



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Office of the Lieutenant Governor

ABIGAIL MONTGOMERY FELT
Administrative Services Manager

ARDEN COOK
Local Entity Specialist

October 6, 2026

NOTICE OF PROPOSED PRELIMINARY MUNICIPALITY AND PUBLIC HEARING

The Office of the Lieutenant Governor oversees the creation of new cities and towns in a process known as incorporation. An individual filed a request with our office to create a preliminary municipality known as Wasatch Highlands. On May 14, 2026, the Office of the Lieutenant Governor commissioned LRB Public Finance Advisors to conduct a feasibility study to determine if the proposed area is financially viable. On September 11, 2026, the feasibility consultants released the results of the study which found that the “five-year average revenue margin is at 14.3 percent, which allows the incorporation process to proceed...” Pursuant to Utah Code §10-2a-506(1) the incorporation process will now proceed to the public hearing phase.

The public hearing regarding the proposed preliminary municipality known as Wasatch Highlands will be held at the following location and time:

Date: October 27, 2026

Time: 6:00 P.M. - 8:00 P.M.

**Location: Wasatch High School Auditorium
930 South 500 East
Heber City, UT 84032**

The purpose of the public hearing is to allow the feasibility consultants to present the results of the feasibility study to residents and property owners, 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/>

According to Utah Code §10-2a-507, any time within one year after the completion of the public hearing, owners of the property who filed the feasibility request under Utah Code §10-2a-502 may proceed with the incorporation process by filing a petition for incorporation of the proposed preliminary municipality.

If you would like to contact the Contact Sponsor of the Wasatch Highlands Preliminary Municipality, please call or email Greg Whitehead at 801-203-0231 or email greg@philo.ventures.

If you have any questions regarding this notice, please contact the Office of the Lieutenant Governor:

Phone: 801-538-1041

Mailing address: 350 North State Street, Suite 220, Salt Lake City, Utah 84103

Email: incorporations@utah.gov

Regards,

Arden Cook

Local Entity Specialist

Office of the Lieutenant Governor

SECTION 1: EXECUTIVE SUMMARY

LRB Public Finance Advisors (LRB) was retained by the Office of the Lieutenant Governor (OLG) to complete a feasibility study related to incorporation of Wasatch Highlands (Town or Study Area) preliminary municipality, an unincorporated area within Wasatch County (the County).¹ The purpose of this study is to compare the fiscal impact to the residents to the Town if the County continues to provide services through the General Fund (GF) or if the newly incorporated Town provides services at a similar quality and level of service (LOS) to that provided in the area surrounding it. This feasibility study is intended solely to satisfy the statutory requirements of Utah Code § 10-2a-504 and should not be construed as a guarantee of future financial performance.

The fiscal impacts in this analysis are measured based on two scenarios. Scenario 1 assumes newly constructed roads will be privately owned and maintained by the acting homeowners association (HOA), as intended by the Sponsors. Scenario 2 shows the financial impacts of the proposed Town should the newly constructed roads be maintained by the new Town. If the new Town maintains all new roads, additional revenues or taxes may be required. The results of Scenario 1 show that the **five-year average revenue margin is 14.3 percent, allowing the incorporation process to proceed pursuant to the 5 percent threshold established in Utah Code § 10-2a-504(5).**

TABLE 1.1: SUMMARY OF RESULTS

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	AVERAGE
Scenario 1: Net Revenue (Expense)	(\$21,268)	\$85,064	\$83,210	\$72,970	\$54,826	\$54,960
Scenario 1 - New Roads are Privately Maintained: Revenue (Expense) Margin						14.3%
Scenario 2: Net Revenue (Expense)	(\$33,593)	\$40,313	(\$145)	(\$31,656)	(\$114,593)	(\$27,935)
Scenario 2 - New Roads are Maintained by Town: Revenue (Expense) Margin						(7.0%)

Table 1.2 provides a summary of the tax impact to a median home (\$1.2M) in the Study Area if incorporation occurs. The amounts shown represent the new tax needed to balance the Town's budget. Based on an estimated tax rate that is proportionate to municipal service levels provided in other counties, an additional Wasatch Highlands rate above the County's calculated proportionate rate would be necessary to provide sufficient funding for the Study Area in Year 1 under the first scenario.

TABLE 1.2: SUMMARY OF NET TAX IMPACT

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Scenario 1: New Roads are Privately Maintained	\$81	\$0	\$0	\$0	\$0
Scenario 2: New Roads are Maintained by Town	\$128	\$0	\$0	\$65	\$188

Because Wasatch County does not charge a separate municipal services tax rate, the County will not experience any impact in revenues from property taxes as new residents will continue to pay taxes to the County's GF if incorporation occurs. In the event of incorporation, the County would likely experience:

- A **revenue loss** for municipal services (modeled as the projected revenue for the Town) and
- **Revenue gain** through contracting for elections.

It is probable that the County's GF will experience other decreases in expenses following the incorporation of the Town. Furthermore, the County would receive additional property tax revenues to the GF from the proposed residential development in the Study Area. Municipal services provided by Special Service Districts, Improvement Districts, and private companies will continue to be provided regardless of the incorporation.

¹ Utah Code § 10-2a-504(2)

