



PUBLIC
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SUMMIT
COUNTY,
UTAH

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MODIFIED FEASIBILITY STUDY FOR
THE PROPOSED INCORPORATION
OF WEST HILLS

PREPARED BY:

LRB PUBLIC FINANCE ADVISORS

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SECTION 1: EXECUTIVE SUMMARY

LRB Public Finance Advisors was retained by the Office of the Lieutenant Governor (OLG) to complete a modified feasibility study related to incorporation of an unincorporated area within Summit County (the County) as outlined in Section §10-2a-206. The purpose of the Executive Summary is to fulfill the requirements established in Utah Code 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 West Hills (Town or Study Area), with Scenario 2 showing the proposed Town likely will result in at least a five percent average budget surplus.

Scenario 1 includes the applicable incorporation costs as outlined in Section §10-2a-220, as well as an expense of \$1.32M for a government office that is amortized over a 20-year period. The five-year average revenue margin is negative 25.85 percent. Matching the County's equivalent rate is not sufficient to meet the expenditures within the Town and an additional West Hills rate is necessary to provide sufficient funding for the Study Area.

TABLE 1.1: SCENARIO 1 – FISCAL IMPACT

	2025	2026	2027	2028	2029	AVERAGE
Total Revenue	\$48,050	\$168,632	\$307,465	\$376,047	\$451,562	\$270,351
Total Expense	\$123,261	\$265,805	\$345,204	\$433,581	\$533,323	\$340,235
NET REVENUE (EXPENSE)	(\$75,211)	(\$97,173)	(\$37,739)	(\$57,534)	(\$81,761)	(\$69,884)
Average Annual Revenue Over Average Annual Cost						(25.85%)

TABLE 1.2: SCENARIO 1 – TAX IMPACT

	2025	2026	2027	2028	2029
EQUIVALENT COUNTY MSF RATE	0.000355	0.000355	0.000355	0.000355	0.000355
Additional Levy to Balance Budget	0.002389	0.001391	0.000348	0.000397	0.000447
TOTAL TOWN RATE (MSF & TOWN LEVY)	0.002744	0.001746	0.000702	0.000752	0.000802
NET IMPACT ON MEDIAN HOME (\$1.3M)	\$1,708	\$994	\$249	\$284	\$320

Scenario 2 does not include the additional expense related to a new government office, as it is not a mandatory condition for incorporation to construct a government office building. The revenue margin is at 5.56 percent, allowing the incorporation process to proceed. An additional levy is needed to balance the proposed budget and provide sufficient funding for the Study Area in year one only.

TABLE 1.3: SCENARIO 2 – FISCAL IMPACT

	2025	2026	2027	2028	2029	AVERAGE
Total Revenue	\$48,050	\$168,632	\$307,465	\$376,047	\$481,560	\$276,351
Total Expense	\$123,261	\$166,734	\$246,134	\$334,510	\$434,253	\$260,978
NET REVENUE (EXPENSE)	(\$75,211)	\$1,898	\$61,331	\$41,537	\$47,308	\$15,373
Average Annual Revenue Over Average Annual Cost						5.56%

TABLE 1.4: SCENARIO 2 – TAX IMPACT

	2025	2026	2027	2028	2029
EQUIVALENT COUNTY MSF RATE	0.000355	0.000355	0.000355	0.000355	0.000355
Additional Levy to Balance Budget	0.002389	0.000000	0.000000	0.000000	0.000000
TOTAL TOWN RATE (MSF & TOWN LEVY)	0.002744	0.000355	0.000355	0.000355	0.000355
NET IMPACT ON MEDIAN HOME (\$1.3M)	\$1,708	\$0	\$0	\$0	\$0



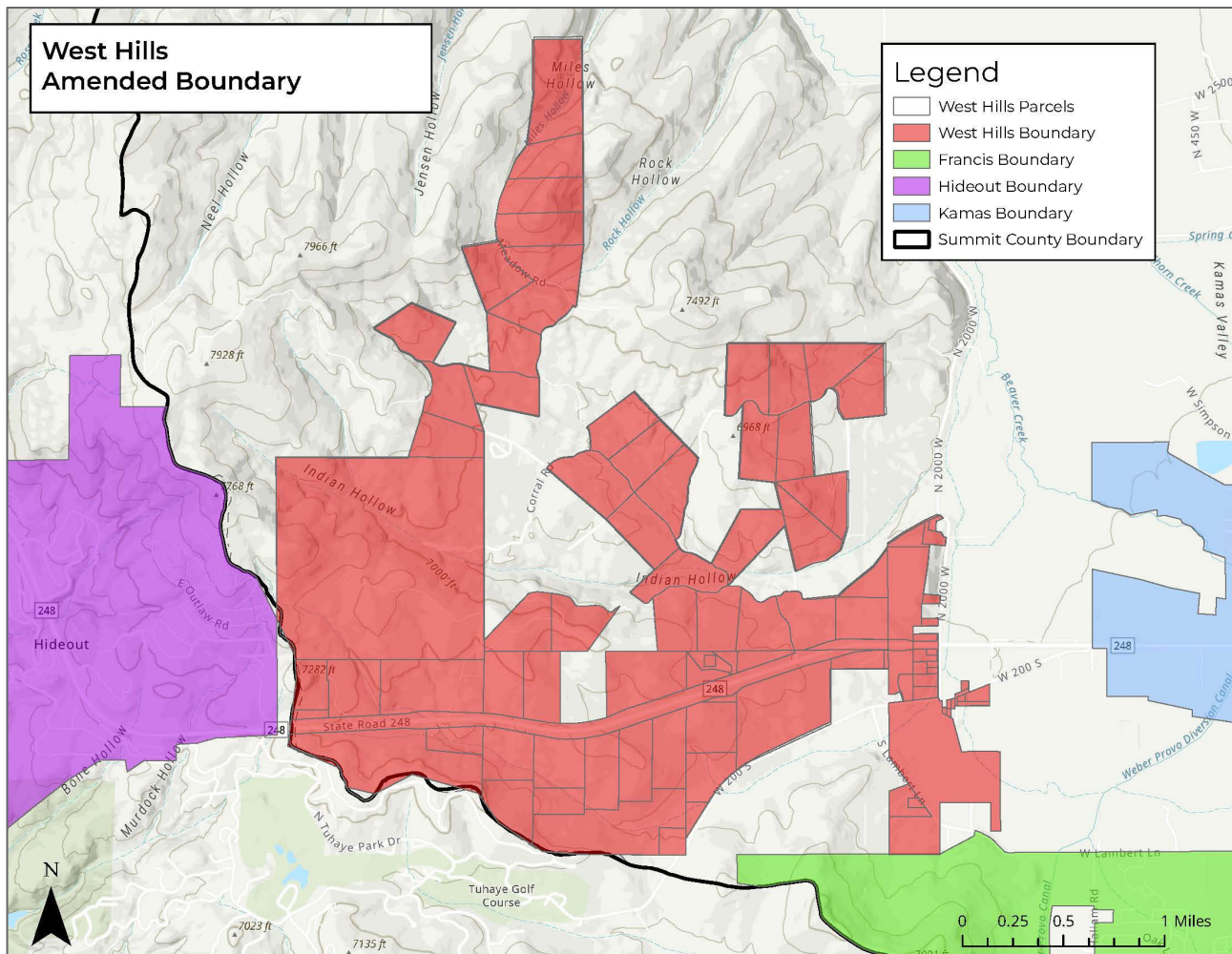
SECTION 2: POPULATION & POPULATION DENSITY

Utah Code §10-2a-205(4)¹ requires the feasibility study to include:

an analysis of the population and population density within the area proposed for incorporation and the surrounding area.

The revised incorporation boundary for the Study Area is illustrated in **Figure 2.1** and includes unincorporated areas of Summit County known as West Hills. The revised boundary depicted below differs from the original boundary that was established at the time the request for a feasibility study was certified. Details on map changes pursuant UCA §10-2a-205(4)(ix) are included in **Section 9** of this study.

FIGURE 2.1: STUDY AREA BOUNDARY



¹ The Feasibility Request Petition by the West Hills Incorporation Team was filed on April 27, 2023. Recent legislative changes to Section §10-2a went into effect May 3, 2023. Thus, this feasibility study is guided by the previous version of Section §10-2a. See: https://le.utah.gov/xcode/historical.html?oc=/xcode/Title10/Chapter2a/C10-2a-S205_2019051420190514.html

POPULATION

The 2024 estimated population of West Hills is calculated at 103 persons. This calculation was determined using 2023 population estimates from the Utah Population Committee (UPC) as the base. The UPC first calculated the 2020 population using Census block-level data and GIS analysis to determine the number of housing units that are within the West Hills boundary. A ratio was then calculated that was subsequently applied to the 2020 Census population by block to create an approximate population count. Using the 2020 Census population as the base, the UPC utilized building permit information to determine the current population. From 2020 – 2023, the number of new homes built was one. This was multiplied by Summit County’s persons per occupied housing unit (HU) of 2.4, resulting in a 2023 population of 103.

LRB assumed there would be no new growth until the second year of incorporation. For purposes of determining the projected population, LRB used the five-year buildout proforma provided by the Sponsor (see **Appendix B**) and employed the UPC’s methodology such that single family homes assume 99 percent occupancy and other residential structures assume 97 percent occupancy. The projected occupied units are then multiplied by the County’s persons per occupied housing unit of 2.4. **Table 2.1** shows population and households in the Study Area increase significantly beginning in 2026, accounting for additional housing units expected from development.

TABLE 2.1: CURRENT AND 5-YEAR PROJECTED WEST HILLS POPULATION DETERMINATION

	CURRENT	PROJECTED				
	2024	2025	2026	2027	2028	2029
Projected New Homes*	-	-	49	49	50	52
Population	103	103	219	334	452	574
Households	45	45	94	143	193	245
Persons per Household	2.3	2.3	2.3	2.3	2.3	2.3

*See Appendix B.
Source: Utah Population Committee

POPULATION DENSITY

The UPC determined West Hills’s population density in 2023 equals 18.1 persons per square mile, thus complying with Utah statute that requires the proposed area has an average population density of more than seven people per square mile.² The estimated 2024 populations and population density of surrounding communities within the County are shown below.

TABLE 2.2: 2024 POPULATION AND POPULATION DENSITY FOR SURROUNDING AREAS

	ESTIMATED POPULATION (2024)	LAND AREA (SQUARE MILES)	POPULATION PER SQUARE MILE
Coalville	1,546	6.7	231.8
Francis	1,878	3.0	630.2
Henefer	822	2.5	334.1
Kamas	2,176	3.7	589.7
Oakley	1,578	7.1	222.6
Park City	8,341	20.0	417.3
West Hills	103	5.7	18.1

² Utah Code 10-2a-201.5(2)(a)(ii)



SECTION 3: PRESENT & FIVE-YEAR PROJECTIONS OF DEMOGRAPHICS & TAX BASE

Utah Code §10-2a-205(4) requires the feasibility study to include:

the current and projected five-year demographics and tax base within the boundaries of the proposed municipality and surrounding area, including household size and income, commercial and industrial development, and public facilities.

DEMOGRAPHICS

To determine the present and five-year demographic projections, LRB utilized US Census block and tract-level data within the Study Area's boundaries. Future buildout projections, provided by the sponsor of this study, are also utilized.

POPULATION PROJECTIONS

For purposes of calculating the current and five-year projected population and HUs, the AAGR of historic redistricting Census data from 2010 and 2020 was calculated for each community.³ The AAGR was then applied to the most recent Census data (2023) and onward. The present and five-year demographic projections are illustrated in **Table 3.3**.

TABLE 3.1: GROWTH RATE DETERMINATION

	2010		2020		AAGR 2010-2020	
	POPULATION	HU	POPULATION	HU	POPULATION	HU
Summit County	36,324	12,990	42,357	15,688	1.5%	1.9%
Coalville	1,363	453	1,486	506	0.9%	1.1%
Francis	1,077	344	1,564	491	3.8%	3.6%
Henefer	766	247	838	267	0.9%	0.8%
Kamas	1,811	602	2,092	713	1.5%	1.7%
Oakley	1,470	498	1,588	500	0.8%	0.0%
Park City	7,558	2,885	8,396	3,467	1.1%	1.9%
Unincorporated Summit County	22,279	7,961	26,393	9,744	1.7%	2.0%

Source: U.S. Census Bureau, 2010 and 2020 Census Redistricting Data (PL 94-171)

TABLE 3.2: SUMMIT COUNTY HISTORIC POPULATION FIGURES

	2019	2020	2021	2022	2023
Summit County	41,103	42,357	42,156	42,524	42,759
Coalville	1,797	1,486	1,529	1,527	1,533
Francis	1,182	1,564	1,685	1,719	1,809
Henefer	823	838	847	836	815
Kamas	2,539	2,092	2,186	2,189	2,145
Oakley	1,565	1,588	1,605	1,596	1,566
Park City	8,375	8,396	8,490	8,377	8,254

³ Based on County feedback, future Summit County population is based on projections provided by the Kem C. Gardner Policy Institute. See Kem C. Gardner Policy Institute. (2024, October). Utah State and County Short-Term Planning Projections, 2024-2033. Retrieved from <https://gardner.utah.edu/demographics/population-projections/short-term/>



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	2019	2020	2021	2022	2023
Unincorporated Summit County	24,822	26,393	25,814	26,280	26,637

Source: U.S. Census Bureau, American Community Survey 5-Year Estimates (DP05) (SUB-IP-EST2023-POP-49)

TABLE 3.3: SUMMIT COUNTY CURRENT AND 5-YEAR POPULATION FIGURES

	2024	2025	2026	2027	2028	2029
Summit County*	43,927	44,400	44,879	45,363	45,852	46,346
Coalville	1,546	1,559	1,573	1,587	1,601	1,615
Francis	1,878	1,949	2,023	2,100	2,180	2,263
Henefer	822	829	836	844	852	860
Kamas	2,176	2,208	2,240	2,273	2,306	2,340
Oakley	1,578	1,590	1,602	1,614	1,627	1,640
Park City	8,341	8,429	8,518	8,608	8,699	8,791
Unincorporated Summit County	27,586	27,733	27,868	28,003	28,135	28,263

*Source: Kem C. Gardner Policy Institute

Population projections for the Study Area are based on a proposed five-year buildout for residential units as shown in **Appendix B. Table 3.4** details the five-year projections for residents within the Study Area.

TABLE 3.4: WEST HILLS CURRENT AND 5-YEAR POPULATION FIGURES

	2024	2025	2026	2027	2028	2029
Projected West Hills Population	103	103	219	334	452	574

HOUSEHOLD SIZE

The number of occupied households was estimated starting with 2022 households as the base units, adjusted for occupancy. The AAGR calculated in **Table 3.1** was then applied to the base to estimate current units and the persons per household (PPH) for this analysis.

TABLE 3.5: CURRENT AND PROJECTED CALCULATED PERSONS PER HOUSEHOLD (PPH)

	2024		2025		2026		2027		2028		2029	
	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH
Summit County*	14,689	2.99	14,970	2.97	15,256	2.94	15,548	2.92	15,845	2.89	16,148	2.87
Coalville	485	3.19	490	3.18	495	3.18	501	3.17	507	3.16	513	3.15
Francis	493	3.81	511	3.81	530	3.82	549	3.83	569	3.83	590	3.84
Henefer	249	3.30	251	3.30	253	3.30	255	3.31	257	3.32	259	3.32
Kamas	596	3.65	606	3.64	616	3.64	627	3.63	638	3.61	649	3.61
Oakley	458	3.45	458	3.47	458	3.50	458	3.52	458	3.55	458	3.58
Park City	2,983	2.80	3,038	2.77	3,094	2.75	3,151	2.73	3,209	2.71	3,269	2.69
Other Summit County	9,425	2.95	9,571	2.93	9,716	2.92	9,864	2.91	10,014	2.90	10,165	2.88
West Hills	45	2.30	45	2.30	94	2.30	143	2.30	193	2.30	245	2.30

*Source: Kem C. Gardner Policy Institute

Note: PPH figures are calculated based on total population and occupied housing units which differ from Census reported average household size based on household population.

Source: U.S. Census Bureau, American Community Survey 5-Year Estimates



INCOME

Utilizing Census tract-level data⁴, the Study Area’s median household income is estimated at \$83,105 as of 2022.

TABLE 3.6: HISTORIC MEDIAN INCOME

	2019	2020	2021*	2022*	2023*	2010 – 2020 AAGR
Summit County	\$103,839	\$106,973	\$110,201	\$113,527	\$116,953	3.0%
Coalville	\$76,921	\$80,063	\$83,334	\$86,738	\$90,282	4.1%
Francis	\$83,112	\$86,012	\$89,013	\$92,118	\$95,332	3.5%
Henefer	\$76,671	\$79,896	\$83,256	\$86,758	\$90,407	4.2%
Kamas	\$67,041	\$70,867	\$74,911	\$79,187	\$83,706	5.7%
Oakley	\$79,178	\$78,594	\$78,014	\$77,439	\$76,867	-0.7%
Park City	\$107,924	\$114,798	\$122,110	\$129,887	\$138,160	6.4%
West Hills	\$75,748	\$78,125	\$80,576	\$83,105	\$85,712	3.1%

* Applied growth 2010 – 2020 growth rate to determine estimates.

Source: U.S. Census Bureau, American Community Survey 5-Year Estimates (B19019)

TABLE 3.7: CURRENT & PROJECTED MEDIAN INCOME

	2024	2025	2026	2027	2028	2029
Summit County	\$120,482	\$124,118	\$127,863	\$131,722	\$135,697	\$139,792
Coalville	\$93,970	\$97,809	\$101,805	\$105,964	\$110,293	\$114,799
Francis	\$98,658	\$102,100	\$105,662	\$109,348	\$113,163	\$117,111
Henefer	\$94,210	\$98,173	\$102,302	\$106,605	\$111,088	\$115,761
Kamas	\$88,483	\$93,533	\$98,871	\$104,514	\$110,478	\$116,784
Oakley	\$76,300	\$75,737	\$75,178	\$74,624	\$74,073	\$73,527
Park City	\$146,960	\$156,320	\$166,276	\$176,867	\$188,132	\$200,114
West Hills	\$88,401	\$91,175	\$94,036	\$96,987	\$100,030	\$103,168

TAX BASE

The tax base of the region is important to consider in this incorporation study as growth in property values, taxable sales, and employment are valuable components when determining feasibility. The following paragraphs discuss the County’s regional economy.

