CORRECTED PETITION FOR INCORPORATION OF WILLOW, A PRELIMINARY MUNICIPALITY

October 19. 2026

Hon. Deidre Henderson
Lieutenant Governor of Utah
350 State St. #220
Salt Lake City, UT 84114

Received
OCT 19 2026
Deidre M. Henderson
Lieutenant Governor

The undersigned (the "**Applicant**" or "**Initial Landowner**") hereby submits this Corrected Petition for Incorporation of Willow, a Preliminary Municipality (the "**Petition**") pursuant to Utah Code Section 10-2a-507(1).

I. Applicant; Contact Sponsor

Applicant / Initial Landowner:

Kanab 600 LLC, a Utah limited liability company
2901 Bluegrass Blvd., #410
Lehi, UT 84043
Phone No. 801-203-0231
Email: greg@philo.ventures

Primary Contact / Sponsor:

Greg Whitehead
2901 Bluegrass Blvd., #410
Lehi, UT 84043
Phone No. 801-203-0231
Email: greg@philo.ventures

With a copy to:

Snell & Wilmer LLP
Attn: Craig Jenson
15 West South Temple, Suite 1200
Salt Lake City, UT 84101
Phone No. 801-257-1900
Email: cjenson@swlaw.com

The above and undersigned Applicant and Initial Landowner represent 100% of the surface property owners within the proposed boundaries of the Willow Preliminary Municipality ("**Preliminary Municipality**") and is the same owner who filed the Feasibility Request for the Creation of a Preliminary Municipality (Amended) on March 3, 2025, pursuant to Utah Code § 10-2a-502 (a copy of the "**Feasibility Request**" is attached hereto as **Exhibit A**). (Utah Code §§ 10-2a-507(1) and 10-2a-507(1)(a) and (e)).

II. Timeliness of Petition

This Petition is timely under Utah Code Section 10-2a-507(a). The hearing required by Utah Code § 10-2a-506 was completed on January 7, 2026.

III. Proposed Preliminary Municipal Boundaries

Pursuant to Utah Code § 10-2a-507(1)(b), the Applicant provides the following description of the Preliminary Municipality area which is consistent with the description

provided in its Feasibility Request, pursuant to Utah Code Section 10-2a-502(5)(d). The Applicant requests the initial boundaries of the proposed Preliminary Municipality include all of the real property described in **Exhibit B** which is unaltered from the Feasibility Request (Utah Code § 10-2a- 502(5)(e)(i)). (Utah Code § 10-2a-507(1)(b)).

The Preliminary Municipality will be located approximately 1.36 miles outside of Kanab, Utah, in unincorporated Kane County, Utah, and is comprised of approximately 595.15 acres. The Preliminary Municipality is planned to include a varied mix of uses including open space and parks, a nightly rental resort, a hotel, civic buildings, commercial areas, and a mix of residential unit types, including affordable housing, apartments, condominiums, townhomes, and a wide range of single-family home lots from 0.2 to 5 acres, along with the necessary public and private infrastructure to facilitate the Preliminary Municipality's development. A portion of the Preliminary Municipality will also be used for municipal building space. (*See* Feasibility Request at p. 2 and Exhibit A-2 to Feasibility Request).

Phase 1 of the Preliminary Municipality is planned to include approximately 98 townhomes and approximately 40,000 square feet of commercial/hotel space spread over approximately 29.97 acres as depicted in the Feasibility Request.

Phase 2 of the Preliminary Municipality is planned to include 69 vacation rental units and seven single family homes within approximately 44.80 acres as depicted in the Feasibility Request.

Phase 3 of the Preliminary Municipality is planned to include 78 single family homes and approximately 25,000 square feet of commercial space on approximately 58.05 acres as depicted in the Feasibility Request.

Phase 4 of the Preliminary Municipality is planned to include 60 townhome units and approximately 30,000 square feet of commercial space on approximately 25.11 acres as depicted in the Feasibility Request.

Phase 5 of the Preliminary Municipality is planned to include 168 multifamily apartment units within seven buildings on approximately 8.10 acres as depicted in the Feasibility Request.

Phase 6 of the Preliminary Municipality is planned to include 55 single family homes on approximately 10.19 acres as depicted in the Feasibility Request.

Phase 7 of the Preliminary Municipality is planned to include 48 townhome units, 39 for-rent residential units, and six single family homes on approximately 31.20 acres as depicted in the Feasibility Request.

Phase 8 of the Preliminary Municipality is planned to include 64 single family homes on approximately 10.84 acres as depicted in the Feasibility Request.

Phase 9 of the Preliminary Municipality is planned to include 95 single family homes on approximately 21.33 acres as depicted in the Feasibility Request.

Phase 10 of the Preliminary Municipality is planned to include 42 single family homes on approximately 64.61 acres as depicted in the Feasibility Request.

Phase 11 of the Preliminary Municipality is planned to include 139 single family homes on approximately 32.69 acres as depicted in the Feasibility Request.

Phase 12 of the Preliminary Municipality is planned to include 147 single family homes on approximately 34.62 acres as depicted in the Feasibility Request.

Phase 13 of the Preliminary Municipality is planned to include 86 single family homes on approximately 84.11 acres as depicted in the Feasibility Request.

Phase 14 of the Preliminary Municipality is planned to include 77 single family homes on approximately 94.85 acres as depicted in the Feasibility Request.

Phase 15 of the Preliminary Municipality is planned to include a church/religious building parcel, community park, and 50 single family homes spread over approximately 44.64 acres as depicted in the Feasibility Request.

IV. Feasibility Study Compliance

This Petition complies with the requirements of Utah Code §§ 10-2a-504(4) and 10-2a-507(1)(c) as demonstrated by the final published Preliminary Feasibility Study for the Proposed Incorporation of Willow prepared by LRB Public Finance Advisors on November 12, 2025. A copy of the "**Feasibility Study**" is attached hereto as **Exhibit C**. Utah Code Section 10-2a-504(4) states that:

> If the five-year projected revenues calculated under Subsection (3)(a)(ii)(C) exceed the five-year projected costs calculated under Subsection (3)(a)(ii)(B) by more than 5%, the feasibility consultant shall project and report the expected annual revenue surplus to the primary sponsor contact and the lieutenant governor.

The Feasibility Study found the Preliminary Municipality would meet a five-year average revenue margin of 12.4%, far exceeding the 5% threshold (*See* Feasibility Study at p. 4). Accordingly, the incorporation may proceed. (Utah Code § 10-2a-507(c)).

V. Name of the Preliminary Municipality

The Initial Landowner proposes the Preliminary Municipality be named:

Willow

(Utah Code § 10-2a-507(1)(d))

VI. Preliminary Municipality Board Appointments, Chair and Three Members

Pursuant to Utah Code Section 10-2a-507(1)(f), the following shall serve as the Chair and three of the four members of the "**Board**" who, along with the Board member appointed by Kane County, will serve as a five-member council form of government for the Preliminary Municipality:

Board Chair: Greg Whitehead

Board Member 1: S. Tracy Stratton

Board Member 2: Brett Keenan

Board Member 3: M. Chad Staheli

Kane County is required to appoint the fourth and last member of the Board within thirty days following the creation of the Preliminary Municipality pursuant to Utah Code Section 10-2a-509(1)(a).

VII. Map of Preliminary Municipality

An accurate map prepared by a licensed surveyor of the Preliminary Municipality and other supporting documents are attached hereto as **Exhibit D** and show:

- A depiction of the legal description of the boundaries of the Preliminary Municipality area and each phase of the proposed Preliminary Municipality area (Utah Code § 10-2a-507(1)(g)(i)); and

- All development planned for the proposed Preliminary Municipality area in a single development plan, depicting each phase of the development (Utah Code § 10-2a-507(1)(g)(ii)).

VIII. Cash Deposit

Pursuant to Utah Code Section 10-2a-507(1)(h), the Applicants and Initial Landowners submit proof of a **"Cash Deposit"** in the amount of two million four hundred fourty nine thousand five hundred and sixty dollars ($2,449,560) by and among the Initial Landowners and a separate entity Kanab 600, LLC, a Utah limited liability company, attached as **Exhibit E.**[2] The Cash Deposit is:

(i) posted by the Initial Landowners;
(ii) in favor of the Preliminary Municipality;
(iii) guarantees that the Initial Landowners will complete the "system infrastructure," as defined in Utah Code Section 10-2a-501(13) for the Preliminary Municipality no later than six years after the date of this Petition; and
(iv) provides for periodic refund and reduction of the Cash Deposit in percentages that reflect the progress toward completing the system infrastructure.

The Cash Deposit procedures described in Exhibit E closely follow the completion assurance provisions applicable for infrastructure improvements within existing municipalities

[2] Exhibit E includes two components: **Exhibit E-1** is the Cash Deposit and Restricted Use Agreement to Guarantee Completion of the System Infrastructure for Willow, a Proposed Preliminary Municipality, including its own exhibits (the **"Cash Deposit Agreement"); Exhibit E-2** is proof of the funds deposited and available under the Cash Deposit Agreement.

Under Utah Municipal Code, specifically Utah Code Section 10-9a-604.5, which provides for cash deposits to guarantee completion of required infrastructure. Because the Preliminary Municipality will not exist until after the Cash Deposit is processed by the Office of the Lieutenant Governor, the Cash Deposit Agreement (Exhibit E-1) also provides for the Cash Deposit to be transferred to and accepted and assumed by the Preliminary Municipality promptly after its creation. Thereafter, the Cash Deposit will be handled in accordance with existing standards under Utah Code applicable to all municipalities.

IX. Costs of the Office of the Lieutenant Governor

Pursuant to Utah Code Section 10-2a-507(1)(i), the Applicant concurrently remits payment of the costs incurred by the Office of the Lieutenant Governor for the Feasibility Study and other expenses. In consultation with Arden Cook, Local Entity Specialist, in the Office of the Lieutenant Governor, the only qualifying costs are the consulting fee for the Feasibility Study submitted by LRB Public Finance Advisors, Inc., in the total amount of $24,970.00, and the Kanab Center rental for the hearing required by Utah Code § 10-2a-506 that was completed on January 7, 2026, in the total amount of $338.45, for a total amount of $25,308.45. A copy of the cost detail and invoice is attached as **Exhibit F**. A check in the amount of $25,308.45 to the Lieutenant Governor is submitted herewith, and a copy of the check included as **Exhibit G**.

X. Applicant'/Initial Landowner' Statements

The Applicant hereby states:

(a) Those individuals signing on behalf of the entity Applicant/Initial Landowner are authorized to do so;

(b) The Applicant is the owner of all the real property included within the Preliminary Municipality (Utah Code § 10-2a-502(5)(a));

(c) This Petition is signed by 100% of the property owners of real property within the Preliminary Municipality (Utah Code § 10-2a-502(2)(d)(i));

(d) The land comprising the Preliminary Municipality is contiguous (Utah Code § 10-2a-502(2)(a));

(e) None of the land comprising the Preliminary Municipality is located within a county of the first or second class (Utah Code § 10-2a-502(2)(b));

(f) None of the land comprising the Preliminary Municipality is located within 0.25 miles of an existing municipality. The Preliminary Municipality is at least 1.36 miles from the closest municipality, the City of Kanab (Utah Code§ 10-2a-502(2)(c));

(g) The area comprising the Preliminary Municipality is not owned by more than three persons and at least 50% of the area is undeveloped (Utah Code § 10-2a-502(2)(d));

(h) The Applicant intend to develop the Preliminary Municipality to the point that at least 100 individuals will reside in the area, the area will have an average population density of no less than seven individuals per square mile, and at least 10% of the housing within the Preliminary Municipality will be affordable housing, as defined by Utah Code § 10-2a-501(1) (Utah Code § 10-2a-502(2)(e));

(i) The area comprising the Preliminary Municipality does not include any land owned by the United States government (Utah Code § 10-2a-502(2)(f));

(j) The area comprising the Preliminary Municipality is located entirely within Kane County (Utah Code § 10-2a-502(2)(g)); and

(k) The area comprising the Preliminary Municipality is not included in a pending annexation area (Utah Code § 10-2a-502(3)(a)).

XI. Applicant'/Initial Landowner' Consent

The Applicant/Initial Landowner, as the owner of 100% of the land compromising the Preliminary Municipality, hereby consents to the creation of a Preliminary Municipality. (Utah Code §§ 10-2a-502(2)(d)(i) and 10-2a-502(5)(a))

XII. Petition for Incorporation of Willow, a Preliminary Municipality

Pursuant to Utah Code § 10-2a-507(1), the Applicant hereby petitions the Hon. Deidre Henderson, Lieutenant Governor of Utah, to incorporate Willow as a Preliminary Municipality as identified in this Petition. The Applicant stands ready and willing to provide any further information necessary for Lieutenant Governor Henderson to cause the incorporation of Willow as a Preliminary Municipality as petitioned herein.

XIII. Electronic Means; Counterparts

This Petition may be circulated by electronic means and executed in several counterparts, including by electronic signature, all or any of which may be treated for all purposes as an original and shall constitute and be one and the same document.

IN WITNESS WHEREOF, the Applicant has executed this Petition for Incorporation of a Preliminary Municipality as of the date indicated above.

KANAB 600, LLC,
a Utah limited liability company

By: Philo Venture Partners, LLC (f/k/a Mountain Venture Partners, LLC), a Delaware limited liability company

[redacted]

Its: Manager

THE UNDERSIGNED, as Manager of Philo Venture Partners, LLC (f/k/a Mountain Venture Partners, LLC), a Delaware limited liability company, the Manager of Kanab 600, LLC, a Utah limited liability company, consents to be the "primary sponsor contact" as defined in Utah Code Section 10-2a-501(10) for this Petition for Incorporation.

[redacted]

M. Chad Staheli, an individual

[EXHIBITS]

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841

Exhibit A

FEASIBILITY REQUEST FOR THE CREATION OF A PRELIMINARY MUNICIPALITY

Lieutenant Governor's Office
350 State St., #220
Salt Lake City, UT, 84103

The undersigned (the "**Applicant**") hereby applies for the creation of a new Preliminary Municipality ("**Preliminary Municipality**") pursuant to the Utah Code, Title 10, Chapter 2a, Part 5, Utah Code annotated 1953 (Utah Code § 10-2a-502(1)).

I. Applicant; Contact Sponsor

Applicant / Owner:

Kanab 600 LLC, a Utah limited liability company
2901 Bluegrass Blvd, #410
Lehi, UT 84043
Phone No. 435-632-2883

Primary Contact / Sponsor:

Greg Whitehead
2901 Bluegrass Blvd. #410
Lehi, UT 84043
Phone No. 435-632-2883
Email: greg@philo.ventures

With a copy to:

Snell & Wilmer LLP
Attn: Craig Jenson
15 West South Temple, Suite 1200
Salt Lake City, UT 84101
Phone No. 801-257-1881
Email: cjenson@swlaw.com

The above and undersigned Applicant represents 100% of the surface property owners within the proposed boundaries of the Preliminary Municipality (Utah Code § 10-2a-502(5)(a)).

II. Proposed Preliminary Municipal Boundaries

The Applicant requests that the initial boundaries of the proposed Preliminary Municipality include all of the real property depicted and described in Exhibit A-1 (Utah Code § 10-2a-502(5)(e)(i)).

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III. Description of the Preliminary Municipality

Pursuant to Utah Code § 10-2a-502(5)(d), the Applicant provides the following description of the Preliminary Municipality area. The Preliminary Municipality will be located approximately three miles outside of Kanab, Utah, and is comprised of approximately 596.591 acres. The Preliminary Municipality will include a varied mix of uses including open space and parks, a nightly rental resort, a hotel, civic buildings, commercial areas, and a mix of residential unit types, including affordable housing, apartments, condominiums, townhomes, and a wide range of single-family home lots from 0.2 to 5 acres, along with the necessary public and private infrastructure to facilitate the Preliminary Municipality's development. A portion of the Preliminary Municipality will also be used for municipal building space. A depiction of the planned development and phasing thereof is attached hereto as Exhibit A-2 and Exhibit A-3.

