

— Moving Utah Forward —

WETLANDS

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Revision Table

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I. Purpose Statement

The policy adopted by the Utah Inland Port Authority (UIPA) to maintain regulatory compliance for wetlands present in UIPA project areas.

II. Regulatory / Legislative Requirements

- Clean Water Act Section 404
- Food Security Act of 1985

III. Scope

This policy provides employees of UIPA an understanding of the responsibilities and obligations pertaining to impacted wetlands within UIPA project areas.

IV. References

- Code of Federal Regulations Part 230—<u>Section 404(b)(1) Guidelines for Specification of Disposal Sites for Dredged or Fill Material</u>
- The Environmental Law Institute & Land Trust Alliance Funded by the U.S. Environmental Protection Agency - <u>Wetland and Stream Mitigation</u>
- H.B. 118 Wetland Amendments
- H.B. 410 Great Salt Lake Watershed Enhancement
- <u>Interlocal Cooperation Agreement</u> between Salt Lake City Corporation,
 Redevelopment Agency of Salt Lake City and the Utah Inland Port Authority
- R317 Environmental Quality, Water Quality
- United States Army Corps of Engineers In-Lieu Fee Programs
- United States Department of Agriculture <u>Provision of the Food Security Act of</u>
 1985
- United States Department of Agriculture Wetland Mitigation
- United States Fish & Wildlife Service National Wetlands Inventory
- Utah Department of Environmental Quality Division of Water Quality <u>Wetlands</u>
 <u>Program</u>
- Utah Geological Survey <u>Groundwater & Wetland News: In-Lieu Wetland Mitigation-A Boring Name for an Exciting Idea</u>

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- Utah Geological Survey <u>Survey Notes: Is There a Wetland on Your Property?</u>
- Utah Geological Survey <u>Utah Rapid Assessment Procedure</u>
- Utah Geospatial Resource Center Wetlands and Riparian Data
- <u>Utah's Wetland Program Plan 2018–2023</u>

V. Definitions

Term	Definition
Compensatory	The restoration (re-establishment or rehabilitation),
Mitigation	establishment (creation), and/or in certain circumstances
	preservation of aquatic resources for the purposes of offsetting
	unavoidable adverse impacts which remain after all appropriate
	and practicable avoidance and minimization has been achieved.
Credits	A unit of measure (e.g., a functional or areal measure or other
	suitable metric) representing the accrual or attainment of aquatic
	functions at a compensatory mitigation site. The measure of
	aquatic functions is based on the resources restored, established,
	enhanced, or preserved.
Debits	A unit of measure (e.g., a functional or areal measure or other
	suitable metric) representing the loss of aquatic functions at an
	impact or project site. The measure of aquatic functions is based
	on the resources impacted by the authorized activity.
Discharge of	Any addition of dredged or fill material into, including redeposit of
Dredged or Fill	dredged material other than incidental fallback within, the waters
Material	of the United States.
Dredged	Material that is excavated or dredged from waters of the United
Material	States
Enhancement	The manipulation of the physical, chemical, or biological
	characteristics of an aquatic resource to heighten, intensify, or
	improve a specific aquatic resource function(s)
Establishment	The manipulation of the physical, chemical, or biological
(Creation)	characteristics present to develop an aquatic resource that did
	not previously exist at an upland site
Fill Material	Material placed in waters of the United States where the material
	has the effect of:

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	 (i) Replacing any portion of a water of the United States with dry land; or (ii) Changing the bottom elevation of any portion of a water of the United States. Examples of such fill material include, but are not limited to: rock,
	sand, soil, clay, plastics, construction debris, wood chips, overburden from mining or other excavation activities, and
	materials used to create any structure or infrastructure in the waters of the United States.
Hydric Soil	Soil, which is permanently or seasonally saturated by water, resulting in anaerobic conditions, as found in wetlands
Hydrophytic	Plants which have adapted to growing in the low-oxygen
Vegetation	(anaerobic) conditions associated with prolonged saturation or flooding
Preservation	The removal of a threat to, or preventing the decline of, aquatic resources by an action in or near those aquatic resources includes activities commonly associated with the protection and maintenance of aquatic resources through the implementation of appropriate legal and physical mechanisms
Re-Establishment	The manipulation of the physical, chemical, or biological characteristics of a site with the goal of returning natural/historic functions to a former aquatic resource
Rehabilitation	The manipulation of the physical, chemical, or biological characteristics of a site with the goal of repairing natural/historic functions to a degraded aquatic resource
Restoration	The manipulation of the physical, chemical, or biological characteristics of a site with the goal of returning natural/historic functions to a former or degraded aquatic resource. For the purposes of tracking net gains in aquatic resource area, restoration is divided into two categories: re-establishment and rehabilitation
Significantly	A material influence on the chemical, physical, or biological
affect	integrity of waters of the United States