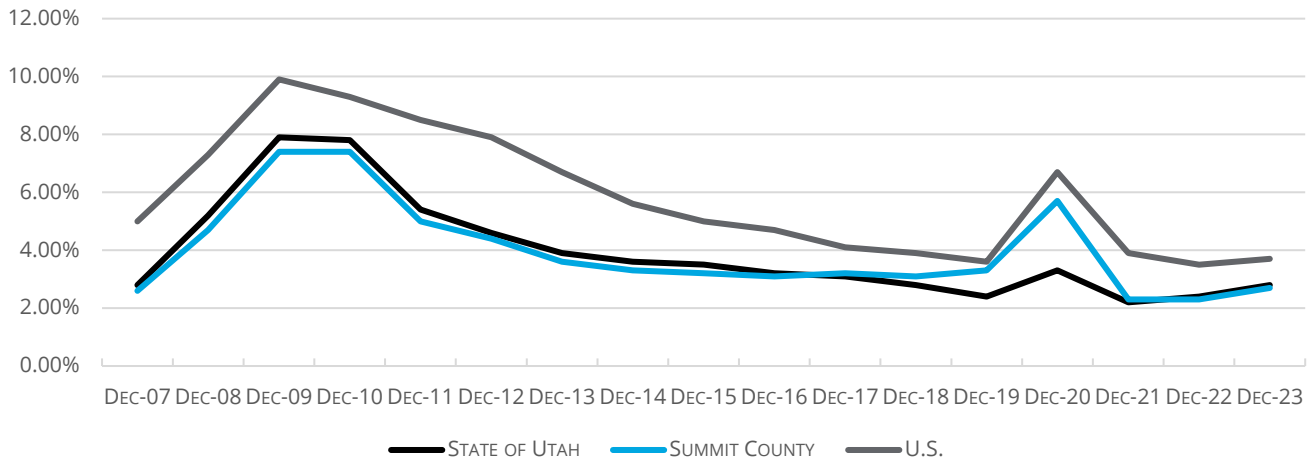
REGIONAL ECONOMY

Summit County is located in northeast Utah. The unemployment rate for the County averaged 3.1 percent in October 2024. Unemployment peaked in 2009 at an average of 7.4 percent (see **Figure 3.1**) according to seasonally adjusted data provided by the Utah Department of Workforce Services. Notable shifts in employment occurred between April 2020 and April 2021 as Summit County experienced a 48.3 percent increase in non-farm jobs. More generally, from 2020 to 2021, the County experienced large increases in construction, manufacturing, and leisure and hospitality, with a total employment change of 7.3 percent. Over the same period, information jobs declined by 6.1 percent and government jobs decreased by 1.4 percent.

⁴ Applicable Census tracts include: 9642.01

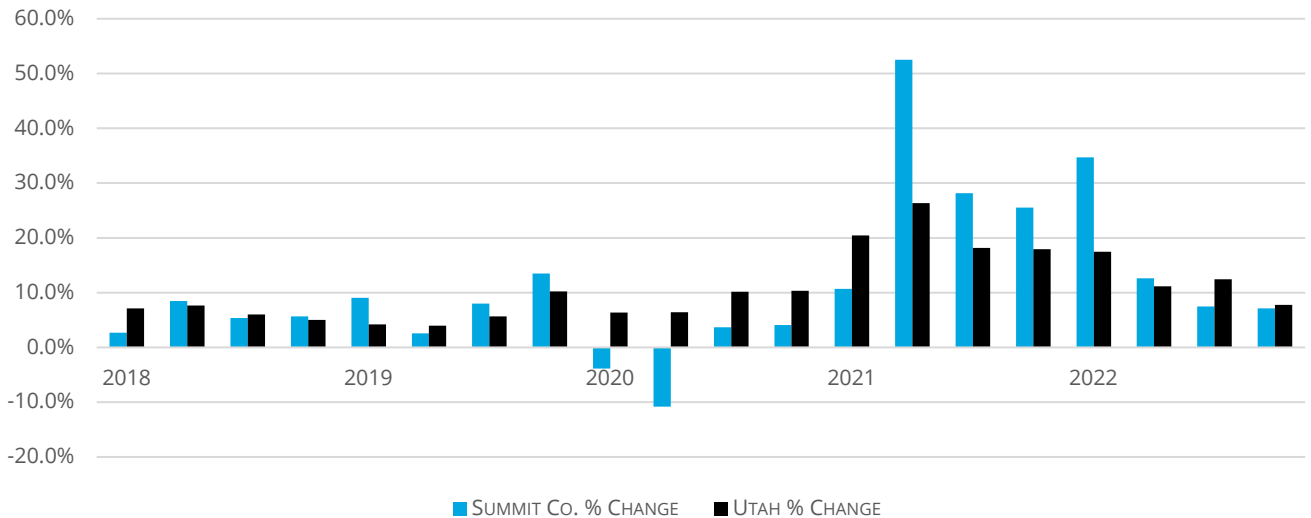


FIGURE 3.1: HISTORIC SUMMIT COUNTY SEASONALLY ADJUSTED UNEMPLOYMENT RATES



A comparison of quarterly taxable sales trends for the County and State illustrates the percent change from 2018 to 2022 as shown in **Figure 3.2**. Between 2020 and 2021, Q2 experienced an increase of 52.5 percent in taxable sales in the County.

FIGURE 3.2: COMPARISON OF QUARTERLY TAXABLE SALES TRENDS FOR SUMMIT COUNTY



Historic taxable value figures for Summit County show an AAGR of 22.2 percent from 2019 through 2023. It is important to note that the values below include redevelopment agency values, which will be excluded in the projection of future taxable values.

TABLE 3.8: SUMMIT COUNTY HISTORIC TAXABLE VALUE

	2019	2020	2021	2022	2023	5 Yr. AAGR
Real: Land	\$7,485,107,127	\$7,759,842,205	\$8,137,812,312	\$10,326,099,560	\$12,767,608,360	14.3%
Real: Buildings	\$13,584,263,183	\$14,906,745,482	\$17,352,535,272	\$24,894,855,600	\$35,158,161,798	26.8%
Personal	\$262,821,968	\$295,144,835	\$307,513,088	\$322,168,753	\$410,887,922	11.8%
Centrally Assessed	\$521,797,660	\$539,111,367	\$552,621,502	\$537,516,377	\$455,645,956	-3.3%



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	2019	2020	2021	2022	2023	5 Yr. AAGR
TOTAL	\$21,853,989,938	\$23,500,843,889	\$26,350,482,174	\$36,080,640,290	\$48,792,304,036	22.2%
Motor Vehicle	\$30,535,860	\$27,583,638	\$31,586,815	\$33,910,618	\$30,892,841	0.3%

Source: Utah State Tax Commission

STUDY AREA ECONOMY

From an analysis of Summit County parcel data with respect to parcel property types, it was found that the distribution of land uses in the Study Area illustrates a concentration of primary and non-primary residential development, with some additional land dedicated to agricultural uses. The Study Area is comprised of 92 parcels⁵ with a taxable value of \$31,476,215. The Study Area represents 0.07 percent of the total County taxable value and 0.13 percent of the Municipal Services Fund (MSF) taxable value.

TABLE 3.9: ESTIMATE OF STUDY AREA TAXABLE VALUE

TOTAL WEST HILLS TAXABLE VALUE	\$31,476,215
Study Area Taxable Value as % of County Taxable Value	0.07%
Study Area Taxable Value as % of MSF Taxable Value	0.13%

PROJECTIONS OF COUNTY ECONOMIC BASE

The following paragraphs address the projections of the economic base within unincorporated Summit County, specifically as it relates to the Municipal Services Fund. Actuals for 2018 through 2023 and budget estimates for 2024 were used to calculate historic growth rates and projections. The tax base projections are based on the County’s MSF, which provides municipal services to unincorporated areas within the County, including the proposed Study Area boundary. The taxable value estimates for the MSF assume a five percent growth rate based on historic growth. **Table 3.10** includes historic taxable values in the MSF while **Table 3.11** details the current and projected values based on Utah State Tax Commission historic data.

TABLE 3.10: HISTORIC MUNICIPAL TYPE SERVICE FUND TAXABLE VALUE

	2018	2019	2020	2021	2022	2023
Certified Tax Rate Value	\$8,979,778,362	\$10,381,877,685	\$11,279,498,995	\$12,821,619,891	\$17,890,144,229	\$23,205,203,733

Source: Utah State Tax Commission

TABLE 3.11: CURRENT AND PROJECTED MUNICIPAL TYPE SERVICE FUND TAXABLE VALUE

	2024	2025	2026	2027	2028	2029
Certified Tax Rate Value	\$24,007,398,011	\$25,207,767,912	\$26,468,156,307	\$27,791,564,122	\$29,181,142,329	\$30,640,199,445

Future sales tax growth projections are based on a general growth estimate of 6.5 percent to reflect pre-COVID-19 pandemic conditions. Historic data from 2019 – 2023 showed an AAGR of 16 percent.

⁵ Parcels considered for this analysis are all those within the Study Area boundary except for roadways.



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TABLE 3.12: HISTORIC MUNICIPAL SERVICES FUND SALES TAX REVENUE

	2019	2020	2021	2022	2023
MSF Sales Tax Revenue	\$13,190,214	\$13,906,947	\$17,105,943	\$19,756,411	\$20,644,847

Note: Sales tax revenues presented in the County's financial report include several sources of sales tax within the MSF and are thus higher than what is generated by the local and county option sales taxes. Only the local option sales tax is included in the calculation of revenues for the proposed town.

TABLE 3.13: CURRENT AND PROJECTED MUNICIPAL SERVICES FUND SALES TAX REVENUE

	2024	2025	2026	2027	2028	2029
MSF Sales Tax Revenue	\$20,430,750	\$21,758,749	\$23,173,067	\$24,679,317	\$26,283,472	\$27,991,898

PROJECTIONS OF STUDY AREA ECONOMIC BASE

Significant factors that will influence revenues within the Study Area include taxable assessed value and taxable sales. Presently, as the Study Area does not contain commercial or industrial parcels, taxable value is derived from residential and agricultural parcels and taxable sales come only through the population allocation and online point-of-sale. Growth in taxable value will influence future property tax revenues and general government services funding. We assumed that the number of households would grow at a rate proportional to new residential development within the projected five-year window at an average value of \$1.3M. **Table 3.14** details the projected taxable value for the Study Area.

TABLE 3.14: STUDY AREA TAXABLE VALUE

	ACTUAL	PROJECTED				
	2024	2025	2026	2027	2028	2029
Assessed Value	\$31,476,215	\$31,476,215	\$31,476,215	\$69,863,200	\$108,508,031	\$144,895,899
New Growth	\$0	\$0	\$38,386,985	\$38,644,830	\$36,387,869	\$37,817,869
TOTAL TAXABLE VALUE	\$31,476,215	\$31,476,215	\$69,863,200	\$108,508,031	\$144,895,899	\$182,713,768

New growth calculations displayed in the table above are based on a five-year buildout proforma of future construction within the Study Area, shown in **Table 3.15**. More details are provided in **Appendix B**.

TABLE 3.15: STUDY AREA TAXABLE VALUE NEW GROWTH

	PROJECTED				
	2025	2026	2027	2028	2029
New Residential Units	-	49	49	50	52
Residential Taxable Value Growth	\$0	\$35,035,000	\$35,035,000	\$35,750,000	\$37,180,000
New Commercial Square Footage		32,500	35,000	-	-
Commercial Taxable Value Growth*	\$0	\$3,351,985	\$3,609,830	\$0	\$0
New Industrial Square Footage	-	-	-	10,000	10,000
Industrial Taxable Value Growth**	\$0	\$0	\$0	\$637,869	\$637,869
TOTAL TAXABLE VALUE GROWTH	\$0	\$38,386,985	\$38,644,830	\$36,387,869	\$37,817,869

*Assumes \$103 per commercial SF.

**Assumes \$64 per industrial SF.

Sales tax revenues are distributed based on two methodologies: 1) the ratio of population; and 2) point of sale, or the location of the sale. Total sales tax collections are distributed equally between these allocation strategies, with 50 percent assigned to point of sale and 50 percent to population.



While taxable sales have increased by an average of 9.4 percent in the State since 2018; LRB assumed an AAGR of 6.5 percent for the population and point of sales projections to reflect growth prior to 2021 and 2022, as stakeholders noted that it is likely future sales tax revenues would reflect pre-COVID-19 pandemic conditions.

Population revenues are distributed to local entities based on the ratio of their population to the State's population. Retail point of sale revenues was calculated using estimated commercial square footage and sales tax data from Wasatch County, while online point of sale revenues was calculated using a static per capita figure. The table below summarizes the total estimated sales tax revenue attributed to the Study Area. **Section 5** of this study discusses the population and point of sales methodologies further.

TABLE 3.16: STUDY AREA ESTIMATED SALES TAX REVENUE

	ESTIMATED			PROJECTED		
	2024	2025	2026	2027	2028	2029
Population Distribution	\$15,217	\$15,935	\$35,293	\$56,442	\$79,929	\$106,388
Retail Point of Sale	\$0	\$0	\$69,274	\$153,229	\$163,189	\$173,796
Online Point of Sale	\$1,707	\$1,818	\$4,094	\$6,659	\$9,590	\$12,981
TOTAL ESTIMATED SALES TAX	\$16,923	\$17,752	\$108,661	\$216,329	\$252,708	\$293,165

Section 7 outlines the potential risks associated with the projected property and sales tax revenues shown in **Table 3.15** and **3.16**, as this analysis does not include a market feasibility study to determine whether the proposed commercial square footage presented in **Appendix B** is supportable.

PUBLIC FACILITIES

There are presently no public facilities within the Study Area boundaries. The nearest public schools to the Study Area are located to the east in the City of Kamas. Future buildout plans for West Hills include public parkland but are not considered within the confines of this study. Accessible via routes near the Study Area is Jordanelle State Park, operated by Utah State Parks, offering picnic and campground areas and access to activities on the Jordanelle Reservoir.



SECTION 4: PRESENT & FIVE-YEAR COST PROJECTIONS

Utah Code §10-2a-205(4) requires the feasibility study to include:

subject to Subsection (4)(b), the current and five-year projected cost of providing municipal services to the proposed municipality, including administrative costs.

GENERAL METHODOLOGY

This section compares the costs to the residents of the Study Area if the County continues to provide services or if a newly incorporated Town provides services. Utah Code requires that the level and quality of governmental services be fairly and reasonably approximate between the two options.⁶ This analysis assumes that several municipal services provided by the County, Special Districts, and private companies will continue to be provided regardless of the incorporation. However, actual service provision will be governed by the newly incorporated municipal governing body.

LRB assumes the following services will be provided by the various entities without any impact from incorporation or non-incorporation:

- Culinary and Secondary Water
 - Weber Basin Water Conservancy District, Beaver and Shingle Creek Irrigation Company
- Sewer
 - Private arrangements by individual property owners
- Fire
 - South Summit Fire Protection District
- Weeds
 - Paid through the Summit County General Fund
- Garbage
 - Paid by individual property owners to Republic Services

The following services were assumed to be provided by the County through the Municipal Service Fund or through the town if incorporated:

- General Governmental Services, including planning and zoning and building;
- Law Enforcement; and
- Roads

COUNTY COST ESTIMATES

Expenditures related to County services were calculated using financial reports from 2019 - 2023, 2024 budget estimates, and recommendations from the County Chief Finance Officer. For the purposes of this analysis, the tables below combine the County's projected expenditures into the general categories specified above.

⁶ Utah Code 10-2a-205(4)(b)(i)



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TABLE 4.1: COUNTY SCENARIO: HISTORIC AND PRESENT EXPENDITURES

	2019	2020	2021	2022	2023	2024
General Government ^[1]	\$7,853,904	\$8,273,834	\$8,464,897	\$9,602,750	\$10,496,202	\$14,498,898
Public Safety	\$5,746,049	\$5,695,682	\$6,084,506	\$7,514,389	\$10,418,836	\$9,547,821
Roads & Highways	\$10,462,631	\$8,236,838	\$7,460,947	\$15,191,006 ^[2]	\$19,181,144 ^[2]	\$6,635,510
Capital Projects	\$13,921,896	\$4,491,105	\$4,076,032	\$10,681,642	\$6,926,382	\$57,770,653
Debt Service	\$1,646,137	\$1,658,808	\$2,654,041	\$2,348,176	\$2,340,316	\$2,674,300
TOTAL	\$39,630,617	\$28,356,267	\$28,740,423	\$45,337,963	\$49,362,880	\$91,127,182

^[1] Includes costs related to Public Health.

^[2] Higher costs are a result of one-time expenses related to roads and transportation being included.

The five-year projections are based on an analysis of the historic AAGR for each budget line item, as well as insight from County staff, which are then applied to account for inflation and anticipated growth.⁷ Between 2019 and 2023, the County's MSF expenditures grew at an AAGR of 7.6 percent. **Table 4.2** illustrates the estimated expenditures if the County continues to provide services. For purposes of this analysis, the 2024 budget debt service cost is perpetuated annually to 2029. Projected costs for the capital projects line item are the calculated average cost from 2019 to 2023.

TABLE 4.2: COUNTY SCENARIO: 5-YEAR PROJECTED EXPENDITURES

	2025	2026	2027	2028	2029
General Government	\$13,704,254	\$14,389,466	\$15,108,939	\$15,864,386	\$16,657,606
Public Safety	\$10,025,212	\$10,526,473	\$11,052,796	\$11,605,436	\$12,185,708
Roads & Highways	\$6,967,286	\$7,315,650	\$7,681,432	\$8,065,504	\$8,468,779
Capital Projects	\$8,019,411	\$8,019,411	\$8,019,411	\$8,019,411	\$8,019,411
Debt Service	\$2,664,300	\$2,664,300	\$2,664,300	\$2,664,300	\$2,664,300
TOTAL	\$41,380,462	\$42,915,300	\$44,526,879	\$46,219,038	\$47,995,804

STUDY AREA COST ESTIMATES (ASSUMING TOWN INCORPORATION)

Expenditures for the Study Area were calculated using the following methodologies in order to determine an acceptable level of service (LOS):

- a) Average expenditures of comparative cities; and
- b) Population and comparative contract costs.

INCORPORATION COST

A one-time cost as a result of incorporation is included in the analysis in 2025. These expenses include the estimated election cost, assuming the incorporation goes to a vote, and the LRB contract cost. Summit County estimates a cost of \$8,000 for elections for the Study Area.

LRB also analyzed potential costs for building government offices in the Study Area. It is important to note the Petition Sponsors of the proposed Town established a Memorandum of Understanding (MOU) to allow the Town to use the Sponsor's home or arrange for the use of other landowners' properties as the Town's town hall (Temporary Town Hall) for the first five years of the Town's existence. MOU documentation is provided in **Appendix A** of this report. Additionally, it is not a mandatory condition for incorporation to construct a government office building. However,

⁷ Subsection (4)(b)(iii) requires the cost analysis to account for inflation and growth.



estimated costs for this structure are considered in this study in the event of future necessity. Scenarios in which a government office building is constructed are included in **Section 8** and include an analysis related to a one-time building cost of \$1.32M that is amortized over a 20-year period.

GENERAL GOVERNMENT SERVICES

Summit County provides administrative, engineering, and planning services to unincorporated areas. Individual general government costs for the Study Area were calculated first by isolating each of the above components within the MSF budget for 2024. A per capita rate for each component was then generated and summed to create a total general government cost per capita. This figure was extended to 2029 at a five percent annual growth rate and applied to the projected Study Area population for each year to determine the total annual general government expenditure.