Phase 1 will include approximately 98 townhomes and approximately 40,000 square feet of commercial/hotel space spread over approximately 29.97 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 2. Phase 2 will include 69 vacation rental units within approximately 44.80 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 2. Phase 3 will include 78 single family homes and approximately 25,000 square feet of commercial space on approximately 58.05 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 2. Phase 4 will include 60 townhome units and approximately 30,000 square feet of commercial space on approximately 25.11 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 2. Phase 5 will include 168 multifamily apartment units within seven buildings on approximately 8.10 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 2. Phase 6 will include 55 single family homes on approximately 10.19 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 2. Phase 7 will include 48 townhome units and 39 for-rent residential units on approximately 31.20 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 2. Phase 8 will include 64 single family homes on approximately 10.84 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 2. Phase 9 will include 95 single family homes on approximately 21.33 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 2. Phase 10 will include 42 single family homes on approximately 64.61 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 3. Phase 11 will include 139 single family homes on approximately 32.69 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 3. Phase 12 will include 147 single family homes on approximately 34.62 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 3. Phase 13 will include 86 single family homes on approximately 84.11 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 3. Phase 14 will include 77 single family homes on approximately 94.85 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 3. Phase 15 will include a church/religious building parcel, community park, and 50 single family homes spread over approximately 44.64 acres as depicted and described on Exhibit A-2 and Exhibit A-3, page 2.

IV. Map of Preliminary Municipality

An accurate map and other supporting documents, prepared by a licensed surveyor are attached hereto as Exhibit A-1, Exhibit A-2, Exhibit A-3 and show:

- A depiction of the legal description of the boundaries of the Preliminary Municipality area and each phase of the proposed Preliminary Municipality area (Utah Code § 10-2a-502(5)(e)(i));

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- All development planned for the proposed Preliminary Municipality area (Utah Code § 10-2a-502(5)(e)(ii)); and
- That the first phase of the proposed Preliminary Municipality area is projected to have at least 100 residents when completed, as depicted on Exhibit A-2 and on the attached Exhibit B (Utah Code § 10-2a-502(5)(e)(iii)).

V. Applicant's Statements

The Applicant hereby states that:

(a) Those signing on behalf of the entity owner(s) are authorized to do so;

(b) The Applicant is the owner of all the real property included within the Preliminary Municipality (Utah Code § 10-2a-502(5)(a));

(c) This Feasibility Request is signed by 100% of the property owners of real property within the Preliminary Municipality (Utah Code § 10-2a-502(2)(d)(i));

(d) The land comprising the Preliminary Municipality is contiguous (Utah Code § 10-2a-502(2)(a));

(e) None of the land comprising the Preliminary Municipality is located within a county of the first or second class (Utah Code § 10-2a-502(2)(b));

(f) None of the land comprising the Preliminary Municipality is located within .25 miles of an existing municipality. The Preliminary Municipality is at least 1.25 miles away from the closest municipality, the City of Kanab, as depicted on the attached Exhibit C (Utah Code § 10-2a-502(2)(c));

(g) The area comprising the Preliminary Municipality is not owned by more than three persons and at least 50% of the area is undeveloped (Utah Code § 10-2a-502(2)(d));

(h) The Applicant intends to develop the Preliminary Municipality to the point that at least 100 individuals will reside in the area, the area will have an average population density of no less than seven individuals per square mile, and at least 10% of the housing within the Preliminary Municipality will be affordable housing, as defined by Utah Code § 10-2a-501(1) (Utah Code § 10-2a-502(2)(e));

(i) The area comprising the Preliminary Municipality does not include any land owned by the United States government (Utah Code § 10-2a-502(2)(f));

(j) The area comprising the Preliminary Municipality is located entirely within Kane County (Utah Code § 10-2a-502(2)(g));

(k) The area comprising the Preliminary Municipality is not included in a pending annexation area (Utah Code § 10-2a-502(3)(a));

(l) The area comprising the Preliminary Municipality is not the subject of a completed feasibility study or supplemental feasibility study (Utah Code § 10-2a-502(3)(b)); and

(m) The area comprising the Preliminary Municipality does not include all or part of an area that is the subject of a completed feasibility study or supplemental feasibility study whose results comply with Utah Code § 10-2a-507(1) (Utah Code § 10-2a-502(3)(c)).

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VI. Applicant's Consent

The Applicant, as the owner of 100% of the land comprising the Preliminary Municipality, hereby consents to the creation of a Preliminary Municipality (Utah Code §§ 10-2a-502(2)(d)(i) and 10-2a-502(5)(a).

VII. Feasibility Study Request

Pursuant to Utah Code § 10-2a-502(5)(f), the Applicant hereby requests that the Lieutenant Governor commission a study to determine the feasibility of incorporating the Preliminary Municipality. The Applicant stands ready and willing to provide any further information necessary to perform the feasibility study.

VIII. Electronic Means; Counterparts

This Feasibility Request may be circulated by electronic means and executed in several counterparts, including by electronic signature, all or any of which may be treated for all purposes as an original and shall constitute and be one and the same document.

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IN WITNESS WHEREOF, the Applicant has executed this Feasibility Request as of the date indicated above.

KANAB 600, LLC,
a Utah limited liability company

By: Philo Venture Partners, LLC (f/k/a Mountain Venture Partners, LLC), a Delaware limited liability company
Its: Manager

DocuSigned by:
[redacted]
Name: Greg Whitehead
Its: Manager

THE UNDERSIGNED, as Manager of Philo Venture Partners, LLC (f/k/a Mountain Venture Partners, LLC), a Delaware limited liability company, the Manager of Kanab 600, LLC, a Utah limited liability company, consents to be the primary sponsor contact for this Feasibility Request.

DocuSigned by:
[redacted]
Greg Whitehead, an individual

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841

EXHIBIT A-1

Legal Description and Boundary Map

Record Description

Parcel 1:
The West Half of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, Utah, Less and Excepting the North 40 feet;

Parcel 2:
The Northeast Quarter and the North Half of the Southeast Quarter and the North Half of the South Half of the Southeast Quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, Together With the following described parcel:

Beginning at the Center of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, and running thence West 160 rods, more or less, to the West Quarter Corner of said Section 6; thence South 15.67 rods; thence North 34°26' East 17.79 rods; thence East 149.94 rods; thence North 1 rod to the point of beginning.

As-Surveyed Description

A parcel of land, situate in Section 6, and in the West Half of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at the found 3" aluminum Talbot Land Surveyors monument, stamped RLS 165634, dated 1997, at the South Quarter Corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, and running:

thence North 88°00'26" West 2633.05 feet along the measured Section line, following, more or less, an existing fence line, to the found 3" aluminum Talbot Land Surveyors monument, stamped RLS 165634, dated 2007, at the Corner of Sections 5, 6, 7, and 8;

thence North 0°48'25" East 661.17 feet along the measured Section line, to the South-South 64th Corner of Sections 5 and 6;

thence North 89°09'03" West 2639.55 feet along the 64th Section line, to the Center-South-South 64th Corner of Section 6;

thence North 0°55'06" East 1966.27 feet along the measured Quarter Section line, to a found 5/8" rebar and cap, stamped Iron Rock PLS 5661917;

thence North 89°03'40" West 2438.83 feet, running parallel with and 16.50 feet perpendicularly distant southerly from the measured Quarter Section line, to another found rebar and Iron Rock cap;

thence South 34°55'44" West 291.93 feet, to another found rebar and Iron Rock cap, lying on the Section line;

thence North 0°30'59" East 258.55 feet along the Section line, to another found rebar and Iron Rock cap at the West Quarter Corner of Section 6;

thence South 89°03'40" East 2603.94 feet along the measured Quarter Section line, and the south line of the Crimson Estates Subdivision, Phases 1, 2, and 3, to the found 3" aluminum Alpha Engineering monument, stamped PLS 174919, with no date, at the Center Quarter Corner of Section 6;

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thence North 0°55'00" East 2594.43 feet along the measured Quarter Section line, and the east line of the Crimson Estates Subdivision, Phase 3, to a point located 40.00 feet south, along the Quarter Section line, from the found 5/8" rebar and Iron Rock cap at the North Quarter Corner of Section 6;

thence South 89°06'17" East 2631.89 feet, running parallel with and 40.00 feet perpendicularly distant southerly from the measured Section line, to a point on the Section line, located South 0°49'58" West 40.00 feet along the measured Section line, from a found Mag Nail and Washer, stamped PLS 5561917, at the Corner of Sections 5, 6, 31, and 32;

thence South 89°23'33" East 2630.47 feet, running parallel with and 40.00 feet perpendicularly distant southerly from the measured Section line, to a point on the measured Quarter Section line, located South 0°47'51" West 40.00 feet along the Quarter Section line from a found 5/8" rebar and Iron Rock cap at the North Quarter Corner of Section 5;

thence South 0°47'51" West 5299.89 feet along the measured Quarter Section line, to the Point of Beginning.

Parcel contains: 25,987,486 square feet, or 596.591 acres.

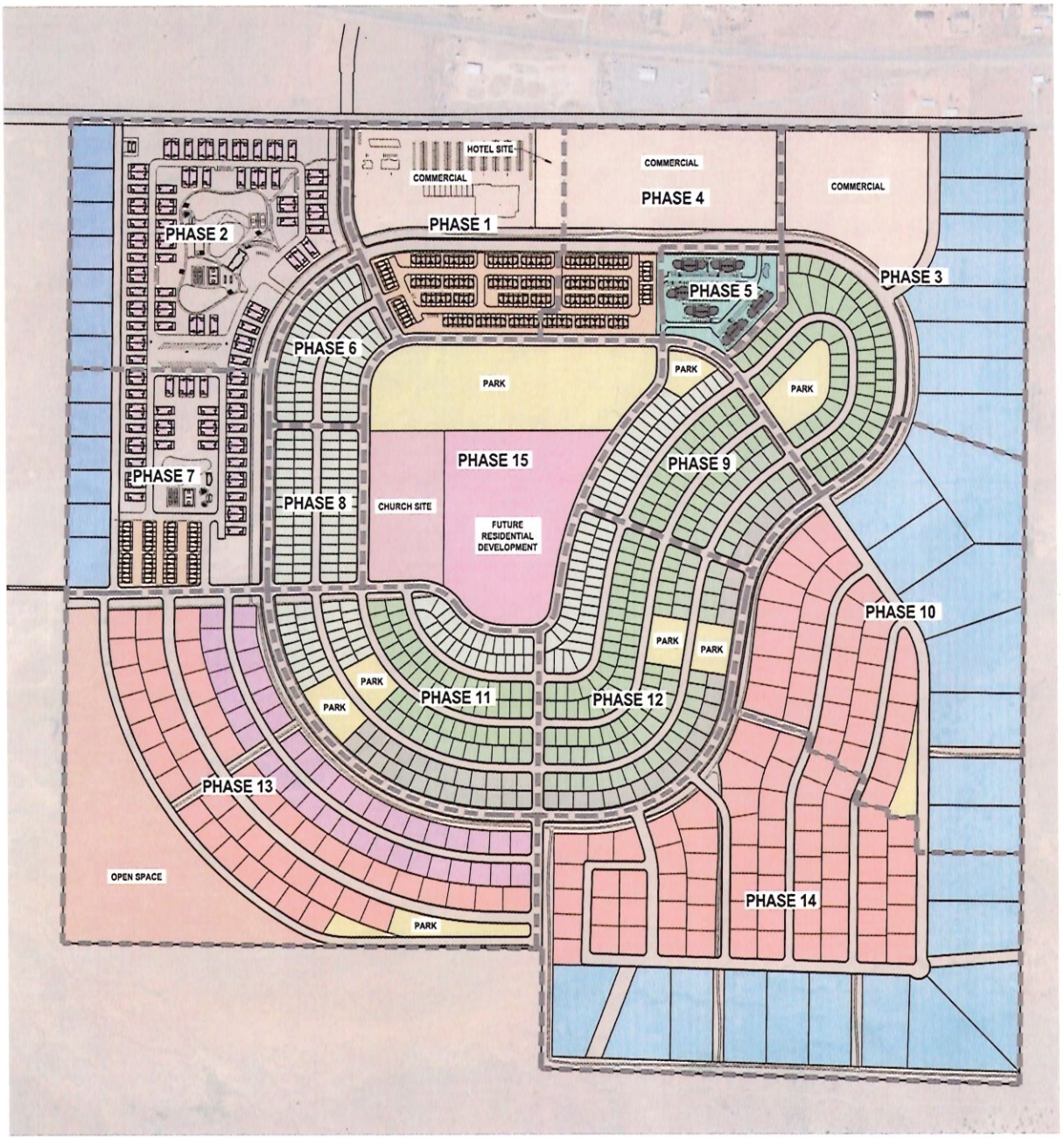
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EXHIBIT A-2

Site Plan with Phasing

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LAND USE KEY

- .11 ACRE LOTS (238 LOTS)
- .14 ACRE LOTS (214 LOTS)
- .16 ACRE LOTS (67 LOTS)
- .18 ACRE LOTS (50 LOTS)
- .33 ACRE LOTS (41 LOTS)
- .5 ACRE LOTS (144 LOTS)
- 1 ACRE LOTS (13 LOTS)
- TOWNHOMES (206 UNITS)
- VACATION UNITS (108 UNITS)
- APARTMENT (168 UNITS)
- EQUESTRIAN LOTS (27 LOTS)
- COMMERCIAL (41.33 ACRES)
- PARK (28.2 ACRES)
- CIVIC/RELIGIOUS (7.9 ACRES)
- OPEN SPACE (23.4 ACRES)
- FUTURE RESIDENTIAL DEVELOPMENT (16.6 ACRES)

SITE SUMMARY

Total Site Area	596.59 Acre
Total Units	1,276 Units
Gross Density	2.14 du/ac
Total Open Space	51.61 Acres
Open Space %	8.65
Residential Units	794
Multi-Family Units	374
Vacation Rentals	108
Total Units	1,276

PHASE SUMMARY

PHASE	UNITS / LOTS	APPROX. ACREAGE
1	(98) TOWNHOMES COMMERCIAL / HOTEL	29.97
2	(69) VACATION UNITS (7) 1.0 ACRE LOTS	44.80
3	(8) EQUESTRIAN LOTS (70) .14 ACRE LOTS COMMERCIAL SPACE	58.05
4	(60) TOWNHOMES COMMERCIAL SPACE	25.11
5	(7) APARTMENT BUILDINGS (168 UNITS)	8.10
6	(55) .11 ACRE LOTS	10.19
7	(48) TOWNHOMES (39) RENTAL UNITS (6)1.0 ACRE LOTS	31.20
8	(64) .11 ACRE LOTS	10.84
9	(33) .11 ACRE LOTS (39) .14 ACRE LOTS (17) .16 ACRE LOTS (6) .18 ACRE LOTS	21.33
10	(8) EQUESTRIAN LOTS (34) .5 ACRE LOTS	64.61
11	(55) .11 ACRE LOTS (47) .14 ACRE LOTS (12) .16 ACRE LOTS (25) .18 ACRE LOTS	32.69
12	(32) .11 ACRE LOTS (58) .14 ACRE LOTS (38) .16 ACRE LOTS (19) .18 ACRE LOTS	34.62
13	(41) .33 ACRE LOTS (45) .5 ACRE LOTS	84.11
14	(11) EQUESTRIAN LOTS (66) .5 ACRE LOTS	94.85
15	CHURCH SITE/ PARK (50) .25 ACRE LOTS	44.64

NORTH

HORIZONTAL GRAPHIC SCALE

300 0 150 300 600

(IN FEET)
HORZ: 1 inch = 300 ft.

ENSIGN
THE STANDARD IN ENGINEERING
RICHFIELD
225 N 100 E
Richfield, UT 84701
Phone: 435.896.2983
SANDY
Phone: 801.255.0529
LAYTON
Phone: 801.547.1100
TOOELE
Phone: 435.843.3590
CEDAR CITY
Phone: 435.865.1453
WWW.ENSIGNENG.COM

FOR:
CLIENT
CLIENTS ADDRESS
CLIENT CITY STATE, ZIP

CONTACT
CLIENT CONTACT
PHONE: 801.000.0000

WILLOW, UTAH PRELIMINARY MUNICIPAL SITE PLAN

EXHIBIT C

PRELIMINARY MUNICIPAL SITE PLAN WITH PHASING

PROJECT NUMBER: 11376D
PRINT DATE: 06/13/2024
PROJECT MANAGER: K. CHAPPELL
ENGINEER OF RECORD: D. PALMER

EXHIBIT A-2

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841

EXHIBIT A-3

Phasing Plan with Legal Descriptions

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841

4869-0362-3347

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841

4869-0362-3347

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841

Phase 1 Description

A parcel of land, situate in the Northwest quarter of Section 5 and the Northeast quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 1113.65 feet (along the measured section line) and South 40.00 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 89°06'17" East 1113.07 feet to the East line of said Section 6;
thence into said Section 5, South 89°23'33" East 84.07 feet;
thence South 0°47'18" West 706.62 feet;
thence North 89°23'33" West 29.52 feet;
thence South 0°36'27" West 320.50 feet
thence North 89°23'37" West 56.35 feet to the West line of said Section 5;
thence into said Section 6, North 89°23'37" West 39.85 feet;
thence South 0°36'27" West 162.50 feet;
thence North 89°23'33" West 669.42 feet;
thence around a 297.00 foot radius curve to the left, 96.41 feet having a delta angle of 18°35'55" (chord bears South 81°18'30" West 95.99 feet);
thence around a 1195.31 foot radius non-tangent curve to the right, 228.39 feet having a delta angle of 10°56'51" (chord bears North 27°42'11" West 228.04 feet);
thence North 22°12'28" West 428.12 feet;
thence around a 433.00 foot radius curve to the right, 175.16 feet having a delta angle of 23°10'38" (chord bears North 10°37'09" West 173.96 feet);
thence North 0°59'35" East 444.70 feet to the Point of Beginning.

