

Timestamp	Name	What is your primary question regarding the Willow Feasibility Study for LRB Public Finance Advisors?	Do you have a second question you would like to submit? Please submit that below.	LRB Reponse	OLG Response
12/16/2025 13:40:51	TEST	TEST	TEST		
12/16/2025 18:00:30	Paul R Fuhrmann	How is the proposed Willow Project consistent with the 2018 Kane County General Plan's specific references under Land Use Key Issues No. 3: "With regard to low density residential use, Kane County endeavors to provide for residential neighborhoods of a rural character which provide for a limited number of livestock. Ultimately, this rural residential attribute contributes to the benefit and enjoyment of the residents and provides a sustainable opportunity for households to continue agricultural pursuits for their families and community. Furthermore, it provides innumerable benefits for the community and the environment in the form of open space conservation and aesthetic enjoyment."		1. The Feasibility Study statute does not require consistency with General Plan principals.	
12/17/2025 12:28:11	Kyler Ludwig	The draft feasibility study found the proposed municipality to be infeasible, while the final report finds it feasible. We have been told this change was required for statutory compliance. Can you identify which assumptions were modified to reach feasibility, explain precisely which statutory provisions required those changes, and address whether there is a risk that the statute, as interpreted, shifts the analytical lens in a way that produces a legally compliant but operationally unrealistic feasibility outcome for this specific development?	The study's population and absorption assumptions appear to be driven largely by a developer pro forma rather than by historic growth patterns or demonstrated regional economic demand. What independent analysis was conducted to validate that those assumptions are realistic for this location, and how sensitive is the feasibility outcome to slower population growth?	1. Property Tax Allocation: Statutory Justification: The analysis should assume the same tax categories and tax rates as imposed by the County and all other current service providers (§10-2a-504(3)(a)(ii)(C)) and Fire Protection Revenue Allocation: Statutory Justification: The analysis should assume the same tax categories and tax rates as imposed by the County and all other current service providers (§10-2a-504(3)(a)(ii)(C)). + The feasibility consultant shall assume the proposed preliminary municipality area will provide a level and quality of municipal services that fairly and reasonably approximate the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality area at the time the feasibility consultant conducts the Feasibility Study (§10-2a-504(3)(b)(i)). While this language is applied to costs, it serves as a guiding principle in the evaluation of feasibility. 2. The Feasibility Study statute does not require an independent market analysis to validate the proposed development proforma.	
12/17/2025 16:50:54	Brian Konoske	What is the basis for assuming a Municipal Services Fund to create the revenue necessary to meet statutory requirements in this study, when Kane County does not have an MSF and the initial draft failed the revenue test? Further, given that Morgan County also lacks an MSF, why was this methodology applied here but not in the Nine Springs study?	Given that neither the Vermillion Cliffs Special Service District nor the City of Kanab will provide fire coverage to the study area, and that establishing a new fire department is the only viable option, what is the justification for excluding the full costs of creating and operating a fire department from the feasibility study?	1. The Feasibility Study should assume the same tax categories and tax rates as imposed by the County and all other current service providers (§10-2a-504(3)(a)(ii)(C)). The absence of a Municipal Services Fund does not mean Kane County does not provide services to unincorporated county residents. Willow and Nine Springs are different studies. The primary reason for Nine Springs failure was due to road costs. Upon further evaluation and should the Nine Springs sponsor request a modified study, we would apply the same methodology as used here. 2. The Feasibility Study is required to "assume the proposed preliminary municipality area will provide a level and quality of municipal services that fairly and reasonably approximate the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality area at the time the feasibility consultant conducts the Feasibility Study" (§10-2a-504(3)(b)(i)).	
12/18/2025 8:17:42	Sujatha Ramakrishna	What kind of "private arrangements by individual property owners" will provide sewer service for the several hundred lots in Willow which are too small to contain both a house and a septic system?	Will the developer be building a new road (or roads) to provide the residents of Willow direct access to Hwy 89?	1. Sewer system infrastructure will be developer funded. 2. Costs incurred by the developer is not included in this analysis.	
12/18/2025 10:15:57	Matthew Fisher	How does LRB justify not including any costs to the proposed municipality associated with the significant infrastructure costs to bring water to the Kanab 600LLC property (as stated by KCWCD in Appendix D) as well as any costs associated with participating in the Kane County School District (which were included in a different preliminary feasibility report), and the costs that will be incurred to bring electricity to the 596 acres?	The Preliminary feasibility study published in November 2025 uses residential population numbers that are based on data in Appendix C that do not correspond with the planned phases of the build out in Appendix A (both provided by the applicant). Revenue estimations are directly impacted by these items. Why did LRB not notice this error (as well as the Lt. Governor's office) and how do we reach the conclusion that this study achieves valid conclusions?	1. The study does not contemplate costs related to future CIP as capital improvements that are not currently being provided by KCWCD are not included in the current LOS. Education is not considered a municipal service per §10-2a-102(1)(g)(i). With that said, municipal services provided by the County, special districts, and private companies, as well as Kane County School District, will continue to be provided regardless of incorporation status 2. The feasibility statute does not require that phasing shown in the Site Plan submitted pursuant to §10-2a-502 must align with the development proforma.	