TABLE 4.3: WEST HILLS GENERAL GOVERNMENT SERVICES 5-YEAR PROJECTED COSTS

	ESTIMATED	PROJECTED				
	2024	2025	2026	2027	2028	2029
General Administrative Services Per Capita	\$338.28	\$355.19	\$372.95	\$391.60	\$411.18	\$431.74
Engineering Per Capita	\$30.22	\$31.73	\$33.32	\$34.99	\$36.73	\$38.57
Planning and Zoning Per Capita	\$147.79	\$155.17	\$162.93	\$171.08	\$179.63	\$188.62
West Hills Population	103	103	219	334	452	574
General Administrative Services	\$34,973	\$36,722	\$81,549	\$130,767	\$185,680	\$247,809
Engineering	\$3,124	\$3,281	\$7,286	\$11,683	\$16,589	\$22,139
Planning and Zoning	\$15,279	\$16,043	\$35,626	\$57,128	\$81,118	\$108,261
TOTAL GENERAL GOVERNMENT COSTS	\$53,376	\$56,045	\$124,461	\$199,578	\$283,387	\$378,209

As the West Hills population increases to 574 people at the end of the five-year period, general government costs also increase as shown in **Table 4.3**. LRB calculated the per capita rate for Hideout Town for FY24 to determine a typical general government expense for the area with a higher population. After removing budgetary line items determined to be one-time expenses or irrelevant to maintaining the present LOS, the general government cost per capita for Hideout is calculated at \$1,046. Applying this cost to West Hills population of 574 generates a higher general government cost of \$600,452, which is higher than the 2029 projected cost of \$378,209. For purposes of this analysis, the costs calculated in **Table 4.3** are utilized.

LAW ENFORCEMENT

According to input from County staff, a municipality of the size projected for the Study Area would likely need to contract for services with the Summit County Sheriff's Office. Oakley, a nearby municipality, already contracts the Sheriff's Office for service at a rate of \$78 per hour per deputy for an annual maximum of 380 hours. To determine the potential law enforcement costs for the Study Area, the 380 annual contracted hours were divided by the estimated 2024 Oakley population to determine an annual per capita count of hours. As shown in **Table 4.4**, this figure was multiplied for each year by the Study Area population and an hourly patrol rate increasing by three percent per year to determine annual law enforcement costs.



TABLE 4.4: LAW ENFORCEMENT PER CAPITA COST ALLOCATION

	ESTIMATED		PROJECTED			
	2024	2025	2026	2027	2028	2029
Patrol Hourly Rate	\$78	\$80	\$83	\$85	\$88	\$90
West Hills Population	103	103	219	334	452	574
Hours per Capita	0.24	0.24	0.24	0.24	0.24	0.24
TOTAL LAW ENFORCEMENT COSTS	\$1,942	\$2,000	\$4,357	\$6,854	\$9,547	\$12,498

ROADS

The County manages 0.79 miles of paved roads and 1.74 miles of unpaved roads in the Study Area, with the remaining roads being privately maintained. As both the paved and unpaved road mileage lies along the border between the Study Area and unincorporated county, the UDOT multipliers for those portions of mileage were halved as shown below.

TABLE 4.5: WEST HILLS ESTIMATED WEIGHTED MILEAGE

TYPE	MILEAGE	UDOT MULTIPLIER*	TOTAL WEIGHTED MILEAGE
Paved	0.69	5	3.46
Unpaved	0.10	2	0.19
Paved - Partial	0.80	2.5	2.00
Unpaved - Partial	0.94	1	0.94
TOTAL	2.53		6.59

*Based on Class B and C Roads Apportionment Formula (Utah Code 72-2-108)
Source: Summit County Public Works Department

To calculate expenses for roads in the Study Area, the five-year roads expense per weighted mile for Hideout Town from fiscal year (FY) 2020 – FY2024, a value of \$4,916, was applied to the 2024 weighted mileage of the Study Area to generate a cost of **\$32,390**. This cost was carried forward into succeeding years at a growth rate of 5 percent.

In comparison, the five-year public works expense per weighted mile for the MSF (excluding FY2022 and FY2023 due to one-time costs being included), of \$5,972 is higher than Hideout Town’s expense per weighted mile. Additionally, data on comparable towns were gathered to determine a typical expense per weighted mile. The data included in the analysis comprises weighted mileage and FY2024 budgeted roads expenditures from Altamont, Fairfield, Interlaken, Lynndyl, Tabiona, and Woodruff. The per weighted mile cost from Hideout Town was found to fall between the alternative methods using comparable cities and MSF averages and is therefore utilized for the purposes of this analysis.

TABLE 4.6: ALTERNATIVE ROAD COSTS PER WEIGHTED MILE

	WEIGHTED MILEAGE (FY24)	ROADS EXPENSE FY24	EXPENSE PER WEIGHTED MILE
Altamont	14.47	\$151,733	\$10,486
Fairfield	68.17	\$222,000	\$3,257
Interlaken	17.85	\$47,324	\$2,651
Lynndyl	24.40	\$16,000	\$656
Tabiona	9.94	\$13,000	\$1,308
Woodruff	14.03	\$742	\$53
Average Expense per Weighted Mile			\$3,068



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	WEIGHTED MILEAGE (FY24)	ROADS EXPENSE FY24	EXPENSE PER WEIGHTED MILE
West Hills Mileage (Paved, Unweighted)			6.59
		TOTAL ROAD COST	\$20,216

Source: State Road GIS Shapefile, UDOT B&C Road Fund Information, Mileage and Annual Summary Reports, Utah State Auditor, Local and State Government Budget Reports

DEBT SERVICE

Accounting for debt service payments included in the yearly budgets for the MSF for 2018 and 2021 Sales Tax Revenue Bonds, estimated sales tax revenue for the Study Area was divided by budgeted sales tax revenue for the MSF in 2024 and applied to the total 2024 debt service expense for the MSF. The Study Area’s debt service expense was determined to be a value of \$2,207. This amount was perpetuated annually to 2029.

Table 4.7 summarizes the expenditures forecasted for the proposed Study Area.

TABLE 4.7: WEST HILLS CURRENT AND 5-YEAR PROJECTED EXPENDITURES

	CURRENT		PROJECTED				AVERAGE ANNUAL
	2024	2025	2026	2027	2028	2029	(2025 - 2029)
Incorporation Costs	\$0	\$29,000	\$0	\$0	\$0	\$0	\$5,800
General Government	\$53,376	\$56,045	\$124,461	\$199,578	\$283,387	\$378,209	\$208,336
Law Enforcement	\$1,942	\$2,000	\$4,357	\$6,854	\$9,547	\$12,498	\$7,051
Roads	\$32,390	\$34,009	\$35,709	\$37,495	\$39,370	\$41,338	\$37,584
Debt Service	\$2,207	\$2,207	\$2,207	\$2,207	\$2,207	\$2,207	\$2,207
TOTAL OPERATING EXPENSE	\$89,914	\$123,261	\$166,734	\$246,134	\$334,510	\$434,253	\$260,978

Table 4.8 summarizes per capita expenditures for comparable municipalities utilizing the Study Area’s expense categories.

TABLE 4.8: COMPARATIVE 2024 EXPENSES PER CAPITA

	GENERAL GOVERNMENT	LAW ENFORCEMENT	ROADS	OTHER	TOTAL
Altamont	\$522	\$226	\$620	\$139	\$1,507
Fairfield	\$1,463	\$128	\$1,233	\$247	\$3,071
Interlaken	\$688	\$175	\$251	\$292	\$1,405
Lynndyl	\$277	\$170	\$142	\$137	\$726
Tabiona	\$483	\$11	\$98	\$113	\$705
Woodruff	\$360	\$32	\$5	\$270	\$667
Study Area	\$516	\$19	\$313	\$302*	\$1,150

*Includes 2025 incorporation costs.



SECTION 5: PRESENT & FIVE-YEAR PROJECTED REVENUE

Utah Code §10-2a-205(4) requires the feasibility study to include:

assuming the same tax categories and tax rates as currently imposed by the county and all other current service providers, the present and five-year projected revenue for the proposed municipality.

GENERAL METHODOLOGY

This section compares the revenues the County and Study Area are likely to generate. Similar to the expenditure projections, the revenues were calculated using historic budget data from 2019 - 2023, 2024 budget estimates, and recommendations from the County Chief Finance Officer. Furthermore, additional allocation methodologies were utilized based on population, assessed value, and standard State allocation practices.

COUNTY REVENUES

The MSF revenues were grouped into major categories from a budgeting perspective. The projections below are based on an analysis of the historic AAGR for each budget line item, as well as insight from County staff. Between 2019 and 2023, the County's MSF revenue grew at an AAGR of 9.7 percent.

TABLE 5.1: COUNTY MSF HISTORIC AND CURRENT REVENUES

	2019	2020	2021	2022	2023	2024
Taxes	\$19,607,654	\$20,879,667	\$24,413,969	\$27,385,090	\$28,774,371	\$28,945,431
Charges for Service	\$2,565,153	\$1,881,743	\$3,218,236	\$2,817,046	\$2,619,119	\$2,283,850
Intergovernmental	\$5,138,920	\$4,285,638	\$5,011,320	\$4,791,516	\$5,433,041	\$5,761,446
Licenses and Fees	\$2,789,937	\$1,938,700	\$4,060,843	\$3,282,699	\$2,626,704	\$3,275,000
Other Operations	\$3,010,990	\$978,397	\$653,936	\$2,823,121	\$4,741,702	\$3,171,380
Other Financing	\$2,244,221	\$5,756,357	\$19,835,671	\$2,447,475	\$7,018,611	\$48,742,724
TOTAL	\$35,356,875	\$35,720,502	\$57,193,975	\$43,546,947	\$51,213,548	\$92,179,831

Note: Sales tax revenues presented in the County's financial report include several sources of sales tax within the MSF and are thus higher than what is generated by the local and county option sales taxes. Only the local option sales tax is included in the calculation of revenues for the proposed town.

Table 5.2 includes property tax projected for new growth and an additional levy to meet the demand. Projected costs for the "other financing" line item are calculated from averaging the cost from 2019 to 2023.

TABLE 5.2: COUNTY SCENARIO 5-YEAR PROJECTED REVENUES

	2025	2026	2027	2028	2029
Taxes	\$31,839,834	\$33,777,012	\$35,833,760	\$38,017,535	\$40,336,269
Charges for Service	\$2,760,726	\$2,837,301	\$2,918,069	\$3,003,313	\$3,093,334
Intergovernmental	\$5,217,893	\$5,113,535	\$5,011,264	\$4,911,039	\$4,812,818
Licenses and Fees	\$2,895,941	\$3,040,738	\$3,192,775	\$3,352,414	\$3,520,035
Other Financing	\$4,870,045	\$4,943,110	\$5,022,070	\$5,106,911	\$5,197,629
TOTAL	\$47,584,438	\$49,711,696	\$51,977,937	\$54,391,211	\$56,960,084



STUDY AREA REVENUES (ASSUMING TOWN INCORPORATES)

Revenues for the Study Area were calculated using the following methodologies:

- a) Property tax based on assessed value and new growth;
- b) State Sales Tax allocation based on population and point of sale;
- c) State Class C Road Fund allocation based on lane miles and population;
- d) License and permit revenues based on estimated expenses; and
- e) Interest earnings based on cumulative fund balance.

PROPERTY TAX

The property tax revenue calculation is based on the assessed value of the Study Area and applying the projected County levy for the MSF. As discussed in **Section 3**, new growth calculations are based on a projected five-year buildout of future construction within the Study Area. We assumed that the number of households would grow at a rate proportional to new residential development (see **Table 3.15**) within the projected five-year window at an average value of \$1.3M.

TABLE 5.3: STUDY AREA TAXABLE VALUE CURRENT & 5-YEAR PROJECTED REVENUES

	ESTIMATE		PROJECTED			
	2024	2025	2026	2027	2028	2029
Assessed Value	\$31,476,215	\$31,476,215	\$31,476,215	\$69,863,200	\$108,508,031	\$144,895,899
New Growth	\$0	\$0	\$38,386,985	\$38,644,830	\$36,387,869	\$37,817,869
TOTAL TAXABLE VALUE	\$31,476,215	\$31,476,215	\$69,863,200	\$108,508,031	\$144,895,899	\$182,713,768
County MSF Levy	0.000315	0.000355	0.000355	0.000355	0.000355	0.000355
PROPERTY TAX REVENUE FROM MSF LEVY	\$9,915	\$11,164	\$24,778	\$38,484	\$51,390	\$64,803

SALES TAX

Sales tax revenues are distributed based on two methodologies: 1) the ratio of population; and 2) point of sale, or the location of the sale. Total sales tax collections are distributed equally between these allocation strategies, with 50 percent assigned to point of sale and 50 percent to population. While taxable sales have increased by an average of 9.4 percent in the State since 2018; LRB assumed an AAGR of 6.5 percent for the population and point of sales projections to reflect growth prior to 2021 and 2022, as stakeholders noted that it is likely future sales tax revenues would reflect pre-COVID-19 pandemic conditions.

Population revenues are distributed to local entities based on the ratio of their population to the State’s population. The State population distribution pool in **Table 5.4** represents an average between the applicable current and prior fiscal year to estimate State’s sale tax for the calendar year. The calculated average was then multiplied by 50 percent to distribute the total sales tax collections based on population.

TABLE 5.4: RATIO OF POPULATION DISTRIBUTION 5-YEAR PROJECTED REVENUES

	ESTIMATED		PROJECTED			
	2024	2025	2026	2027	2028	2029
State Population Distribution Pool	515,145,103	548,629,535	584,290,455	622,269,335	662,716,841	705,793,436
Growth Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%



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	ESTIMATED	PROJECTED				
	2024	2025	2026	2027	2028	2029
State Population	3,499,929	3,559,455	3,619,993	3,681,561	3,744,176	3,807,856
Distributed per Capita	\$147.19	\$154.13	\$161.41	\$169.02	\$177.00	\$185.35
Study Area Estimated Population	103	103	219	334	452	574
POPULATION DISTRIBUTION	\$15,217	\$15,935	\$35,293	\$56,442	\$79,929	\$106,388

Source: Utah State Tax Commission

Retail point of sale revenues was calculated using estimated commercial square footage and sales tax data from Wasatch County, where the CY22 taxable sales for Charleston, Daniel, Heber City, Midway, and Wallsburg were divided by commercial square footage in each municipality and averaged to create a retail point of sale per commercial square foot figure. Online point of sale revenues was calculated using a static per capita spending figure of \$3,100⁸. The table below summarizes the total point of sale tax revenue attributed to the Study Area.

TABLE 5.5: POINT OF SALE DISTRIBUTION 5-YEAR PROJECTED REVENUES

	ESTIMATED	PROJECTED				
	2024	2025	2026	2027	2028	2029
RETAIL POINT OF SALE REVENUE						
Sales Tax per Square Foot	\$375.85	\$400.28	\$426.30	\$454.01	\$483.52	\$514.95
Total Commercial Square Footage	-	-	32,500	67,500	67,500	67,500
Allocation	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Subtotal	\$0	\$0	\$69,274	\$153,229	\$163,189	\$173,796
ONLINE POINT OF SALE REVENUE						
Point of Sale per Capita	\$16.51	\$17.58	\$18.72	\$19.94	\$21.24	\$22.62
Study Area Population	103	103	219	334	452	574
Subtotal	\$1,707	\$1,818	\$4,094	\$6,659	\$9,590	\$12,981
TOTAL POINT OF SALE	\$1,707	\$1,818	\$73,368	\$159,888	\$172,779	\$186,778

Source: Utah State Tax Commission, GIS Analysis of Wasatch County Commercial Square Footage

TABLE 5.6: COMPARISON OF SALES TAX 5-YEAR PROJECTED REVENUES

	ESTIMATED	PROJECTED				
	2024	2025	2026	2027	2028	2029
Population Distribution (Table 5.4)	\$15,217	\$15,935	\$35,293	\$56,442	\$79,929	\$106,388
Retail Point of Sale (Table 5.5)	\$0	\$0	\$69,274	\$153,229	\$163,189	\$173,796
Online Point of Sale (Table 5.5)	\$1,707	\$1,818	\$4,094	\$6,659	\$9,590	\$12,981
TOTAL ESTIMATED SALES TAX	\$16,923	\$17,752	\$108,661	\$216,329	\$252,708	\$293,165

Section 7 outlines the potential risks associated with the projected property and sales tax revenues shown in **Table 5.5**, as this analysis does not include a market feasibility study to determine whether the proposed commercial square footage presented in **Appendix B** is supportable.

CLASS C ROAD FUND

The County manages 0.79 miles of paved roads and 1.74 miles of unpaved roads in the Study Area, with the remaining roads being privately maintained. As both the paved and unpaved road mileage

⁸ <https://www.digitalcommerce360.com/article/us-ecommerce-sales/>



lies along the border between the Study Area and unincorporated county, the UDOT multipliers for those portions of mileage were halved as shown below.

TABLE 5.7: WEST HILLS ESTIMATED WEIGHTED MILEAGE

TYPE	MILEAGE	UDOT MULTIPLIER*	TOTAL WEIGHTED MILEAGE
Paved	0.69	5	3.46
Unpaved	0.10	2	0.19
Paved – Partial	0.80	2.5	2.00
Unpaved – Partial	0.94	1	0.94
TOTAL	2.53		6.59

*Based on Class B and C Roads Apportionment Formula (Utah Code 72-2-108)

Source: State Road GIS Shapefile, UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

Table 5.8 depicts the growth rate calculated and subsequently applied to forecast key variables (statewide total distribution pool, lane miles, weighted miles).

TABLE 5.8: CLASS B&C ROADS HISTORIC AAGR

	2019	2020	2021	2022	2023	2024	AAGR
Total Distribution Pool	179,188,729	177,562,815	194,764,526	203,134,579	216,853,217	225,525,092	4.71%
Lane Miles Pool	89,594,365	88,781,407	97,382,263	101,567,289	108,426,609	112,762,546	4.71%
Statewide Weighted Miles	121,813	122,842	124,521	125,318	126,997	127,549	0.92%

Source: UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

Utilizing **Table 5.8's** calculated weighted mileage for the Study Area and methodology delineated in Utah State Code, the Study Area's distribution can be calculated.