Parcel contains: 1,305,507 square feet, or 29.970 acres more or less.

Phase 2 Description

A parcel of land, situate in the Northeast quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 1113.65 feet (along the measured section line) and South 40.00 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 0°59'35" West 444.70 feet
thence around a 433.00 foot radius non-tangent curve to the left, 175.16 feet having a delta angle of 23°10'38" (chord bears South 10°37'09" East 173.96 feet);
thence South 22°12'28" East 131.31 feet;
thence around a 820.00 foot radius non-tangent curve to the left, 877.46 feet having a delta angle of 61°18'39" (chord bears South 37°08'13" West 836.19 feet);
thence North 82°48'27" West 235.22 feet;
thence North 89°05'23" West 876.68 feet to the quarter section line;
thence North 0°55'00" East 1384.33 feet along the quarter section line;
thence South 89°06'17" East 1518.82 feet to the Point of Beginning.

Parcel contains: 1,951,701 square feet, or 44.805 acres more or less.

Phase 3 Description

A parcel of land, situate in the Northwest quarter of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°23'33" East 1275.85 feet (along the measured section line) and South 40.00 feet from the Northwest corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 89°23'33" East 1354.04 feet to the quarter section line;
thence South 0°47'51" West 1833.80 feet along the quarter section line;
thence North 71°27'22" West 749.25 feet;
thence around a 600.00 foot radius non-tangent curve to the right, 390.16 feet having a delta angle of 37°15'27" (chord bears South 37°10'22" West 383.32 feet);

thence South 55°48'05" West 221.37 feet;
thence North 34°11'55" West 515.00 feet;
thence North 34°16'12" West 250.21 feet;
thence around a 478.00 foot radius curve to the left, 149.02 feet having a delta angle of 17°51'45" (chord bears North 41°03'23" West 148.42 feet);
thence North 44°30'52" East 460.63 feet;
thence North 0°30'14" East 299.82 feet;
thence North 89°23'40" West 8.18 feet;
thence North 0°36'27" East 666.59 feet to the Point of Beginning.

Parcel contains: 2,529,223 square feet, or 58.063 acres more or less.

Phase 4 Description

A parcel of land, situate in the Northwest quarter of Section 5 and the Northeast quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°23'33" East 1275.85 feet (along the measured section line) and South 40.00 feet from the Northwest corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 0°36'27" West 666.59 feet;
thence North 89°23'40" West 681.14 feet;
thence South 0°36'27" West 523.00 feet;
thence North 89°23'33" West 599.97 feet to the West line of said Section 5;
thence into said Section 6, North 89°23'33" West 39.21 feet;
thence North 0°36'27" East 162.50 feet;
thence South 89°23'37" East 39.85 feet to the East line of said Section 6;
thence into said Section 5, South 89°23'37" East 56.35 feet;
thence North 0°36'27" East 320.50 feet;
thence South 89°23'33" East 29.52 feet;
thence North 0°47'18" East 706.62 feet;
thence South 89°23'33" East 1192.37 feet to the Point of Beginning.

Parcel contains: 1,093,974 square feet, or 25.114 acres more or less.

Phase 5 Description

A parcel of land, situate in the Northwest quarter of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°23'33" East 616.10 feet (along the measured section line) and South 1229.69 feet from the Northwest corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence North 89°23'33" West 34.00 feet;
thence North 0°36'27" East 523.00 feet;
thence South 89°23'40" East 689.33 feet;
thence South 0°30'14" West 299.82 feet;
thence South 44°30'52" West 460.63 feet;
thence around a 478.00 foot radius non-tangent curve to the left, 309.75 feet having a delta angle of 37°07'42" (chord bears North 68°33'07" West 304.36 feet);
thence North 88°58'36" West 51.99 feet to the Point of Beginning.

Parcel contains: 352,877 square feet, or 8.101 acres more or less.

Phase 6 Description

A parcel of land, situate in the Northeast quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 1552.79 feet (along the measured section line) and South 1724.34 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;

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thence North 0°55'00" East 194.25 feet;
thence around a 820.00 foot radius curve to the right, 957.10 feet having a delta angle of 66°52'32" (chord bears North 34°21'16" East 903.69 feet);
thence South 22°12'28" East 296.81 feet;
thence around a 1195.31 foot radius non-tangent curve to the left, 228.39 feet having a delta angle of 10°56'51" (chord bears South 27°42'11" East 228.04 feet);
thence around a 297.00 foot radius non-tangent curve to the left, 368.52 feet, having a delta angle of 71°05'32" (chord bears South 36°27'46" West 345.33 feet);
thence South 0°55'00" West 194.25 feet;
thence North 89°05'00" West 523.00 feet to the point of beginning.

Parcel contains: 444,166 square feet, or 10.197 acres more or less.

Phase 7 Description

A parcel of land, situate in the East half of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 1552.79 feet (along the measured section line) and South 1724.34 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 0°55'00" West 866.25 feet;
thence around a 1280.00 foot radius curve to the left, 46.14 feet having a delta angle of 2°03'55" (chord bears South 0°06'57" East 46.14 feet);
thence South 88°51'05" West 784.59 feet;
thence around a 4800.00 foot radius curve to the right, 174.89 feet having a delta angle of 2°05'15" (chord bears South 89°53'43" West 174.88 feet);
thence North 89°03'40" West 148.53 feet to the quarter section line;
thence along the quarter section line, North 0°55'06" East 33.00 feet to the center quarter corner of said Section 6;
thence continuing along the quarter section line, North 0°55'00" East 1210.10 feet;
thence South 89°05'23" East 876.68 feet;
thence South 82°48'27" East 235.22 feet;
thence around a 820.00 foot radius non-tangent curve to the left, 79.64 feet having a delta angle of 5°33'52" (chord bears South 3°41'57" West 79.61 feet)
thence South 0°55'00" West 194.25 feet to the point of beginning.

Parcel contains: 1,359,307 square feet, or 31.205 acres more or less.

Phase 8 Description

A parcel of land, situate in the East half of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 1552.79 feet (along the measured section line) and South 1724.34 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 89°05'00" East 523.00 feet;
thence South 0°55'00" West 893.55 feet;
thence South 88°51'05" West 522.51 feet
thence around a 1280.00 foot radius non-tangent curve to the right, 46.14 feet having a delta angle of 2°03'55" (chord bears North 0°06'57" West 46.14 feet);
thence North 0°05'00" East 866.25 feet to the point of beginning.

Parcel contains: 472,248 square feet, or 10.841 acres more or less.

Phase 9 Description

A parcel of land, situate in the Northwest quarter of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°23'33" East 616.10 feet (along the measured section line) and South 1229.69

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feet from the Northwest corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 88°58'36" East 51.99 feet;
thence around a 478.00 foot radius non-tangent curve to the right, 458.77 feet having a delta angle of 54°59'27" (chord bears South 59°37'14" East 441.36 feet);
thence South 34°16'12" East 250.21 feet;
thence South 34°11'55" East 515.00 feet;
thence South 55°48'05" West 93.59 feet;
thence around a 800.00 foot radius curve to the left, 482.58 feet having a delta angle of 34°33'44" (chord bears South 38°31'14" West 475.29 feet);
thence North 68°45'38" West 1023.00 feet;
thence around an 1823.00 foot radius non-tangent curve to the right, 759.99 feet having a delta angle of 23°53'10" (chord bears North 33°10'57" East 754.50 feet);
thence around a 167.00 foot radius reverse curve to the left, 129.76 feet having a delta angle of 44°31'04" (chord bears North 22°52'00" East 126.52 feet);
thence North 0°36'27" East 162.70 feet to the point of beginning.

Parcel contains: 928,999 square feet, or 21.327 acres more or less.

Phase 10 Description

A parcel of land, situate in the West half of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°23'33" East 959.28 feet (along the measured section line) and South 3271.35 feet from the Northwest corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence around a 800.00 foot radius non-tangent curve to the left, 80.62 feet having a delta angle of 5°46'26" (chord bears North 12°09'54" East 80.59 feet);
thence North 9°16'40" East 531.31 feet;
thence around a 800.00 foot radius curve to the right, 649.59 feet having a delta angle of 46°31'25" (chord bears North 32°32'23" East 631.89 feet);
thence North 55°48'05" East 314.96 feet;
thence around a 600.00 foot radius curve to the left, 390.16 feet having a delta angle of 37°15'27" (chord bears North 37°10'22" East 383.32 feet);
thence South 71°27'22 East 749.25 feet to the quarter section line;
thence along the quarter section line, South 0°47'51" West 2188.17 feet;
thence North 89°12'09" West 578.00 feet;
thence North 0°47'51" East 195.67 feet;
thence North 89°12'09" West 161.00 feet;
thence North 0°47'51" East 21.45 feet;
thence around a 100.00 foot radius curve to the right, 22.23 feet having a delta angle of 12°44'14" (chord bears North 7°09'58" East 22.18 feet);
thence North 78°28'04" West 189.50 feet;
thence around a 130.00 foot radius non-tangent curve to the right, 31.25 feet having a delta angle of 13°46'19" (chord bears North 18°25'06" East 31.17 feet);
thence North 23°06'03" East 125.73 feet;
thence North 69°06'10" West 175.00 feet;
thence North 20°15'11" East 32.83 feet;
thence North 70°23'29" West 175.00 feet;
thence around a 1285.00 foot radius non-tangent curve to the left, 84.00 feet having a delta angle of 3°44'44" (chord bears North 17°44'09" East 83.99 feet);
thence North 72°47'57" West 485.21 feet to the point of beginning.

Parcel contains: 2,814,522 square feet, or 64.613 acres more or less.

Phase 11 Description

A parcel of land, situate in the East half of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841

Beginning at a point located North 89°06'17" West 1566.56 feet (along the measured section line) and South 2636.84 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence North 88°51'05" East 828.91 feet;
thence around a 251.53 foot radius non-tangent curve to the right, 268.86 feet having a delta angle of 61°14'31" (chord bears South 60°37'22" East 256.24 feet);
thence around a 309.92 foot radius reverse non-tangent curve to the left, 262.90 feet having a delta angle of 48°36'11" (chord bears South 61°22'09" East 255.09 feet);
thence South 89°09'03" East 167.48 feet;
thence around a 142.03 foot radius non-tangent curve to the left, 51.23 feet having a delta angle of 20°40'05" (chord bears North 79°44'06" East 50.96 feet);
thence South 0°50'57" West 1032.82 feet;
thence North 89°09'03" West 217.48 feet;
thence around a 1280.00 foot radius curve to the right, 1965.99 feet having a delta angle of 88°00'09" (chord bears North 45°08'59" West 1778.36 feet) to the point of beginning.

Parcel contains: 1,423,894 square feet, or 32.688 acres more or less.

Phase 12 Description

A parcel of land, situate in the West half of Section 5 and the Southeast quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°23'33" East 959.28 feet (along the measured section line) and South 3271.35 feet from the Northwest corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence around a 800.00 foot radius non-tangent curve to the right, 1058.33 feet having a delta angle of 75°47'50" (chord bears South 52°57'02" West 982.83 feet);
thence North 89°09'03" West 262.99 feet;
thence North 0°50'57" East 1032.82 feet;
thence around a 142.03 foot radius non-tangent curve to the left, 149.05 feet having a delta angle of 60°07'38" (chord bears North 39°20'15" East 142.30 feet);
thence North 9°16'40" East 216.39 feet;
thence around a 1823.00 foot radius curve to the right, 380.58 feet having a delta angle of 11°57'41" (chord bears North 15°15'31" East 379.89 feet);
thence South 68°45'38" East 1023.00 feet;
thence around a 800.00 foot radius non-tangent curve to the left, 167.01 feet having a delta angle of 11°57'41" (chord bears South 15°15"31" West 166.71 feet);
thence South 9°16'40" West 531.31 feet;
thence around a 800.00 foot radius curve to the right, 80.62 feet having a delta angle of 5°46'26" (chord bears North 12°09'54" East 80.59 feet) to the point of beginning.

Parcel contains: 1,508,220 square feet, or 34.624 acres more or less.

Phase 13 Description

A parcel of land, situate in the Southwest quarter of Section 5 and the Southeast quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 1566.56 feet (along the measured section line) and South 2636.84 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence around a 1280.00 foot radius non-tangent curve to the left,1965.99 feet having a delta angle of 88°00'09" (chord bears South 45°08'59" East 1778.36 feet);
thence South 89°09'03" East 250.48 feet to the East line of said Section 6;
thence along the East line of said Section 6, South 0°50'57" West 744.42 feet;
thence North 89°09'03" West 2639.55 feet to the quarter section line;
thence along the quarter section line, North 0°55'06" East 1949.77 feet;
thence South 89°03'40" East 148.53 feet;
thence around a 4800.00 foot radius curve to the left, 174.89 feet having a delta angle of 2°05'15" (chord bears North

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89°53'43" East 174.88 feet);
thence North 88°51'05" East 784.59 feet to the point of beginning.

Parcel contains: 3,663,952 square feet, or 84.113 acres more or less.

Phase 14 Description

A parcel of land, situate in the Southwest quarter of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at the South quarter corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence along the south line of said Section 5, North 88°00'26" West 2633.05 feet to the Southwest corner of said Section 5;
thence along the West line of said Section 5, North 0°48'25" East 661.17 feet;
thence North 0°50'57" East 744.42 feet;
thence South 89°09'03" East 229.99 feet;
thence around a 800.00 foot radius curve to the left, 1058.33 feet having a delta angle of 75°47'50" (chord bears North 52°57'02" East 982.83 feet);
thence South 72°47'57" East 485.21 feet
thence around a 1285.00 foot radius non-tangent curve to the right, 84.00 feet having a delta angle of 3°44'44" (chord bears South 17°44'09" West 83.99 feet);
thence South 70°23'29" East 175.00 feet;
thence South 20°15'11" West 32.83 feet;
thence South 69°06'10" East 175.00 feet;
thence South 23°06'03" West 125.73 feet;
thence around a 130.00 foot radius non-tangent curve to the left, 31.25 feet having a delta angle of 13°46'19" (chord bears South 18°25'06" West 31.17 feet);
thence South 78°28'04" East 189.50 feet;
thence around a 100.00 foot radius non-tangent curve to the left, 22.23 feet having a delta angle of 12°44'14" (chord bears South 7°09'58" West 22.18 feet)
thence South 0°47'51" West 21.45 feet;
thence South 89°12'09" East 161.00 feet;
thence South 0°47'51" West 195.67 feet;
thence South 89°12'09" East 578.00 feet to the quarter section line;
thence along the quarter section line, South 0°47'51" West 1277.92 feet to the point of beginning.

Parcel contains: 4,131,586 square feet, or 94.848 acres more or less.

Phase 15 Description

A parcel of land, situate in the West half of Section 5, and the East half of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°23'33" East 616.10 feet (along the measured section line) and South 1229.69 feet from the Northwest corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 0°36'27" West 162.70 feet;
thence around a 167.00 foot radius curve to the right, 129.76 feet having a delta angle of 44°31'04" (chord bears South 22°52'00" West 126.52 feet);
thence around a 1823.00 foot radius reverse non-tangent curve to the left, 1140.58 feet having a delta angle of 35°50'51" (chord bears South 27°12'06" West 1122.06 feet);
thence South 9°16'40" West 216.39 feet;
thence around a 142.03 foot radius non-tangent curve to the right, 200.28 feet having a delta angle of 80°47'43" (chord bears South 49°40'17" West 184.09 feet);
thence North 89°09'03" West 167.48 feet;
thence around a 309.92 foot radius non-tangent curve to the right, 262.90 feet having a delta angle of 48°36'11" (chord bears North 61°22'09" West 255.09 feet);
thence around a 251.53 foot radius reverse non-tangent curve to the left, 268.86 feet having a delta angle of 61°14'31" (chord bears North 60°37'22" West 256.24 feet);

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thence South 88°51'05" West 306.41 feet;
thence North 0°55'00" East 1087.81 feet;
thence around a 297.00 foot radius curve to the right, 464.92 feet having a delta angle of 89°41'27" (chord bears North 45°45'44" East 418.89 feet);
thence South 89°23'33" East 1342.59 feet to the point of beginning.

