, Subdivision and Tract)

480 North Main
S:7 T: 41S R: 13W BEG N 1/4 COR SEC 7 T41S R13W TH N 80' 23E
ALG SECL 1334.16 FT TO 1/16 SE1/4; TH 50' 19' 49" E ALG 1/16 SECL 848.15 FT TO POB;
 Property Tax ID# L-78-C-1 TH S 0' 19' 49" E

The property is situated: (Street address or exterior boundaries of area petitioned for change by streets, alley, property lines, etc.)

480 N. Main

Attach a plot plan, drawn to scale, of the property involved showing the location of all existing buildings and plans and descriptions of the proposed use of the property with plans for all proposed buildings:

1. Prepare site plans/elevations.
2. Show existing/proposed buildings
3. Show parking/loading areas.
4. Include other pertinent information

The applicant has the ability and intention to utilize said CONDITIONAL USE PERMIT within twelve (12) months from date of final approval; and the applicant understands that this CONDITIONAL USE PERMIT, if granted, becomes null and void and of no effect if unused within twelve (12) months from the date of filing of the application; or if any time after granting, the use is discontinued for a period of twelve (12) months; or if the property is sold or developed by someone other than the applicant.

WHEN A CONDITIONAL USE PERMIT IS GRANTED SUBJECT TO CONDITIONS, SUCH CONDITIONAL USE PERMIT DOES NOT BECOME EFFECTIVE UNTIL SUCH TIME AS THOSE CONDITIONS HAVE BEEN MET.



**Town Council
Revised Staff Report**

*what is next
on this?
I will look up some
code on kitchen*

**Conditional Use for a Bed & Breakfast
October 9, 2019**

Applicant/Owner: Brian Hansen
Location: 480 North Main Street
Parcel Number: L-78-C-1
Zone: R-R-20

Description:

The applicant is requesting approval to operate a bed and breakfast from the dwelling located at 480 North Main Street. Bed and Breakfast are listed as a home occupation that must be approved as a conditional use (see 24.2.5.2 of the Town of Leeds Land Use Ordinances). The subject parcel is zoned R-R-1. The property functions as a flag lot with access via a driveway from Main Street. The applicant owns two dwellings; one of which he lives in full time. It has been stated that a family member will be living in the dwelling proposed to be the bed and breakfast. The applicant has stated that there will be no more than two guest vehicle on the property at a time. This request was reviewed by the Planning Commission in the August 7, 2019 meeting. The item was tabled to allow the applicant to work through some of the concerns that were raised by neighbors. Concerns were raised by neighbors about visibility for guest pulling out from the drive way onto Main Street, potential guest going to the wrong house and increased traffic and dust on the driveway. The applicant has stated that his is willing to install addressing at the entrance to his driveway to help inform guest of location. Staff has visited the site and finds the visibility for cars/guest pulling out onto Main Street to be adequate. The Town is currently working on creating ordinance(s) with rules and regulations for short term rentals such as bed and breakfast. It has been discussed to allow no more than 2 bedrooms be used for short term paying guest and that no more than one family or four unrelated guest may stay at a time. Although the ordinance is pending; the planning commission may determine that is appropriate to apply similar requirement on Mr. Hansen's request. The Planning Commission and Town Council must follow Utah State Code 10-9a-507 requirements when reviewing a conditional use application. See below.

10-9a-507. Conditional uses.