TABLE 5.9: CLASS B&C ROADS CURRENT AND 5-YEAR PROJECTED REVENUES

	ESTIMATE	PROJECTED				
	2024	2025	2026	2027	2028	2029
Total Distribution Pool	225,525,092	236,141,167	247,256,969	258,896,021	271,082,955	283,843,562
Lane Miles Pool	112,762,546	118,070,583	123,628,484	129,448,011	135,541,478	141,921,781
Statewide Weighted Miles	127,549	128,728	129,918	131,119	132,331	133,554
Distribution Per Weighted Mile	884	917	952	987	1,024	1,063
Estimated West Hills Weighted Miles	6.59	6.59	6.59	6.59	6.59	6.59
Lane Mile Distribution	\$5,825	\$6,043	\$6,270	\$6,505	\$6,748	\$7,001
State Population	3,499,929	3,559,455	3,619,993	3,681,561	3,744,176	3,807,856
State Distribution per Capita	32	33	34	35	36	37
Study Area Population	103	103	219	334	452	574
Population Distribution	\$3,331	\$3,429	\$7,467	\$11,741	\$16,347	\$21,393
TOTAL STUDY AREA DISTRIBUTION	\$9,156	\$9,472	\$13,737	\$18,246	\$23,096	\$28,394

LICENSES & PERMITS

Reflecting that business licenses and building permit fees, likely expected for the Study Area upon consideration of planned development, are charged at a rate that is proportional to the costs to the incorporated Town to issue them, licenses & permits revenue in this study are tied directly to estimated costs for engineering and planning and zoning. For this study, half of the estimated costs for engineering and planning and zoning are considered attributable to managing licenses and



permits, thus expected licenses & permits revenue is equal to that value. **Table 4.3** details the methodology for calculating these costs.

TABLE 5.10: LICENSES & PERMITS 5-YEAR PROJECTED REVENUES

	ESTIMATE	PROJECTED				
	2024	2025	2026	2027	2028	2029
LICENSES & PERMITS REVENUE	\$9,202	\$9,662	\$21,456	\$34,405	\$48,853	\$65,200

INTEREST EARNINGS

Interest earnings are calculated based on a 1.50 percent interest rate on any fund balance carryover.

5.11: INTEREST EARNINGS 5-YEAR PROJECTED REVENUES

	ESTIMATE	PROJECTED				
	2024	2025	2026	2027	2028	2029
INTEREST REVENUE	\$0	\$0	\$0	\$0	\$0	\$29,998

OTHER REVENUE CONSIDERATIONS

Additional types of revenue streams may be collected including transient room taxes, grants, and weed control fees. These alternate revenue mechanisms will be explored in greater detail in **Section 7**.

Table 5.12 summarizes the revenues forecasted for the proposed Study Area under Scenario 2, which does not include a one-time government building cost that is amortized over a 20-year period.

TABLE 5.12: WEST HILLS 5-YEAR PROJECTED REVENUES

	CURRENT	PROJECTED					AVERAGE ANNUAL
	2024	2025	2026	2027	2028	2029	(2025 - 2029)
Property Tax*	\$9,915	\$11,164	\$24,778	\$38,484	\$51,390	\$64,803	\$38,124
Sales & Use Tax	\$16,923	\$17,752	\$108,661	\$216,329	\$252,708	\$293,165	\$177,723
Class C Roads	\$9,156	\$9,472	\$13,737	\$18,246	\$23,096	\$28,394	\$18,589
Licenses & Permits	\$9,202	\$9,662	\$21,456	\$34,405	\$48,853	\$65,200	\$35,915
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$29,998	\$6,000
TOTAL OPERATING REVENUES	\$45,196	\$48,050	\$168,632	\$307,465	\$376,047	\$481,560	\$276,351

*Property tax revenue generated in West Hills assuming equivalent County rate

The findings illustrate that the incorporation of the proposed West Hills boundary 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).

TABLE 5.13: FISCAL IMPACT

	2025	2026	2027	2028	2029	AVERAGE
Total Revenue	\$48,050	\$168,632	\$307,465	\$376,047	\$481,560	\$276,351
Total Expense	\$123,261	\$166,734	\$246,134	\$334,510	\$434,253	\$260,978
NET REVENUE (EXPENSE)	(\$75,211)	\$1,898	\$61,331	\$41,537	\$47,308	\$15,373
Average Annual Revenue over Average Annual Cost (§10-2a-205(5))						5.56%



SECTION 6: RISKS & OPPORTUNITIES

Utah Code §10-2a-205(4) requires the feasibility study to include:

an analysis of the risks and opportunities that might affect the actual costs described in Subsection (3)(a)(iii) or revenues described in Subsection (3)(a)(iv) of the newly incorporated municipality.

RISKS

Several variables influence the Study Area's taxable assessed value and taxable sales revenues including growth rate assumptions, new growth calculations based on future residential, and commercial construction. First, LRB assumed a growth rate of 6.5 percent for the population and point of sales projections based on the State's historic taxable sales prior to 2020. The financial feasibility of this study may be jeopardized if this growth rate is reduced.

While projected residential growth used in this analysis estimate lower growth than the original feasibility study, stakeholders have noted regional growth trends in Summit County are not reflective in the development proforma. Population and households in the Study Area increase significantly beginning in year two, while historic population growth in Summit County has been minimal in recent years as shown in **Table 3.1**. Additionally, Summit County has the highest share in short-term rentals (STR) in Utah. The transition of housing stock to STRs impacts long-term rentals and housing affordability in the area.⁹ For purposes of determining the projected population, LRB used the UPC's methodology such that single family homes assume 99 percent occupancy and other residential structures assume 97 percent occupancy. However, if housing units projected in the development proforma serve as secondary homes, sales tax revenues may be overstated.

Table 3.15 illustrates the projected commercial and industrial square footage proposed in the Study Area. This analysis does not include a market feasibility study to determine whether the proposed commercial square footage is supportable. The lack of a market feasibility analysis presents a certain risk in that the study assumes the planned development will occur upon incorporation although the Study Area also does not presently contain commercial or industrial parcels. Stakeholder feedback provided in **Appendix D** highlights the limitations of not having an implementation strategy describing how the proposed development will be achieved.

Several stakeholders have voiced concern regarding the impact incorporation will have on existing water and wastewater resources due to drought conditions and increasing demand. This study does not contemplate costs related to future wastewater and culinary water capital improvement projects (CIP), as capital improvements that are not currently being provided by the County through the MSF are not included in the current LOS. The existing wastewater agreement for residents in the area consists solely of septic tanks. The Eastern Summit County Water Conservancy SSD, in conjunction

⁹ Kem C. Gardner Policy Institute. (2024, October). The Evolving Landscape of Utah's Short-Term Rental Market. Retrieved from <https://gardner.utah.edu/utahs-short-term-rental-market/>



with other Summit County departments such as Health Department, presently serves as the body politic for the septic system.¹⁰ With the current build-out plan, the Health Department noted it is likely infrastructure is needed such that each household would need its own septic tank that are linked together with a sewer main to the drain field. Likewise, letters provided by stakeholders in **Appendix D** note that current wastewater infrastructure may not be able to accommodate the demands of the proposed development of this study, resulting in the potential need for infrastructure upgrades. The existing agreement between the SSD and area indicates that expenses related to the construction and installation of infrastructure are the responsibility of the proposed wastewater system's applicant(s).

For culinary water use, Weber Basin Water Conservancy District (WBWCD) serves the area from a water authority perspective but is not responsible for infrastructure. The new Town would need to develop a local culinary water system in collaboration with WBWCD for water rights, connections, and onsite infrastructure, or could connect to another system like Jordanelle Special Service District. Should the Town incorporate, the Town could complete master plans to identify future CIP. These additional costs can be mitigated by grants, bond financing, tax or rate increases, or impact fees.

A recent incorporation study completed within Iron County may shed light on potential risks to the Study Area's proposed incorporation. Cedar Highlands, which incorporated in 2018, voted to revert to its former status as an unincorporated area of Iron County that operates under a homeowner's association (HOA) two years following incorporation. The former mayor stated in a St. George News article that the lack of commercial revenue and reliance on road and sales taxes were not financially sustainable.¹¹ As West Hills does not presently generate retail point of sale revenue, the fiscal sustainability of the Study Area is contingent upon proposed commercial and industrial development. In the event that this development does not transpire or proceeds at slower rates than modeled in this study, it is likely that total revenues would not offset total expenditures. Additionally, inflationary pressure will affect the Study Area, as well as the MSF. The impact of inflation may be more pronounced within the Study Area.

The estimation for the one-time capital expenditure for the construction of government offices in the Study Area presents a risk in that an estimate was provided solely on the basis of conducting General Government activities in such a structure. In the event that additional municipal services need to be provided directly by the proposed Town, in lieu of contracting with the County, additional municipal buildings would likely need to be constructed to support those services.

OPPORTUNITIES

Opportunities in the Study Area post-incorporation may include self-governance, ability to develop public facilities, zoning and land-use authority, more local representation, and more direct control over the future of the area. Incorporation may increase local authority to meet the requests and needs of residents.

¹⁰ Summit County Code 2-20

¹¹ Richards, J. (2020, Apr 19). Cedar Highlands residents to vote on whether to stay an incorporated town or go back to HOA. *St. George News*. Retrieved from <https://www.stgeorgeutah.com/news/archive/2020/04/19/jmr-cedar-highlands-residents-to-vote-on-whether-to-stay-an-incorporated-town-or-back-to-hoa/>



Specific goals related to population growth, economic growth and development, business licensing, and zoning policies could be addressed by the newly incorporated area. However, it is important to note that these elements may result in an increase in costs beyond what has been presented in this study.



SECTION 7: ANALYSIS OF NEW REVENUE SOURCES

Utah Code §10-2a-205(4) requires the feasibility study to include:

an analysis of new revenue sources that may be available to the newly incorporated municipality that are not available before the area incorporates, including an analysis of the amount of revenues the municipality might obtain from those revenue sources.

TRANSIENT ROOM TAX

Temporary lodging (i.e., hotel, motel, inn, tourist home, trailer court, or campground) used for less than thirty days are subject to both sales and transient room tax.¹² To receive revenue from a transient room tax levy, West Hills may impose up to one percent tax on temporary lodging upon incorporation. Depending on whether some of the proposed commercial development in the Study Area will be comprised by temporarily lodging, a transient room tax may be a new revenue source the Town could contemplate.

FRANCHISE TAX - MUNICIPAL ENERGY SALES AND USE TAX

Municipalities may adopt a tax on gas and electricity delivered within their jurisdiction. These taxes are collected by a seller and held in trust for the benefit of the locality imposing the tax.

DEBT FINANCING

Debt financing may be utilized to amortize larger capital costs over time, rather than addressing those costs in a shorter period. This does not introduce new revenues (interest and cost of issuance expenses add to the overall cost assumptions), but it does serve as a funding tool to allow for the construction of public facilities.

GRANTS

Most of the comparable cities included in the analysis receive grant monies, although it is uncertain which grants the Town would be eligible for.

IMPACT FEES

As mentioned in **Section 6**, the Town, if incorporation occurs, could begin to provide services (e.g., streets, parks) and would be able to charge impact fees to new development. It is important to note that the Town cannot assess impact fees if the eligible categories are not serviced by the Town.

FEES FOR SERVICES

The newly incorporated area will have the ability to adopt necessary fees related to services provided. This study has followed the statutory requirement to maintain the same level of service currently provided to residents based on the expenditures and revenue sources utilized within the MSF. However, the Town may be able to increase revenues by assessing specific fees for services. These may include transportation fees, recreation fees, disproportionate fees, and/or utility fees. It is

¹² Utah State Tax Commission. (2023, Nov 3). Transient Room Taxes. Retrieved from <https://tax.utah.gov/sales/transientroom>



important to note that these fees would be an additional cost to residents, beyond what is shown in the following sections.



SECTION 8: FISCAL IMPACTS & PROJECTED TAX BURDEN

Utah Code §10-2a-205(4) requires the feasibility study to include:

*the projected tax burden per household of any new taxes that may be levied within the proposed municipality within five years after incorporation; and
the fiscal impact of the municipality's incorporation on unincorporated areas, other municipalities, special districts, special service districts, and other governmental entities in the county.*

The purpose of this study is to project and compare the impact of incorporation of the Study Area to the fiscal impact of remaining within the County service area. The following section details the impact to residents in the Study Area, as well as to the County.

FISCAL IMPACTS ON THE COUNTY

A comparison of projected revenues and expenditures produces a surplus based on the County's projected 2025 MSF rate of .000355, as shown in **Table 8.1**. The baseline tax impact to a primary residence valued at \$1,300,000 is \$254.

TABLE 8.1: FISCAL IMPACTS ON SUMMIT COUNTY

	2025	2026	2027	2028	2029
REVENUES					
COUNTY MSF RATE	0.000355	0.000355	0.000355	0.000355	0.000355
Taxes	\$30,699,164	\$32,560,503	\$34,536,124	\$36,633,120	\$38,859,028
Charges for Service	\$2,337,139	\$2,393,091	\$2,451,885	\$2,513,706	\$2,578,757
Intergovernmental	\$5,646,217	\$5,533,293	\$5,422,627	\$5,314,174	\$5,207,891
License and Fees	\$3,438,750	\$3,610,688	\$3,791,222	\$3,980,783	\$4,179,822
Other Operations	\$3,265,646	\$3,362,820	\$3,462,981	\$3,566,212	\$3,672,599
Other Financing	\$7,460,467	\$7,460,467	\$7,460,467	\$7,460,467	\$7,460,467
TOTAL REVENUES	\$52,847,383	\$54,920,862	\$57,125,306	\$59,468,463	\$61,958,564
EXPENDITURES					
General Government	\$13,704,254	\$14,389,466	\$15,108,939	\$15,864,386	\$16,657,606
Public Safety	\$10,025,212	\$10,526,473	\$11,052,796	\$11,605,436	\$12,185,708
Roads & Highways	\$6,967,286	\$7,315,650	\$7,681,432	\$8,065,504	\$8,468,779
Capital Projects	\$8,019,411	\$8,019,411	\$8,019,411	\$8,019,411	\$8,019,411
Debt Service	\$2,664,300	\$2,664,300	\$2,664,300	\$2,664,300	\$2,664,300
TOTAL EXPENDITURES	\$41,380,462	\$42,915,300	\$44,526,879	\$46,219,038	\$47,995,804
NET REVENUES (EXPENSE)	\$11,466,920	\$12,005,562	\$12,598,427	\$13,249,425	\$13,962,760
MSF Taxable Value*	\$25,207,767,912	\$26,468,156,307	\$27,791,564,122	\$29,181,142,329	\$30,640,199,445
TOTAL COUNTY MSF RATE	0.000355	0.000355	0.000355	0.000355	0.000355
BASELINE IMPACT ON MEDIAN HOME (\$1.3M)	\$254	\$254	\$254	\$254	\$254

The Study Area may continue to receive County Services at the level of service currently provided as a part of the MSF with negligible additional costs as compared with the current County tax levies.



In the event of incorporation, the County MSF would likely experience a loss of revenue, modeled here as equivalent to the projected revenue for the Study Area, resulting in the need for an additional property tax increase in year one over the baseline County levy. This increase represents lost revenue for municipal services, as well as revenues gained through the Sheriff’s Department and for roadway maintenance for contracted services. The contract revenue is estimated at \$36,009 in year one. The net impact of the Town incorporation is a loss of \$48,050 in revenues in 2025, as illustrated in **Table 8.2**. This potential lost revenue is based upon the development scenario considered within this study for an incorporated town. However, this development scenario would likely not transpire if the Study Area were to remain unincorporated. As a result, it is unlikely that the MSF levy would need to be raised to the extent modeled here to account for lost revenue from the Study Area in the event of incorporation.

It is possible that the newly incorporated town may contract for additional services with the County (e.g., engineering, planning, and building permitting), resulting in additional contract revenues flowing to the County. Furthermore, it is probable the County’s MSF would experience a decrease in expenses following the incorporation of the town.

TABLE 8.2: IMPACT TO COUNTY MSF

	2025	2026	2027	2028	2029
Potential Lost Revenue	(\$48,050)	(\$168,632)	(\$307,465)	(\$376,047)	(\$481,560)
Contract Revenue	\$36,009	\$40,067	\$44,349	\$48,916	\$53,836
NET IMPACT TO COUNTY MSF	(\$12,041)	(\$128,565)	(\$263,116)	(\$327,131)	(\$427,724)
Tax Impact	0.000000	0.000005	0.000009	0.000011	0.000014
MSF Levy (If West Hills Incorporates)	0.000355	0.000360	0.000364	0.000366	0.000369
Estimated Impact on Median Home (\$1.3M)	\$254	\$254	\$254	\$254	\$254
Baseline Impact on Median Home (\$1.3M)	\$254	\$257	\$260	\$262	\$264
TAX INCREASE FROM BASELINE	\$0	\$3	\$7	\$8	\$10

TAX BURDEN ON STUDY AREA

The following section includes two scenarios related to the fiscal impacts of a Town incorporation as detailed below:

1. **Scenario 1 – Government Office:** This scenario includes the applicable incorporation costs as outlined in §10-2a-220. In addition, expenditures include an expense of \$1.32M for a government office that is amortized over a period of 20 years.
2. **Scenario 2 – No Government Office:** This scenario includes incorporation costs as outlined in §10-2a-220, without the additional expense related to a new government office.

The Petition Sponsors of the proposed Town established a MOU to allow the Town to use the Sponsor’s home, or arrange for the use of other landowners’ properties, as the Town’s temporary town hall for the first five years of the Town’s existence. Scenario 1 is included to illustrate the potential costs if Temporary Town Hall is no longer accessible for use although a new government office is not necessary at this time. The findings of Scenario 2 show the proposed Town likely will result in at least a five percent budget surplus.



SCENARIO 1 – FULL BUILDOUT, GOVERNMENT OFFICE

To approximate the current level of service the County MSF provides for government offices for an area the size of West Hills, LRB utilized the Town of Goshen as a comparative municipality for their existing government building. An estimation of government building square footage was calculated and divided by Goshen’s population to determine a per capita square footage figure. This figure was then applied to the future West Hills population and multiplied by a cost per square foot figure of \$400 and a land cost of \$600,000 to determine the final estimated building cost.

TABLE 8.3: ESTIMATED BUILDING COST BASED ON COMPARATIVE SF

Goshen Population	978
Estimated Government Office Square Footage	3,900
Square Footage per Capita	3.99
Future West Hills Population (2029)	452
Proposed Building Square Footage	1,800
Cost per Square Foot	\$400
BUILDING COST	\$720,000
LAND COST	\$600,000
TOTAL COST	\$1,320,000

The one-time government building cost is estimated at \$1.32M in 2025 and is amortized over a 20-year period beginning in 2026. The applicable debt service is shown in **Table 8.4** under the incorporation line item.

Assuming the incorporated Town assesses an equivalent County tax rate, the annual projected revenues minus expenditures produce a deficit as shown with the revenue margin at an average of negative 25.85 percent. Government building costs, incorporation costs outlined in UCA §10-2a-220, and delayed development contribute to escalated costs in the first years of incorporation.