Parcel contains: 1,944,742 square feet, or 44.645 acres more or less.

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-

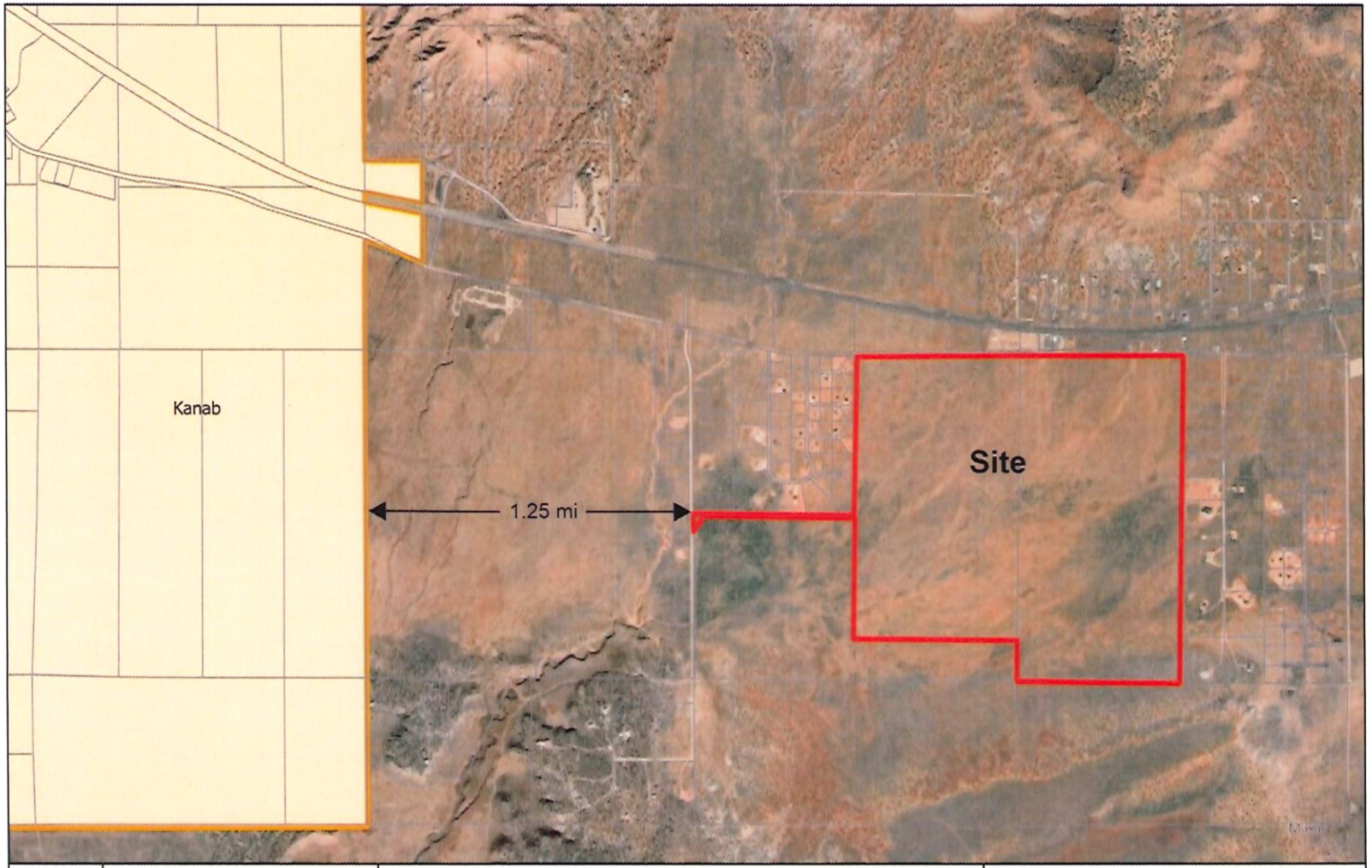
PHASE	UNITS / LOTS	APPROX. ACREAGE
1	(98) TOWNHOMES COMMERCIAL / HOTEL	29.97
2	(69) VACATION UNITS (7) 1.0 ACRE LOTS	44.80
3	(8) EQUESTRIAN LOTS (70) .14 ACRE LOTS COMMERCIAL SPACE	58.05
4	(60) TOWNHOMES COMMERCIAL SPACE	25.11
5	(7) APARTMENT BUILDINGS (168 UNITS)	8.10
6	(55) .11 ACRE LOTS	10.19
7	(48) TOWNHOMES (39) RENTAL UNITS (6)1.0 ACRE LOTS	31.20
8	(64) .11 ACRE LOTS	10.84
9	(33) .11 ACRE LOTS (39) .14 ACRE LOTS (17) .16 ACRE LOTS (6) .18 ACRE LOTS	21.33
10	(8) EQUESTRIAN LOTS (34) .5 ACRE LOTS	64.61
11	(55) .11 ACRE LOTS (47) .14 ACRE LOTS (12) .16 ACRE LOTS (25) .18 ACRE LOTS	32.69
12	(32) .11 ACRE LOTS (58) .14 ACRE LOTS (38) .16 ACRE LOTS (19) .18 ACRE LOTS	34.62
13	(41) .33 ACRE LOTS (45) .5 ACRE LOTS	84.11
14	(11) EQUESTRIAN LOTS (66) .5 ACRE LOTS	94.85
15	CHURCH SITE/ PARK (50) .25 ACRE LOTS	44.64

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841

EXHIBIT C

Municipality Proximity Map

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841



N

Snell & Wilmer
15 S Temple, Suite 1200, Salt Lake City, UT 84101

Willow Utah Proximity Map

Approx. 596.591 Acres

0 0.25 0.5 1 Miles

12/2024

Docusign Envelope ID: CA82E4EE-549E-4C77-8C36-9E7AB5175841

Exhibit B

EXHIBIT A-1

Legal Description and Boundary Map

Record Description

Parcel 1:
The West Half of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, Utah, Less and Excepting the North 40 feet;

Parcel 2:
The Northeast Quarter and the North Half of the Southeast Quarter and the North Half of the South Half of the Southeast Quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, Together With the following described parcel:

Beginning at the Center of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, and running thence West 160 rods, more or less, to the West Quarter Corner of said Section 6; thence South 15.67 rods; thence North 34°26' East 17.79 rods; thence East 149.94 rods; thence North 1 rod to the point of beginning.

As-Surveyed Description

A parcel of land, situate in Section 6, and in the West Half of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at the found 3" aluminum Talbot Land Surveyors monument, stamped RLS 165634, dated 1997, at the South Quarter Corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, and running:

thence North 88°00'26" West 2633.05 feet along the measured Section line, following, more or less, an existing fence line, to the found 3" aluminum Talbot Land Surveyors monument, stamped RLS 165634, dated 2007, at the Corner of Sections 5, 6, 7, and 8;

thence North 0°48'25" East 661.17 feet along the measured Section line, to the South-South 64th Corner of Sections 5 and 6;

thence North 89°09'03" West 2639.55 feet along the 64th Section line, to the Center-South-South 64th Corner of Section 6;

thence North 0°55'06" East 1966.27 feet along the measured Quarter Section line, to a found 5/8" rebar and cap, stamped Iron Rock PLS 5661917;

thence North 89°03'40" West 2438.83 feet, running parallel with and 16.50 feet perpendicularly distant southerly from the measured Quarter Section line, to another found rebar and Iron Rock cap;

thence South 34°55'44" West 291.93 feet, to another found rebar and Iron Rock cap, lying on the Section line;

thence North 0°30'59" East 258.55 feet along the Section line, to another found rebar and Iron Rock cap at the West Quarter Corner of Section 6;

thence South 89°03'40" East 2603.94 feet along the measured Quarter Section line, and the south line of the Crimson Estates Subdivision, Phases 1, 2, and 3, to the found 3" aluminum Alpha Engineering monument, stamped PLS 174919, with no date, at the Center Quarter Corner of Section 6;

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thence North 0°55'00" East 2594.43 feet along the measured Quarter Section line, and the east line of the Crimson Estates Subdivision, Phase 3, to a point located 40.00 feet south, along the Quarter Section line, from the found 5/8" rebar and Iron Rock cap at the North Quarter Corner of Section 6;

thence South 89°06'17" East 2631.89 feet, running parallel with and 40.00 feet perpendicularly distant southerly from the measured Section line, to a point on the Section line, located South 0°49'58" West 40.00 feet along the measured Section line, from a found Mag Nail and Washer, stamped PLS 5561917, at the Corner of Sections 5, 6, 31, and 32;

thence South 89°23'33" East 2630.47 feet, running parallel with and 40.00 feet perpendicularly distant southerly from the measured Section line, to a point on the measured Quarter Section line, located South 0°47'51" West 40.00 feet along the Quarter Section line from a found 5/8" rebar and Iron Rock cap at the North Quarter Corner of Section 5;

thence South 0°47'51" West 5299.89 feet along the measured Quarter Section line, to the Point of Beginning.

Parcel contains: 25,987,486 square feet, or 596.591 acres.

Exhibit C

LRB PUBLIC FINANCE ADVISORS

LEWIS | ROBERTSON | BURNINGHAM



KANE COUNTY, UTAH

PRELIMINARY FEASIBILITY STUDY FOR THE PROPOSED INCORPORATION OF WILLOW

NOVEMBER 2025

PREPARED BY:

LRB PUBLIC FINANCE ADVISORS
FORMERLY LEWIS YOUNG ROBERTSON & BURNINGHAM INC.

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DEFINITIONS

AAGR:	Average Annual Growth Rate
ACS:	American Community Survey
CIP:	Capital Improvement Plan
CY:	Calendar Year
FY:	Fiscal Year
GF:	General Fund
HU:	Housing Unit
LOS:	Level of Service
KCHRSSD:	Kane County Human Resources Special Service District
KCWCD:	Kane County Water Conservancy District
MSF:	Municipal Services Fund
OLG:	Office of the Lieutenant Governor
PPH:	Persons per Household
SF:	Square Foot
UPC:	Utah Population Committee
VCSSD:	Vermillion Cliffs Special Service District
WKCSSD:	Western Kane County Special Service District #1

SECTION 1: EXECUTIVE SUMMARY

LRB Public Finance Advisors (LRB) was retained by the Office of the Lieutenant Governor (OLG) to complete a preliminary feasibility study related to incorporation of an unincorporated area within Kane County (the County) as outlined in Utah Code §10-2a-504. The purpose of the Executive Summary is to fulfill the requirements established in §10-2a-504(2)(c)(iii) which requires the feasibility consultant to submit a completed feasibility study, including a one-page summary of the results. The purpose of this study is to compare the fiscal impact to the residents of Willow (Town or Study Area) if the County continues to provide services through the General Fund (GF) or if a newly incorporated Town provides services at a similar quality and level of service (LOS) that are provided to the area surrounding it. Assuming the Town incorporates, the results show the **five-year average revenue margin is at 12.4 percent, which allows the incorporation process to proceed** pursuant to §10-2a-504(4).

TABLE 1.1: FISCAL IMPACT TO STUDY AREA SUMMARY

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	AVERAGE
Total Revenue	$370,563	$512,903	$790,671	$997,032	$1,245,992	$783,432
Total Expense	$343,456	$429,532	$618,052	$854,073	$1,184,646	$685,952
NET REVENUE (EXPENSE)	**$27,107**	**$83,371**	**$172,619**	**$142,959**	**$61,346**	**$97,480**
					Revenue Margin	**12.4%**

Table 1.2 provides a summary of the tax impact to a median home ($475,000) in the Study Area if incorporation occurs. The amounts shown represent the new tax needed to balance the Town's budget. Based on an estimated tax rate that is proportionate to municipal service levels provided in other Counties, an additional Willow rate above the County's calculated proportionate rate is not necessary to provide sufficient funding for the Study Area.

TABLE 1.2: TAX IMPACT TO STUDY AREA SUMMARY

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
PROPORTIONATE MSF COUNTY RATE	**0.001083**	**0.001083**	**0.001083**	**0.001083**	**0.001083**
Additional Levy to Balance Budget	0.000000	0.000000	0.000000	0.000000	0.000000
TOTAL TOWN RATE (COUNTY & TOWN LEVY)	**0.001083**	**0.001083**	**0.001083**	**0.001083**	**0.001083**
NET IMPACT ON MEDIAN HOME ($475K)	**$0**	**$0**	**$0**	**$0**	**$0**

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

- A **revenue loss** for municipal services (modeled as the projected revenue for the Town) and
- A **revenue gain** through both the Sheriff's Department and elections

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

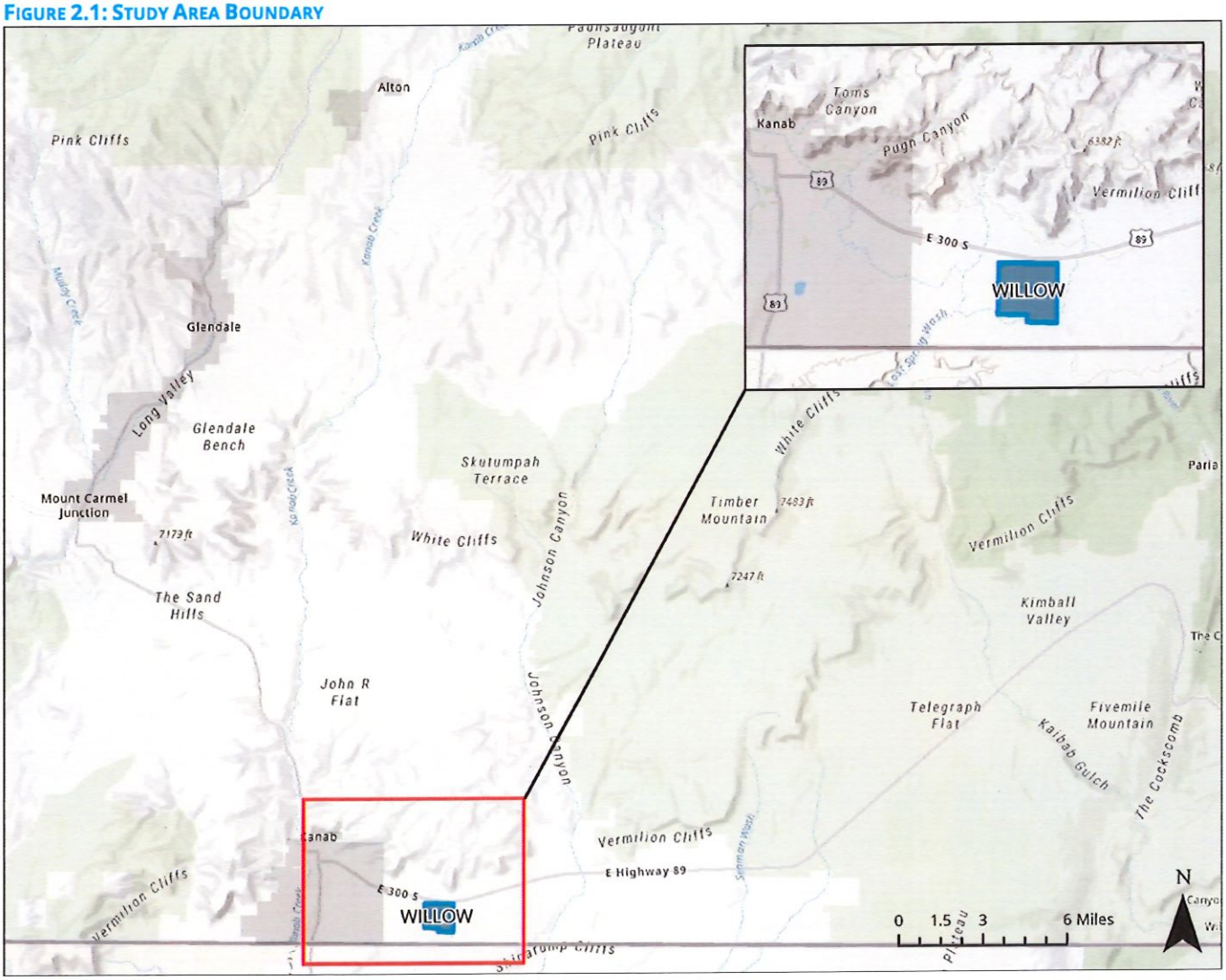
SECTION 2: POPULATION & POPULATION DENSITY

Utah Code §10-2a-504(3) requires the preliminary feasibility study to include

> *an analysis of the likely population and population density within the proposed preliminary municipality area when all phases of the map or plat for the proposed preliminary municipality area are completed; and the population and population density of the area surrounding the proposed preliminary municipality area on the day on which the feasibility request was submitted.*

The preliminary incorporation boundary for the Study Area is illustrated in **Figure 2.1** and includes unincorporated areas of Kane County herein referred to as Willow.