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12/18/2025 12:17:27	JoAnne Rando-Moon	Where will the water, to service this area, come from since the only holding tank is across Hwy 89 in Vermillion Cliffs Estates, more than a mile away, already servicing 300 lots?	How will the septic tanks fit on all the lots you are proposing or will you have a sewer system with a sewer pond?	<p>1. KCWCD will service all proposed demand assuming the developers pay for distribution infrastructure.</p> <p>2. The development will still be required to comply with applicable Utah State law regardless of incorporation. Sewer system infrastructure will be developer funded.</p>	
12/19/2025 13:24:58	Matthew Schaeelling	The feasibility study reports a positive five-year average revenue margin of 12.4%, but this is based entirely on a projected development proforma for a town that currently has zero residents. Since 100% of the town's future revenue relies on the successful construction of 384 housing units and 127,000 square feet of commercial space within five years, what specific financial safeguards or 'backstops' are in place to protect the County and future residents if these private developments are delayed or fail to materialize?	The feasibility study projects a population density of 3,225 persons per square mile—a staggering 155 times higher than the surrounding area—effectively creating an urban high-density island in a historically rural county. Given that this massive demographic shift consists entirely of new residents in a 0.93-square-mile area, how does the proposed town plan to integrate this 'instant' urban population without overwhelming existing county-wide resources, and why is an urban-style incorporation appropriate for a site that currently lacks the basic public infrastructure, like municipal roads, to support such density	<p>1. See OLG response.</p> <p>2. The Feasibility Study statute does not address this question.</p>	1. UCA 10-2a-507(3)(d) states "the initial landowners are liable to the county for damages caused to the county due to the dissolution of the preliminary municipality"
12/19/2025 16:33:03	Ken Rogers	Have you, or will you in the future be funding this project in any way with funds procured through foreign investment entities?		1. No.	The OLG does not provide funding to preliminary municipalities
12/22/2025 8:34:39	Kylie Burkes	Why are you ignoring the decisions of Kane County, which did its own feasibility study and determined that this plan was not feasible, to push unsustainable development onto the residents who have continuously voiced their opposition to this?	Have you considered the dangerous precedent that allowing profit driven developers to circumvent county and city government decisions in order to create high density housing developments in RURAL areas through the creation of a preliminary municipality as close as .26 miles to an existing municipality will set?	<p>1. Feasibility Consultant's role is to comply with the Feasibility Study statute.</p> <p>2. No. The Feasibility Study statute does not address this question.</p>	
12/22/2025 10:21:52	Brian Konoske	What is the basis for assuming a Municipal Services Fund to create the revenue necessary to meet statutory requirements in this study, when Kane County does not have an MSF and the initial draft failed the revenue test? Further, given that Morgan County also lacks an MSF, why was this methodology applied here but not in the Nine Springs study?	Given that neither the Vermillion Cliffs Special Service District nor the City of Kanab will provide fire coverage to the study area, and that establishing a new fire department is the only viable option, what is the justification for excluding the full costs of creating and operating a fire department from the feasibility study?	<p>1. The Feasibility Study should assume the same tax categories and tax rates as imposed by the County and all other current service providers (§10-2a-504(3)(a)(ii)(C)). The absence of a Municipal Services Fund does not mean Kane County does not provide services to unincorporated county residents.</p> <p>Willow and Nine Springs are different studies. Primary reason for Nine Springs failure was due to road costs. Upon further evaluation and should the Nine Springs sponsor request a modified study, we would apply the same methodology as used here.</p> <p>2. The Feasibility Study is required to "assume the proposed preliminary municipality area will provide a level and quality of municipal services that fairly and reasonably approximate the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality area at the time the feasibility consultant conducts the Feasibility Study" (§10-2a-504(3)(b)(i)).</p>	
12/22/2025 10:28:41	Brent Housely	Given that the applicant has indicated an intent to pursue a PID, where are the property tax-equivalent levies that will be used to finance infrastructure reflected in the household tax burden?	Given that the parcels in the study are currently taxed under the Farmland Assessment Act, where are the costs associated with the five years of rollback property taxes reflected in the study?	<p>1. The study does not include any Master Plans, CIP, Impact Fee Facilities Plans, etc. A PID was not evaluated in the Study. Costs related to development will incur regardless of incorporation.</p> <p>2. Not applicable to Feasibility Study statute.</p>	
12/22/2025 11:32:15	Bunni Bundrick	Has LRB Public Finance Advisors reviewed access to highway 89 with the Utah State DOT? A traffic study commissioned by Kanab 600LLC when they were seeking county approval for a previous version of this "community" stated that there would be an increase of 4,534 daily trips out of that property onto Mountain View Road, based on 583 dwelling units. The current configuration for the Kanab600LLC/Willow preliminary municipality has 1,427 dwelling units (including the hotel, but not counting the undefined commercial spaces, and their vehicle traffic). An increase of 2.44 times the number of dwelling units. Applying the same calculations for daily trips that would equate to approximately 11,063 daily trips generated onto Mountain View Dr. Mountain View Drive is not wide enough, in disrepair, and would not be able to handle this dramatic increase in traffic without a significant safety hazard being created.	Regarding the General Government Services referenced on page 14. Since part of the intent of the applicants is to become a stand alone municipality, how can LRB make any assumption that Kane County will provide these services, especially since the absolute vast majority of the build out does not comply with Kane county planning and zoning regulations. Why aren't the costs of developing zoning regulations, enforcement of those regulations, and all other administrative expenses quantified and assigned as upfront costs to the proposed municipality?	<p>1. No. LRB and County Staff discussed Highway 89. LRB did not receive this study. Related costs will be borne by the Developer but not the Town.</p> <p>2. The Feasibility Study assumes the proposed municipality will provide these services at a level and quality of municipal services that fairly and reasonably approximate the current level of service based on §10-2a-504(3)(b)(i).</p>	

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12/29/2025 13:03:50	Sandra Dewitz	There are minimum lot sizes for septic system use based on hydraulic loading rate of the soil and quantity and quality of the effluent. (Utah Administrative Rule 317-4-13, Table 1.1) Have preliminary septic system designs been developed for each land use type based on these soil and lot size limitations?	Has a subdivision feasibility been submitted to the Southwest Utah Public Health Department?	<p>1. The feasibility consultant does not have the information for this question.</p> <p>2. The feasibility consultant does not have the information for this question.</p>	
1/1/2026 15:46:33	Cindy Beem	<p>The study simultaneously states future roads will be private to avoid high maintenance costs while claiming public-road funding through Class B and Class C formulas. Utah law does not allow this. Either the roads are private and ineligible for B & C funding, or they are public and require full maintenance budgeting or a documented transfer of jurisdiction. The study does neither.</p> <p>Which correction will you be making: removing all Class B&C revenue, or adding the full municipal road maintenance costs? What will the resulting 5 year revenue margin be when the corrections are included?</p>	<p>The KCWCD letter (Appendix D) does not state that Philo is paying for the water infrastructure. It states only that Philo is responsible for unspecified future modifications, such as PRVs. The feasibility study never identifies the full scope of required infrastructure, the total cost, who pays for it, or when it must be built—so it does not establish that water service can be provided without financial risk to the district or future residents.</p> <p>How can the study be a valid analysis of sufficient water at build-out (JAC 10-2a-504) when it never identifies the infrastructure needed, who is paying for it, or a construction timeline?</p>	<p>1. The sponsor indicated roads will be private. Removing all Class B&C road revenue would also remove all road expense. There would be little to no impact on the revenue margin if the Study removed revenues and corresponding costs because there is slightly more road expense than road revenue.</p> <p>2. Page 27 of the Study states, "The developers will likely enter into an agreement with KCWCD indicating expenses associated with connecting to the district's system are the responsibility of the developer."</p>	