TABLE 8.4: SCENARIO 1 – WEST HILLS FISCAL IMPACT

	2025	2026	2027	2028	2029	AVERAGE
REVENUES						
EQUIVALENT COUNTY MSF RATE	0.000355	0.000355	0.000355	0.000355	0.000355	
Property Tax	\$11,164	\$24,778	\$38,484	\$51,390	\$64,803	\$38,124
Sales & Use Tax	\$17,752	\$108,661	\$216,329	\$252,708	\$293,165	\$177,723
Class C Roads	\$9,472	\$13,737	\$18,246	\$23,096	\$28,394	\$18,589
Licenses & Permits	\$9,662	\$21,456	\$34,405	\$48,853	\$65,200	\$35,915
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$48,050	\$168,632	\$307,465	\$376,047	\$451,562	\$270,351
EXPENDITURES						
Incorporation Costs	\$29,000	\$99,070	\$99,070	\$99,070	\$99,070	\$85,056
General Government	\$56,045	\$124,461	\$199,578	\$283,387	\$378,209	\$208,336
Law Enforcement	\$2,000	\$4,357	\$6,854	\$9,547	\$12,498	\$7,051
Roads	\$34,009	\$35,709	\$37,495	\$39,370	\$41,338	\$37,584
Debt Service	\$2,207	\$2,207	\$2,207	\$2,207	\$2,207	\$2,207
Total Expenditures	\$123,261	\$265,805	\$345,204	\$433,581	\$533,323	\$340,235
NET (REVENUE MINUS EXPENSE)	(\$75,211)	(\$97,173)	(\$37,739)	(\$57,534)	(\$81,761)	(\$69,884)
AVERAGE ANNUAL REVENUE OVER AVERAGE ANNUAL COST*						(25.85%)

*Margin calculated by dividing net revenue by total revenues.



Matching the County's equivalent rate is not sufficient to meet the expenditures within the Town and an additional West Hills rate is necessary to provide sufficient funding for the Study Area. The 2025 Town rate (.002744) is the sum of the County equivalent rate (.000355) and the West Hills rate (.002389). The tax impact within the Study Area is estimated at \$1,962 for a primary residence valued at \$1.3M in year one. This represents an increase of \$1,708 above the projected County levy of \$254.

TABLE 8.5: SCENARIO 1 – WEST HILLS TAX BURDEN

	2025	2026	2027	2028	2029
EQUIVALENT COUNTY MSF RATE	0.000355	0.000355	0.000355	0.000355	0.000355
Additional Levy to Balance Budget*	0.002389	0.001391	0.000348	0.000397	0.000447
TOTAL TOWN RATE (MSF & TOWN LEVY)**	0.002744	0.001746	0.000702	0.000752	0.000802
Estimated Certified Tax Value	\$31,476,215	\$69,863,200	\$108,508,031	\$144,895,899	\$182,713,768
Estimated Town Impact (Home \$1.3M)	\$1,962	\$1,248	\$502	\$537	\$574
MSF Baseline Impact (Home \$1.3M)	\$254	\$254	\$254	\$254	\$254
NET IMPACT	\$1,708	\$994	\$249	\$284	\$320

*West Hills levy calculated based on estimated assessed value

** Based on the sum of the "Combined County Rate" plus the "Additional Levy to Balance Budget".

SCENARIO 2 – FULL BUILDOUT, NO GOVERNMENT OFFICE

Assuming an equivalent County tax rate, the projected revenues minus expenditures produce an average annual surplus as shown in **Table 8.6**. In all study years but 2025, matching the County's equivalent rate is more than sufficient to meet the expenditures within the Town and no additional West Hills rate is necessary to provide sufficient funding for the Study Area. In this scenario, the **revenue margin is at an average 5.56 percent, meeting the requirement outlined in UCA §10-2a-205(5) to allow the process of incorporation to proceed.**

TABLE 8.6: SCENARIO 2 – WEST HILLS FISCAL IMPACT

	2025	2026	2027	2028	2029	AVERAGE
REVENUES						
EQUIVALENT COUNTY MSF RATE	0.000355	0.000355	0.000355	0.000355	0.000355	
Property Tax	\$11,164	\$24,778	\$38,484	\$51,390	\$64,803	\$38,124
Sales & Use Tax	\$17,752	\$108,661	\$216,329	\$252,708	\$293,165	\$177,723
Class C Roads	\$9,472	\$13,737	\$18,246	\$23,096	\$28,394	\$18,589
Licenses & Permits	\$9,662	\$21,456	\$34,405	\$48,853	\$65,200	\$35,915
Interest Earnings	\$0	\$0	\$0	\$0	\$29,998	\$6,000
Total Revenues	\$48,050	\$168,632	\$307,465	\$376,047	\$481,560	\$276,351
EXPENDITURES						
Incorporation Costs	\$29,000	\$0	\$0	\$0	\$0	\$5,800
General Government	\$56,045	\$124,461	\$199,578	\$283,387	\$378,209	\$208,336
Law Enforcement	\$2,000	\$4,357	\$6,854	\$9,547	\$12,498	\$7,051
Roads	\$34,009	\$35,709	\$37,495	\$39,370	\$41,338	\$37,584
Debt Service	\$2,207	\$2,207	\$2,207	\$2,207	\$2,207	\$2,207
Total Expenditures	\$123,261	\$166,734	\$246,134	\$334,510	\$434,253	\$260,978
NET (REVENUE MINUS EXPENSE)	(\$75,211)	\$1,898	\$61,331	\$41,537	\$47,308	\$15,373
AVERAGE ANNUAL REVENUE OVER AVERAGE ANNUAL COST*						5.56%

*Margin calculated by dividing net revenue by total revenues.



**MODIFIED FEASIBILITY STUDY FOR THE PROPOSED INCORPORATION OF WEST HILLS
SUMMIT COUNTY, UTAH**

Matching the County’s equivalent rate is not sufficient to meet the expenditures within the Town in year one and an additional West Hills rate is necessary to provide sufficient funding for the Study Area. The 2025 Town rate (.002744) is the sum of the County equivalent rate (.000355) and the West Hills rate (.002389). The tax impact within the Study Area is estimated at \$1,962 for a primary residence valued at \$1.3M in year one. This represents an increase of \$1,708 above the projected County levy of \$254.

TABLE 8.7: SCENARIO 2 – WEST HILLS TAX BURDEN

	2025	2026	2027	2028	2029
EQUIVALENT COUNTY MSF RATE	0.000355	0.000355	0.000355	0.000355	0.000355
Additional Levy to Balance Budget*	0.002389	0.000000	0.000000	0.000000	0.000000
TOTAL TOWN RATE (MSF & TOWN LEVY)**	0.002744	0.000355	0.000355	0.000355	0.000355
Estimated Certified Tax Value	\$31,476,215	\$69,863,200	\$108,508,031	\$144,895,899	\$182,713,768
Estimated Town Impact (Home \$1.3M)	\$1,962	\$254	\$254	\$254	\$254
MSF Baseline Impact (Home \$1.3M)	\$254	\$254	\$254	\$254	\$254
NET IMPACT	\$1,708	\$0	\$0	\$0	\$0

*West Hills levy calculated based on estimated assessed value

**Based on the sum of the “Combined County Rate” plus the “Additional Levy to Balance Budget”.



SECTION 9: UPDATES TO THE MAP

Utah Code 10-2a-205(4) requires the feasibility study to include:

if the lieutenant governor excludes property from the proposed municipality under Section 10-2a-203, an update to the map and legal description described in Subsection 10-2a-202(1)(e).

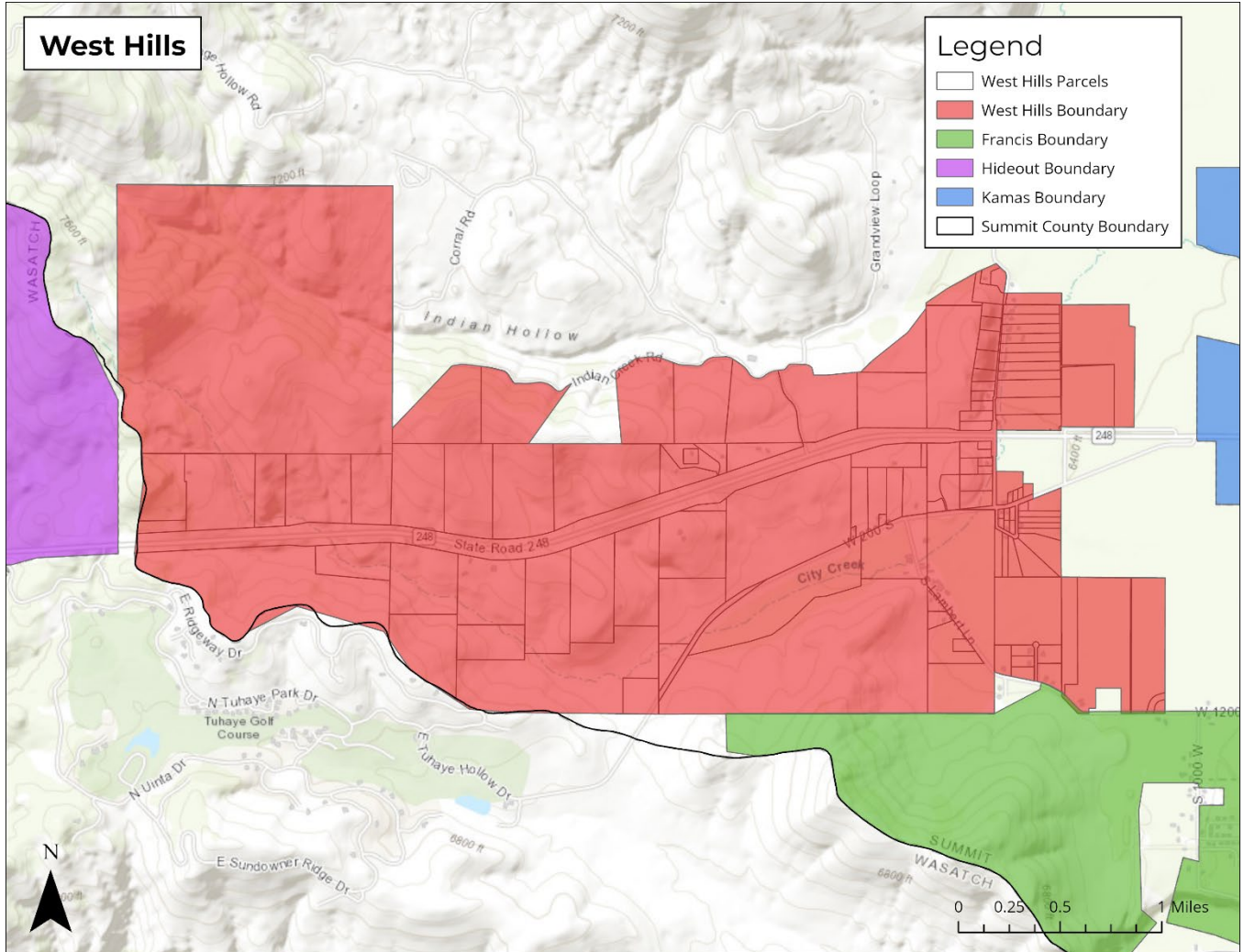
The OLG received a modified request for a feasibility study on July 1, 2024 with altered boundaries of the proposed West Hills Town. On August 5, 2024, the UPC found that the population proposed within the adjusted boundaries did not meet the threshold requirement of at least 100 people pursuant to UCA 10-2a-201.5. The amended modified request for a feasibility study was filed on October 11, 2024 with a revised boundary map and legal description to encompass a contiguous area in Summit County with an estimated population over 100 people. The UPC determined the population proposed within the amended boundaries met the threshold requirement on November 12, 2024.



UPDATE TO THE MAP

Figure 9.1 illustrates the original proposed boundary that was established at the time of the feasibility request.

FIGURE 9.1: ORIGINAL FEASIBILITY STUDY BOUNDARY



**MODIFIED FEASIBILITY STUDY FOR THE PROPOSED INCORPORATION OF WEST HILLS
SUMMIT COUNTY, UTAH**

FEET, MORE OR LESS; WEST 211.01 FEET, MORE OR LESS; THENCE SOUTH 88°45'18" WEST 474.16 FEET, MORE OR LESS; WEST 474.16 FEET, MORE OR LESS; THENCE SOUTH 1°20'10" WEST 380.30 FEET, MORE OR LESS; WEST 380.30 FEET, MORE OR LESS; THENCE NORTH 88°45'18" EAST 437.09 FEET, MORE OR LESS; EAST 437.09 FEET, MORE OR LESS; THENCE SOUTH 0°01'46" EAST 199.03 FEET, MORE OR LESS; EAST 199.03 FEET, MORE OR LESS; THENCE SOUTH 88°45'16" WEST 654.81 FEET, MORE OR LESS; WEST 654.81 FEET, MORE OR LESS; THENCE SOUTH 0°22'19" EAST 199.49 FEET, MORE OR LESS; EAST 199.49 FEET, MORE OR LESS; THENCE NORTH 88°45'18" EAST 653.62 FEET, MORE OR LESS; EAST 653.62 FEET, MORE OR LESS; THENCE SOUTH 0°01'53" EAST 1669.55 FEET, MORE OR LESS; EAST 1669.55 FEET, MORE OR LESS; THENCE SOUTH 26°34'04" EAST 108.59 FEET, MORE OR LESS; EAST 108.59 FEET, MORE OR LESS; THENCE NORTH 82°57'02" EAST 60.42 FEET, MORE OR LESS; EAST 60.42 FEET, MORE OR LESS; THENCE SOUTH 0°15'02" EAST 178.01 FEET, MORE OR LESS; EAST 178.01 FEET, MORE OR LESS; THENCE NORTH 89°44'58" EAST 118.00 FEET, MORE OR LESS; EAST 118.00 FEET, MORE OR LESS; THENCE NORTH 0°15'02" WEST 192.08 FEET, MORE OR LESS, TO A POINT ON WEST 192.08 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 110.90 FEET ALONG THE ARC OF A 775.28 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 8°11'46" AND A AND A LONG CHORD BEARING NORTH 79°24'03" EAST 110.81 FEET, MORE OR LESS, EAST 110.81 FEET, MORE OR LESS, TO A POINT OF COMPOUND CURVATURE; THENCE NORTHEASTERLY 97.55 FEET ALONG THE ARC OF A 766.62 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 7°17'26" AND A AND A LONG CHORD BEARING NORTH 71°38'03" EAST 97.48 FEET, MORE OR LESS; EAST 97.48 FEET, MORE OR LESS; THENCE NORTH 67°59'20" EAST 17.70 FEET, MORE OR LESS; EAST 17.70 FEET, MORE OR LESS; THENCE NORTH 0°15'02" WEST 97.70 FEET, MORE OR LESS; WEST 97.70 FEET, MORE OR LESS; THENCE NORTH 67°48'05" EAST 169.61 FEET, MORE OR LESS; EAST 169.61 FEET, MORE OR LESS; THENCE NORTH 0°10'33" WEST 277.58 FEET, MORE OR LESS; WEST 277.58 FEET, MORE OR LESS; THENCE NORTH 89°44'58" EAST 200.00 FEET, MORE OR LESS; EAST 200.00 FEET, MORE OR LESS; THENCE SOUTH 0°15'02" EAST 295.90 FEET, MORE OR LESS; EAST 295.90 FEET, MORE OR LESS; THENCE NORTH 67°59'20" EAST 591.46 FEET, MORE OR LESS; EAST 591.46 FEET, MORE OR LESS; THENCE SOUTH 0°01'10" EAST 567.08 FEET, MORE OR LESS; EAST 567.08 FEET, MORE OR LESS; THENCE SOUTH 89°44'58" WEST 904.71 FEET, MORE OR LESS; WEST 904.71 FEET, MORE OR LESS; THENCE SOUTH 0°15'02" EAST 78.43 FEET, MORE OR LESS; EAST 78.43 FEET, MORE OR LESS; THENCE SOUTH 89°44'58" WEST 109.09 FEET, MORE OR LESS; WEST 109.09 FEET, MORE OR LESS; THENCE SOUTH 0°15'02" EAST 240.09 FEET, MORE OR LESS; EAST 240.09 FEET, MORE OR LESS; THENCE SOUTH 62°14'42" EAST 50.45 FEET, MORE OR LESS; EAST 50.45 FEET, MORE OR LESS; THENCE SOUTH 14°59'02" EAST 882.47 FEET, MORE OR LESS; EAST 882.47 FEET, MORE OR LESS; THENCE NORTH 89°54'03" EAST 740.00 FEET, MORE OR LESS; EAST 740.00 FEET, MORE OR LESS; THENCE SOUTH 89°07'00" EAST 267.59 FEET, MORE OR LESS; EAST 267.59 FEET, MORE OR LESS; THENCE SOUTH 0°19'00" EAST 2082.27 FEET, MORE OR LESS; EAST 2082.27 FEET, MORE OR LESS; THENCE SOUTH 89°58'37" WEST 248.43 FEET, MORE OR LESS; WEST 248.43 FEET, MORE OR LESS; THENCE NORTH 0°18'48" WEST 751.37 FEET, MORE OR LESS; WEST 751.37 FEET, MORE OR LESS; THENCE SOUTH 89°41'03" WEST 1326.14 FEET, MORE OR LESS; WEST 1326.14 FEET, MORE OR LESS; THENCE SOUTH 0°04'14" EAST 1346.26 FEET, MORE OR LESS; EAST 1346.26 FEET, MORE OR LESS; THENCE NORTH 89°57'09" WEST 1331.06 FEET, MORE OR LESS; WEST 1331.06 FEET, MORE OR LESS; THENCE NORTH 0°01'32" WEST 1653.17 FEET, MORE OR LESS; WEST 1653.17 FEET, MORE OR LESS; THENCE NORTH 69°55'47" EAST 537.95 FEET, MORE OR LESS; EAST 537.95 FEET, MORE OR LESS; THENCE NORTH 35°39'29" WEST 867.46 FEET, MORE OR LESS; WEST 867.46 FEET, MORE OR LESS; THENCE NORTH 0°25'58" WEST 1411.71 FEET, MORE OR LESS; WEST 1411.71 FEET, MORE OR LESS; THENCE NORTH 83°24'53" EAST 372.01 FEET, MORE OR LESS, TO A POINT ON EAST 372.01 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHWESTERLY 265.89 FEET ALONG THE ARC OF A 720.05 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 21°09'28" AND AND A LONG CHORD BEARING NORTH 17°09'56" WEST 264.39 FEET, MORE OR LESS; WEST 264.39 FEET, MORE OR LESS; THENCE SOUTH 62°15'20" WEST 146.49 FEET, MORE OR LESS; WEST 146.49 FEET, MORE OR LESS; THENCE SOUTH 88°30'02" WEST 163.79 FEET, MORE OR LESS; WEST 163.79 FEET, MORE OR LESS; THENCE NORTH 0°28'34" WEST 679.85 FEET, MORE OR LESS; WEST 679.85 FEET, MORE OR LESS; THENCE SOUTH 89°21'34" WEST 1521.74 FEET, MORE OR LESS; WEST 1521.74 FEET, MORE OR LESS; THENCE SOUTH 0°07'35" EAST 1381.13 FEET, MORE OR LESS; EAST 1381.13 FEET, MORE OR LESS; THENCE SOUTH 65°04'50" WEST 849.46 FEET, MORE OR LESS; WEST 849.46 FEET, MORE OR LESS; THENCE SOUTH 64°34'59" WEST 1167.21 FEET, MORE OR LESS; WEST 1167.21 FEET, MORE OR LESS; THENCE SOUTH 59°06'52" WEST 568.71 FEET, MORE OR LESS; WEST 568.71 FEET, MORE OR LESS; THENCE SOUTH 51°51'52" WEST 328.05 FEET, MORE OR LESS; WEST 328.05 FEET, MORE OR LESS; THENCE SOUTH 44°35'36" WEST 422.37 FEET, MORE OR LESS; WEST 422.37 FEET, MORE OR LESS; THENCE SOUTH 40°41'58" WEST 215.53 FEET, MORE OR LESS; WEST 215.53 FEET, MORE OR LESS; THENCE SOUTH 32°05'28" WEST 384.16 FEET, MORE OR LESS; WEST 384.16 FEET, MORE OR LESS; THENCE SOUTH 31°47'53" WEST 1064.30 FEET, MORE OR LESS; WEST 1064.30 FEET, MORE OR LESS; THENCE SOUTH 0°00'53" WEST 435.23 FEET, MORE OR LESS; WEST 435.23 FEET, MORE OR LESS; THENCE NORTH 89°31'40" WEST 2658.69 FEET, MORE OR LESS; WEST 2658.69 FEET, MORE OR LESS; THENCE SOUTH 89°03'47" WEST 14.49 FEET, MORE OR LESS; WEST 14.49 FEET, MORE OR LESS; THENCE NORTH 85°37'03" WEST 1080.59 FEET, MORE OR LESS; WEST 1080.59 FEET, MORE OR LESS; THENCE NORTH 56°51'21" WEST 1370.67 FEET, MORE OR LESS; WEST 1370.67 FEET, MORE OR LESS; THENCE NORTH 34°44'19" WEST 932.04 FEET, MORE OR LESS; WEST 932.04 FEET, MORE OR LESS; THENCE NORTH 74°00'39" WEST 1785.51 FEET, MORE OR LESS; WEST 1785.51 FEET, MORE OR LESS; THENCE SOUTH 62°23'51" WEST 1097.80 FEET, MORE OR LESS; WEST 1097.80 FEET, MORE OR LESS; THENCE NORTH 76°52'34" WEST 771.20 FEET, MORE OR LESS; WEST 771.20 FEET, MORE OR LESS; THENCE NORTH 18°51'18" WEST 524.54 FEET, MORE OR LESS; WEST 524.54 FEET, MORE OR LESS; THENCE NORTH 67°07'11" WEST 1476.80 FEET; MORE OR LESS; WEST 1476.80 FEET; MORE OR LESS; THENCE NORTH 7°17'36" EAST 697.45 FEET, MORE OR LESS; EAST 697.45 FEET, MORE OR LESS; THENCE NORTH 6°56'32" EAST 1053.60 FEET, MORE OR LESS; EAST 1053.60 FEET, MORE OR LESS; THENCE NORTH 3°37'21" WEST 643.73 FEET, MORE OR LESS; WEST 643.73 FEET, MORE OR LESS; THENCE NORTH 26°06'29" WEST 1043.85 FEET, MORE OR LESS; WEST 1043.85 FEET, MORE OR LESS; THENCE NORTH 0°13'53" WEST 4221.08 FEET, MORE OR LESS; WEST 4221.08 FEET, MORE OR LESS; THENCE SOUTH 89°47'25" EAST 2257.44 FEET, MORE OR LESS; EAST 2257.44 FEET, MORE OR LESS; THENCE SOUTH 89°47'25" EAST 1185.81 FEET, MORE OR LESS; EAST 1185.81 FEET, MORE OR LESS; THENCE NORTH 17°24'42" EAST 1246.80 FEET, MORE OR LESS; EAST 1246.80 FEET, MORE OR LESS; THENCE NORTH 12°04'43" EAST 389.38 FEET, MORE OR LESS TO A POINT ON EAST 389.38 FEET, MORE OR LESS TO A POINT ON A CURVE; THENCE NORTHEASTERLY 181.39 FEET ALONG THE ARC OF A 194.85 FOOT RADIUS CURVE TO THE