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Waters of the State of Utah	All streams, lakes, ponds, marshes, water-courses, waterways, wells, springs, irrigation systems, drainage systems, and all other bodies or accumulations of water, surface and underground, natural or artificial, public or private, which are contained within, flow through, or border upon this state or any portion thereof, except that bodies of water confined to and retained within the limits of private property, and which do not develop into or constitute a nuisance, or a public health hazard, or a menace to fish and wildlife, shall not be considered to be "waters of the state" under this definition.
Waters of the	(1) Waters which are:
United States	(i) Currently used, or were used in the past, or may be susceptible to use in interstate or foreign commerce, including all waters which are subject to the ebb and flow of the tide;
	(ii) The territorial seas; or
	(iii) Interstate waters, including interstate wetlands;
	(2) Impoundments of waters otherwise defined as waters of the United States under this definition, other than impoundments of waters identified under section (5);
	(3) Tributaries of waters identified in section (1) or (2):
	(i) That are relatively permanent, standing or continuously flowing bodies of water; or
	(ii) That either alone or in combination with similarly situated waters in the region, significantly affect the chemical, physical, or biological integrity of waters identified in section (1);
	(4) Wetlands adjacent to the following waters:
	(i) Waters identified in section (1); or

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	(ii) Relatively permanent, standing or continuously flowing bodies of water identified in sections (2) or (3)(i) and with a continuous surface connection to those waters; or
	(iii) Waters identified in sections (2) or (3) when the wetlands either alone or in combination with similarly situated waters in the region, significantly affect the chemical, physical, or biological integrity of waters identified in section (1);
	(5) Intrastate lakes and ponds, streams, or wetlands not identified in sections (1) through (4):
	(i) That are relatively permanent, standing or continuously flowing bodies of water with a continuous surface connection to the waters identified in sections (1) or (3)(i); or
	(ii) That either alone or in combination with similarly situated waters in the region, significantly affect the chemical, physical, or biological integrity of waters identified in section (1)
Wetlands	Areas that are inundated or saturated by surface or ground water at a frequency and duration sufficient to support, and that under normal circumstances do support, a prevalence of vegetation typically adapted for life in saturated soil conditions. Wetlands generally include swamps, marshes, bogs, and similar areas.

VI. Roles & Responsibilities

Role	Responsibility
Environmental	Act as a subject matter expert to inform impacted parties of roles
& Sustainability	and responsibilities for wetland regulatory compliance.
Manager	
Executive	Administer policy and adopt procedures.
Director	

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VII. Policy

The Utah Inland Port Authority recognizes the importance of wetlands with the State of Utah and Project Areas and the regulatory compliance and mitigation requirements. This policy allows for incentives that may be granted to UIPA project areas that have received board approval.

VIII. Wetland Regulations

Wetland Conversion for Agricultural Production

Wetland Conservation provisions, introduced in the 1985 Farm Bill as the Food Security Act, are meant to discourage conversion of wetlands to produce agricultural commodities. The Act states people who convert wetlands after December 23, 1985, for the purpose of making production of agricultural commodities possible, will be ineligible for certain U.S. Department of Agriculture (USDA) benefits until the functions of the converted wetlands are mitigated or restored. Producers who alter wetlands must mitigate or replace the lost functions, values, and acres to restore their eligibility for certain USDA programs. Functions and values are replaced through restoration or enhancement of manipulated or degraded wetlands. Mitigation plans must be approved by the Natural Resources Conservation Service (NRCS).

Mitigation is required when a landowner wants to conduct activities that alter wetlands to make the production of an agricultural commodity possible. Conversion activities may include:

- Filling
- Altering the surface or subsurface drainage from the December 23, 1985, condition
- Land leveling
- Clearing woody vegetation and removing the stumps
- Diverting run-off water from a wetland

Mitigation requires the replacement of all lost functions, values, and acres. With differing functions, the most effective method is replacing wetlands type for type, such as depressional wetland for depressional wetland or forested wetland for forested wetland.