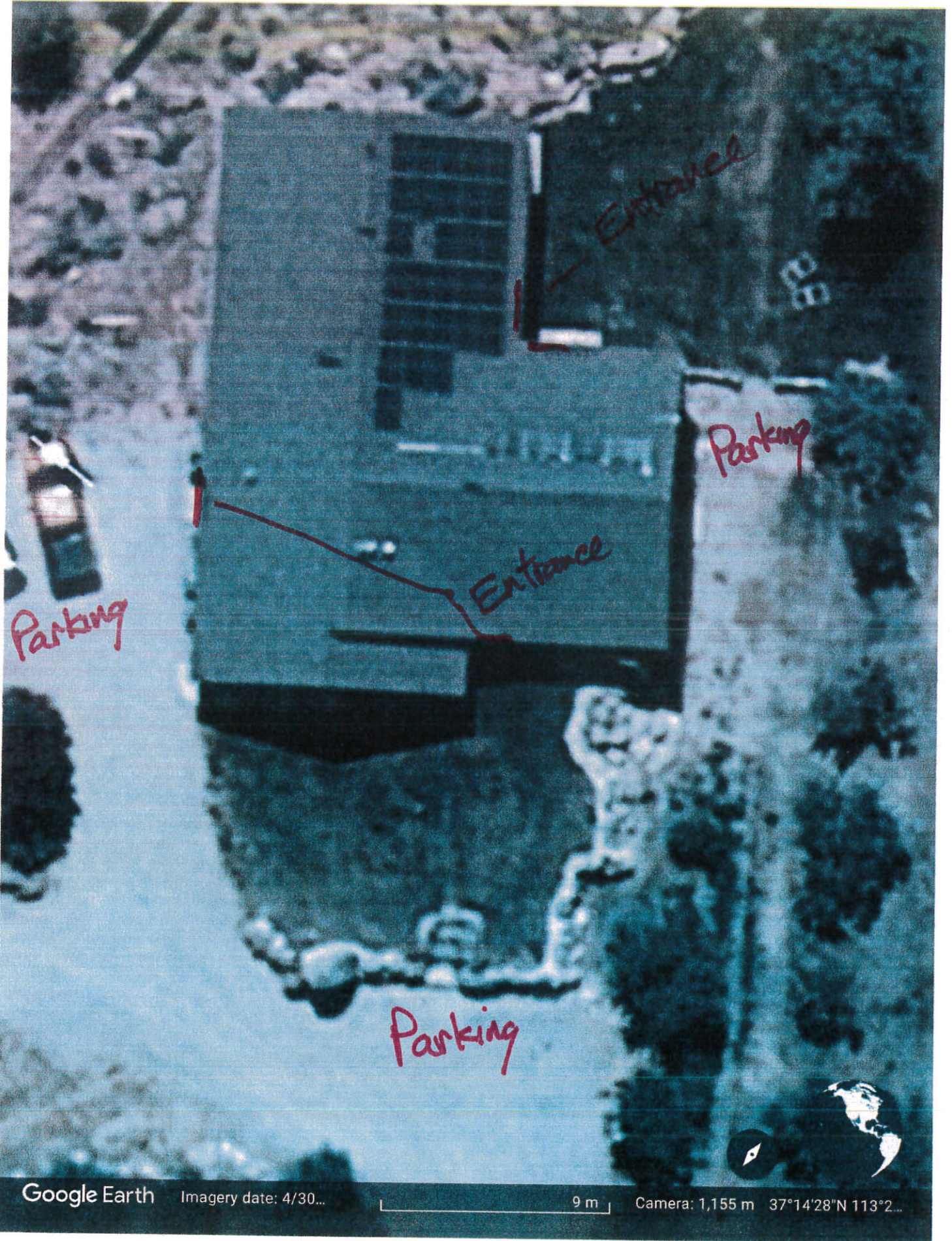
- (1) (a) A municipality may adopt a land use ordinance that includes conditional uses and provisions for conditional uses that require compliance with standards set forth in an applicable ordinance.
- (b) A municipality may not impose a requirement or standard on a conditional use that conflicts with a provision of this chapter or other state or federal law.
- (2) (a) (i) A land use authority shall approve a conditional use if reasonable conditions are proposed, or can be imposed, to mitigate the reasonably anticipated detrimental effects of the proposed use in accordance with applicable standards.



7. That clearly visible addressing be installed at the entrance to the driveway; which helps mitigate concerns about guest going to the wrong house.
8. That quiet hours are from 10 pm – 7 am.

Attachment 1: Maps

Attachment 2: Site Photos



Sales Tax Information for Lodging Providers

Utah State Tax Commission

210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



If you need an accommodation under the Americans with Disabilities Act, email taxada.utah.gov, or call 801-297-3811, or TDD 801-297-2020. Please allow three working days for a response.

Introduction

This publication provides sales tax information for lodging providers. See publication 25 for general sales and use tax information.

Tax Commission publications are reference tools. They are not all-inclusive and should not be used as legal references.

Tax laws may change due to legislative action. Changes to law will supersede information in this publication.

4. Cities and towns that meet certain requirements may impose an additional transient room tax of up to 0.5 percent on temporary lodging.
5. Salt Lake County imposes an extra tourism tax on temporary lodging of 0.5 percent.

Find current tax rates online at tax.utah.gov/sales/rates.

Transient Room Tax

Amounts paid for temporary lodging are subject to both sales tax and transient room tax. Report sales tax on TC-62M or TC-62S, and report transient room tax on TC-62T.

Temporary lodging is the use of accommodations in a hotel, motel, inn, tourist home, trailer court or campground (or similar accommodation) for less than 30 consecutive days.

Rooms and suites not used for lodging, such as convention halls or meeting rooms, are not subject to sales tax or transient room tax.

Lodging stays of 30 consecutive days or longer are exempt from sales tax and transient room tax.

Who Imposes the Transient Room Tax

The transient room tax rate for a location may be a combination of the five following rates:

1. Utah imposes a statewide tax on temporary lodging of 0.32 percent.
2. Counties may impose a county-wide tax on temporary lodging of up to 4.25 percent.
3. Cities and towns may impose tax on temporary lodging of up to 1 percent.