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LEFT, THROUGH A CENTRAL ANGLE OF 53°20'16" AND AND A LONG CHORD BEARING NORTH 48°51'05" EAST 174.91 FEET, MORE OR LESS, EAST 174.91 FEET, MORE OR LESS, TO A POINT ON A COMPOUND CURVE; THENCE NORTHWESTERLY 499.87 FEET ALONG THE ARC OF A 654.02 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 43°47'31" AND A LONG CHORD BEARING NORTH 0°19'20" WEST 487.80 FEET, MORE OR LESS WEST 487.80 FEET, MORE OR LESS TO A POINT ON A COMPOUND CURVE; THENCE NORTHWESTERLY 246.15 FEET ALONG THE ARC OF A 653.93 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 21°34'00" AND AND A LONG CHORD BEARING NORTH 32°30'20" WEST 244.69 FEET, MORE OR LESS; WEST 244.69 FEET, MORE OR LESS; THENCE NORTH 43°17'16" WEST 177.51 FEET, MORE OR LESS, TO A POINT ON WEST 177.51 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHWESTERLY 167.79 FEET ALONG THE ARC OF A 271.21 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 35°26'54" AND AND A LONG CHORD BEARING NORTH 65°38'34" WEST 165.13 FEET, MORE OR LESS; WEST 165.13 FEET, MORE OR LESS; THENCE NORTH 47°55'00" WEST 166.00 FEET, MORE OR LESS; WEST 166.00 FEET, MORE OR LESS; THENCE NORTH 69°23'54" WEST 203.24 FEET, MORE OR LESS, TO A POINT ON WEST 203.24 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHWESTERLY 177.37 FEET ALONG THE ARC OF A 249.06 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 40°48'13" AND AND A LONG CHORD BEARING NORTH 48°59'46" WEST 173.65 FEET, MORE OR LESS; WEST 173.65 FEET, MORE OR LESS; THENCE NORTH 28°29'34" WEST 149.53 FEET, MORE OR LESS, TO A POINT ON WEST 149.53 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHWESTERLY 188.90 FEET ALONG THE ARC OF A 298.88 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 36°12'47" AND AND A LONG CHORD BEARING NORTH 46°35'57" WEST 185.77 FEET, MORE OR LESS; WEST 185.77 FEET, MORE OR LESS; THENCE NORTH 64°42'18" WEST 211.23 FEET, MORE OR LESS; WEST 211.23 FEET, MORE OR LESS; THENCE NORTH 58°17'56" WEST 286.09 FEET, MORE OR LESS; WEST 286.09 FEET, MORE OR LESS; THENCE NORTH 56°26'18" EAST 1194.66 FEET, MORE OR LESS; EAST 1194.66 FEET, MORE OR LESS; THENCE SOUTH 66°19'14" EAST 1266.64 FEET, MORE OR LESS; EAST 1266.64 FEET, MORE OR LESS; THENCE SOUTH 29°51'28" WEST 1208.68 FEET, MORE OR LESS; WEST 1208.68 FEET, MORE OR LESS; THENCE SOUTH 62°39'31" EAST 119.55 FEET, MORE OR LESS, TO A POINT ON EAST 119.55 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHEASTERLY 208.66 FEET ALONG THE ARC OF A 298.86 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 40°00'07" AND AND A LONG CHORD BEARING SOUTH 82°39'30" EAST 204.44 FEET, MORE OR LESS; EAST 204.44 FEET, MORE OR LESS; THENCE NORTH 77°20'30" EAST 190.10 FEET, MORE OR LESS, TO A POINT ON EAST 190.10 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHEASTERLY 283.99 FEET ALONG THE ARC OF A 597.73 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 27°13'20" AND AND A LONG CHORD BEARING SOUTH 89°02'51" EAST 281.33 FEET, MORE OR LESS; EAST 281.33 FEET, MORE OR LESS; THENCE SOUTH 75°26'14" EAST 727.17 FEET, MORE OR LESS; EAST 727.17 FEET, MORE OR LESS; THENCE NORTH 2°56'50" WEST 1529.45 FEET, MORE OR LESS; WEST 1529.45 FEET, MORE OR LESS; THENCE NORTH 20°58'16" WEST 731.98 FEET, MORE OR LESS; WEST 731.98 FEET, MORE OR LESS; THENCE NORTH 20°58'14" WEST 931.40 FEET, MORE OR LESS; WEST 931.40 FEET, MORE OR LESS; THENCE NORTH 20°58'11" WEST 172.60 FEET, MORE OR LESS; WEST 172.60 FEET, MORE OR LESS; THENCE NORTH 80°34'35" EAST 968.63 FEET, MORE OR LESS, TO A POINT ON EAST 968.63 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHWESTERLY 134.46 FEET ALONG THE ARC OF A 348.84 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 22°05'04" AND AND A LONG CHORD BEARING NORTH 17°34'09" WEST 133.63 FEET, MORE OR LESS; WEST 133.63 FEET, MORE OR LESS; THENCE NORTH 6°31'37" WEST 264.17 FEET, MORE OR LESS, TO A POINT ON WEST 264.17 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 142.73 FEET ALONG THE ARC OF A 498.12 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 16°25'04" AND AND A LONG CHORD BEARING NORTH 1°40'54" EAST 142.25 FEET, MORE OR LESS; EAST 142.25 FEET, MORE OR LESS; THENCE NORTH 9°53'26" EAST 464.27 FEET, MORE OR LESS TO A POINT ON EAST 464.27 FEET, MORE OR LESS TO A POINT ON A CURVE; THENCE NORTHEASTERLY 146.65 FEET ALONG THE ARC OF A 697.37 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 12°02'55" AND AND A LONG CHORD BEARING NORTH 15°54'53" EAST 146.38 FEET, MORE OR LESS; EAST 146.38 FEET, MORE OR LESS; THENCE NORTH 21°56'18" EAST 937.56 FEET, MORE OR LESS, TO A POINT ON EAST 937.56 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 252.26 FEET ALONG THE ARC OF A 896.63 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 16°07'11" AND AND A LONG CHORD BEARING NORTH 29°59'55" EAST 251.43 FEET, MORE OR LESS; EAST 251.43 FEET, MORE OR LESS; THENCE NORTH 38°03'30" EAST 321.75 FEET, MORE OR LESS; EAST 321.75 FEET, MORE OR LESS; THENCE NORTH 7°41'17" EAST 1333.43 FEET, MORE OR LESS; EAST 1333.43 FEET, MORE OR LESS; THENCE NORTH 0°12'51" WEST 1484.52 FEET, MORE OR LESS; WEST 1484.52 FEET, MORE OR LESS; THENCE NORTH 89°19'56" EAST 1284.45 FEET, MORE OR LESS; EAST 1284.45 FEET, MORE OR LESS; THENCE SOUTH 0°38'55" EAST 2497.36 FEET, MORE OR LESS; EAST 2497.36 FEET, MORE OR LESS; THENCE SOUTH 0°16'29" EAST 1149.29 FEET, MORE OR LESS; EAST 1149.29 FEET, MORE OR LESS; THENCE SOUTH 0°16'31" EAST 906.59 FEET, MORE OR LESS; EAST 906.59 FEET, MORE OR LESS; THENCE SOUTH 0°16'23" EAST 862.75 FEET, MORE OR LESS; EAST 862.75 FEET, MORE OR LESS; THENCE SOUTH 6°42'50" WEST 1606.89 FEET, MORE OR LESS; WEST 1606.89 FEET, MORE OR LESS; THENCE NORTH 76°30'11" WEST 99.63 FEET, MORE OR LESS, TO A POINT ON WEST 99.63 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 43.50 FEET ALONG THE ARC OF A 102.67 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 24°16'31" AND AND A LONG CHORD BEARING SOUTH 26°00'04" WEST 43.17 FEET, MORE OR LESS; WEST 43.17 FEET, MORE OR LESS; THENCE SOUTH 38°31'19" WEST 178.05 FEET, MORE OR LESS, TO A POINT ON WEST 178.05 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 137.71 FEET ALONG THE ARC OF A 498.06 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 15°50'31" AND AND A LONG CHORD BEARING SOUTH 46°26'31" WEST 137.27 FEET, MORE OR LESS; WEST 137.27 FEET, MORE OR LESS; THENCE SOUTH 54°21'42" WEST 116.74 FEET, MORE OR LESS, TO A POINT ON WEST 116.74 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 150.32 FEET ALONG THE ARC OF A 502.64 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 17°08'04" AND AND A LONG CHORD BEARING SOUTH 45°47'44" WEST 149.76 FEET, MORE OR LESS WEST 149.76 FEET, MORE OR LESS TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWESTERLY 175.50 FEET ALONG THE ARC OF A 231.73 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 43°23'28" AND AND A LONG CHORD BEARING SOUTH 58°55'17" WEST 171.33 FEET, MORE OR LESS, WEST 171.33 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWESTERLY 382.91 FEET ALONG THE ARC OF A 251.96 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 87°04'29" AND AND A LONG CHORD BEARING SOUTH 45°42'43" WEST 347.11 FEET, MORE OR LESS; WEST



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347.11 FEET, MORE OR LESS; THENCE SOUTH 1°54'17" WEST 375.68 FEET, MORE OR LESS, TO A POINT ON WEST 375.68 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 144.86 FEET ALONG THE ARC OF A 498.15 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 16°39'39" AND AND A LONG CHORD BEARING SOUTH 10°14'07" WEST 144.35 FEET, MORE OR LESS; WEST 144.35 FEET, MORE OR LESS; THENCE SOUTH 18°34'00" WEST 214.59 FEET, MORE OR LESS, TO A POINT ON WEST 214.59 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 151.29 FEET ALONG THE ARC OF A 249.06 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 34°48'15" AND AND A LONG CHORD BEARING SOUTH 1°09'53" WEST 148.98 FEET, MORE OR LESS; WEST 148.98 FEET, MORE OR LESS; THENCE SOUTH 16°14'24" EAST 251.10 FEET, MORE OR LESS; EAST 251.10 FEET, MORE OR LESS; THENCE SOUTH 0°01'34" EAST 996.26 FEET, MORE OR LESS; EAST 996.26 FEET, MORE OR LESS; THENCE NORTH 78°09'59" WEST 1717.08 FEET, MORE OR LESS; WEST 1717.08 FEET, MORE OR LESS; THENCE SOUTH 17°35'28" EAST 797.01 FEET, MORE OR LESS; EAST 797.01 FEET, MORE OR LESS; THENCE SOUTH 0°00'43" EAST 670.24 FEET, MORE OR LESS; EAST 670.24 FEET, MORE OR LESS; THENCE SOUTH 0°01'04" WEST 4749.96 FEET, MORE OR LESS; WEST 4749.96 FEET, MORE OR LESS; THENCE NORTH 43°41'20" EAST 1691.44 FEET, MORE OR LESS; EAST 1691.44 FEET, MORE OR LESS; THENCE NORTH 77°28'35" EAST 174.48 FEET, MORE OR LESS, TO A POINT ON EAST 174.48 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 88.87 FEET ALONG THE ARC OF A 300.00 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 16°58'24" AND AND A LONG CHORD BEARING NORTH 88°05'25" EAST 88.55 FEET, MORE OR LESS; EAST 88.55 FEET, MORE OR LESS; THENCE SOUTH 83°25'23" EAST 483.66 FEET, MORE OR LESS, TO A POINT ON EAST 483.66 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHEASTERLY 59.62 FEET ALONG THE ARC OF A 499.16 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 6°50'39" AND AND A LONG CHORD BEARING SOUTH 80°00'14" EAST 59.59 FEET, MORE OR LESS; EAST 59.59 FEET, MORE OR LESS; THENCE SOUTH 76°35'29" EAST 215.54 FEET, MORE OR LESS, TO A POINT ON EAST 215.54 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHEASTERLY 150.23 FEET ALONG THE ARC OF A 200.00 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 43°02'20" AND AND A LONG CHORD BEARING SOUTH 55°04'19" EAST 146.73 FEET, MORE OR LESS; EAST 146.73 FEET, MORE OR LESS; THENCE SOUTH 33°33'09" EAST 177.34 FEET, MORE OR LESS, TO A POINT ON EAST 177.34 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHEASTERLY 49.06 FEET ALONG THE ARC OF A 50.00 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 56°13'07" AND AND A LONG CHORD BEARING SOUTH 61°39'43" EAST 47.12 FEET, MORE OR LESS; EAST 47.12 FEET, MORE OR LESS; THENCE SOUTH 89°46'16" EAST 245.23 FEET, MORE OR LESS, TO A POINT ON EAST 245.23 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 45.50 FEET ALONG THE ARC OF A 400.00 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 6°31'02" AND AND A LONG CHORD BEARING NORTH 86°58'13" EAST 45.47 FEET, MORE OR LESS; EAST 45.47 FEET, MORE OR LESS; THENCE NORTH 83°42'42" EAST 145.22 FEET, MORE OR LESS, TO A POINT ON EAST 145.22 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHEASTERLY 330.09 FEET ALONG THE ARC OF A 400.00 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 47°16'53" AND AND A LONG CHORD BEARING SOUTH 72°38'52" EAST 320.80 FEET, MORE OR LESS; EAST 320.80 FEET, MORE OR LESS; THENCE SOUTH 49°00'25" EAST 85.96 FEET, MORE OR LESS, TO A POINT ON EAST 85.96 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 148.63 FEET ALONG THE ARC OF A 100.00 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 85°09'23" AND AND A LONG CHORD BEARING NORTH 88°24'53" EAST 135.32 FEET, MORE OR LESS; EAST 135.32 FEET, MORE OR LESS; *** CONTINUED FROM SHEET 1 *** THENCE NORTH 45°50'12" EAST 40.10 FEET, MORE OR LESS, TO A POINT ON EAST 40.10 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 117.32 FEET ALONG THE ARC OF A 399.61 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 16°49'14" AND AND A LONG CHORD BEARING NORTH 54°14'09" EAST 116.90 FEET, MORE OR LESS; EAST 116.90 FEET, MORE OR LESS; THENCE NORTH 62°38'31" EAST 53.72 FEET, MORE OR LESS; EAST 53.72 FEET, MORE OR LESS; THENCE SOUTH 35°52'56" WEST 1452.42 FEET, MORE OR LESS; WEST 1452.42 FEET, MORE OR LESS; THENCE SOUTH 89°45'44" WEST 708.14 FEET, MORE OR LESS; WEST 708.14 FEET, MORE OR LESS; THENCE SOUTH 0°05'42" EAST 1878.83 FEET, MORE OR LESS, TO A POINT ON EAST 1878.83 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 1234.51 FEET ALONG THE ARC OF A 3615.22 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 19°33'54" AND AND A LONG CHORD BEARING NORTH 82°28'48" EAST 1228.52 FEET, MORE OR LESS; EAST 1228.52 FEET, MORE OR LESS; THENCE NORTH 1°04'33" WEST 1721.46 FEET, MORE OR LESS; WEST 1721.46 FEET, MORE OR LESS; THENCE NORTH 89°51'48" EAST 1354.80 FEET, MORE OR LESS; EAST 1354.80 FEET, MORE OR LESS; THENCE NORTH 4°49'14" WEST 1405.32 FEET, MORE OR LESS; WEST 1405.32 FEET, MORE OR LESS; THENCE SOUTH 40°18'31" WEST 148.78 FEET, MORE OR LESS, TO A POINT ON WEST 148.78 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 150.25 FEET ALONG THE ARC OF A 99.26 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 86°43'52" AND AND A LONG CHORD BEARING SOUTH 83°16'34" WEST 136.31 FEET, MORE OR LESS; WEST 136.31 FEET, MORE OR LESS; THENCE NORTH 53°41'17" WEST 465.71 FEET, MORE OR LESS; WEST 465.71 FEET, MORE OR LESS; THENCE NORTH 47°45'02" EAST 859.65 FEET, MORE OR LESS; EAST 859.65 FEET, MORE OR LESS; THENCE NORTH 43°50'58" WEST 1825.36 FEET, MORE OR LESS; WEST 1825.36 FEET, MORE OR LESS; THENCE NORTH 49°23'10" WEST 2046.44 FEET, MORE OR LESS, TO A POINT WEST 2046.44 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 664.74 FEET ALONG THE ARC OF A 702.18 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 54°14'27" AND AND A LONG CHORD BEARING NORTH 63°11'48" EAST 640.19 FEET, MORE OR LESS; EAST 640.19 FEET, MORE OR LESS; THENCE NORTH 87°54'04" EAST 77.47 FEET, MORE OR LESS, TO A POINT ON EAST 77.47 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 106.82 FEET ALONG THE ARC OF A 172.77 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 35°25'28" AND AND A LONG CHORD BEARING NORTH 70°10'59" EAST 105.13 FEET, MORE OR LESS, EAST 105.13 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE NORTHEASTERLY 145.76 FEET ALONG THE ARC OF A 305.95 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 27°17'47" AND AND A LONG CHORD BEARING NORTH 58°30'55" EAST 144.38 FEET, MORE OR LESS; EAST 144.38 FEET, MORE OR LESS; THENCE NORTH 72°59'09" EAST 174.19 FEET, MORE OR LESS, TO A POINT ON EAST 174.19 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 97.94 FEET ALONG THE ARC OF A 207.12 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 27°05'34" AND AND A LONG CHORD BEARING NORTH 87°04'41" EAST 97.03 FEET, MORE OR LESS; EAST 97.03 FEET, MORE OR LESS; THENCE NORTH 6°24'21" EAST 126.20 FEET, MORE OR LESS, TO A POINT ON EAST 126.20 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE



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NORTHEASTERLY 16.07 FEET ALONG THE ARC OF A 104.04 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 8°51'00" AND A LONG CHORD BEARING NORTH 1°58'44" EAST 16.05 FEET, MORE OR LESS; EAST 16.05 FEET, MORE OR LESS; THENCE NORTH 2°26'50" WEST 219.54 FEET, MORE OR LESS, TO A POINT ON WEST 219.54 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHWESTERLY 16.36 FEET ALONG THE ARC OF A 104.99 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 8°55'38" AND A LONG CHORD BEARING NORTH 6°54'38" WEST 16.34 FEET, MORE OR LESS; WEST 16.34 FEET, MORE OR LESS; THENCE NORTH 11°22'21" WEST 131.17 FEET, MORE OR LESS, TO A POINT ON WEST 131.17 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHWESTERLY 126.93 FEET ALONG THE ARC OF A 199.23 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 36°30'19" AND A LONG CHORD BEARING NORTH 29°37'23" WEST 124.80 FEET, MORE OR LESS; WEST 124.80 FEET, MORE OR LESS; THENCE NORTH 53°08'11" EAST 1537.61 FEET, MORE OR LESS; EAST 1537.61 FEET, MORE OR LESS; THENCE SOUTH 43°20'44" EAST 987.42 FEET, MORE OR LESS; EAST 987.42 FEET, MORE OR LESS; THENCE SOUTH 44°37'52" EAST 1418.53 FEET, MORE OR LESS, TO A POINT ON EAST 1418.53 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 305.13 FEET ALONG THE ARC OF A 886.12 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 19°43'46" AND A LONG CHORD BEARING SOUTH 18°06'18" WEST 303.63 FEET, MORE OR LESS; WEST 303.63 FEET, MORE OR LESS; THENCE SOUTH 27°51'11" WEST 197.76 FEET, MORE OR LESS, TO A POINT ON WEST 197.76 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 146.51 FEET ALONG THE ARC OF A 302.90 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 27°42'50" AND A LONG CHORD BEARING SOUTH 13°59'46" WEST 145.09 FEET, MORE OR LESS, WEST 145.09 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWESTERLY 90.42 FEET ALONG THE ARC OF A 199.27 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 25°59'56" AND A LONG CHORD BEARING SOUTH 13°08'22" WEST 89.65 FEET, MORE OR LESS, WEST 89.65 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWESTERLY 116.50 FEET ALONG THE ARC OF A 199.25 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 33°30'01" AND A LONG CHORD BEARING SOUTH 9°23'21" WEST 114.85 FEET, MORE OR LESS, WEST 114.85 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWESTERLY 145.44 FEET ALONG THE ARC OF A 436.25 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 19°06'07" AND A LONG CHORD BEARING SOUTH 2°11'23" WEST 144.77 FEET, MORE OR LESS, WEST 144.77 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWESTERLY 111.37 FEET ALONG THE ARC OF A 195.71 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 32°36'11" AND A LONG CHORD BEARING SOUTH 3°42'12" WEST 109.87 FEET, MORE OR LESS, WEST 109.87 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWESTERLY 143.25 FEET ALONG THE ARC OF A 318.40 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 25°46'39" AND A LONG CHORD BEARING SOUTH 7°56'24" WEST 142.04 FEET, MORE OR LESS; WEST 142.04 FEET, MORE OR LESS; THENCE SOUTH 20°49'54" WEST 175.42 FEET, MORE OR LESS, TO A POINT ON WEST 175.42 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 65.37 FEET ALONG THE ARC OF A 169.00 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 22°09'50" AND A LONG CHORD BEARING SOUTH 9°45'03" WEST 64.97 FEET, MORE OR LESS, WEST 64.97 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWESTERLY 76.42 FEET ALONG THE ARC OF A 376.70 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 11°37'26" AND A LONG CHORD BEARING SOUTH 4°28'50" WEST 76.29 FEET, MORE OR LESS; WEST 76.29 FEET, MORE OR LESS; THENCE SOUTH 10°17'30" WEST 478.98 FEET, MORE OR LESS, TO A POINT ON WEST 478.98 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 177.98 FEET ALONG THE ARC OF A 199.22 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 51°11'18" AND A LONG CHORD BEARING SOUTH 35°52'53" WEST 172.12 FEET, MORE OR LESS; WEST 172.12 FEET, MORE OR LESS; THENCE SOUTH 61°28'14" WEST 42.53 FEET, MORE OR LESS; WEST 42.53 FEET, MORE OR LESS; THENCE SOUTH 28°21'48" EAST 221.43 FEET, MORE OR LESS, TO A POINT ON EAST 221.43 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHEASTERLY 258.90 FEET ALONG THE ARC OF A 260.47 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 56°56'59" AND A LONG CHORD BEARING SOUTH 57°00'16" EAST 248.37 FEET, MORE OR LESS, EAST 248.37 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE SOUTHEASTERLY 277.85 FEET ALONG THE ARC OF A 622.54 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 25°34'19" AND A LONG CHORD BEARING SOUTH 72°41'35" EAST 275.55 FEET, MORE OR LESS; EAST 275.55 FEET, MORE OR LESS; THENCE SOUTH 59°54'23" EAST 418.72 FEET, MORE OR LESS; EAST 418.72 FEET, MORE OR LESS; THENCE NORTH 28°35'35" EAST 1618.40 FEET, MORE OR LESS; EAST 1618.40 FEET, MORE OR LESS; THENCE NORTH 89°58'36" EAST 1047.71 FEET, MORE OR LESS; EAST 1047.71 FEET, MORE OR LESS; THENCE NORTH 13°14'52" WEST 715.70 FEET, MORE OR LESS; WEST 715.70 FEET, MORE OR LESS; THENCE NORTH 83°41'32" WEST 943.26 FEET, MORE OR LESS; WEST 943.26 FEET, MORE OR LESS; THENCE NORTH 3°06'47" EAST 1945.78 FEET, MORE OR LESS; EAST 1945.78 FEET, MORE OR LESS; THENCE SOUTH 36°50'29" WEST 276.35 FEET, MORE OR LESS, TO A POINT ON WEST 276.35 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 347.89 FEET ALONG THE ARC OF A 234.11 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 85°08'32" AND A LONG CHORD BEARING SOUTH 79°24'37" WEST 316.75 FEET, MORE OR LESS; WEST 316.75 FEET, MORE OR LESS; THENCE NORTH 2°13'55" EAST 1869.56 FEET, MORE OR LESS; EAST 1869.56 FEET, MORE OR LESS; THENCE SOUTH 89°51'16" EAST 4087.57 FEET, MORE OR LESS; EAST 4087.57 FEET, MORE OR LESS; THENCE SOUTH 0°46'21" EAST 1867.93 FEET, MORE OR LESS; EAST 1867.93 FEET, MORE OR LESS; THENCE SOUTH 83°57'59" WEST 1068.68 FEET, MORE OR LESS; WEST 1068.68 FEET, MORE OR LESS; THENCE NORTH 33°47'43" WEST 182.35 FEET, MORE OR LESS, TO A POINT ON WEST 182.35 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHWESTERLY 229.52 FEET ALONG THE ARC OF A 398.48 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 32°59'50" AND A LONG CHORD BEARING NORTH 17°17'44" WEST 226.36 FEET, MORE OR LESS; WEST 226.36 FEET, MORE OR LESS; THENCE NORTH 0°47'42" WEST 220.68 FEET, MORE OR LESS, TO A POINT ON WEST 220.68 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHWESTERLY 282.19 FEET ALONG THE ARC OF A 243.09 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 66°30'33" AND A LONG CHORD BEARING NORTH 34°02'42" WEST 266.61 FEET, MORE OR LESS, WEST 266.61 FEET, MORE OR LESS, TO A POINT ON A COMPOUND CURVE; THENCE SOUTHWESTERLY 218.84 FEET ALONG THE ARC OF A 125.38 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 100°00'12" AND A LONG CHORD BEARING SOUTH 62°42'07" WEST 192.10 FEET, MORE OR LESS, WEST 192.10 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWESTERLY 107.19 FEET ALONG THE ARC



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OF A 228.46 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 26°52'58" AND AND A LONG CHORD BEARING SOUTH 26°56'56" WEST 106.21 FEET, MORE OR LESS, WEST 106.21 FEET, MORE OR LESS, TO A POINT ON A COMPOUND CURVE; THENCE SOUTHWESTERLY 403.03 FEET ALONG THE ARC OF A 481.16 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 47°59'32" AND AND A LONG CHORD BEARING SOUTH 65°12'17" WEST 391.35 FEET, MORE OR LESS; WEST 391.35 FEET, MORE OR LESS; THENCE SOUTH 3°22'49" EAST 1949.45 FEET, MORE OR LESS; EAST 1949.45 FEET, MORE OR LESS; THENCE NORTH 81°08'21" EAST 873.67 FEET, MORE OR LESS; EAST 873.67 FEET, MORE OR LESS; THENCE SOUTH 0°47'42" EAST 334.17 FEET, MORE OR LESS; EAST 334.17 FEET, MORE OR LESS; THENCE SOUTH 0°28'24" WEST 1049.42 FEET, MORE OR LESS, TO A POINT ON WEST 1049.42 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 183.71 FEET ALONG THE ARC OF A 597.75 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 17°36'33" AND AND A LONG CHORD BEARING SOUTH 8°00'35" WEST 182.99 FEET, MORE OR LESS; WEST 182.99 FEET, MORE OR LESS; THENCE SOUTH 16°48'51" WEST 446.96 FEET, MORE OR LESS, TO A POINT ON WEST 446.96 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 128.67 FEET ALONG THE ARC OF A 199.29 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 36°59'32" AND AND A LONG CHORD BEARING SOUTH 35°18'53" WEST 126.44 FEET, MORE OR LESS; WEST 126.44 FEET, MORE OR LESS; THENCE SOUTH 53°48'51" WEST 366.71 FEET, MORE OR LESS, TO A POINT ON WEST 366.71 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 86.94 FEET ALONG THE ARC OF A 199.23 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 25°00'16" AND AND A LONG CHORD BEARING SOUTH 66°18'50" WEST 86.26 FEET, MORE OR LESS; WEST 86.26 FEET, MORE OR LESS; THENCE SOUTH 78°48'51" WEST 284.24 FEET, MORE OR LESS, TO A POINT ON WEST 284.24 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHWESTERLY 61.87 FEET ALONG THE ARC OF A 249.09 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 14°13'51" AND AND A LONG CHORD BEARING SOUTH 71°41'56" WEST 61.71 FEET, MORE OR LESS; WEST 61.71 FEET, MORE OR LESS; THENCE SOUTH 64°34'57" WEST 450.19 FEET, MORE OR LESS; WEST 450.19 FEET, MORE OR LESS; THENCE NORTH 13°14'52" WEST 1219.52 FEET, MORE OR LESS; WEST 1219.52 FEET, MORE OR LESS; THENCE SOUTH 43°41'35" WEST 2173.34 FEET, MORE OR LESS; WEST 2173.34 FEET, MORE OR LESS; THENCE NORTH 87°10'16" EAST 240.98 FEET, MORE OR LESS, TO A POINT ON EAST 240.98 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHEASTERLY 157.08 FEET ALONG THE ARC OF A 250.00 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 36°00'00" AND AND A LONG CHORD BEARING SOUTH 73°47'14" EAST 154.51 FEET, MORE OR LESS; EAST 154.51 FEET, MORE OR LESS; THENCE SOUTH 55°47'14" EAST 200.00 FEET, MORE OR LESS, TO A POINT ON EAST 200.00 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHEASTERLY 231.26 FEET ALONG THE ARC OF A 500.00 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 26°30'02" AND AND A LONG CHORD BEARING SOUTH 42°32'14" EAST 229.20 FEET, MORE OR LESS, EAST 229.20 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE SOUTHEASTERLY 349.07 FEET ALONG THE ARC OF A 200.00 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 100°00'01" AND AND A LONG CHORD BEARING SOUTH 79°17'14" EAST 306.42 FEET, MORE OR LESS EAST 306.42 FEET, MORE OR LESS TO A POINT OF REVERSE CURVATURE; THENCE NORTHEASTERLY 296.71 FEET ALONG THE ARC OF A 500.00 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 34°00'02" AND AND A LONG CHORD BEARING NORTH 67°42'45" EAST 292.38 FEET, MORE OR LESS; EAST 292.38 FEET, MORE OR LESS; THENCE NORTH 84°42'46" EAST 89.77 FEET, MORE OR LESS, TO A POINT ON EAST 89.77 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE NORTHEASTERLY 111.09 FEET ALONG THE ARC OF A 115.81 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 54°57'38" AND AND A LONG CHORD BEARING NORTH 57°14'06" EAST 106.88 FEET, MORE OR LESS, EAST 106.88 FEET, MORE OR LESS, TO A POINT OF REVERSE CURVATURE; THENCE NORTHEASTERLY 110.24 FEET ALONG THE ARC OF A 110.16 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 57°20'15" AND AND A LONG CHORD BEARING NORTH 58°25'32" EAST 105.70 FEET, MORE OR LESS; EAST 105.70 FEET, MORE OR LESS; THENCE NORTH 87°11'06" EAST 241.41 FEET, MORE OR LESS, TO A POINT ON EAST 241.41 FEET, MORE OR LESS, TO A POINT ON A CURVE; THENCE SOUTHEASTERLY 171.66 FEET ALONG THE ARC OF A 200.00 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 49°10'39" AND AND A LONG CHORD BEARING SOUTH 68°19'36" EAST 166.44 FEET, MORE OR LESS; EAST 166.44 FEET, MORE OR LESS; THENCE SOUTH 11°57'42" EAST 146.72 FEET, MORE OR LESS; EAST 146.72 FEET, MORE OR LESS; THENCE NORTH 84°16'14" EAST 927.81 FEET, MORE OR LESS; EAST 927.81 FEET, MORE OR LESS; THENCE NORTH 46°04'33" EAST 265.68 FEET, MORE OR LESS; EAST 265.68 FEET, MORE OR LESS; THENCE NORTH 49°08'14" EAST 68.93 FEET, MORE OR LESS; EAST 68.93 FEET, MORE OR LESS; THENCE NORTH 51°05'57" EAST 864.62 FEET, MORE OR LESS; EAST 864.62 FEET, MORE OR LESS; THENCE NORTH 37°43'05" EAST 275.27 FEET, MORE OR LESS; EAST 275.27 FEET, MORE OR LESS; THENCE NORTH 36°52'48" EAST 251.10 FEET, MORE OR LESS; EAST 251.10 FEET, MORE OR LESS; THENCE NORTH 31°35'57" EAST 104.32 FEET, MORE OR LESS, TO THE POINT EAST 104.32 FEET, MORE OR LESS, TO THE POINT OF BEGINNING. CONTAINS 158,356,459 SQ. FT. OR 3635.364 ACRES



APPENDIX A: MOU – TEMPORARY TOWN HALL

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (“**MOU**”) is executed by the undersigned sponsor (the “**Sponsor**”) of the proposed incorporation of “West Hills,” Utah (the “**Town**”) for the benefit of the Town, as of June 30, 2024, to set forth certain understandings and intentions with respect to the West Hills town hall.

WHEREAS, it is in the best interests of towns in general, and for the Town specifically, to have a gathering place, such as a town hall, for its citizens to do business, collaborate and make decisions;

WHEREAS, the construction of a new town hall building would pose significant costs, resources, and time, to the Town, particularly in the first five (5) years of its existence;

WHEREAS, the citizens currently residing in the area of the Town seek to maintain low expenses and taxes; and

WHEREAS, the Sponsor, and other interested landowners, have expressed interest in allowing the Town to use Sponsor’s home, or arrange for the use of other landowners’ properties (collectively, the “**Temporary Town Hall**”), as the Town’s town hall for the first five (5) years of the Town’s existence, for the benefit of the Town and its citizens.


NOW, THEREFORE, in consideration of the foregoing recitals, the Sponsor agrees and declares as follows:

1. Use of Sponsor’s Property. The Sponsor shall allow the Town to use the Temporary Town Hall for the first five (5) years of its existence to conduct business and other necessary Town related matters.

2. Miscellaneous. This MOU shall be governed by the laws of the State of Utah and shall be interpreted, adjudicated and brought into a court of competent jurisdiction located in Salt Lake County, Utah.