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To be in compliance with the highly erodible land conservation and wetland conservation provisions, producers must agree, by certifying on Form AD1026 (Highly Erodible Land Conservation and Wetland Conservation Certification), that they will not:

- Produce an agricultural commodity on highly erodible land without a conservation system;
- Plant an agricultural commodity on a converted wetland;
- Convert a wetland to make possible the production of an agricultural commodity.
- It is always best to have a conversation with your local NRCS office to discuss details of wetland mitigation. You may wish to have NRCS certify wetlands by signing form AD-1026 at the Farm Service Agency (FSA) office. NRCS will then determine if there are wetlands subject to the provisions.

Section 404 of the Clean Water Act

In 1972, Congress passed amendments to the Federal Water Pollution Control Act, commonly known as the Clean Water Act (CWA), establishing a new section of the act and a new regulatory program. This new section, Section 404, requires landowners to secure a permit from the U.S. Army Corps of Engineers (the Army Corps) for activities that would lead to a "discharge of dredged or fill material" into "waters of the United States," including wetlands. For example, if in the course of a development project, a landowner wants to fill or disturb a wetland or stream, they must get a permit before doing so.

Authority for oversight of the § 404 program is split between the Army Corps and the U.S. Environmental Protection Agency (EPA) (collectively, "the agencies"). The Army Corps is generally the first stop and point of contact for permittees and mitigation providers. It carries out the day-to-day permitting activities of the program in its 38 district offices (with the exception of Michigan and New Jersey, which have "assumed" administration of the § 404 program). Congress charged EPA with writing the environmental standards by which the Army Corps evaluates permits (referred to as the §404(b)(1) Guidelines). It also has the authority to veto permits issued by the Army Corps, a mechanism that is used sparingly.

The Army Corps, the lead regulatory agency for wetland permits in Utah, looks at three factors to determine whether an area is a wetland:

1) evidence of wetland hydrology (e.g., water or signs of water such as sediment deposits, dry algae, soil cracking, flow patterns),

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- 2) abundance of wetland-associated vegetation (obvious species such as cattail and bulrush, but also many grasses, sedges, and other plants), and
- 3) hydric soil indicators (distinct soil textures and colors that form in soils that are frequently saturated).

If you have any reason to believe there may be wetlands on a property you are considering developing, you may want to consult with the local office of the Army Corps to discuss your plans, possible impacts to wetlands and other aquatic resources, and if those resources fall within the regulatory jurisdiction of the Army Corps. If a permit is required, the Army Corps can walk you through what the permitting process will look like for your project. If you are concerned about wetlands on agricultural land, the NRCS can conduct a delineation on the property and help you understand the applicable regulations for agricultural use.

It is important to not only look for listed indicators, but to use best professional judgment to determine the likelihood of having false negatives or false positives. Hydrophytic vegetation and hydric soils at recently altered sites can be indicators of past rather than current conditions. Drier-than-normal conditions can lead to an absence of indicators of wetland hydrology at normally wet sites, and wetter-than-normal conditions and recent heavy rainfall events can lead to the presence of indicators of wetland hydrology at sites that are not wetland. It is important to pay attention to seasonal norms, recent precipitation events, and signs of site alteration such as draining.

IX. Wetland Mitigation Sequence

Prior to issuing a § 404 permit, the Army Corps must make a determination that potential impacts have been avoided "to the maximum extent practicable" and minimized "to the extent appropriate and practicable." Once potential impacts to wetlands, streams, and other aquatic resources are avoided and minimized, the remaining impacts must be offset or compensated for, again, to the extent "appropriate and practicable."

After the applicant submits a permit application to the Army Corps' district office, it must provide an explanation of how they intend to avoid and minimize impacts to aquatic resources at the project site. At the time the permit application is submitted, the applicant must also provide a brief description of how it proposes to compensate for any remaining impacts to wetlands, streams, or other aquatic resources.

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The Army Corps and the applicant then begin what is often an iterative process to satisfy the avoidance and minimization requirements. This process can lead to more and different avoidance and minimization measures than those that were originally outlined in the application. Typically, the avoidance and minimization process involves the following steps:

Avoidance

- The Alternatives Test: This test is designed to identify the "least environmentally damaging practicable alternative" or "LEDPA." Applicants may not be issued a permit if there is a "practicable alternative to the proposed discharge which would have less adverse impact on the aquatic ecosystem..." When the Army Corps receives an application for a project that will impact a wetland or stream, the agency must determine if such an alternative exists. Under its regulations, the Army Corps must presume that there are non-wetland alternative sites on which to locate nonwater dependent projects. The Army Corps also presumes that alternatives that do not impact wetlands or streams are less damaging to the aquatic ecosystem and are environmentally preferable. An alternative is "practicable" if it is available and reasonable with regard to scope, cost, existing technology, and logistics. Finally, in order to grant the permit, the Army Corps must make a finding that the proposed project is the LEDPA.
- Other Environmentally Significant Impacts: The Army Corps may not issue the permit if the proposed activity will result in a violation of state water quality standards or toxic effluent standards, jeopardize a threatened or endangered species, or violate requirements imposed to protect a marine sanctuary.
- Anti-Degradation Provision: The Army Corps may not issue the permit if the
 proposed activity will cause or contribute to significant degradation of the
 waters of the United States. Significant degradation may include individual or
 cumulative impacts to human health and welfare; fish and wildlife; ecosystem
 diversity, productivity, and stability; and recreational, aesthetic, or economic
 values.

Minimization

After impacts have been avoided as much as possible, the Army Corps must ensure that remaining impacts are then minimized as much as possible. Minimization actions may address the planning and design stages, as well as the construction or implementation phases. Minimization actions may include changing the location of the impact on the site, reducing the size of the impact on the site, reducing temporary impacts during construction (e.g., stormwater management techniques) or changing the effects of the project on plants, animals, and human uses.

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Compensatory Mitigation

After the applicant has gone through the avoidance and minimization procedures, they discuss their compensatory mitigation proposal with the Army Corps. The amount and type of compensatory mitigation that is required is included in the Special Conditions of the permit. Compensation may also be referred to as an offset – stated differently, compensation is used as a mechanism to offset permitted impacts. The amount of compensation is driven by the degree to which ecological functions are degraded or lost at the impact site. Losses at the impact site are expressed as debits. Debits can be estimated using sophisticated functional assessment methods or by relying on acreage or linear foot-based ratios.

Ideally, the Army Corps will use a science-based "functional or condition assessment method" to evaluate the impact site and compare it to the proposed compensation site, thereby using like measures to determine if the compensation will adequately replace lost aquatic resource functions. These assessment methods, which are tailored to geographically specific aquatic resource types, are available in many parts of the country. They can be complicated, but permittees often enlist the expertise of a qualified consultant to carry them out.

If a developer undertakes an activity that leads to the loss of wetland or stream acres and functions, the developer now needs to replace those lost acres and functions with offsets. Wetland and stream offsets are expressed as credits. Mitigation providers generate credits through the four methods defined in the following section (restoration, establishment, enhancement, and preservation). The amount of credits each compensatory mitigation site will generate may depend upon the method of mitigation used, the assessment tool used, and in some cases may entail some negotiation between the mitigation provider and the Army Corps. Generally speaking, the Army Corps either uses established credit ratios or a functional assessment method to determine the number of credits that a compensatory mitigation project would yield.

Mitigation Methods

The agencies have identified four methods that can be used to meet a permittee's compensatory mitigation obligations: restoration, establishment (creation), enhancement, and preservation.

 Restoration is "the manipulation of the physical, chemical, or biological characteristics of a site with the goal of returning natural/historic functions to a former or degraded aquatic resource. For the purposes of tracking net gains in

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aquatic resource area, restoration is divided into two categories: reestablishment and rehabilitation."

Restoration should generally be the first option considered because the likelihood of success is greater and the impacts to potentially ecologically important uplands are reduced compared to establishment, and the potential gains in terms of aquatic resource functions are greater, compared to enhancement and preservation.

• **Establishment** (creation) is "the manipulation of the physical, chemical, or biological characteristics present to develop an aquatic resource that did not previously exist at an upland site."

Establishment "results in a gain in aquatic resource area and functions."

• **Enhancement** is "the manipulation of the physical, chemical, or biological characteristics of an aquatic resource to heighten, intensify, or improve a specific aquatic resource function(s)."

Enhancement results "in the gain of selected aquatic resource function(s), but may also lead to a decline in other aquatic resource function(s). Enhancement does not result in a gain in aquatic resource area."

• **Preservation** is "the removal of a threat to, or preventing the decline of, aquatic resources by an action in or near those aquatic resources includes activities commonly associated with the protection and maintenance of aquatic resources through the implementation of appropriate legal and physical mechanisms."

Preservation "may be used to provide compensatory mitigation when all of the following criteria are met:

- 1) The resources to be preserved provide important physical, chemical, or biological functions for the watershed;
- 2) The resources to be preserved contribute significantly to the ecological sustainability of the watershed;
- 3) Preservation is determined by the district engineer to be appropriate and practicable;
- 4) The resources are under threat of destruction or adverse modifications; and

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5) The preserved site will be permanently protected through an appropriate real estate or other legal instrument (e.g., easement, title transfer to state resource agency or land trust)."