1/2/2026 14:05:45	Patricia Guerrero	How were the assumed residential construction and absorption rates validated against historical home sales volumes and market depth in Kane County?	How were current lodging market conditions in Kane County, specifically average occupancy of approximately 55% and an average daily rate of \$109 (excluding Amangiri), accounted for in the feasibility analysis?	<p>1. The Feasibility Study statute does not require an independent analysis to validate the proposed development proforma.</p> <p>2. The Feasibility Study statute does not require an independent analysis to validate the proposed development proforma.</p>	
1/2/2026 14:12:57	Janet C. Smith	How were the emergency response feasibility and service costs evaluated without analyzing the condition, capacity, and reliability of Mountain View Road, which serves as the primary access route to the proposed town?	Does UDOT realize the problem of that many vehicles entering the Highway 89 and causing a major vehicle catastrophe?	<p>1. The Feasibility Study assumes the preliminary area is incorporated as a town. There may be costs to the preliminary municipality/developer (§10-2a-509(6)). Road costs associated with Mountain View Road, when the preliminary municipality transitions to a town (§10-2a-509(7)), will revert back to the County upon incorporation.</p> <p>2. Not applicable to the Feasibility Study statute.</p>	
1/2/2026 14:39:59	Marsha Tupper	Did the feasibility analysis evaluate alternative or conservative growth scenarios, including slower absorption or delayed buildout, and if not, why?	How are road maintenance and capital costs to be allocated between privately owned roads and public infrastructure?	<p>1. No. Due to the Feasibility Study statute requiring a definitive "Yes" or "No" answer to feasibility per §10-2a-504(4), scenario analysis is limited.</p> <p>2. The sponsor indicated roads will be private. For the purposes of quantifying taxpayer impacts, LRB assumed they would be public. Removing all Class B&C road revenue would also remove all road expense. There would be little to no impact on the revenue margin if the Study removed revenues and corresponding costs because there is slightly more road expense than road revenue.</p>	
1/2/2026 14:48:42	Matthew Clafin	What standards are required to ensure that feasibility studies are grounded in independently verified market data rather than sponsor projections alone?	How is consistency ensured in revenue and cost modeling methodologies across different incorporation feasibility studies, particularly when comparing the Willow feasibility study with the Nine Springs feasibility study?	<p>1. The Feasibility Study statute does not require an independent analysis to validate the proposed development proforma.</p> <p>2. Willow and Nine Springs are different studies. The primary reason for Nine Springs failure was due to road costs. Upon further evaluation and should the Nine Springs sponsor request a modified study, we would apply the same methodology as used here.</p>	
1/2/2026 14:52:53	Megan Clafin	What justification exists for assuming a near-full residential assessed value realization in early years of the study, and how does this align with Kane County assessment practices?	How were emergency response feasibility and service costs evaluated without analyzing the condition, capacity, and reliability of Mountain View Road, which serves as the primary access route to the proposed town?	<p>1. The development proforma which determines which residential units are primary or secondary.</p> <p>2. The Feasibility Study assumes the preliminary area is incorporated as a town. There may be costs to the preliminary municipality/developer (§10-2a-509(6)). Road costs associated with Mountain View Road, when the preliminary municipality transitions to a town (§10-2a-509(7)), will revert back to the County upon incorporation.</p>	
1/2/2026 14:58:08	Colleen Matrone	What independent verification, if any, was performed to validate development assumptions provided in the sponsor's proforma?		<p>1. The Feasibility Study statute does not require an independent market analysis to validate the proposed development proforma.</p>	

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1/2/2026 15:14:34	Stacey Clark	Why was Carbon County's Municipal Services Fund structure used as a proxy for municipal-type services revenue in the Willow feasibility study, but not applied in the Nine Springs feasibility study, where its absence contributed to a finding of infeasibility?	How were the assumed residential construction and absorption rates validated against historical home sales volumes and market depth in Kane County?	<p>1. Carbon County was utilized as a benchmark as no other fifth class counties have a MSF levy. Carbon County, a fourth class County, was selected. Willow and Nine Springs are different studies. The primary reason for Nine Springs failure was due to road costs. Upon further evaluation and should the Nine Springs sponsor request a modified study, we would apply the same methodology as used here.</p> <p>2. The Feasibility Study statute does not require an independent analysis to validate the proposed development proforma.</p>	
1/2/2026 15:17:29	John J Clark	Does the Office consider feasibility determinations comparable when materially different revenue modeling frameworks are applied between studies, and if so, how is that comparability evaluated?	How does the feasibility study account for the timing and phasing of residential assessed value in Kane County, where new residential value is typically realized incrementally and often lags construction?	<p>1. Willow and Nine Springs are different studies. The primary reason for Nine Springs failure was due to road costs. Upon further evaluation and should the Nine Springs sponsor request a modified study, we would apply the same methodology as used here.</p> <p>2. The study matches the proforma and doesn't account for lags.</p>	
1/2/2026 15:25:18	Betty Herlacher	What legitimate data sources were relied upon to justify population growth rates (how many years were included) and household formation assumptions in the Willow study, and how do those assumptions compare to recent and projected populations growth rates for Kane County?	What safeguards exist to ensure that feasibility determinations do not expose existing county taxpayers or service districts to unaccounted-for infrastructure or service cost?	<p>1. The Utah Population Committee and developer proforma.</p> <p>2. See OLG response.</p>	2. UCA 10-2a-507(3)(d) states "the initial landowners are liable to the county for damages caused to the county due to the dissolution of the preliminary municipality"
1/2/2026 15:31:09	Kenneth Herlacher	How is consistency ensured in revenue and cost modeling methodologies across different incorporation feasibility studies, particularly when comparing the Willow feasibility study to let's say Nine Springs feasibility study?	Why was Carbon County's Municipal Services Fund structure used as a proxy for municipal-type services revenue in the Willow feasibility study, but not applied in the Nine Springs feasibility study, where its absence contributed to a finding of infeasibility?	<p>1. Carbon County was utilized as a benchmark as no other fifth class counties have a MSF levy. Carbon County, a fourth class County, was selected. Willow and Nine Springs are different studies. The primary reason for Nine Springs failure was due to road costs. Upon further evaluation and should the Nine Springs sponsor request a modified study, we would apply the same methodology as used here.</p> <p>2. Same answer as above.</p>	
1/2/2026 15:58:59	Michael McNichols	How were current lodging market conditions in Kane County, specifically average occupancy of approximately 55% and an Average Daily Rate of approximately \$109 (excluding Amangiri Resort) accounted for in the feasibility analysis?		1. The Feasibility Study statute does not require an independent analysis to validate the proposed development proforma.	