Operations of Lodging Providers

Consumable Items

Temporary lodging providers may purchase consumable items exempt from sales tax if the items are:

1. used by their guests; and
2. included in the full sales price for the accommodation (not stated separately on the invoice).

Examples of consumable items include: meals, snacks, beverages, brushes, combs, hair care products, cosmetics, makeup, nail polish remover, lotion, shower caps, soap, toilet paper, toothbrushes, toothpaste, mouthwash, saline solution, razors, shaving cream, newspapers, magazines, notepads, pens, pencils, sewing kits, shoe shine kits, and similar items.

Consumable items **do NOT** include:

1. tangible personal property that is cleaned for reuse (e.g., towels and linens), or
2. products transferred electronically.

Taxable Sales and Services

Sales or rentals of tangible personal property, such as gift shop sales, are subject to sales tax.

The following table shows common fees lodging providers charge guests. Although most of the fees are subject to sales and use tax, not all are subject to transient room taxes.

Fees	Sales & Use Tax	Transient Room Tax
Telephone charges markup	Taxable (see C. below)	Not Taxable
Tickets to ski or gain admission to events	Taxable (see D. below)	Not Taxable
Tips for staff (mandatory)	Taxable	Taxable
Tips for staff (voluntary tips not listed on invoice)	Not Taxable	Not Taxable
Vending machine sales	Taxable	Not Taxable
Video/movie/pay-per-view (assisted by lodging staff) charges	Taxable	Not Taxable
Video/movie/pay-per-view (accessed by guests without any assistance from lodging staff) charges	Not Taxable	Not Taxable

- A. When guests do not occupy a room and are charged an amount less than the room rate, the charge is not subject to sales or transient room taxes. When guests are charged the full room rate (whether they occupy it or not), the charge is subject to sales and transient room taxes. A deposit not directly related to the room charge is not subject to sales or transient room taxes.
- B. Safe and safety deposit box charges are subject to sales tax if the boxes are tangible personal property. The rental is not subject to sales tax if the boxes are real property. See Pub 42 for definitions.
- C. Telephone service providers collect the tax for local and instate long distance calls. However, any markup of these calls by lodging providers is subject to sales tax. Long distance interstate calls are not subject to sales tax.
- D. Sales tax is usually collected by the third-party provider (resort, theater, etc.).

Exempt Sales and Services

Charges to Owner from Manager

Charges to property owners by property managers are not subject to sales tax or transient room tax. These charges include: interstate telephone charges, housekeeping, shipping charges (FedEx, etc.), administrative labor, DSL installation, late payment fees, hot tub fees, smoking and pet fees (cost of damages pass through), commission fees, credit card fees and check-in fees for non-paying guests.

Government

Federal Government Agencies

Sales to federal governmental agencies are exempt from sales tax and transient room tax if the buyer provides the seller proof of exemption that includes one of the following:

- an exemption certificate (form TC-721G)
- a purchase order
- an invoice or check issued by a government agency

U.S. Dept. of the Interior

U.S. Department of the Interior (DOI) bureaus are treated differently than other federal agencies. DOI bureaus that centrally bill travel expenses include: Bureau of Indian Affairs, Bureau of Reclamation, U.S. Geological Survey, Minerals Management Service, Office of Special Trust, Office of Surface Mining, Office of the Secretary and National Business Center.

The travel expenses of DOI bureau employees are exempt from sales tax if the employee provides the seller with a valid exemption certificate (form TC-721G) or uses a DOI

JPMorgan-Chase MasterCard with beginning numbers of 5568 26. The DOI credit card is embossed with the employee's name, the words *U.S. Department of the Interior*, and the DOI tax-exempt ID number. If the employee uses a DOI credit card, the lodging provider must keep a copy of the credit card.

Foreign Diplomats

Lodging related sales to foreign diplomats are exempt from sales tax and transient room tax, at the point of sale, if the buyer has a diplomatic tax exemption card issued by the United States or American Institute in Taiwan, and provides the seller with a valid exemption certificate (form TC-721G) and copy of tax exemption card.

Utah Government Agencies

Lodging-related sales to Utah government agencies are taxable at the point of sale. Qualifying agencies must request a refund of the tax from the Tax Commission. Employee purchases that are reimbursed by the government agency do not qualify for refund. Refund claims may not be made more frequently than monthly.

Religious and Charitable Institutions

Qualifying religious and charitable institutions must have an exemption number issued by the Tax Commission. Tax is paid at the time of purchase on all amounts under \$1,000, unless the institution has an exemption certificate and written contract on file with the lodging provider. If the sale is \$1,000 or more, the institution may use an exemption certificate to pay for lodging without paying tax. Otherwise, all sales are taxable and the institution must request a refund of the tax from the Tax Commission.