"Where preservation is used to provide compensatory mitigation...[it] shall be done in conjunction with aquatic resource restoration, establishment, and/or enhancement activities. This requirement may be waived by the district engineer where preservation has been identified as a high priority using a watershed approach..., but credit ratios shall be higher."

Utah Rapid Assessment Procedure for Wetland Resources

The Utah Geological Survey (UGS) began developing the Utah Rapid Assessment
Procedure (URAP) in 2014 as a tool to rapidly assess the condition of Utah's wetland resources. Condition and function assessments can be used to identify priority sites for restoration projects (those with lower condition scores or higher function scores) or conservation actions (those with higher condition and function scores). With repeat sampling, URAP can be used to evaluate the success of restoration projects or the effects of new stressors on wetland condition and function. When applied to a random selection of wetlands, URAP can be used to make generalizations about the health and function of all wetlands in an ecoregion, management area, watershed, or other area of interest. This baseline data can be used to identify rare or threatened wetland types and common regional causes of wetland degradation and to inform management and conservation actions.

Utah Department of Environmental Quality Wetlands Program

The Division of Water Quality (DWQ) of the Utah Department of Environmental Quality (UDEQ) has developed methods for assessing the state of Utah's wetlands through their wetlands program. These methods have focused on wetlands of Great Salt Lake (GSL), which account for approximately 75% of Utah's total wetland area.

Current Wetland Program work has three objectives related to GSL wetlands:

- Deploy sondes with high frequency data loggers at five impounded GSL wetlands where wetland-dependent bird use census data is available.
 - Pilot study completed during summer and fall of 2019. Data is currently being processed and SOPs for 2020 are being revised.

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- Conduct a probabilistic survey of 40 impounded GSL wetlands with updated methods and produce a final tool for assessing this wetland class.
 - 40 GSL impounded wetlands were surveyed during summer and fall 2019. Data is currently being analyzed in order to update indicators of anthropogenic disturbance and condition. Final assessment tool and reporting is expected in summer 2021.
- Expand monitoring and assessment activities to other wetland classes through a survey of 15 fringe wetlands around GSL using updated, more efficient methods.
 - Fringe wetland survey methodology is currently being revised based on a literature review. Sites for the survey will be selected in March 2020.

Sampling and Analysis Plans as well as Standard Operating Procedures for wetland assessment and monitoring are available on DWQ's Wetland Program website.

Standards of Quality for Waters of the State of Utah are defined in R317 - Environmental Quality, Water Quality. These water quality standards are in place to conserve the waters of the state and to protect, maintain and improve the quality thereof for public water supplies, for the propagation of wildlife, fish and aquatic life, and for domestic, agricultural, industrial, recreational and other legitimate beneficial uses; to provide that no waste be discharged into any waters of the state without first being given the degree of treatment necessary to protect the legitimate beneficial uses of such waters; to provide for the prevention, abatement and control of new or existing water pollution; to place first in priority those control measures directed toward elimination of pollution which creates hazards to the public health; to insure due consideration of financial problems imposed on water polluters through pursuit of these objectives; and to cooperate with other agencies of the state, agencies of other states and the federal government in carrying out these objectives.

Utah's Wetland Program Plan 2018-2023

<u>Utah's Wetland Program Plan</u> is a document authored by the UGS and the Utah DWQ to guide the direction of state activities related to wetlands. The overall goal of the plan is to increase the amount and availability of scientific data on Utah's wetlands by continuing to build and deploy scientifically based tools to assess wetland health and to afford greater protection by determining wetland-specific beneficial uses and criteria to protect those uses.

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Utah Department of Natural Resources Utah Geological Survey

The Utah Geological Survey is part of an ongoing effort to develop a comprehensive, modern wetland dataset for the state. The UGS actively updates the NWI mapping across Utah and has completed mapping projects around Great Salt Lake, Jordan River, Bear Lake and the upper Bear River basins, and parts of the Uinta Basin. Updated wetland mapping is available to download and view at several locations such as the UGRC) and the National Wetlands Inventory (NWI) Wetlands mapper. Publicly accessible wetlands are inventoried and listed on the UGS website. The UGS maintains a collection of documents on topics such as wetland management, wetland restoration, and both public and private wetlands relevant to Utah.