1/2/2026 17:26:58	Jason Sander	Why does the feasibility study not include the costs of creating and maintaining an access road immediately north of the development, connecting the town of Willow directly to Hwy 89, when this new road including on and off ramps will be legally required to be built as the town achieves its projected population growth?		1. The cost for road maintenance is incurred based on the roads within the proposed preliminary boundary.	
1/2/2026 20:35:21	Ed Browning	What taxes will be used to build and maintain roads, water system, police, and fire protection. Property taxes alone will be inadequate.		1. In addition to property taxes, sales taxes. Other revenue sources will also be available upon incorporation (impact fees, developer contributions, etc.) See Section 7 of the Study.	
1/3/2026 8:33:00	Deborah Unck	Why does the study assume hotel development as part of the economic base without conducting a hotel feasibility or market demand analysis?	How were current lodging market conditions, specifically average occupancy of approximately 55% and an ADR of approximately \$109 (excluding Amangiri Resort) accounted for in the feasibility analysis?	<p>1. The Feasibility Study statute does not require an independent analysis to validate the proposed development proforma.</p> <p>2. The Feasibility Study statute does not require an independent analysis to validate the proposed development proforma.</p>	

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1/3/2026 11:13:51	Thomas J. Carter	<p>Regarding safeguards to ensure that feasibility determinations do not expose existing county taxpayers or service districts to unaccounted-for infrastructure or service costs.</p> <p>What will protect Kane County taxpayers from the costs of paying for the infrastructure costs for the Willow development? Are the developers willing to bear the cost of road construction, water supply, sewage treatment, etc. for the raw land which now exists and that will need considerable investment to complete the proposed Willow Municipal Entity? Many of us taxpayers live on limited incomes, and we are now bearing the additional cost of a structural fire district that will include this proposed development. Our existing infrastructure only supports the present population of homeowners and the additional residents proposed by your plans would require considerable investment to service the additional population that Willow proposes- even before its completion. We cannot afford to subsidize developers who are using an ill formed legislation to reap profits off of us taxpayers. And, I might add this development is not designed to provide affordable housing for new homeowners, it will not fulfil that need, but it will change the culture of Kane County from rural to urban without the consent of present homeowners.</p>		1. See OLG response.	1. UCA 10-2a-507(3)(d) states "the initial landowners are liable to the county for damages caused to the county due to the dissolution of the preliminary municipality"
1/3/2026 11:45:31	BRUCE L DAVIS	<p>LRB INDICATES THAT THE VERMILION CLIFFS SPECIAL SERVICE DISTRICT (VCSSD) WILL PROVIDE CONTRACTED FIRE PROTECTION SERVICES TO WILLOW.</p> <p>THE WILLOW STUDY AREA IS WHOLLY OUTSIDE OF THE VCSSD BOUNDARIES. <input type="checkbox"/> NO COMMITMENT OR CONTRACT EXISTS BETWEEN WILLOW AND THE VCSSD. <input type="checkbox"/> THE VCSSD HAS PASSED RESOLUTIONS TAKING ANY SUCH OPTION OUT OF THE EQUATION.</p> <p>HOW CAN LRB'S STUDY ASSUME THAT FIRE PROTECTION IS AVAILABLE FROM OR THROUGH THE VCSSD?</p>	<p>THE NATURE OF HIGH DENSITY BUILD-OUT PROPOSED BY WILLOW WILL CREATE, AND ADD TO, SEASONALLY HIGH FLOOD WATER RUN-OFF. THIS WILL NEGATIVELY AFFECT PROPERTIES DOWN STREAM AND THE CITY OF FREDONIA IN ARIZONA. THIS IS NOT ADDRESSED IN THE WILLOW DOCUMENTATION. LRB'S STUDY DOES NOT ADDRESS THIS SERIOUS LIABILITY ISSUE EITHER. WHY NOT?</p>	<p>1. The Feasibility Study is required to "assume the proposed preliminary municipality area will provide a level and quality of municipal services that fairly and reasonably approximate the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality area at the time the feasibility consultant conducts the Feasibility Study" (§10-2a-504(3)(b)(i)).</p> <p>2. Stakeholders did not include this as a risk during discussions and LRB did not receive data to quantify these impacts.</p>	
1/3/2026 12:20:28	Sierra Stucki	<p>Did the study evaluate how reduced hotel occupancy or delayed hotel development would affect sales tax projections and overall feasibility? There are 23 lodging businesses within 7 miles of this planned 100 room hotel in Kanab City, so \$126 projected nightly rate and 70% nightly occupancy are invalid assumptions.</p>	<p>How did LRB validate the revisions that followed the release of the Draft Preliminary Feasibility Study that was published in October 2025 which had a negative revenue margin of {-162.8}, which wouldn't allow this process to proceed, to the Preliminary Feasibility Study that was published in November 2025 which determined that the revenue margin was now 12.4 (allowing this process the proceed)? How is the data found in Table 5.6 validated? Is it a reasonable conclusion to believe that in Year 1 that the value of the area taxable value will rise from \$2,983 to \$81,671,383???? Also, how is the value (both Point of sale and property tax value gain) assigned to the unidentified commercial property when it is "unidentified" as to what it will be? A Trader Joe's would have significant economic differences from a convenience store, a vape shop, a food truck, an adult entertainment establishment, etc.</p>	<p>1. No.</p> <p>2. Per Utah Code §10-2a-504(2)(c), LRB published the draft Feasibility Study to the applicable parties for review. Based on feedback from stakeholders for the draft Feasibility Study, LRB incorporated changes to the analysis to better comply with the requirements of the code and resulted in feasibility. Proposed taxable value and point of sale estimates derive from the development proforma provided in Appendix C of the Study.</p>	