FIGURE 2.1: STUDY AREA BOUNDARY



POPULATION

There was no population in the proposed Study Area at the time the feasibility request was submitted. The total estimated population of Willow upon phase completion is calculated at 2,997 persons as shown in **Table 2.1**. This was determined by the Utah Population Committee (UPC). The UPC's determination is provided in **Appendix B** of this report. The UPC assumes that permits with one to 11 units are owner-occupied while 12 or more units are renter-occupied. The UPC's methodology then assumes 99% occupancy for owner-occupied units and 97% occupancy for renter-occupied units. The remaining units are considered vacant. The projected occupied units are then multiplied by Kane County's persons per occupied housing unit (HU) of 2.41[1]. **Section 2** of this report provides further details on population projections for the proposed Study Area, including an adjustment for primary and secondary homes.

TABLE 2.1: POPULATION ESTIMATE UPON PHASE COMPLETION

PHASE	TOTAL POPULATION
Phase 1	234
Phase 2	251
Phase 3	437
Phase 4	580
Phase 5	974
Phase 6	1,105
Phase 7	1,325
Phase 8	1,478
Phase 9	1,705
Phase 10	1,805
Phase 11	2,137
Phase 12	2,489
Phase 13	2,694
Phase 14	2,878
Phase 15	2,997

Source: UPC

The amended feasibility request was received by the OLG on March 3, 2025. The proposed preliminary municipality area is entirely within Census Tract 1302. To determine this tract's 2025 population, the average annual growth rate (AAGR) based on historic redistricting Census data from 2010 and 2020 was calculated at 0.9 percent. The AAGR was then applied to the most recently available American Community Survey (ACS) Census data (2023),[2] resulting in a 2025 population estimate for Census Tract 1302 of 5,458.

POPULATION DENSITY

The land area of the preliminary incorporation boundary for the Study Area is 0.93 square miles. Based on the land area, the UPC determined that the likely population density within the proposed preliminary municipality area when all phases of the plan are completed is 3,225 persons per square mile (see **Appendix B**).

The land area of Census Tract 1302 is 262.2 square miles, resulting in a population density of 20.82 persons per square mile in the surrounding area.

[1] Source: UPC
[2] See U.S. Census Bureau, American Community Survey 5-Year Estimates, Table DP05

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

Utah Code §10-2a-504(3) requires the preliminary feasibility study to include

> *an analysis of the following, determined as if, at the time of the analysis, the proposed preliminary municipality area is incorporated as a town with a population of 100 people; and, the initial and projected five-year demographics and tax base within the boundaries of the proposed preliminary municipality area and the surrounding area, including household size and income, commercial and industrial development, and public facilities.*

DEMOGRAPHICS

POPULATION PROJECTIONS

Table 3.1 displays the projected population in the Study Area within the five-year horizon using the UPC's methodology described in **Section 2** and the development proforma provided by the Sponsor (see **Appendix C**). For the purpose of this analysis, renter-occupied assumptions are applied to vacation rentals.

TABLE 3.1: PROJECTED FIVE-YEAR WILLOW POPULATION – UPC METHODOLOGY AND PROFORMA

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Owner-Occupied Units	92	46	46	46	46
Renter-Occupied Units	-	-	-	-	-
Vacation Rentals	25	25	25	33	-
TOTAL NEW RESIDENTIAL UNITS	**117**	**71**	**71**	**79**	**46**
Calculated Population Growth	278	168	168	187	110
CUMULATIVE POPULATION	**278**	**446**	**614**	**801**	**911**

Source: Development Proforma (Appendix C)

The proposed population will consist of both primary and secondary homes. According to the development proforma, approximately 47 percent of owner-occupied units, 100 percent of renter-occupied units, and no vacation homes will be primary homes. The table below illustrates the proposed residential development through the five-year horizon, accounting only for primary homes. In year five, the calculated population is estimated at 330.

TABLE 3.2: PROJECTED FIVE-YEAR WILLOW POPULATION - ADJUSTED FOR PRIMARY RESIDENCY ONLY

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Owner-Occupied Units	46	23	23	23	23
Renter-Occupied Units	-	-	-	-	-
Vacation Rentals	-	-	-	-	-
TOTAL NEW PRIMARY RESIDENTIAL UNITS	**46**	**23**	**23**	**23**	**23**
Calculated Population Growth	110	55	55	55	55
CUMULATIVE POPULATION	**110**	**165**	**220**	**275**	**330**

For purposes of calculating the surrounding area's initial and five-year projected population, the AAGR based on historic redistricting Census data from 2010 and 2020 was used. A reduced AAGR of one percent for unincorporated Kane County was utilized to account for the proposed growth that will occur in Willow. The AAGR was then applied to the most recent Census data (2024) and forward. The projected County population

includes the combined populations of Alton, Big Water, Glendale, Kanab, Orderville, unincorporated Kane County, and Willow. The initial and five-year demographic projections are illustrated in **Table 3.3**.

TABLE 3.3: KANE COUNTY INITIAL AND PROJECTED FIVE-YEAR POPULATION

	2025	2026	2027	2028	2029	2030	AAGR
Kane County	8,103	8,262	8,366	8,472	8,577	8,684	1.4%[1]
Alton	116	116	116	116	116	115	-0.1%
Big Water	532	529	526	523	520	517	-0.6%
Glendale	326	320	314	307	301	295	-2.0%
Kanab	5,335	5,379	5,424	5,469	5,514	5,560	0.8%
Orderville	591	593	595	597	600	602	0.4%
Unincorporated Kane County	1,203	1,215	1,227	1,239	1,252	1,264	1.0%[2]
Willow	**NA**	**110**	**165**	**220**	**275**	**330**	**NA**

[1] Calculated AAGR is higher than the 2010 – 2020 growth rate of 0.7 percent due to the inclusion of growth from Willow.
[2] A reduced AAGR of one percent for unincorporated Kane County was utilized to account for the proposed growth that will occur in Willow.
Sources: U.S. Census Bureau, 2010 and 2020 Census Redistricting Data (PL 94-171)
U.S. Census Bureau, City and Town Population Totals: 2020-2024
Development Proforma

HOUSEHOLD SIZE

Utilizing the information in **Table 3.2** and the development proforma, the five-year projection of households can be found for Willow. The proposed Study Area anticipates 138 primary households by year five.

TABLE 3.4: PROJECTED FIVE-YEAR WILLOW HOUSEHOLDS - ADJUSTED FOR RESIDENCY

	2026	2027	2028	2029	2030
Projected New Homes (See Table 3.2)	46	23	23	23	23
Projected Population (See Table 3.2)	110	165	220	275	330
Households	46	69	92	115	138
Persons per Household	2.39	2.39	2.39	2.39	2.39

Source: Development Proforma (Appendix C)

The number of households for the surrounding area was estimated starting with 2024 occupied HUs as the base units. The AAGR—calculated using historic redistricting Census data—was then applied to the base units to estimate current and projected units and the persons per household (PPH) for this analysis. The projected county population includes the combined populations of Alton, Big Water, Glendale, Kanab, Orderville, unincorporated Kane County, and Willow.

TABLE 3.5: INITIAL AND PROJECTED FIVE-YEAR CALCULATED PERSONS PER HOUSEHOLD – WILLOW AND SURROUNDING AREA

	2025		2026		2027		2028		2029		2030		HU
	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH	AAGR
Kane County	3,171	2.56	3,204	2.58	3,226	2.59	3,249	2.61	3,272	2.62	3,294	2.64	0.8%[1]
Alton	42	2.75	43	2.71	43	2.68	44	2.65	44	2.61	45	2.58	1.2%
Big Water	154	3.46	154	3.43	155	3.40	155	3.37	156	3.34	156	3.31	0.3%
Glendale	113	2.90	110	2.90	108	2.89	106	2.89	104	2.89	102	2.88	-1.9%
Kanab	1,205	4.43	1,217	4.42	1,229	4.41	1,241	4.41	1,254	4.40	1,267	4.39	1.0%
Orderville	162	3.64	162	3.66	162	3.67	162	3.68	162	3.70	162	3.71	0.0%
Unincorporated County	1,495	0.80	1,495	0.81	1,494	0.82	1,494	0.83	1,493	0.84	1,493	0.85	0.0%
Willow	**NA**	**NA**	**46**	**2.39**	**69**	**2.39**	**92**	**2.39**	**115**	**2.39**	**138**	**2.39**	**NA**

[1] Calculated AAGR is higher than the 2010 – 2020 growth rate of 0.3 percent due to the inclusion of growth from Willow.

	2025		2026		2027		2028		2029		2030		HU
	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH	AAGR

Note: PPH figures are calculated based on total population and **occupied** housing units and thus differ from Census-reported average household sizes, which are based on total household population.
Sources: U.S. Census Bureau, 2010 and 2020 Census Redistricting Data (PL 94-171)
U.S. Census Bureau, American Community Survey 5-Year Estimates (DP05)
Ivory-Boyer Construction Report and Database

INCOME

Projected income was estimated starting with the most recent ACS data (2023) as the base units. The AAGR was calculated using ACS data from 2010 and 2020. To determine the Study Area's median household income, LRB utilized Census tract-level data. Census Tract 1302's median household income is estimated at $76,813 as of 2023.

TABLE 3.6: INITIAL AND PROJECTED FIVE-YEAR MEDIAN INCOME – WILLOW AND SURROUNDING AREA

	2025	2026	2027	2028	2029	2030	AAGR
Kane County	$76,945	$77,936	$78,940	$79,957	$80,987	$82,031	1.3%
Alton	$47,144	$46,422	$45,712	$45,013	$44,325	$43,647	-1.5%
Big Water	$48,719	$50,343	$52,022	$53,757	$55,549	$57,402	3.3%
Glendale	$64,603	$65,390	$66,187	$66,994	$67,811	$68,637	1.2%
Kanab	$83,948	$85,973	$88,046	$90,170	$92,345	$94,572	2.4%
Orderville	$105,941	$113,719	$122,068	$131,030	$140,651	$150,977	7.3%
Willow	**$78,575**	**$79,472**	**$80,378**	**$81,295**	**$82,223**	**$83,160**	**1.1%**

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

TAX BASE

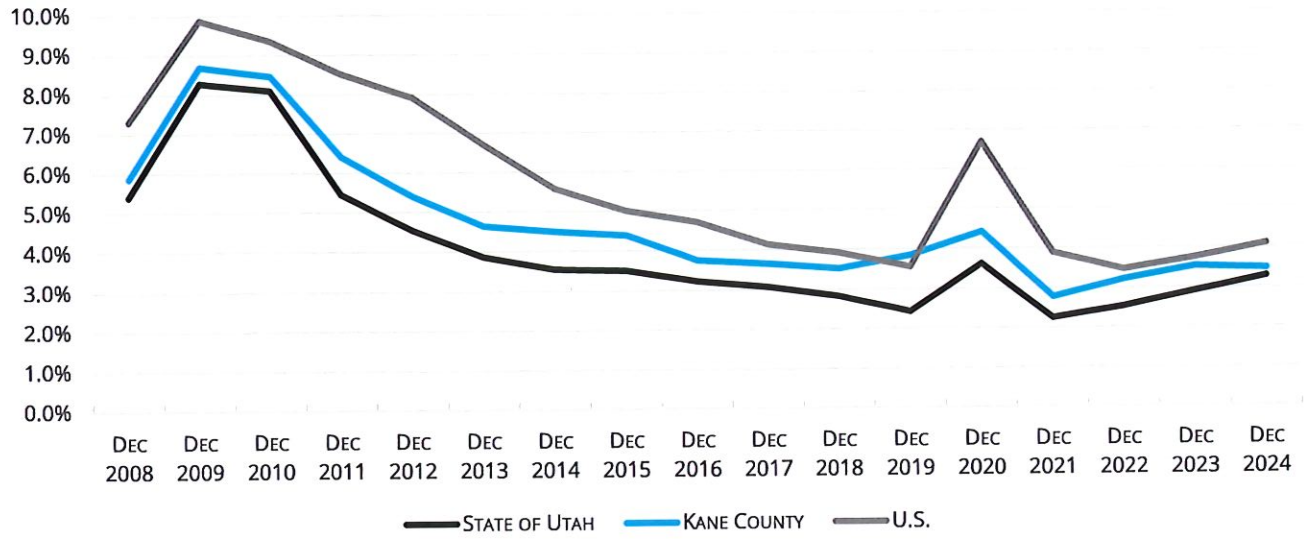
The tax base of the region is important to consider in this incorporation study as growth in property values, taxable sales, and employment are valuable components when determining feasibility. The following paragraphs discuss the County's regional economy.

REGIONAL ECONOMY

Kane County is located in southern Utah, along the Arizona border. The unemployment rate for the County averaged 3.6 percent in August 2025. Unemployment peaked in 2009 at an average of 8.7 percent (see **Figure 3.1**) according to seasonally adjusted data provided by the Utah Department of Workforce Services.[3] Notable shifts in employment occurred between April 2020 and April 2021 as Kane County experienced a 26.1 percent increase in non-farm jobs. From 2022 to 2023, the County experienced large increases in professional and business services, financial activities and trade, transportation, and utilities, with a total employment change of two percent.[4] Over the same period, construction jobs declined by 7.8 percent and education and health service jobs decreased by 6.1 percent.[5]

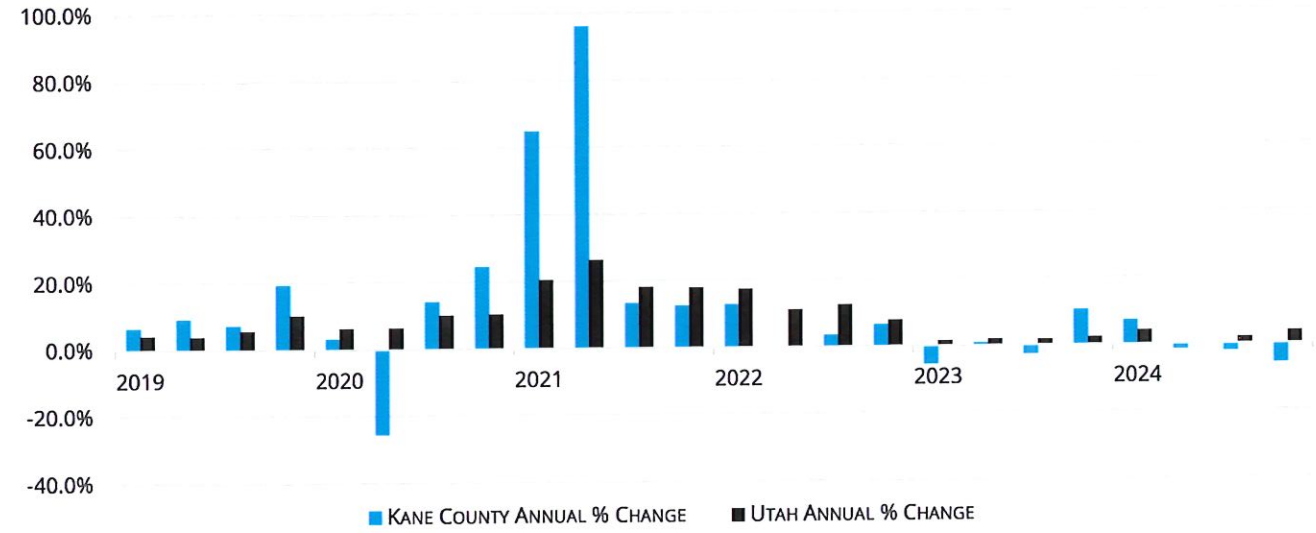
[3] Source: U.S. Bureau of Labor Statistics and Utah Department of Workforce Services, Seasonally Adjusted Unemployment Rates
[4] Data on mining and manufacturing employment for 2023 was not available at the time of this analysis.
[5] Source: U.S. Bureau of Labor Statistics and Utah Department of Workforce Services, Nonfarm Employment

FIGURE 3.1: HISTORIC KANE COUNTY SEASONALLY ADJUSTED UNEMPLOYMENT RATES



A comparison of quarterly taxable sales trends for the County and State illustrates the percent change from 2019 to 2024, as shown in **Figure 3.2**.[6] Notable shifts occurred between 2020 and 2021 with Q1 experiencing an increase of 96.1 percent in taxable sales in the County.

FIGURE 3.2: COMPARISON OF QUARTERLY TAXABLE SALES TRENDS



Historic taxable value figures for Kane County show an AAGR of 16.5 percent from 2020 through 2024. It is important to note that the values below include redevelopment agency values, which will be excluded in the projection of future taxable values.