In-Lieu Fee Program

An <u>in-lieu-fee (ILF) program</u> is an agreement between a regulatory agency or agencies (state, federal, or local) and a single sponsor which must be a public agency or non-profit organization. Under an ILF agreement, the mitigation sponsor collects funds from permittees in lieu of providing permittee-responsible compensatory mitigation required under the Army Corps or a state or local aquatic resource regulatory program. The sponsor uses the funds pooled from multiple permittees to create one or more sites under the authority of the agreement to compensate for aquatic resource functions lost as a result of the permits issued.

An <u>ILF mitigation program in the State of Utah</u> has the potential to streamline wetland permitting and increase the quality of wetlands in Utah. The ILF program collects fees from multiple permits and then can combine the fees to fund large wetland projects in places where they are more likely to succeed. The Army Corps and a team of scientists provide feedback on and approve the ILF program's mitigation plan and all the projects they build. An ILF also takes responsibility for monitoring the progress of wetland projects and long-term site management.

During the 2022 Utah Legislative Session, Representative Casey Snider proposed House Bill 118— Wetland Amendments— which asked the UGS to study how an ILF might work in Utah. ILF programs in other states highlighted the opportunities for a state with a lot of public lands and the possible flexibility if fees are designed with arid lands in mind. For an ILF program to become a self-sustaining program it will need a program administrator who can focus on planning the program structure and getting approval from the Army Corps.

Utah Designated Beneficial Uses for Wetlands

Currently Utah has five designated beneficial use categories: water source for domestic systems, recreational use and aesthetics, aquatic wildlife, agricultural use, and Great Salt Lake (<u>UAC R317-2-6</u>). Wetland mitigation projects within UIPA project areas that mitigate wetlands with these designated beneficial use categories should be prioritized.

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Great Salt Lake Watershed Enhancement Program

<u>Utah State House Bill 410</u> enacts the Great Salt Lake Watershed Enhancement Program. The Great Salt Lake Watershed Enhancement Program was established by the Utah Legislature in 2022 to create a water trust for Great Salt Lake. The recently formed Trust is co-managed by the National Audubon Society (NAS) and The Nature Conservancy (TNC) and is one of Utah's key strategies to prevent further drying of the lake. Wetland mitigation projects within UIPA project areas that partner with the GSL Watershed Enhancement Trust should be prioritized.

X. Wetland Mitigation in UIPA Project Areas

For purposes of this section, wetlands are areas that are inundated or saturated by surface of ground water at a frequency and duration sufficient to support, and that under normal circumstances do support, a prevalence of vegetation typically adapted for life in saturated soil conditions. Wetlands generally include swamps, marshes, bogs, playas, and similar areas.

Landowners within UIPA project areas that have wetlands present on their properties may be eligible for UIPA incentives if their projects avoid impacting the wetlands on their property, enhance or restore existing wetlands on or near their property, establish new wetlands on or near their property, or permanently preserve existing wetlands on or near their property at the benefit of the surrounding environment.

For UIPA's Northwest Quadrant Project Area, tax differential funds outlined in the Interlocal Cooperation Agreement between Salt Lake City Corporation, Redevelopment Agency of Salt Lake City and the Utah Inland Port Authority may be used for wetland mitigation projects within or at a location with a nexus to the Northwest Quadrant as determined in collaboration with Salt Lake City and upon approval of UIPA's Board.

For UIPA project areas outside of the Northwest Quadrant containing wetlands within either the Great Salt Lake or Utah Lake watershed, at least 1% of the tax differential for the associated project area shall go towards wetland mitigation within or at a location with a nexus to that project area upon approval of UIPA's Board. For all other UIPA project areas containing wetlands, at least 1% of the tax differential for the associated project area may go towards wetland mitigation within or at a location with a nexus to that project area upon approval of UIPA's Board.

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Upon approval of UIPA's Board, tax differential funds designated towards wetland mitigation may be used for:

- water purchases
- land easements for natural buffer zones
- wetland characterization
- wetland mitigation methods identified by the EPA and the Army Corps

Wetland mitigation projects should be prioritized if:

- the project mitigates wetlands that are part of a larger wetland complex;
- the project mitigates wetlands with a designated beneficial use category for wetlands:
- the project partners with the GSL Watershed Enhancement Trust;
- the project is located near a wildlife/waterfowl management area or a national refuges; or
- the project creates (a) natural buffer zone(s) between wetland complexes and development areas.

Actions that leave only isolated small wetlands surrounded by development are disfavored. UIPA will coordinate wetland mitigation expenditures with the Utah Department of Natural Resources and the Great Salt Lake Commissioner.

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