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1/3/2026 12:37:09	Lori Fisher	<p>Why were the Utah Department of Transportation and The Southwest Utah Public health department NOT included as stakeholders in the Feasibility, study and given the opportunity to provide input? Significant costs to Kanab600LLC/Willow, that will generate no revenue, will be needed to be spent to provide safe access to highway 89 and to ensure ground water is not polluted by this hi-density residential/commercial building out. Highway 89 is not safely engineered to allow for a projected 11,000 new weekday vehicle trips out of this property. There are people who have water rights to the southwest of the Kanab600LLC property whose water will quite probably become undrinkable if the sewer treatment isn't engineered and built adequately.</p>	<p>The Preliminary Feasibility Study states the following on page 14. "Sewer: Private arrangements by individual property owners" I assume that this statement came from the applicant.</p> <p>This assertion defies common sense and any sense of reason. I am shocked that it was allowed to stand as an assumption by LRB Public Finance Advisors in their analysis.</p> <p>Does this mean that individual septic systems will be allowed for:</p> <p>A 100 room hotel 206 townhomes Acres of unidentified commercial space 69 vacation homes 27 equestrian lots 168 apartments 39 rental units 13 one acre lots 145 1/2 acre lots 41 (.33) acre lots 50 (.25) acre lots 50 (.18) acre lots 67 (.16) acre lots 214 (.14) acre lots 240 (.11) acre lots</p> <p>For a total of 1,429 housing units (Plus any casitas buildings that may be built, since zoning regulations do not yet exist.)</p> <p>Or...will a sewer treatment facility, operated by a state licensed operator be required?</p> <p>Anything other than a sewer treatment facility will create a public safety hazard, especially for the folks who have water rights to the southwest .</p> <p>Why aren't those substantial construction costs associated with a sewer treatment facility assigned to the preliminary municipality in their cost versus revenue metric?</p> <p>FYI-The previous construction plan that the Kanab 600LLC was seeking approval for with Kane County had a sewer treatment facility, with significantly less housing units.</p>	<p>1.Those entities do not provide municipal services. Not impacted by incorporation, but will be impacted by development. Water provider will not change.</p> <p>2. Capital Facility costs will be borne by the development.</p>	
1/3/2026 16:08:12	Patricia Moffitt	<p>On what basis does the study assume that the Vermillion Cliffs Special Service District (VCSSD) will provide contracted fire protection services to Willow, given that the Study Area lies outside VCSSD's boundary and no commitment or contract exists and resolutions have been passed indicating that is not an option?</p>	<p>Why were municipal costs for stormwater drainage and retention systems maintenance and repairs omitted from the study when the Study Area is known to be in a region of high flood risk and the existing soils have a very slow absorption rate?</p>	<p>1. The Feasibility Study is required to "assume the proposed preliminary municipality area will provide a level and quality of municipal services that fairly and reasonably approximate the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality area at the time the feasibility consultant conducts the Feasibility Study" (§10-2a-504(3)(b)(i)). LRB received the fee schedule based on conversations with the County Commission and Kanab City.</p> <p>2. Municipal services including stormwater will continue to be provided regardless of incorporation status. Matching level of service provided by the County. The development will bear these costs.</p>	
1/3/2026 16:56:52	Stephanie Kichler	<p>Considering that, like Kane County, Morgan County also does not have a Municipal Services Fund, why was this methodology used to generate revenue in the feasibility study for the Willow project but not used in the study your firm conducted for the Nine Springs project, which ultimately failed?</p>		<p>1. Willow and Nine Springs are different studies. The primary reason for Nine Springs failure was due to road costs. Upon further evaluation and should the Nine Springs sponsor request a modified study, we would apply the same methodology as used here.</p>	

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1/3/2026 20:57:35	Theodore Moffitt	Why does the feasibility study not include a cost analysis for Willow providing its own structure fire services, especially since Vermillion Cliffs Special Service District and the City of Kanab have not committed to providing such services to the Study Area?	What justification is there for using hotel occupancy rates and projected home sales in the feasibility study that far exceed occupancy rates, room rates, and number of home sales averages for the entire surrounding area, and how have you allowed for reduced occupancy due to falling tourism numbers and slower home sales due to building delays and/or economic issues?	<p>1. LRB reviewed and discussed with stakeholders on this given the unique situation regarding fire protection services in Kane County. Using other Kane County communities (Big Water and Orderville) as benchmarks resulted in lower costs than the VCSSD model.</p> <p>2. The Feasibility Study statute does not require an independent analysis to validate the proposed development proforma.</p>	
1/4/2026 9:09:29	Nanette Herbuveaux	Since new residential value is generally realized incrementally, and does not necessarily track with construction, how does the feasibility study account for the timing/phasing of residential assessed value in Kane County?	How does the state ensure that feasibility studies are grounded in independent, verifiable, relevant market data, and not simply sponsor projections?	<p>1. The study matches the proforma and doesn't account for lags.</p> <p>2. The Feasibility Study statute does not require an independent market analysis to validate the proposed development proforma.</p>	
1/4/2026 9:09:51	Chris Lawler	Why does the feasibility study not include a condition assessment or cost analysis for Mountain View Road, despite it's role as the sole access for Willow residents, emergency service, and evacuation?		<p>1. The cost for road maintenance is incurred based on the roads within the proposed preliminary boundary.</p>	
1/4/2026 12:10:19	Susan Hand	<p>On what basis, if any, would the Lt Governor support LRB consulting firm's contention that the following section of Utah State Code, created by 2024's SB258, should be disregarded?:</p> <p>"(6) The preliminary municipality shall maintain and repair any roadway that, on the day on which the individual filed the feasibility request under Section 10-2a-502:</p> <p>(a) existed withing the preliminary municipality;</p> <p>(b) was within a public right of way that abuts the preliminary municipality; or</p> <p>(c) was withing 1/2-mile of the preliminary municipality and connected to, or was proposed in the feasibility request to be connected to, the preliminary municipality."</p>	Given that Kane County doesn't operate a Municipal Services Fund comparable to Carbon County's, why was the Carbon County structure used as a proxy for municipal type services revenue in the Willow feasibility study, whereas it was not included in the feasibility study for Nine Springs--which was determined as infeasible?	<p>1. The Feasibility Study assumes the preliminary area is incorporated as a town. There may be costs to the preliminary municipality/developer (10-2a-509(6)). Road costs associated with Mountain View Road, when the preliminary municipality transitions to a town (10-2a-509(7)), will revert back to the County upon incorporation.</p> <p>2. The Feasibility Study should assume the same tax categories and tax rates as imposed by the County and all other current service providers (§10-2a-504(3)(a)(ii)(C)). The absence of a Municipal Services Fund does not mean Kane County does not provide services to unincorporated county residents. Willow and Nine Springs are different studies. Primary reason for Nine Springs failure was due to road costs. Upon further evaluation and should the Nine Springs sponsor request a modified study, we would apply the same methodology as used here.</p>	