[6] Source: Utah State Tax Commission Economic and Statistical Info, Taxable Sales Reports

TABLE 3.7: KANE COUNTY LIST OF FINAL VALUES BY PROPERTY TYPE

	2020	2021	2022	2023	2024	5 YR. AAGR
Real: Land	$500,681,164	$533,314,521	$765,730,224	$976,430,291	$1,055,636,985	20.5%
Real: Buildings	$1,029,823,496	$1,141,294,718	$1,495,458,418	$1,662,913,122	$1,856,822,752	15.9%
Personal	$48,232,967	$54,461,386	$57,347,516	$81,346,619	$68,030,276	9.0%
Centrally Assessed	$62,764,200	$67,209,997	$62,418,750	$39,926,586	$39,198,746	-11.1%
TOTAL	**$1,641,501,827**	**$1,796,280,622**	**$2,380,954,908**	**$2,760,616,618**	**$3,019,688,759**	**16.5%**
Motor Vehicle	$29,574,826	$25,827,510	$26,145,526	$24,479,010	$30,666,524	0.9%

Source: Utah Certified Tax Rates

COMMERCIAL AND INDUSTRIAL DEVELOPMENT

The Study Area is comprised of two greenbelt parcels with a market value of $3,282,100 and a taxable value of $2,983. The Study Area represents 0.0001 percent of the total County taxable value. While there is currently no commercial or industrial development within the Study Area, **Appendix A** includes map illustrations detailing the future development within the Study Area. Proposed development within the five-year horizon includes 127,000 square feet (SF) of commercial space and 100 hotel rooms.

PROJECTIONS OF COUNTY TAX BASE

Kane County does not have a separate Municipal Services Fund (MSF) accounting for the cost of services provided to the unincorporated areas of the County. As a result, this study analyzes the County's GF. Using Utah State Tax Commission data for Kane County, projected taxable value estimates are shown below. **Table 3.9** details the current and projected values based on a three percent growth rate.

TABLE 3.8: HISTORIC KANE COUNTY TAXABLE VALUE

	2020	2021	2022	2023	2024
Certified Tax Rate Value	$1,377,337,774	$1,513,326,351	$2,017,651,758	$2,379,563,223	$2,637,100,750

Source: Utah State Tax Commission

TABLE 3.9: INITIAL AND PROJECTED FIVE-YEAR KANE COUNTY TAXABLE VALUE

	2025	2026	2027	2028	2029	2030
Certified Tax Rate Value	$2,735,801,848	$2,817,875,903	$2,902,412,181	$2,989,484,546	$3,079,169,082	$3,171,544,155

With respect to sales tax, historic data from financial reports showed an AAGR of 8.3 percent from 2020–2024, although the County has budgeted for a decrease in sales tax revenues from 2024 to 2025, as shown in **Tables 3.10** and **3.11**. Future sales tax growth projections in the County are based on a growth estimate of three percent.

TABLE 3.10: HISTORIC KANE COUNTY SALES TAX REVENUE

	2020	2021	2022	2023	2024
GF Sales Tax Revenue	$1,353,225	$1,798,056	$1,947,730	$1,906,744	$1,860,560

Source: Utah State Auditor, Local and State Government Budget Reports

TABLE 3.11: INITIAL AND PROJECTED FIVE-YEAR KANE COUNTY SALES TAX REVENUE

	BUDGET 2025	2026	2027	2028	2029	2030
GF Sales Tax Revenue	$1,800,000	$1,854,000	$1,909,620	$1,966,909	$2,025,916	$2,086,693

PROJECTIONS OF STUDY AREA TAX BASE

Significant factors that will influence revenues within the Study Area include taxable assessed value and taxable sales. New growth calculations are based on the future construction provided in **Appendix C.** Assumptions

regarding home values and price per SF are also provided in **Appendix C**. Based on the residency assumptions, residential new growth is estimated based on the current ratio of primary residences, which receive a property tax reduction, and secondary residences, which do not receive a reduction.

TABLE 3.12: PROJECTED FIVE-YEAR STUDY AREA TAXABLE VALUE NEW GROWTH

	PROJECTED				
	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
RESIDENTIAL					
Primary Residential[1]	$11,840,400	$5,920,200	$5,920,200	$5,920,200	$6,045,600
Secondary Residential	$21,528,000	$10,764,000	$10,764,000	$10,764,000	$10,992,000
Vacation Units	$27,500,000	$27,500,000	$27,500,000	$36,300,000	$0
Residential New Growth	**$60,868,400**	**$44,184,200**	**$44,184,200**	**$52,984,200**	**$17,037,600**
COMMERCIAL					
Commercial SF	40,000	-	40,000	-	47,000
Commercial New Growth	**$8,800,000**	**$0**	**$8,800,000**	**$0**	**$10,340,000**
LODGING					
Rooms	100	-	-	-	-
Lodging New Growth	**$12,000,000**	**$0**	**$0**	**$0**	**$0**
TOTAL NEW GROWTH	**$81,668,400**	**$44,184,200**	**$52,984,200**	**$52,984,200**	**$27,377,600**

[1]Accounts for tax reduction for primary residences.
Source: Development Proforma

Table 3.13 details the taxable value growth projections utilizing the new growth estimates above.

TABLE 3.13: PROJECTED FIVE-YEAR STUDY AREA TAXABLE VALUE

	INITIAL	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Assessed Value	$2,983	$2,983	$81,671,383	$125,855,583	$178,839,783	$231,823,983
New Growth	$0	$81,668,400	$44,184,200	$52,984,200	$52,984,200	$27,377,600
TOTAL TAXABLE VALUE	**$2,983**	**$81,671,383**	**$125,855,583**	**$178,839,783**	**$231,823,983**	**$259,201,583**

Source: Development Proforma

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. Population revenues are distributed to local entities based on the ratio of their population to the State's population. Future population revenues are based on a growth estimate of nine percent based on the State's AAGR (see **Table 5.3**). **Section 5** of this study discusses the population and point of sale methodologies further. No population distribution is made for secondary homes.

Retail point of sale revenue was calculated using estimated commercial square footage and hotel rooms, while online point of sale revenue was calculated using sales tax data from Kane County and E-Commerce figures from the US Census Bureau. Future point of sale revenue is based on a growth estimate of three percent. The table below summarizes the total estimated sales tax revenue attributed to the Study Area.

TABLE 3.14: PROJECTED FIVE-YEAR STUDY AREA ESTIMATED SALES TAX REVENUE

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Population Distribution	$18,066	$29,044	$41,504	$55,604	$71,513
Point of Sale Distribution	$104,272	$109,761	$204,214	$212,845	$332,416
TOTAL ESTIMATED SALES TAX	**$122,338**	**$138,804**	**$245,718**	**$268,448**	**$403,929**

PUBLIC FACILITIES

There are presently no public facilities within the Study Area boundaries.

SECTION 4: INITIAL & FIVE-YEAR COST PROJECTIONS

Utah Code §10-2a-504(3) requires the preliminary feasibility study to include

> *an analysis of the following, determined as if, at the time of the analysis, the proposed preliminary municipality area is incorporated as a town with a population of 100 people; and, subject to Subsection (3)(b), the initial and five-year projected cost of providing municipal services to the proposed preliminary municipality area, 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.[7] This analysis assumes that several municipal services provided by the County, special districts, and private companies will continue to be provided regardless of incorporation status. 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: Kane County Water Conservancy District (KCWCD)
- Sewer: Private arrangements by individual property owners
- Garbage: Western Kane County Special Service District #1 (WKCSSD)
- Hospital: Kane County Human Resource Special Service District (KCHRSSD)

The following services were assumed to be provided by the County through the General Fund or through the Town if incorporated:

- General Government Services (including administrative overhead and planning and zoning)
- Law Enforcement
- Fire Protection/EMS
- Roads

COUNTY COST ESTIMATES

Expenditures related to County services were calculated using calendar year (CY) budget reports detailing General Fund actuals from CY 2020–2023, estimated CY 2024 actuals, and CY 2025 budget estimates. For the purposes of this analysis, the tables below combine the County's projected expenditures into the general categories specified in the audited financial report.

[7] Utah Code 10-2a-504(3)(b)(i)

TABLE 4.1: COUNTY SCENARIO – HISTORIC AND INITIAL GF EXPENDITURES

	ACTUAL					BUDGET
	2020	2021	2022	2023	2024	2025
General Government	$3,796,796	$5,572,019	$6,521,635	$6,702,585	$7,239,559	$9,064,895
Public Safety	$2,578,045	$3,523,073	$3,831,006	$4,251,918	$4,482,947	$5,123,452
Public Health[1]	$296,734	$208,032	$190,106	$197,427	$136,497	$295,330
Highways and Public improvements	$87,056	$24,907	$41,048	$57,050	$43,922	$90,878
Parks and Recreation[2]	$53,188	$0	$46,469	$61,612	$31,653	$70,757
Community & Economic Development	$90,413	$104,445	$160,547	$182,582	$189,518	$209,435
Contributions	$29,732	$173,710	$189,685	$151,787	$117,335	$130,000
Transfers Out	$1,939,291	$1,403,956	$1,498,794	$2,101,364	$1,301,507	$1,398,612
TOTAL	**$8,871,255**	**$11,010,142**	**$12,479,290**	**$13,706,325**	**$13,542,938**	**$16,383,359**

[1] Reflects costs under Fund 110 (General Fund) and Fund 112 (Public Health Levy).
[2] Reflects costs under Fund 113 (County Library Levy).
Note – furniture and equipment costs are not separated and are included under the applicable department category.
Source: Utah State Auditor, Local and State Government Budget Reports

Between 2020 and 2024, the County's GF expenditures grew at an AAGR of 11.2 percent. The five-year projections are based on an analysis of the historic AAGR for each budget line item, which is then applied to account for inflation and anticipated growth.[8] Contributions and transfers out of the GF are held constant based on CY 2025 expense. **Table 4.2** illustrates the County's estimated expenditures if they are fixed, meaning the GF expenditures will not be reduced because the County tax rate will remain the same if there is an incorporation.

TABLE 4.2: COUNTY SCENARIO – PROJECTED FIVE-YEAR GF EXPENDITURES

	2026	2027	2028	2029	2030
General Government	$9,191,264	$9,467,162	$9,755,819	$10,058,021	$10,374,612
Public Safety	$5,266,856	$5,424,861	$5,587,607	$5,755,235	$5,927,892
Public Health	$304,190	$313,316	$322,715	$332,397	$342,368
Highways and Public improvements	$83,304	$85,803	$88,378	$91,029	$93,760
Parks and Recreation	$70,757	$70,757	$70,757	$70,757	$70,757
Community & Economic Development	$205,418	$211,581	$217,928	$224,466	$231,200
Contributions	$130,000	$130,000	$130,000	$130,000	$130,000
Transfers Out	$1,398,612	$1,398,612	$1,398,612	$1,398,612	$1,398,612
TOTAL	**$16,650,401**	**$17,102,092**	**$17,571,816**	**$18,060,516**	**$18,569,202**

STUDY AREA COST ESTIMATES (ASSUMING INCORPORATION)

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

- Per capita expenditures within the General Fund applicable to unincorporated areas
- Per capita expenditures of surrounding municipalities
- Contract estimates
- Expenditures per weighted mile of surrounding municipalities
- Average total expenditures per mile based on County estimates

[8] §10-2a-504(3)(b)(iii)

INCORPORATION COST

A one-time cost due to incorporation is included in the analysis for when the population of the Study Area is expected to reach over 99 people.[9] **Table 4.3** shows the Town's population exceeding 99 people in year one. These expenses include the estimated election cost, startup and building costs, and the LRB contract cost.[10] To determine the estimated election cost for the Study Area, the County Clerk/Auditor provided a recent municipality's election cost detail. For a municipality with 430 registered voters, the cost to hold two elections was approximately $10,000, resulting in a cost per registered voter of $23. Utilizing 2024 County precinct data[11], the ratio of registered voters to the County's population as a whole was applied to the current and projected primary population of Willow. It is assumed the election cost will occur every odd year. LRB also analyzed potential start-up costs including a one-time startup cost of $25,000 to account for additional legal fees, equipment, and other typical startup expenses.

GENERAL GOVERNMENT SERVICES

The County provides general government services through its General Fund because Kane County does not have a separate MSF accounting for the cost of services provided to the unincorporated areas of the County. Based on discussions with the County, the following categories within the General Fund's general government budget were deemed County-level services and were removed to better isolate the services currently provided to unincorporated areas of the County: justice court, public defender, assessor, motor vehicles, building and grounds, public lands, elections[12], and non-departmental activities.

A per capita rate removing County-level services was calculated to determine the average general government cost. The average per capita general government expense for the County for CY 2025 is $556. The per capita cost was increased by three percent each year then multiplied by the Study Area population to determine total general government cost for each year.

TABLE 4.3: GENERAL GOVERNMENT SERVICES INITIAL AND PROJECTED FIVE-YEAR COSTS

		PROJECTED				
	INITIAL	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
GF Government Services Cost per Capita	$556	$573	$590	$608	$626	$645
Willow Population	-	110	165	220	275	330
TOTAL GENERAL GOVERNMENT COSTS	**$0**	**$63,023**	**$97,371**	**$133,723**	**$172,168**	**$212,800**

Note: Budgetary line items deemed County-level services were removed to better isolate the services currently provided to unincorporated areas of the County
Source: Utah State Auditor, Local and State Government Budget Reports

Without a separate MSF, the true cost of service provided to unincorporated areas is difficult to quantify. It is important to note that the remaining cost categories included in **Table 4.3** may still be overstated, as they represent services that will still be provided to the Study Area if it incorporates.

Employing an alternative methodology produces a lower general government expense. LRB gathered data from the municipalities in Kane County which include Alton, Big Water, Glendale, Kanab, and Orderville. The most recent budget data available for all communities is FY 2025. Certain line items were determined to be one-time expenses or irrelevant to maintaining present level of service and were removed from the estimation of this expense, including costs related to grants, contributions and donations, elections, general government buildings, and other services not provided through the County's GF. An average cost per capita of $458 is

[9] §10-2a-510(1)
[10] Under §10-2a-510(15), incorporation costs outlined in §10-2a-220 applies to the incorporated town.
[11] State of Utah. (2025, October). Historical Election Results. Retrieved from https://vote.utah.gov/historical-election-results/
[12] Election expense included under incorporation costs.

calculated, a difference of $98 when compared to the County GF approach. For the purposes of this analysis, the expense calculated in **Table 4.3** is utilized.

TABLE 4.4: COMPARABLE GENERAL GOVERNMENT COST PER CAPITA

MUNICIPALITY	2025 ESTIMATED POPULATION[1]	FY2025 BUDGET	COST PER CAPITA
Alton	116	$28,500	$246
Big Water	532	$262,018	$493
Glendale	326	$69,550	$213
Kanab	5,335	$1,189,000	$223
Orderville	591	$660,300	$1,117
		AVERAGE	$458
		AVERAGE (TABLE 4.3)	$556

[1] See Table 3.3
Source: Utah State Auditor, Local and State Government Budget Reports

LAW ENFORCEMENT

The Study Area would likely need contract services with the Kane County Sheriff's Office. The County Sheriff estimates the contract cost for year one would be $75,000. By year five, the contract cost is estimated at $420,000. **Appendix E** includes details on the contract determination from the County Sheriff.

TABLE 4.5: INITIAL AND PROJECTED FIVE-YEAR PUBLIC SAFETY COST ALLOCATION

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
KANE COUNTY LAW ENFORCEMENT CONTRACT COST	$75,000	$100,000	$140,000	$210,000	$420,000

Source: Kane County Sheriff (Appendix E)

FIRE PROTECTION

The County provides wildland protection services to all areas of Kane County, but it is not required to provide structural fire protection services to unincorporated areas of the County. The area east of Kanab City, which includes the proposed Study Area, has not had official fire protection services until the Vermillion Cliffs Special Service District (VCSSD) recently annexed areas east of Kanab to provide fire protection services. However, the new VCSSD boundary does not include the proposed Study Area. While the Study Area is not currently receiving fire protection services, it will need to provide services should it be incorporated. The Study Area would either receive contracted fire protection services from VCSSD or create and operate its own fire department upon incorporation. For the purposes of this analysis, it is assumed that the proposed Study Area will receive contracted services from VCSSD. Assuming the same tax categories and tax rates as imposed by the County and all other current service providers[13], including VCSSD, this analysis assumes that the proposed Town will also receive revenues to fully offset the cost of fire protection services (see **Section 5**).