This MEMORANDUM OF UNDERSTANDING is executed as of the first date set forth above by authorized representatives of the parties hereto.

SPONSOR:

By: 
Name: Derek E. Anderson
Title: Sponsor
Date: 06/30/24



APPENDIX B: PROPOSED WEST HILLS TOWN BUILDOUT

PROPOSED WEST HILLS TOWN ESTIMATED BUILD OUT 2026-2030

YEAR	RR-0.5	RR-1	RS-3	RS-7.5	RS-10	TH-12	TH-16	MF-22	COMM-TC		COMM-HC		M-1		YEAR
	Units	Units	Units	Units	Units	Units	Units	Units	Acres	GFA	Acres	GFA	Acres	GFA	
2026	3	3	5	7	7	8	8	8	3.00	20,000	1.50	12,500			2026
2027	3	3	5	7	7	8	8	8	3.00	20,000	1.50	15,000			2027
2028	3	3	5	7	8	8	8	8					1.00	10,000	2028
2029	5	3	5	7	8	8	8	8					1.00	10,000	2029
2030															2030
TOTALS	14	12	20	28	30	32	32	32	6.00	40,000	3.00	27,500	2.00	20,000	TOTALS

- RR-0.5 Single Family Detached - 2.0 Acre Minimum Lot Area
- RR-1 Single Family Detached -1.0 Acre Minimum Lot Area
- RS-3 Single Family Detached -10,000 SF Minimum Lot Area
- RS-7.5 Single Family Detached - 4,000 SF Minimum Lot Area
- RS-10 Single Family Detached/Attached Planned Unit Development
- TH-12 Townhomes - Maximum 12.0 Units Per Acre
- TH-16 Townhomes - Maximum 16.0 Units Per Acre
- MF-22 Multi-Family Residential - Maximum 22.0 Units Per Acre
- COMM-TC Town Center Commercial/Office
- COMM-HC Highway Commercial
- M-1 Light Manufacturing

December 5, 2024



APPENDIX C: UPC DETERMINATION

Memorandum



November 12, 2024

To: Jordan Schwanke, Entities Specialist, Office of the Lieutenant Governor
From: Eric Albers, Public Policy Analyst, Kem C. Gardner Policy Institute
CC: Mallory Bateman, Director of Demographic Research, Kem C. Gardner Policy Institute
Subject: West Hills Amended Modified Feasibility Review

Introduction

By the October 31, 2024 request of the Utah Lieutenant Governor’s Office, the Utah Population Committee reviewed the area of West Hills in Summit County to determine whether it meets the population, population density, and contiguity requirements for incorporation as a town as defined in Utah Code 10-2a-201.5. We determined that West Hills meets all requirements. This memo shares additional details of the review.

Results of Feasibility Criteria Review

West Hills meets all requirements for incorporation. On July 1, 2023, the estimated population of the proposed municipal boundary was 103 individuals.

Table 1: Initial Feasibility Requirements for West Hills Incorporation

Criteria	Meets Criteria?	Requirement by Statute	West Hills Details
Contiguity	Yes	Area is contiguous, does not have strip of land connecting geographically separate areas.	The proposed area meets contiguity requirements.
Population	Yes	To incorporate as a town, the population must be at least 100.	July 1, 2023 Population: 103
Population Density	Yes	Density must be 7 people per square mile or higher.	The proposed municipality has a population density of 18.1 persons per square mile.

Note: Requirements are summarized; Full statutory requirements are delineated in Utah Code 10-2a-201.5.

Additional Information and Methodology

The estimate of West Hills’ population was made using the housing unit method of population estimation – one of the most widely used methods for sub-national population estimates. The method uses the 2020 Census as a starting point, then estimates population growth using building permit data.

Since West Hills’ boundary does not align with census blocks, adjustments need to be made to the population within each block. The population of each block is adjusted by the ratio of housing units that fall within the proposed municipal boundary to the total number of housing units in that block. The adjusted April 1, 2020 population for West Hills is 101 people.

The housing unit method of population estimation uses housing unit growth as a proxy for population growth. Housing unit growth is converted into population growth through assumptions about construction-lag times, completion rates, vacancy rates, and average household size. One housing unit was permitted and completed in West Hills since the April 1, 2020, leading to a July 1, 2023 population of 103.



APPENDIX D: STAKEHOLDER FEEDBACK

Section §10-2a-205(4)(c) outlines the stakeholders that were consulted and received the draft of the modified feasibility study on November 20, 2024 to review and provide comment to the draft. The following appendix includes feedback from Summit County and South Summit School District during the draft phase of the study. It is important to note that the attached letter from the South Summit School District includes signees who are not stakeholders as defined in Utah Code.





Community Development Department

P.O. Box 128
60 North Main Street
Coalville, Utah 84017
Via email December 2, 2024

Logan Loftis
LRB Public Finance Advisors

Dear Ms Loftis

Re: DRAFT West Hills Modified Feasibility Study

Thank you for the opportunity to provide feedback on the draft Modified Incorporation Feasibility Study for West Hills. I note that you sent the draft via email to Shayne Scott the County Manager, Matt Leavitt the County CFO, Jeff Jones the Director of Housing and Economic Development and, myself, Peter Barnes as the Community Development Director.

Before addressing the limitations or otherwise of the study, I would be remiss if I did not take the opportunity to comment in a qualitative as well as a quantitative sense on the practical reality of creating a new community. This is not meant as a criticism of your work, held, as it is to the narrow requirements of the State Code, but an observation of the limits of such studies and the inherent risks to existing and future communities when reliance is placed upon them.

Summit County has six incorporated municipalities, Park City to the west and, Henefer, Coalville, Oakley, Kamas and Francis to the east. In addition, there are historic settlements, recognized and valued by Summit County residents. These settlements (Echo, Upton, Hoytsville, Wanship, Peoa, Marion, Woodland) are identified in our Eastern Summit County Development Code as candidates to form village centers from which future growth opportunities within our rural county might emerge. The proposed West Hills City is not one of them. There are likely good reasons for this (the absence of community scale wastewater treatment, lack of public water supply infrastructure for potable water, fire flow and storage - as noted on p23 of the report; limited safe year-round access, varied and sometimes challenging topography, etc). The revised property boundary has resulted in a geographically disjointed land area that exacerbates the existing challenges. The lack of an obvious center and the additional fingers (somewhat arthritic fingers) of properties extending to the north will make the provision of services unnecessarily complex and inefficient.

The east boundary of the West Hills proposal includes half the lots in the existing Spring Meadows subdivision, proposed to be within the City while the rest of that small subdivision remains in the County. The practical reality of such an arrangement without a true understanding of whether City or County is providing services will lead to future problems. The Spring Meadows lots plus additional lots in the Spring Hills Subdivision and others nearby means that more than two dozen of the parcels lie within the annexation declaration area for Kamas City. The logic of trying to incorporate within a new municipality with all the attendant risk and likely expense escape me



when the more easily extended services, entirely missing in West Hills, are immediately available or easily accessible by annexing into Kamas.

Creating any small town or city faces many obstacles including; inadequate infrastructure, a lack of diverse job opportunities, difficulty attracting businesses due to small population size, challenges with community planning and zoning, limited access to a variety of housing types and tenures, potential resistance from existing residents to change, and managing the impact of population fluctuations, particularly in areas with seasonal tourism and significant proportions of second home ownership. That is not to say it cannot be done. For a vision to be realized however, it must be adequately described, in detail.

A masterplan needs to be laid out, as well as an implementation strategy that describes how the development is to be achieved. For a feasibility study to be of lasting value it needs to meet more than the minimum legal standards required. A balance sheet based on the assumption that development will be completed as stated cannot adequately describe what benefits, if any, will accrue to the residents of the community should incorporation proceed. Neither can such a report describe the risks, should a proposed development scenario prove to be overoptimistic in terms of time and cost.

I believe that a feasibility study that expands upon a viable implementation strategy should at least address:

Strategic economic development: for example, identifying niche industries, supporting small businesses, promoting tourism. In this case what businesses are anticipated to occupy the 45,000SF of development to be claimed will be created by the end of year three? Why would business choose to locate in a new West Hills City when the adjacent town of Kamas has more easily developed, available land and infrastructure upon which to build? What happens to the economic proforma should the commercial development occur more slowly or not at all?

Sustainable and resilient infrastructure: The study suggests that the cost to provide all new infrastructure for water and wastewater treatment will be met by individual property owners and developers. Is the assumption that no dedication of public services will take place and future operation and maintenance remains in the hands of individual private developers, or will the City take up this burden? Current road access to and through the Garff Ranch properties provide a hit and miss approach to land in the County and that added to West Hills by the revised property boundary. If Garff Ranch properties are allowed to be redeveloped to accommodate increased development densities by the new City zoning will those existing private roads be upgraded in their entirety, or in the same hit and miss fashion as the property boundary?

A diversity of housing options for a diverse workforce: The estimated build out shown in exhibit B Shows forty-nine new dwellings completed at the end of year two. This includes sixteen townhomes and eight multifamily units. This number is repeated for year three (in addition to the estimated 45,000SF of Commercial). These units will require water and wastewater infrastructure beyond the typical well and septic provided on large lot detached



single family dwelling. Has the design of the units and the infrastructure already begun? Is there a proposal to provide any number of moderate-income housing units in this plan?

Community engagement: Complex planning proposals benefit by involving existing as well as potential future residents in planning processes to build consensus and ownership, how will this be addressed by the project sponsor, if at all.

In summary, for my part, I believe that the modified feasibility study touches upon many of the issues mentioned above, however I doubt that an inexperienced reader will recognize the true nature and depth of risks to the viability of the proposed incorporation (perhaps additional detail or emphasis in Section 6 of the report?) Is it possible to determine the negative impact to a property owner or resident should the perceived benefits offered by incorporation fail to materialize? If development targets are missed by one year or two or more, then what cost burden accrues to the City and those residents within it?

In short, given the unknowns and lack of a detailed implementation strategy, is an existing member of the community better served by Summit County, or a new municipality speculating on success while still dependent on the County to provide some level of service, but risking failure should any of the development predictions not materialize as hoped.

“Utah Code states if the results of the feasibility study indicate the annual average revenues forecast do not exceed the costs calculated in the prior section by more than five percent, the incorporation process may not proceed. While incorporation could be feasible based on the ability to raise taxes, Section 10-2a-205(6)(a) prevents the process moving as the annual revenue margin is negative 0.20 percent.” Page 22 of the feasibility study

“As West Hills does not presently generate retail point of sale revenue, the fiscal sustainability of the Study Area is contingent upon proposed commercial and industrial development. In the event that this development does not transpire or proceeds at slower rates than modeled in this study, it is likely that total revenues would not offset total expenditures.” Page 24 of the feasibility study

Additional comment

In addition to my observations above I did receive additional input from Jeff Jones, Summit County Economic Development Director and Matt Leavitt Summit County Chief Financial Officer, I shall pass on those points here without further comment:

First are the following comments received from Jeff Jones

“West Hills

- *The estimated base population of 103 people should be reevaluated. If the applicant would provide the County with the GIS shape files used in the analysis, the County could have the Summit County assessor establish the exact number of housing units within the study area. Once the number of housing units has been established, the estimated 2.4 persons per housing unit could be applied to establish the base population.*

LRB Response: LRB will provide the UPC determination Appendix C.



- Also, the 2020 population estimates for Summit County prepared by the UPC (Kem C. Gardner Policy Institute), were recently revised (<https://d36oiwf74r1rap.cloudfront.net/wp-content/uploads/2024/10/ShortTerm-Proj-Oct2024.pdf>). The new population projections show a 1.1% annual growth rate in population for Summit County from 2024 - 2033. The West Hills analysis is projecting a base population of 103 and projecting that this number will grow to 574 persons by 2029, a percentage change of 457% over the five (5) year period. This does not seem “reasonable.”

LRB Response: The Study area's projected population in this study is based on the UPC's methodology, such that single family homes assumes 99 percent occupancy and other residential structures assumes 97 percent occupancy, and the build-out proforma (see Appendix B).

- The base populations for Summit County and the other cities/towns seem to be overstated. For example, the population for Summit County (Table 3.3) is estimated at 45,016. The revised 10-year Kem C. Gardner Policy Institute now estimated that number to be 43,927, a difference of 1,089 persons. The County's internal demographic provider estimates the 2024 population at 42,824 (Lightcast Developer). As you are probably aware, the U.S. Census Bureau estimated that Summit County's population declined by -134 persons in 2022 and -286 persons in 2023. https://www.huduser.gov/portal/MCCharts/countyCharts_hc_new.html?countyID=49043&countyName=Summit%20CountySummit%20County,Utah&dt=27%20November%202024

LRB Response: Summit County's projected population (see Table 3.3) has been updated to align with the demographics provided above.

- Estimates from the U.S Census Bureau are also available for the various cities outlined in the feasibility analysis from 2020 to 2023. Coalville City and Francis Township were the only towns/cities that showed any growth. [Annual Estimates of the Resident Population for Incorporated Places in Utah: April 1, 2020, to July 1, 2023 \(SUB-IP-EST2023-POP-49\)](#).

LRB Response: Note that LRB has updated Table 3.3 to align with the information provided above.

- The analysis should also balance the population and household projections based on the percentage of Owner Occupied, Renter Occupied and Vacant Units. Vacant units make up approximately 47% of the housing stock in Summit County. This does not seem to be accounted for in the analysis. <https://censusreporter.org/profiles/05000US49043-summit-county-ut/>

LRB Response: Table 3.5 has been updated to reflect only occupied households.

- How was the demand for non-residential space estimated?”

LRB Response: The calculations in the feasibility study are based on the build-out proforma provided by the Sponsor (see Appendix B)



The following comments were received from Matt Leavitt. Again, they are included here without additional edit or comment

- *The base year assumption of 103 individuals in the area should and can be proven if the applicant would provide the shape file. Otherwise, the study assumes approximately 23-24 single family building permits, which does not seem reasonable when compared to other areas of the County.*

LRB Response: LRB will provide the UPC determination Appendix C.

- *It appears that the homes are not marketed to the local population based on the median home value of \$1.3 million and the median household income of approximately \$88 thousand would imply a monthly mortgage payment around 90% or more of the gross household income. If the target market is the investment market the population estimates would need to be adjusted.*

LRB Response: Our analysis does not account for second home statistics as we utilize the UPC's methodology. We have included language in our risk section pointing to Summit County's high share of short term rentals impact on housing affordability.

- *Certified tax rate values for 2024 (Table 3.12) are \$24,007,398,011 which is nearly \$852 million less than shown on the table.*

LRB Response: Table 3.12 has been updated accordingly.

- *In Table 3.13 the sales tax numbers seem off. The numbers presented are greater than what is generated by the local and county option sales taxes. If the report is including transit and/or transportation sales tax revenues those sources are transferred by the County to High Valley Transit District and are not available for County operations. Also, the sales tax growth rate of 6.5% is aggressive at 6.5%. Typical growth rate for sales tax revenues are in the 3.0% - 5.0% range. Recent sales tax growth was skewed during COVID-19 pandemic years of 2020-2022.*

LRB Response: The numbers presented reflect the financial report, which does include the transit revenues mentioned. LRB will request and update the financials of this report for accuracy. Additionally, our previous study used a growth rate of 9% to reflect growth from 2018-2023. We reduced the rate to 6.5% to reflect pre-pandemic conditions from 2018-2019.

To close I would like to thank you again for the opportunity to provide input and apologize for the lack of brevity and /or repetition. If you need further explanation of any of the points I have raised please call or email at your earliest convenience.

Regards

Peter Barnes
Community Development Director.
Office: 435-336-3129
pbarnes@summitcountyutah.gov





Dear Lieutenant Governor Henderson,

We, the undersigned Matt McCormick, Mayor of Kamas; Zane Woolstenhulme, Mayor of Oakley; Jeremie Forman, Mayor of Francis; and Greg Maughan, Superintendent of the South Summit School District, write to express our collective concerns about the proposed creation of the West Hills development and new town. While we recognize the importance of responsible growth, we feel the modified feasibility study completed by LRB does not adequately address the potential negative impacts of this project on the Kamas Valley and its residents. We have specifically and succinctly addressed water and resource concerns, economic viability, tax burdens on residents and schools, and accountability and potential risks to Summit County residents below:

Water and Resource Concerns

The Kamas Valley is already grappling with limited water resources, a challenge exacerbated by ongoing drought conditions and increasing demand. Adding a large-scale development such as West Hills raises serious questions about whether adequate water can be sustainably provided without depleting existing resources for current residents and agriculture. Similarly, in the event the proposed new community is unable to sustain itself, as with the Iron County community identified in the study, local infrastructure, including sewer systems, cannot accommodate the demands of such an ambitious project, requiring substantial and costly upgrades that could potentially place additional burdens on neighboring communities and county residents.

Economic Viability

The proposed development's promise of commercial growth is highly questionable. Despite its proximity to major corridors, the Kamas Valley has significant amounts of unused or underutilized commercial space. As stated in the study, "the Study Area does not contain commercial or industrial parcels..." Without a robust commercial tax base, the financial sustainability of the proposed town is doubtful, potentially leaving residents of the county at large to shoulder the tax burden. Both scenarios presented in the study show negative revenue margins. And the obviously gerrymandered amended boundary is indicative that the proponents of the township are grasping at straws to show economic viability. The likelihood of the West Hills actually being sustainable is highly suspect.

Tax Burden on Residents and Schools

From a school district perspective, this development raises additional concerns. Growth inevitably increases the need for schools, educators, and other resources, but whether the



proposed development will generate sufficient revenue to support these needs is doubtful. This could place an undue tax burden on existing residents.

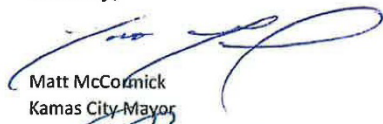
Accountability and Risk to Summit County Residents

The study indicates no apparent mechanism to hold developers and landowners accountable if West Hills becomes a failed venture. Should the development not meet its financial obligations, the costs of this failure would fall squarely on Summit County taxpayers.

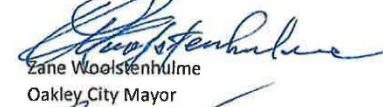
We feel, and the Study seems to indicate, that the viability of a new West Hill township is highly suspect. As such, we strongly discourage you from approving the West Hills development. Responsible growth in Summit County must prioritize long-term sustainability, equity, and accountability, ensuring that all current and future residents benefit from development rather than be shouldered with the unnecessary costs associated with a failed development.

We appreciate your attention and serious consideration of these pressing concerns and would welcome the opportunity to discuss them further.

Sincerely,



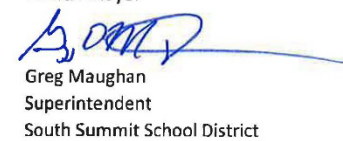
Matt McCormick
Kamas City Mayor



Zane Woolstenhulme
Oakley City Mayor



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Francis Mayor



Greg Maughan
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