1/4/2026 14:05:20	L Beem	How does the study distinguish between privately owned roads and public infrastructure when assigning road maintenance and capital costs?		<p>1. The sponsor indicated roads will be private. However, for the purposes of quantifying taxpayer impacts, LRB assumed they would be public. Removing all Class B&C road revenue would also remove all road expense. There would be little to no impact on the revenue margin if the Study removed revenues and corresponding costs because there is slightly more road expense than road revenue.</p>	
1/4/2026 14:20:37	Charlotte Duncan	It seems our power grid is close to capacity. Where will Willow's power come from?	Where will water supply for Willow be sourced?	<p>1. Municipal services including power provided by private companies will continue to be provided regardless of incorporation status.</p> <p>2. See Appendix D. The Study area will hook up to KCWCD's water distribution system.</p>	
1/4/2026 19:50:05	Gwen Brown	What authority supports the application of VCSSD fee schedules, base charges and escalators to an area not within the District and not subject to adopted rates?		<p>1. The Feasibility Study is required to "assume the proposed preliminary municipality area will provide a level and quality of municipal services that fairly and reasonably approximate the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality area at the time the feasibility consultant conducts the Feasibility Study" (§10-2a-504(3)(b)(i)). LRB received the fee schedule based on conversations with the County Commission and Kanab City.</p>	
1/5/2026 8:42:44	Susie Dal Pozzo	Why are the costs of a public wastewater treatment system, which would be required for the hundreds of lots in the town which are too small to have their own septic systems, not included in the feasibility study?	Will the feasibility study be revised to include the costs of fire protection, now that Kanab has stated that their fire department will not provide this service for Willow?	<p>1. Services such as wastewater reflect the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality currently. Sewer system infrastructure will be developer funded. Should the Study Area incorporate, the Town could complete a master plan that identifies future CIP. These additional costs can be mitigated by grants, tax or rate increases, or impact fees.</p> <p>2. Nothing has been indicated to LRB that the study will be revised.</p>	

Timestamp	Name	What is your primary question regarding the Willow Feasibility Study for LRB Public Finance Advisors?	Do you have a second question you would like to submit? Please submit that below.	LRB Reponse	OLG Response
1/5/2026 12:25:12	Steve Shrope	How is feasibility evaluated when projections are highly sensitive to optimistic assumptions regarding growth, assessed value, hotel development, and sales tax generation?	How can the plan be feasible if the municipality will be on septic in violation of Utah health codes?	<p>1. The Feasibility Study statute does not require an independent analysis to validate the proposed development proforma.</p> <p>2. The development will still be required to comply with applicable Utah State law regardless of incorporation.</p>	
1/5/2026 12:34:43	Tom avant	<p>The provided Preliminary Municipal Site Plan (Appendix A - "Site Plan") phasing does not match the Development Proforma (Appendix C - "Proforma").</p> <p>The Proforma list the first 5 years of development and/or revenue to be from 115 - Primary 0.11-acre Lots, 115 - Secondary 0.11-acre Lots, 108 - Vacation Units, 100-room hotel and 80,000 square feet (sq-ft) of Commercial Development. The Site Plan does not show development of any 0.11-acre lots until Phase 6.</p> <p>§10-2a-502(5)(e) requires that an accurate map with "(i) a legal description of... each phase of the proposed preliminary municipality area." The phases on the Site Plan map do not match the data provided in the Proforma or the Feasibility Study.</p> <p>§10-2a-502(5)(iii) requires that the map shows "that the first phase of the proposed preliminary municipality area is projected to have at least 100 residents when completed." The Feasibility Study and Proforma list 46 - 0.11-acre Owner-Occupied Units (Table 3.2) as the basis for justifying the 100 residents required at the completion of the first phase. The map does not include any 0.11-acre lots until phase 6. The Site Plan follows the map certified in the Amended Feasibility Request.</p> <p>The provided Site Plan does not meet the requirements of "an accurate map" as required by §10-2a-502(5)(e). The Feasibility Study projections does not follow the site plan phasing as provided in accordance with §10-2a-502(5)(e) and therefore either the "accurate map" or the Proforma and the Feasibility Study need to be modified to meet the phases of the "accurate map" to be able to meet the requirements of §10-2a-504(3)(a)(i) and §10-2a-504(3)(b)(ii).</p>	<p>The majority of the Single-Family Lots (79.5%) are not feasible for on-lot septic systems per Utah State Rules.</p> <p>In February 2024, Kanab 600 LLC submitted a septic feasibility study for a proposed 1-acre minimum lot size subdivision (see Exhibit 1). The Soil Exploration Pit Analysis was performed throughout a portion of the site. The testing found that the project soils are Type 4 and 5 soils, per Utah Onsite Wastewater Systems Rules, R317-4-13 - Table 1.2 (see Exhibit 2). The state has minimum required lot sizes (R317-4-13 - Table 1.1, see Exhibit 2). The minimum lot size for properties served by a Public Water System with Type 4 or 5 soils is 20,000 sq-ft. 20,000 sq-ft is equal to minimum lot size of 0.46 acres. 610 of the proposed 767 proposed single-family lots (79.5%) are smaller than the minimum allowed lot size of 0.46 acres. This directly contradicts the Feasibility Study's stated General Methodology (see Section 4 of the Feasibility Study) which states: "Sewer: Private arrangements by individual property owners"</p>	<p>1. The feasibility statute does not require that phasing shown in the Site Plan submitted pursuant to §10-2a-502 must align with the development proforma.</p> <p>2. Not a question.</p>	
1/5/2026 13:39:13	John scribner	How much water will the project need and where are you going to get it?		1. See Appendix D.	
1/6/2026 12:32:12	Jeremy Roberts, Environ	In the Willow Feasibility Letter, in regards to services, Sewer is listed as "Private arrangements by individual property owners". Assuming this means the use of On-Site Wastewater Systems, how are you feasibly allowing .11 acre lots, when state rule R317-4 requires a minimum of 20,000 sq.ft or .46 acres for the type of soils found during previous feasibility studies?		1. The development will still be required to comply with applicable Utah State law regardless of incorporation.	