VCSSD currently provides services to the surrounding areas and considers three cost components when determining the charge for services: 1) a basic charge for services based on taxable value to cover the SSD's contract with Kanab; 2) a flat fee of $150; and 3) a one-time administrative fee of $200 for new parcels.[14] **Table 4.6** shows the estimated contract calculation for the Study Area based on the VCSSD fee schedule.

[13] §10-2a-504(3)(a)(ii)(C)
[14] FAA properties are charged a flat fee of $50.

TABLE 4.6: FIRE CONTRACT CALCULATION BASED ON VCSSD FEE SCHEDULE

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Base Fee					
Willow Taxable Value (see Table 3.13)	$81,671,383	$125,855,583	$178,839,783	$231,823,983	$259,201,583
Base Charge (6% Escalator)	0.001350	0.001431	0.001517	0.001608	0.001704
Subtotal Base Fee	**$110,256**	**$180,099**	**$271,275**	**$372,743**	**$441,769**
Flat Fee					
Total Residential Units[1]	117	188	259	338	384
Total Commercial	2	2	3	3	4
Flat Fee (per unit)	$150	$150	$150	$150	$150
Subtotal Flat Fee	**$17,850**	**$28,500**	**$39,300**	**$51,150**	**$58,200**
Administrative Fee					
New Residential Parcels	117	71	71	79	46
New Commercial Parcels	2	-	1	-	1
One-time Administrative Fee (per parcel)	$200	$200	$200	$200	$200
Subtotal Administrative Fee	**$23,800**	**$14,200**	**$14,400**	**$15,800**	**$9,400**
VCSSD COMBINED CONTRACT COST	**$151,906**	**$222,799**	**$324,975**	**$439,693**	**$509,369**

[1] Includes primary and secondary units.
Sources: Kane County
Vermillion Cliffs SSD Fee Schedule

ROADS

There are no roads currently in the Study Area. Future roads in Willow will be privately owned and maintained. **Table 4.7** shows the estimated private road mileage that will be constructed according to the Sponsor. To quantify the financial impacts to the taxpayers of the proposed town, this analysis includes potential roads costs.

TABLE 4.7: WILLOW PROJECTED FIVE-YEAR WEIGHTED MILEAGE

	PROJECTED				
	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
New Paved Miles (5% of total)	0.09	0.50	1.01	0.66	1.05
Total Cumulative Miles	**0.09**	**0.59**	**1.60**	**2.26**	**3.31**
UDOT Multiplier[1]	5	5	5	5	5
TOTAL WEIGHTED MILEAGE	**0.45**	**2.95**	**8.00**	**11.30**	**16.55**

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

LRB gathered 2025 budget information from Kane County's Class B Roads Fund to determine the average cost per weighted mile for the County. The County maintains 109.62 miles of hard surface roads, which is equivalent to 548.10 weighted miles based on the Class B and C Roads Apportionment Formula. According to the County, 60 percent of the roads budget is dedicated to hard surface road maintenance. The County's cost per weighted mile for hard surfaced roads is accordingly estimated at $2,214.

TABLE 4.8: KANE COUNTY ROAD COSTS OVERVIEW

	MAINTAINED HARD SURFACE MILEAGE (FY25)	WEIGHTED MILEAGE (FY25)[1]	ROADS – CLASS B EXPENSE (FY25)[2]	SPRAYING EXPENSE (FY25)	PERCENT TO HARD SURFACED ROADS	TOTAL EXPENSE (FY25)	EXPENSE PER WEIGHTED MILE
Kane County	109.62	548.10	$1,931,614	$90,878	60%	**$1,213,495**	**$2,214**

[1]Based on Class B and C Roads Apportionment Formula (Utah Code 72-2-108)
[2] Total B&C road budget less Garfield Road Contract at $90,000.
Source: Kane County

The figure calculated in **Table 4.8** is utilized to project potential road costs in **Table 4.9** and is extended to 2030 at a three percent annual growth rate and applied to the projected Study Area weighted mileage.

TABLE 4.9: WILLOW ROADS INITIAL AND PROJECTED FIVE-YEAR COSTS

		PROJECTED				
	INITIAL	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Cost per Weighted Mile	$2,214	$2,280	$2,349	$2,419	$2,492	$2,567
Willow Weighted Miles	-	0.45	2.95	8.00	11.30	16.55
TOTAL ESTIMATED ROADS COST	**-**	**$1,026**	**$6,929**	**$19,354**	**$28,158**	**$42,478**

Table 4.10 summarizes the expenditures forecasted for the proposed Study Area. This scenario includes the applicable incorporation costs as outlined in Section §10-2a-510.

TABLE 4.10: WILLOW PROJECTED FIVE-YEAR EXPENDITURES

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Incorporation Costs	$52,500	$2,432	$0	$4,054	$0
General Government	$63,023	$97,371	$133,723	$172,168	$212,800
Law Enforcement	$75,000	$100,000	$140,000	$210,000	$420,000
Fire Protection	$151,906	$222,799	$324,975	$439,693	$509,369
Roads	$1,026	$6,929	$19,354	$28,158	$42,478
TOTAL OPERATING EXPENSE	**$343,456**	**$429,532**	**$618,052**	**$854,073**	**$1,184,646**

SECTION 5: INITIAL & FIVE-YEAR REVENUE PROJECTIONS

Utah Code §10-2a-504(3) requires the preliminary feasibility study to include

> *an analysis of the following, determined as if, at the time of the analysis, the proposed preliminary municipality area is incorporated as a town with a population of 100 people; and, assuming the same tax categories and tax rates as imposed by the county and all other current service providers at the time during which the feasibility consultant prepares the feasibility study, the initial and five-year projected revenue for the proposed preliminary municipality area.*

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 CY financial reports detailing General Fund actuals from CY 2020 – 2023, estimated CY 2024 actuals, budget estimates for CY 2025, and recommendations from the County Clerk/Auditor. Additional allocation methodologies were utilized based on population, assessed value, and standard State allocation practices.

COUNTY REVENUES

The General Fund revenues were grouped into major categories from a budgeting perspective.[15] Between 2020 and 2024, the County's GF revenue grew at an AAGR of 7.9 percent.

TABLE 5.1: COUNTY SCENARIO – HISTORIC AND INITIAL GF REVENUES

	ACTUAL					BUDGET
	2020	2021	2022	2023	2024	2025
Property Taxes[1]	$5,667,850	$6,829,760	$7,307,265	$7,172,593	$7,222,796	$7,237,568
Sales Tax	$1,353,225	$1,798,056	$1,947,730	$1,906,744	$1,860,560	$1,800,000
Licenses and Permits	$353,396	$447,938	$468,887	$477,985	$386,285	$321,500
Intergovernmental Revenue	$1,411,361	$1,282,714	$1,277,200	$1,419,334	$1,544,009	$1,551,981
Charges for Services	$321,633	$727,780	$602,911	$528,251	$587,249	$594,400
Fines and Forfeitures[2]	$286,673	$448,615	$69,046	$1,033,333	$121,667	$345,000
Interest Earnings/Other	$145,907	$0	$33,336	$638,464	$635,796	$175,000
Miscellaneous Revenue	$0	$61,506	$115,770	$45,618	$614,123	$16,800
Transfers In	$30,000	$225,800	$700,001	$0	$0	$50,000
Use of Surplus	$0	$0	$0	$0	$0	$4,291,110
TOTAL	**$9,570,045**	**$11,822,169**	**$12,522,146**	**$13,222,322**	**$12,972,485**	**$16,383,359**

[1] Reflects property tax generated from Fund 110 (General Fund) and Fund 113 (County Library Levy).
[2] Reflects revenue sources from Fund 110 (General Fund) and Fund 114 (Justice Court).
Source: Utah State Auditor, Local and State Government Budget Reports

The projections illustrated in **Table 5.2** are based on an analysis of the historic AAGR for each budget item, as well as insight from County staff. Property tax revenues are tied to new growth at three percent. For the purposes of this analysis, use of surplus is perpetuated into the future. Transfers in are held constant based on CY 2025 figures.

[15] See Kane County Financial Statements for major category groupings.

TABLE 5.2: COUNTY SCENARIO – PROJECTED FIVE-YEAR GF REVENUES

	2026	2027	2028	2029	2030
Property Taxes	$7,454,695	$7,678,336	$7,908,686	$8,145,947	$8,390,325
Sales Tax	$1,854,000	$1,909,620	$1,966,909	$2,025,916	$2,086,693
Licenses and Permits	$331,145	$341,079	$351,312	$361,851	$372,707
Intergovernmental Revenue	$1,551,981	$1,551,981	$1,551,981	$1,551,981	$1,551,981
Charges for Services	$612,232	$630,599	$649,517	$669,002	$689,073
Fines and Forfeitures	$355,350	$366,011	$376,991	$388,301	$399,950
Interest Earnings/Other	$180,250	$185,658	$191,227	$196,964	$202,873
Miscellaneous Revenue	$17,250	$17,714	$18,191	$18,683	$19,189
Transfers In	$50,000	$50,000	$50,000	$50,000	$50,000
Use of Surplus	$4,291,110	$4,291,110	$4,291,110	$4,291,110	$4,291,110
TOTAL	**$16,698,013**	**$17,022,107**	**$17,355,923**	**$17,699,754**	**$18,053,900**

STUDY AREA REVENUES (ASSUMING TOWN INCORPORATION)

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

- Property tax based on assessed value and new growth
- Fire Protection revenue based on an equivalent VCSSD rate
- State Sales Tax allocation based on population and point of sale
- State Class C Road Fund allocation based on lane miles and population
- License and permit revenues based on estimated expenses
- Interest earnings based on cumulative fund balance

PROPERTY TAX

Property tax revenue is based on the assessed value of the Study Area and applying the projected County levy for municipal services. However, Kane County does not have a separate MSF accounting for the cost of services provided to unincorporated county, and new residents will continue to pay taxes to the County's GF if incorporation occurs. To determine a proportionate rate that is reflective of the services currently provided to unincorporated county, LRB identified counties that have a separate MSF accounting for the cost of services provided to unincorporated county. Based on its population and pursuant to UCA §17-50-501, Kane County is classified as a fifth-class county, in which no county classified under the fifth class has a separate MSF. Under the fourth class, Carbon and Wasatch counties each have a separate MSF; however, Wasatch County does not assess an MSF levy. Based upon population, location, and county classification, LRB utilized Carbon County as a benchmark to quantify revenues from property tax. **Table 5.3** summarizes the classification applicable to each county, and whether a separate MSF and levy are present.

TABLE 5.3: COUNTY CLASSIFICATION (EFFECTIVE 2025)

CLASSIFICATION	POPULATION RANGE	COUNTY	MUNICIPAL SERVICES FUND STATUS	MUNICIPAL SERVICES FUND LEVY
First Class	≥ 1,150,000	Salt Lake County	Yes	Yes
Second Class	260,000 - 1,149,999	Davis	Yes	Yes
		Utah	Yes	Yes (Multiple Service Areas)
		Weber	Yes	Yes
Third Class	40,000 - 259,999	Box Elder	Yes	Yes
		Cache	Yes	Doesn't assess levy
		Iron	Yes	Yes
		Summit	Yes	Yes
		Tooele	Yes	Yes
		Uintah	Yes	Doesn't assess levy

CLASSIFICATION	POPULATION RANGE	COUNTY	MUNICIPAL SERVICES FUND STATUS	MUNICIPAL SERVICES FUND LEVY
		Washington	Yes	Doesn't assess levy
Fourth Class	12,000 - 39,999	Beaver	No	NA
		Carbon	**Yes**	**Yes**
		Duchesne	No	NA
		Millard	No	NA
		San Juan	No	NA
		Sevier	No	NA
		Wasatch	Yes	Doesn't assess levy
Fifth Class	5,000 - 11,999	Emery	No	NA
		Grand	No	NA
		Juab	No	NA
		Kane	**No**	**NA**
		Morgan	No	NA
		Piute	No	NA
Sixth Class	< 5,000	Daggett	No	NA
		Garfield	No	NA
		Rich	No	NA
		Wayne	No	NA

Source: Utah Association of Counties, County Classification Thresholds (Effective 2025)

TABLE 5.4: PROPORTIONATE MSF RATE CALCULATION (CARBON COUNTY)

Carbon County General Operations Levy	0.002556
Carbon County Taxable Value	$2,224,611,004
General Operations Revenue	**$5,686,106**
Carbon County MSF Levy	0.002056
Carbon County MSF Taxable Value	$1,249,039,275
MSF Calculated Revenue	**$2,568,025**
COMBINED CALCULATED REVENUE	**$8,254,130**
CALCULATED TAX LEVY	**0.00371**
PERCENT MSF LEVY OF CALCULATED LEVY	**55%**

Source: Utah State Tax Commission

Taxable value and property tax data for Carbon County's general operations and MSF were gathered to quantify a proportionate rate that is reflective of the services provided to unincorporated county. Using the information provided in **Table 5.4**, the MSF levy represents roughly 55 percent of the County's total general operations.

Assuming some functions of the General Fund are dedicated to municipal type services, **Table 5.5** applies an adjustment of 55 percent to Kane County's General Fund levy.

TABLE 5.5: PROPORTIONATE COUNTY LEVY BASED ON CARBON COUNTY

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
County GF Levy	0.001970	0.001970	0.001970	0.001970	0.001970
Municipal Type Services Adjustment (see Table 5.4)	55%	55%	55%	55%	55%
Proportionate County Levy	**0.001083**	**0.001083**	**0.001083**	**0.001083**	**0.001083**

Table 5.6 calculates the property tax revenue using the adjusted property tax levy and new growth calculations provided in **Table 3.13**, resulting in property tax revenues for the proposed Study Area.

TABLE 5.6: STUDY AREA TAXABLE VALUE PROJECTED FIVE-YEAR REVENUES

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Assessed Value	$2,983	$81,671,383	$125,855,583	$178,839,783	$231,823,983
New Growth	$81,668,400	$44,184,200	$52,984,200	$52,984,200	$27,377,600
Total Taxable Value	**$81,671,383**	**$125,855,583**	**$178,839,783**	**$231,823,983**	**$259,201,583**
Proportionate County Levy	**0.001083**	**0.001083**	**0.001083**	**0.001083**	**0.001083**

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
TOTAL TAX REVENUE	**$88,473**	**$136,337**	**$193,734**	**$251,131**	**$280,788**

FIRE PROTECTION

VCSSD currently provides fire protection services to the surrounding areas and for the purposes of this analysis, it is assumed that the proposed Study Area will receive contracted services from VCSSD. Assuming the same tax categories and rates as imposed by the County and all other current service providers[16], including VCSSD, this analysis assumes that the proposed Town will also collect fire protection fees that are charged at a rate that is proportional to the costs to the incorporated Town to contract with VCSSD. The revenue generated for fire protection services is equal to the cost shown in **Table 4.6.**

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.

Population revenues are distributed to local entities based on the ratio of their population to the State's population. No population distribution is made for secondary homes. The State population distribution pool in **Table 5.7** represents an average between the applicable current and prior FY to estimate State's sale tax for the CY. The calculated average was then multiplied by 50 percent to distribute the total sales tax collections based on population. Taxable sales have increased by an average of ten percent in the State from 2020 to 2024. Future population revenues are based on a general growth estimate of nine percent based on the State's AAGR.

TABLE 5.7: SALES TAX - RATIO OF POPULATION DISTRIBUTION PROJECTED FIVE-YEAR REVENUES

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
State Population Distribution Pool*	595,151,584	648,715,227	707,099,597	770,738,561	840,105,031
Growth Rate (Based on State AAGR)	9.00%	9.00%	9.00%	9.00%	9.00%
State Population	3,623,803	3,685,436	3,748,117	3,811,864	3,876,695
Distributed per Capita	$164.23	$176.02	$188.65	$202.19	$216.71
Study Area Primary Population	110	165	220	275	330
POPULATION DISTRIBUTION	**$18,066**	**$29,044**	**$41,504**	**$55,604**	**$71,513**

*Total distribution reported in fiscal years. LRB averaged the two fiscal years to estimate calendar year. Multiplied by 50% to obtain population pool.
Source: Utah State Tax Commission, Annual Reports

Point of sale revenues were calculated using estimated retail and hotel square footage based on the construction proforma provided in **Appendix C**. Retail point of sale revenues assumes a starting commercial sales per square footage figure of $406. Hotel point of sale revenues assumes a nightly rate of $122 per room with an occupancy adjustment of 70 percent. Online point of sale revenues is calculated using taxable sales revenue from Kane County and are adjusted based on E-Commerce figures from the US Census Bureau. During the first quarter of 2025, E-Commerce sales accounted for 16.2 percent of total store and non-store sales.[17] Average online sales are calculated at $8,090 per capita for the County in 2025. Point of sale revenue projections are based on a growth estimate of three percent.

