

STATE OF UTAH  
OFFICE OF THE LIEUTENANT  
GOVERNOR



DEIDRE M. HENDERSON  
LIEUTENANT GOVERNOR

NOTICE OF PROPOSED INCORPORATION AND FIRST PUBLIC HEARING

**January 22, 2024**

The Lieutenant Governor's Office oversees the creation of new cities and towns in a process known as incorporation. A group of citizens filed a petition with our office to create a new town known as West Hills. On August 15, 2023, the Office of the Lieutenant Governor commissioned LRB Public Finance Advisors to conduct a study to determine if the proposed town is financially viable. On December 13, 2023, the feasibility consultants released the results of the study, which found that "the incorporation of the proposed West Hills boundary...will likely result in at least a five percent budget surplus." This is considered financially viable according to §10-2a-205(6)(a), and the incorporation process will now proceed to the first public hearing phase.

You have received this notice because you reside or own property within or near the proposed town of West Hills. The first public hearing regarding the West Hills Incorporation will be held on **February 12, 2024, at South Summit Middle School, 355 East 300 South Kamas, UT 84036. The public hearing will begin promptly at 6:00 P.M.** The purpose of the first public hearing is to allow the feasibility consultants to present the results of the study to residents within the area proposed for incorporation, allow members of the public to express their views about the proposed incorporation and the established boundaries, and to permit the public to ask the feasibility consultants questions about the study. Attached to this notice is the summary of the feasibility study. A full copy of the study is available at <https://ltgovernor.utah.gov/incorporations/> as well as the Office of the Lieutenant Governor, 350 North State Street, Suite 220, Salt Lake City, Utah 84103. **Additionally, if you would like to submit a question to ask LRB Public Finance Advisors during the public hearing, we invite you to submit those questions in advance at the following link: <https://ltgovernor.utah.gov/incorporations/>**

Owners that live within the proposed incorporation who own at least 1% of the

assessed value of owned land or 10% of the privately owned land area may request to have their property excluded from the incorporation. These individuals are known as specified landowners. The following criteria must also be met in order for their property to be excluded:

1. Exclusion of their property does not leave an unincorporated island within the proposed area; and
2. They receive a majority of their municipal services from the county.

Owners that meet these criteria can exclude their property by filling out the exclusion request form at <https://ltgovernor.utah.gov/incorporations/> beginning **February 12, 2024, and ending March 13, 2024, at 11:59 P.M.**, 30 calendar days after the first public hearing is completed. You will be required to enter the following password: **WH1234**. If you filed an exclusion request and were approved for exclusion by the Lieutenant Governor's Office, you do not need to submit a second request. Your property has already been excluded from the proposed incorporation. If you initially filed an exclusion request with the Lieutenant Governor's Office and were rejected, you must still file a second exclusion request in order for your property to be considered for exclusion during the second exclusion phase. **Initial exclusion requests will not be considered during the second exclusion phase.**

Under no circumstances may specified landowners request that the Lieutenant Governor exclude all or part of their property after **March 13, 2024, at 11:59 P.M.**, 30 calendar days after the day the first public hearing is completed. Additionally, no property may be annexed from the proposed incorporation area after **March 13, 2024, at 11:59 P.M.**, 30 calendar days after the first public hearing.

If you would like to contact the Contact Sponsor of the West Hills Incorporation, please call Derek Anderson at 801-359-3333 or email [derek@kimballanderson.com](mailto:derek@kimballanderson.com)

If you have any questions regarding this notice, please contact the Lieutenant Governor's Office.

Phone: 801-538-1481

Email: [incorporations@utah.gov](mailto:incorporations@utah.gov)

Regards,

Jordan Schwanke  
Local Entity Specialist  
Office of the Lieutenant Governor

## SECTION 1: EXECUTIVE SUMMARY

LRB Public Finance Advisors (formerly Lewis Young Robertson & Burningham, Inc.) was retained by the Office of the Lieutenant Governor (OLG) to complete a feasibility study related to incorporation of an unincorporated area within Summit County (County). The purpose of the Executive Summary is to fulfill the requirements established in Utah Code Title 10 Chapter 2a, which requires the feasibility consultant to submit a completed feasibility study, including a one-page summary of the results. The analysis considers two scenarios related to the tax impacts of the Town incorporation.

1. **Scenario 1 – Government Office** includes the applicable incorporation costs as outlined in Section §10-2a-220. In addition, expenditures include an expense of \$1.56M for a government office.
2. **Scenario 2 – No Government Office** includes the applicable incorporation costs as outlined in Section §10-2a-220, without the additional expense related to a new government office.

Under **Scenario 2**, matching the County’s equivalent rate is sufficient and no additional West Hills rate is necessary, as illustrated in the tables below. Under **Scenario 1**, an additional West Hills rate is required only for Year 2. The findings of this study illustrate that, in both scenarios, the incorporation of the proposed West Hills boundary (Study Area or Town) will likely result in at least a five percent budget surplus when comparing available revenues to expenses. This surplus allows the incorporation process to proceed, as described in UCA §10-2a-205(5).

Under **Scenario 1**, the tax impact within the study area for 2024 is estimated at \$233 for a primary residence valued at \$1,300,000. This represents no change from the projected County levy. Government building costs, a value of \$1.56M amortized over a 20-year period, contribute to an elevated impact in 2025, where estimated town impact exceeds the baseline by \$439.

**TABLE 1.1: SCENARIO 1 – WEST HILLS TAX IMPACT**

	2024	2025	2026	2027	2028
<b>TOTAL TOWN RATE</b>	0.000326	0.000940	0.000326	0.000326	0.000326
Estimated Town Impact (Home \$1.3M)	\$233	\$672	\$233	\$233	\$233
MSF Baseline Impact (Home \$1.3M)	\$233	\$233	\$233	\$233	\$233
<b>NET IMPACT</b>	<b>\$0</b>	<b>\$439</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Under **Scenario 2**, the tax impact within the study area for 2024 is estimated at \$233 for a primary residence valued at \$1,300,000. This represents no change from the projected County levy.

**TABLE 1.2: SCENARIO 2 – WEST HILLS TAX IMPACT**

	2024	2025	2026	2027	2028
<b>TOTAL TOWN RATE</b>	0.000326	0.000326	0.000326	0.000326	0.000326
Estimated Town Impact (Home \$1.3M)	\$233	\$233	\$233	\$233	\$233
MSF Baseline Impact (Home \$1.3M)	\$233	\$233	\$233	\$233	\$233
<b>NET IMPACT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