1/6/2026 18:14:29	Ella Elman	On what basis does the study assume that the Vermillion Cliffs Special Service District (VCSSD) will provide contracted fire protection services to Willow, given that the Study Area lies outside VCSSD's boundary and no commitment or contract exists and resolutions have been passed indicating that is not an option from either Kanab City or VCSSD?	I'm curious how wastewater treatment will work under assumptions that every structure is responsible for their own septic. Soil types in this area are Type 4 and 5, which require a minimum lot size of 20,000 square feet by Utah state law. Many of the lots slated for development in the first year are much smaller than that. The hotel in particular will require 10+ acres of buildable land for septic, which is not included in the plan. Are you planning to disregard Utah state law in this case?	<p>1. The Feasibility Study is required to "assume the proposed preliminary municipality area will provide a level and quality of municipal services that fairly and reasonably approximate the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality area at the time the feasibility consultant conducts the Feasibility Study" (§10-2a-504(3)(b)(i))</p> <p>2. The development will still be required to comply with applicable Utah State law regardless of incorporation.</p>	

Timestamp	Name	What is your primary question regarding the Willow Feasibility Study for LRB Public Finance Advisors?	Do you have a second question you would like to submit? Please submit that below.	LRB Reponse	OLG Response
1/6/2026 19:01:15	Donald Clark	Given that at least one criterion for consideration of the proposed municipality has not been met, why is this proposal even being considered by the Lt Governor's office? Here is what is stated on the Lt Governor's web site, regarding corporations: "...the sponsors are required to gather signatures from individuals living within the proposed municipality." Given that there are no (zero) individuals living within the proposed municipality, it is impossible for this criterion to be met. Why is the Lt Governor allowing this process to proceed, in violation of this criterion?	Although the criteria the Lt Governor must follow is well codified, and doesn't necessarily measure the financial viability of a developer's proposal, approving a municipality proposal that is grossly financially underestimated would be a travesty. I understand that the developer must post a bond to cover the cost of developing necessary services, like structural fire protection or the sewage system, and the bond amount is based on the projected costs of these from the developer. Since several of the development expenses have been significantly underestimated (sewage system necessary acreage and development costs), or completely ignored (structural fire protection), failure of the developer could leave Kane County, and ultimately Kane County taxpayers, with the burden of completing and providing these services to the residents of the new municipality. Why would the Lt Governor approve this municipality given these significant but ignored risks?	<ol style="list-style-type: none"> The requirements under a the Incorporation of a Preliminary Municipality (§10-2a-502) differ from that of a Incorporation of a Municipality (§10-2a-202). OLG Response. 	<p>2. UCA 10-2a-506 states "If the results of the feasibility study or supplemental feasibility study comply with Subsection 10-2a-504(4), the lieutenant governor shall, after receipt of the results of the feasibility study or supplemental feasibility study, conduct public hearings in accordance with this section."</p> <p>The Lieutenant Governor has not certified the preliminary municipality. UCA 10-2a-507 states "At any time within one year after the day on which the lieutenant governor completes the public hearings required under Section 10-2a-506, the owners of the property who filed the feasibility request under Section 10-2a-502 for the proposed preliminary municipality area may proceed with the incorporation process by filing a petition for incorporation of the proposed preliminary municipality"</p>
1/6/2026 23:59:48	Max Feingold	What committed, recurring revenue sources will the preliminary municipality rely on during the first six years, given that the mandatory costs of operating and maintaining a town substantially exceed the limited tax revenue a single hotel can generate?	What evidence can you provide that Kanab's existing hospitality workforce can absorb the staffing needs of a new 60-100 room hotel in Willow, given that Kanab hotels already struggle to hire and retain staff, and that the wages for these positions will not support the cost of living in Willow's planned housing?	<ol style="list-style-type: none"> The Feasibility Study assumes that the preliminary municipality transitions into a Town. As a result, the Feasibility Study does not deal with revenues the preliminary municipality relies on. The Feasibility Study statute does not require an independent market analysis to validate the proposed development proforma. 	
1/7/2026 8:18:58	Otis Teets	With the well established city of Kanab only five miles away and the equally well established Kane County fully functional in the area in question, can I assume the new trend in development in Utah is to eschew existing regulations and political bodies and then essentially buy in an "a la carte" manner services that are desired such as fire and law enforcement protection? Pardon me if that was actually a rhetorical question.	How do we know that taxes and revenues projected are realistic and adequate to meet the development's cash flow needs? If the development were to fail in any of its obligations, what recourse would early homeowners have to assure they are protected and all services they might need that would be taken for granted in a city or county environment would still be there?	<ol style="list-style-type: none"> Not applicable to feasibility study statute. Services such as fire and law enforcement for the purposes of the Feasibility Study are assumed to be maintaining the current service level provided to the surrounding areas. Section 6 of the Feasibility Study highlights risks that may affect actual costs than what was assumed pursuant to §10-2a-504(3)(a)(ii)(C). See OLG Response. 	
1/7/2026 8:43:46	Isis Smith	Who at what level of your company and department and with what qualifications is creating and checking the statements on your "Willow Feasibility Study"?	What if any other feasibility studies have you done where the job has been completed and what were the actual differences in amounts, timelines and maps?	<ol style="list-style-type: none"> LRB was selected as the Feasibility Consultant via §10-2a-504(2). LRB completed a preliminary feasibility study for Kane Creek. LRB's role as the Feasibility Consultant is to comply with §10-2a-504. Any subsequent processes under §10-2a is outside the parameters of statute. 	
1/7/2026 8:54:26	Kim Beck	How will Willow have fire protection? Kanab City has already said they will NOT provide service to Willow, and Willow also CANNOT be part of the Vermillion Cliffs Special Service District.	Why does the community (in the form of citizens, County Planning and Zoning, & the County Commission) have NO voice in this process? Why are decisions all up to the state with no input from the community? What happened to "local control"? This one meeting with no time for questions is not enough!	<ol style="list-style-type: none"> The Feasibility Study is required to "assume the proposed preliminary municipality area will provide a level and quality of municipal services that fairly and reasonably approximate the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality area at the time the feasibility consultant conducts the Feasibility Study" (§10-2a-504(3)(b)(i)) Following state statute. 	
1/7/2026 17:46:28	Ken Ball	Why is the camels nose of the Corrupt State of Utah determined to ruin a nice place like Kanab?			
1/7/2026 17:51:44	Laurie Fox	Are we assured that we will have enough water for these homes?	Why can't it be part of Kanab? Verses it's own city?	<ol style="list-style-type: none"> Based on the letter provided by KCWCD in Appendix D of the Study, the district can service all proposed units as soon as infrastructure is installed. This infrastructure will be funded by the developer. The purpose of the Feasibility Study is to evaluate Town incorporation and does not contemplate annexation. 	
1/7/2026 17:55:09	Caralee Woods	Where is the supporting data from KCWCD supporting their letter to the developer stating they will supply water rights for the development in perpetuity? Per the 100 year climate outlook, how secure is the water supply KCWCD is claiming to be able to supply? How will existing user water ratss be protected as water supplies are squeezed?		<ol style="list-style-type: none"> The Feasibility Consultant's role does not include this as part of the water availability analysis §10-2a-504(3)(a)(iii). 	

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1/7/2026 17:55:31	Ken gotzen-berg	We're will the water come from??!	Where will the fire service come from??	<p>1. KCWCD will continue to service the area.</p> <p>2. The study assumes fire services will be provided via a contract with VCSSD based on §10-2a-504(3)(a)(ii) (C). Actual service provision upon Town incorporation may vary.</p>	
1/7/2026 18:00:49	Ali Route	Why isn't the Lt Governor here herself?!		1. See OLG response.	Applications for municipal incorporations take careful consideration and expertise. Certain staff in the Lt. Gov.'s office specialize in this process and report directly to the Lt. Gov.
1/7/2026 18:11:15	Chris Maxedon	Why drop an entirely new town into an area already strapped for water?		1. Utah Code §10-2a-504(3) requires an analysis on water availability. KCWCD confirmed it can serve the demand anticipated from new development once the needed distribution improvements are installed.	
1/7/2026 18:17:38	Ryan Maddux	Are the initial 92 Homes being built and sold as a unit by the developer or is it assumed 92 homes will be built?	Was there a build-out or absorption rate used when when determining the number and timeframe for the improvements stated for each year?	<p>1. The developer will build.</p> <p>2. See Appendix C of the Study for the development proforma for absorption and timing. The Feasibility Study only considers the first five year of incorporation.</p>	
1/7/2026 18:17:51	Ted	Where are you going to get the water from	Who will pay for the fire protection	<p>1. KCWCD.</p> <p>2. New town residents.</p>	
1/7/2026 18:18:07	Tom Avant	Why does the Feasibility Study follow the Proforma provided by the Sponsor and not the Site Plan and Phasing Plan in the in the Study and in the certified Request for Feasibility provided to you by the L.G.'s Office?	How can the Study plan for on-site septic when that is clearly not Feasible per the Local Health Department and State Rules?	<p>1. The Feasibility Study relies on the development proforma as it reviews costs and revenues within the first five years of incorporation and thus absorption and timing is needed to complete the Study. Additionally, statute does not require that phasing shown in the Site Plan submitted pursuant to §10-2a-502 must align with the development proforma.</p> <p>2. Services such as wastewater reflect the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality currently. Additionally, the development will still be required to comply with applicable Utah State law regardless of incorporation.</p>	
1/7/2026 18:19:25	Judy Kiel	If Kanab city does not provide fire protection services, how do potential homeowners obtain property insurance?	How are 138 households supposed to pay for the infrastructure (fire, law enforcement, road maintenance etc) laid out in the presentation?	<p>1. Not applicable to feasibility study statute.</p> <p>2. Should the Study Area incorporate, the Town could complete a master plan that identifies future CIP. These additional costs can be mitigated by grants, tax or rate increases, or impact fees.</p>	
1/7/2026 18:21:01	Scott	How does this feasibility study really mean anything at all considering the pro-forma numbers that is based are wildly inflated?		1. The Feasibility Study statute does not require an independent analysis to validate the proposed development proforma.	
1/7/2026 18:32:17	Ali Route	Since Kane county has a very large amount of vacation rentals owned by out of state individuals and entities rather than local residents, a loss of local income and sales tax revenue is to be expected in a large development such as this. Have you factored that into your revenue calculations? Have you researched and accounted for that substantial percentage of buyers/land owners that will have this be their 2nd home?		1. Yes to both questions. Sales tax revenues are distributed based on two methodologies: 1) the ratio of population; and 2) point of sale. No population distribution is made for secondary homes. As detailed in Table 3.2 of the Feasibility Study, population projections are adjusted for primary residency only.	
1/7/2026 18:32:49	Shane Stotlar	Why was Carbon County's Municipal Services Fund structure used as a proxy for municipal-type services revenue in the Willow feasibility study, but not applied in the Nine Springs feasibility study, where its absence contributed to a finding of infeasibility?	How is consistency ensured in revenue and cost modeling methodologies across different incorporation feasibility studies, particularly when comparing the Willow feasibility study with the Nine Springs feasibility study?	<p>1. Carbon County was utilized as a benchmark as no other fifth class counties have a MSF levy. Carbon County, a fourth class County, was selected. Willow and Nine Springs are different studies. The primary reason for Nine Springs failure was due to road costs. Upon further evaluation and should the Nine Springs sponsor request a modified study, we would apply the same methodology as used here.</p> <p>2. Same answer as above.</p>	
1/7/2026 18:56:33	Paul Fuhrmann	Where and when will Costing and preliminary design of Stormwater Management plan for on site and off site stormwater conveyance be presented?		1. This falls outside the scope of the Feasibility Study statute.	
1/7/2026 19:11:16	Ken berg	Are you listening?? Why are you here?? You aren't even taking NOTES!!		1. Yes. LRB attended the public hearing pursuant to §10-2a-506. Many, if not all, of the comments made from the public were asked as part of this Q&A.	
1/7/2026 19:41:47	Stephanie	Has anyone on the panel in front of me stood on this parcel before? Have you stood on this parcel at night and seen our dark skies?		1. No to both questions.	

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1/7/2026 19:50:15	Kristin Ludwig	Why are fire services not being paid for by sales tax or property tax?	What is the impact on the feasibility determination of fire services are included in the property tax?	<p>*1. The Feasibility Study is required to "assume the proposed preliminary municipality area will provide a level and quality of municipal services that fairly and reasonably approximate the level and quality of municipal services that are provided to the area surrounding the proposed preliminary municipality area" (§10-2a-504(3)(b)(i)) and "assume the same tax categories and tax rates as imposed by the County and all other current service providers" (§10-2a-504(3)(a)(ii)(C)). Based on these requirements, it is assumed the proposed Town will collect fire protection fees that are charged at a rate that is proportional to the costs to the incorporated Town to contract with VCSSD.</p> <p>2. Removing revenue based on the same tax categories and tax rates as currently imposed would result in a deficiency. *</p>	