[16] §10-2a-504(3)(a)(ii)(C)
[17] US Census Bureau. (2025, August). Quarterly Retail E-Commerce Sales. Retrieved from https://www.census.gov/retail/ecommerce.html

TABLE 5.8: SALES TAX - POINT OF SALE DISTRIBUTION PROJECTED FIVE-YEAR REVENUES

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
RETAIL					
Sales Tax per SF[1]	$418	$431	$444	$457	$471
Total Cumulative Commercial SF	40,000	40,000	80,000	80,000	127,000
Subtotal Retail Sales	**$16,727,200**	**$17,229,016**	**$35,491,773**	**$36,556,526**	**$59,774,490**
HOTEL					
Room Rate per Night[1]	$126	$129	$133	$137	$141
Daily Occupied Rooms[2] (Annual)	25,550	25,550	25,550	25,550	25,550
Subtotal Hotel Sales	**$3,210,613**	**$3,306,931**	**$3,406,139**	**$3,508,324**	**$3,613,573**
ONLINE					
Per Capita E-Commerce[1]	$8,333	$8,583	$8,841	$9,106	$9,379
Willow Population	110	165	220	275	330
Subtotal Online Sales	**$916,651**	**$1,416,225**	**$1,944,949**	**$2,504,122**	**$3,095,095**
Point of Sale Allocation	**0.50%**	**0.50%**	**0.50%**	**0.50%**	**0.50%**
TOTAL POINT OF SALE REVENUE	**$104,272**	**$109,761**	**$204,214**	**$212,845**	**$332,416**

[1] Figure is extended to future years at a three percent growth rate.
[2] Assumes 70% occupancy.

Table 5.9 combines the revenue generated between the two allocation strategies, with 50 percent assigned to point of sale and 50 percent to population.

TABLE 5.9: TOTAL SALES TAX PROJECTED FIVE-YEAR REVENUES

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Population Distribution (see Table 5.7)	$18,066	$29,044	$41,504	$55,604	$71,513
Retail Point of Sale (see Table 5.8)	$104,272	$109,761	$204,214	$212,845	$332,416
TOTAL ESTIMATED SALES TAX	**$122,338**	**$138,804**	**$245,718**	**$268,448**	**$403,929**

CLASS C ROAD FUND

The Study Area revenue forecast includes Class C Road Funds that are allocated based upon a 50/50 split between weighted lane miles and population. The State's allocation methodology includes separate weightings for gravel roads and paved roads. This study assumes the Town constructs a total of 3.31 road miles by the end of the five-year horizon (see **Table 4.7**). **Table 5.10** depicts the growth rate calculated and subsequently applied to forecast key variables (statewide total distribution pool, lane miles, weighted miles).

TABLE 5.10: CLASS B&C ROADS HISTORIC AAGR

	2020	2021	2022	2023	2024	2025[1]	2020 – 2024 AAGR
Total Distribution Pool	177,562,815	194,764,526	203,134,579	216,853,217	225,525,092	239,417,328	**6.16%**
Lane Miles Pool	88,781,407	97,382,263	101,567,289	108,426,609	112,762,546	119,708,664	**6.16%**
Statewide Weighted Miles	122,842	124,521	125,318	126,997	127,549	128,753	**0.94%**

Note 1: Estimated using 2020 – 2024 AAGR.
Source: UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

Utilizing **Table 5.10**'s calculated weighted mileage for the Study Area and methodology delineated in Utah State Code, the Study Area's distribution can be calculated.

TABLE 5.11: CLASS B&C ROADS INITIAL AND PROJECTED FIVE-YEAR REVENUES

	PROJECTED				
	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Total Distribution Pool	254,165,320	269,821,781	286,442,672	304,087,401	322,819,038
Lane Miles Pool	127,082,660	134,910,890	143,221,336	152,043,701	161,409,519
Statewide Weighted Miles	129,969	131,196	132,435	133,686	134,949
Distribution Per Weighted Mile	978	1,028	1,081	1,137	1,196
Estimated Weighted Miles	0.45	2.95	8.00	11.30	16.55
Lane Mile Distribution	**$440**	**$3,034**	**$8,652**	**$12,852**	**$19,795**
State Population	3,623,803	3,685,436	3,748,117	3,811,864	3,876,695
State Distribution per Capita	$35.07	$36.61	$38.21	$39.89	$41.64
Study Area Population	110	165	220	275	330
Population Distribution	**$3,858**	**$6,040**	**$8,407**	**$10,969**	**$13,740**
TOTAL STUDY AREA DISTRIBUTION	**$4,298**	**$9,074**	**$17,058**	**$23,821**	**$33,535**

LICENSES & PERMITS

It is likely the Study Area will collect business licenses and building permit fees based on the planned development. Generally, business licenses and building permit fees are charged at a rate that is proportional to the costs to the incorporated Town to issue them. Licenses and permits revenue in this study are therefore tied directly to estimated costs for planning and zoning. Using the County's budget data from CY 2020 - 2024, the County's permit revenue is on average 80 percent of total planning and zoning expenses. **Table 5.12** isolates the planning and zoning costs from the total general government expense calculated in **Table 4.3** to determine the license and permit revenues and assumes the Study Area will recover 80 percent of the estimated costs in revenue.

TABLE 5.12: LICENSES & PERMITS PROJECTED FIVE-YEAR REVENUES

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Planning & Zoning Expense	$4,435	$6,852	$9,410	$12,116	$14,975
% of Revenue to Expense	80%	80%	80%	80%	80%
LICENSES & PERMITS REVENUE RECOVERED	**$3,548**	**$5,482**	**$7,528**	**$9,693**	**$11,980**

INTEREST EARNINGS

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

OTHER REVENUE CONSIDERATIONS

Additional types of revenue streams may be collected including transient room and franchise taxes, grants, debt financing, impact fees, and fees for services. These alternate revenue mechanisms will be explored in greater detail in **Section 7**.

Table 5.13 summarizes the revenues forecast for the proposed Study Area. This allows the proposed Town's fund balance to increase overtime and produce interest revenues.

TABLE 5.13: WILLOW PROJECTED FIVE-YEAR REVENUES

	PROJECTED				
	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Property Tax (Proportional County Rate)	$88,473	$136,337	$193,734	$251,131	$280,788
Fire Protection Revenue (Equivalent SSD Rate)	$151,906	$222,799	$324,975	$439,693	$509,369
Sales & Use Tax	$122,338	$138,804	$245,718	$268,448	$403,929

	PROJECTED				
	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Class C Roads	$4,298	$9,074	$17,058	$23,821	$33,535
Licenses & Permits	$3,548	$5,482	$7,528	$9,693	$11,980
Interest Earnings	$0	$407	$1,657	$4,246	$6,391
TOTAL OPERATING REVENUES	**$370,563**	**$512,903**	**$790,671**	**$997,032**	**$1,245,992**

SECTION 6: RISKS & OPPORTUNITIES

Utah Code §10-2a-504(3) requires the preliminary feasibility study to include:

> *an analysis of the following, determined as if, at the time of the analysis, the proposed preliminary municipality area is incorporated as a town with a population of 100 people; and, the risks and opportunities that might affect the actual costs described in Subsection (3)(a)(ii)(B) or the revenues described in Subsection (3)(a)(ii)(C) of the proposed preliminary municipality area.*

RISKS

Several variables influence sales tax revenues including new growth calculations based on future residential and commercial construction and general assumptions regarding home values and price per SF. 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. The financial feasibility of this study may be jeopardized further if cost assumptions for home values and price per square foot are reduced.

Without a separate MSF, the true cost of service provided to unincorporated areas in Kane County is difficult to quantify. In **Section 4** of this report, a per capita rate removing "county-wide" activities was calculated to determine the County's average general government cost. To better isolate the services currently provided to unincorporated areas of the County, "county-wide" services were removed from the general government cost. However, it is important to note that the remaining cost categories under general government may still be overstated, as they represent services that will still be provided to the Study Area if it incorporates.

County staff pointed to concern about the fiscal impacts of maintaining road infrastructure. Utah Code 10-2a-509 states that the preliminary municipality "shall maintain and repair any roadway that: existed within the preliminary municipality; was within a public right of way that abuts the preliminary municipality; or was within 1/2 mile of the preliminary municipality and connected to, or was proposed in the feasibility request to be connected to, the preliminary municipality." According to County staff, Mountain View Road, a former highway, fits this classification. The County indicated that the current level of service provided is adequate for the traffic the roadway currently experiences; however, increased traffic from development may result in increased annual maintenance to meet the County's standard of service. While road costs will likely be incurred by the proposed development, the feasibility study assumes the area will be incorporated as a town, in which any road costs associated with Mountain View Road will revert back to the County upon incorporation.

KCWCD staff highlighted the need for water distribution infrastructure to support the proposed development (see **Section 9**). The developers will likely enter into an agreement with KCWCD indicating expenses associated with connecting to the district's system are the responsibility of the developer.

Discussions with WKCSSD pointed to concern surrounding landfill capacity as a result of high density development, including the potential for redesignation of the landfill, resulting in additional costs to the landfill. The impact on landfill capacity and potential costs resulting from development activity will occur regardless of incorporation.

In general, the study does not contemplate costs related to future CIP, as capital improvements that are not currently being provided by the County are not included in the current LOS. Developing a detailed master plan

is critical to understanding the nature and extent of future capital improvement needs. Should the Study Area incorporate, the Town could complete a master plan that identifies future CIP. These additional costs can be mitigated by grants, tax or rate increases, or impact fees. Additionally, the impact of increased traffic to roads resulting from development activity will occur regardless of incorporation.

Additionally, inflationary pressure will affect the Study Area, as well as the GF. The impact of inflation may be more pronounced within the Study Area.

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. For instance, for governance of various taxing categories that are created within the Study Area that are dispersed throughout the County without incorporation, incorporation would provide for greater local control and the ability to locally retain those tax revenues. The proposed municipality could then allocate these funds to address local needs and priorities, rather than having them distributed to other parts of the County.

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.

It should be noted that the 2025 Kane County budget allocates $2.85M for law enforcement services covering approximately 8,103 residents, or about $352 per resident. The County currently employs 17 deputies, a ratio of roughly one deputy per 500 residents. Applying that ratio to the Study Area's projected year-five population of 330 people would justify less than one full-time deputy. Based on current County budget ratios and coverage-density adjustments, a five-year cumulative cost for law-enforcement services in the Study Area could be closer to $400,000, compared with the $945,000 proposed by the County. Any cost reductions in public safety expenses will increase the positive position of the proposed Town.

SECTION 7: ANALYSIS OF NEW REVENUE SOURCES

Utah Code §10-2a-504(3) requires the preliminary feasibility study to include:

> *an analysis of the following, determined as if, at the time of the analysis, the proposed preliminary municipality area is incorporated as a town with a population of 100 people; and, new revenue sources that may be available to the proposed preliminary municipality area that are not available before the area incorporates, including an analysis of the amount of revenues the proposed preliminary municipality area 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.[18] To receive revenue from a transient room tax levy, Willow 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 of temporary lodging, a transient room tax may be a new revenue source the Town could contemplate.

FRANCHISE TAX - MUNCIPAL 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) 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 GF. 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 important to note that these fees would be an additional cost to residents, beyond what is shown in the following sections. In the event of a revenue shortfall, the newly incorporated city can modify the building fee schedule and business license fee schedule to recoup the full cost needed for planning, engineering, zoning, and licensing expense related to these services.

[18] Utah State Tax Commission. Transient Room Taxes. Retrieved from https://tax.utah.gov/sales/transientroom

SECTION 8: FISCAL IMPACTS & PROJECTED TAX BURDEN

Utah Code §10-2a-504(3) requires the preliminary feasibility study to include:

> *an analysis of the following, determined as if, at the time of the analysis, the proposed preliminary municipality area is incorporated as a town with a population of 100 people: the projected tax burden per household of any new taxes that may be levied within the proposed preliminary municipality area within five years after incorporation as a town; and the fiscal impact of the proposed preliminary municipality area's incorporation as a town 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 financial impact to new residents in Willow if the County continues to provide services or if the newly incorporated Town provides services. This analysis assumes the proposed incorporation will only impact the County, as discussions with existing service providers confirmed services will continue to be provided regardless of the incorporation. The following section details the impact to the new residents in the Study Area, as well as to the County.

FISCAL IMPACTS & TAX BURDEN ON THE COUNTY

Property taxes are not included as Kane County does not charge a separate municipal services tax rate. As a result, the County will not experience any impact in revenues from property taxes.

In the event of incorporation, the County would likely experience a loss of revenue, modeled here as the projected revenue for the Study Area. The net impact of the Town incorporation is a loss of $55,184 in revenues in year one, as illustrated in **Table 8.1.** This represents lost revenue for municipal services, as well as revenues gained through the Sheriff's Office and elections.

TABLE 8.1: PROJECTED COUNTY-PROVIDED SERVICES TAX IMPACT SUMMARY

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Potential Lost Revenue	($130,184)	($153,766)	($271,962)	($306,208)	($455,835)
Contract Revenue	$75,000	$102,432	$140,000	$214,054	$420,000
NET IMPACT TO COUNTY GF	**($55,184)**	**($51,334)**	**($131,962)**	**($92,154)**	**($35,835)**
Tax Impact from Lost Revenue	0.000020	0.000018	0.000044	0.000030	0.000011
Estimated Impact on Median Home ($475K)	$5	$5	$12	$8	$3

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 any 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, the County would receive additional property tax revenues to the GF from the proposed residential and commercial development in the Study Area.

FISCAL IMPACTS & TAX BURDEN ON THE STUDY AREA

The following section analyzes the fiscal impacts of a Town incorporation, assuming a proportionate County tax rate is modeled in years one through five. The findings result in an annual revenue margin at an average of 12.4

percent over the five-year window of this study, meeting the requirement outlined in Section §10-2a-504(4) that allows the process of incorporation to proceed.

TABLE 8.2: PROJECTED WILLOW FISCAL IMPACT

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	AVERAGE
REVENUES						
PROPORTIONATE COUNTY RATE	**0.001083**	**0.001083**	**0.001083**	**0.001083**	**0.001083**	
Property Tax	$88,473	$136,337	$193,734	$251,131	$280,788	$190,093
Fire Protection Revenue (Equivalent SSD Rate)	$151,906	$222,799	$324,975	$439,693	$509,369	$329,748
Sales & Use Tax	$122,338	$138,804	$245,718	$268,448	$403,929	$235,848
Class C Roads	$4,298	$9,074	$17,058	$23,821	$33,535	$17,557
Licenses & Permits	$3,548	$5,482	$7,528	$9,693	$11,980	$7,646
Interest Earnings	$0	$407	$1,657	$4,246	$6,391	$2,540
Total Revenues	**$370,563**	**$512,903**	**$790,671**	**$997,032**	**$1,245,992**	**$783,432**
EXPENDITURES						
Incorporation Costs	$52,500	$2,432	$0	$4,054	$0	$11,797
General Government	$63,023	$97,371	$133,723	$172,168	$212,800	$135,817
Law Enforcement	$75,000	$100,000	$140,000	$210,000	$420,000	$189,000
Fire Protection	$151,906	$222,799	$324,975	$439,693	$509,369	$329,748
Roads	$1,026	$6,929	$19,354	$28,158	$42,478	$19,589
Total Expenditures	**$343,456**	**$429,532**	**$618,052**	**$854,073**	**$1,184,646**	**$685,952**
NET (REVENUE MINUS EXPENSE)	**$27,107**	**$83,371**	**$172,619**	**$142,959**	**$61,346**	**$97,480**
					REVENUE (EXPENSE) MARGIN*	**12.4%**

*Margin calculated by dividing average net revenue by total average revenues.

An additional Willow rate above the proportionate County rate of 0.001083 would not be necessary to provide sufficient funding for the Study Area. The difference between the County tax and the Town tax is the additional cost residents of the Study Area will pay to provide their own municipal services as an incorporated town.

TABLE 8.3: PROJECTED WILLOW TAX BURDEN

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
PROPORTIONATE COUNTY RATE	**0.001083**	**0.001083**	**0.001083**	**0.001083**	**0.001083**
Additional Levy to Balance Budget	0.000000	0.000000	0.000000	0.000000	0.000000
TOTAL TOWN RATE	**0.001083**	**0.001083**	**0.001083**	**0.001083**	**0.001083**
Estimated Certified Tax Value	$81,671,383	$125,855,583	$178,839,783	$231,823,983	$259,201,583
Estimated Town Impact (Median Home $475K)	$283	$283	$283	$283	$283
Baseline Impact (Median Home $475K)	$283	$283	$283	$283	$283
NET IMPACT	**$0**	**$0**	**$0**	**$0**	**$0**

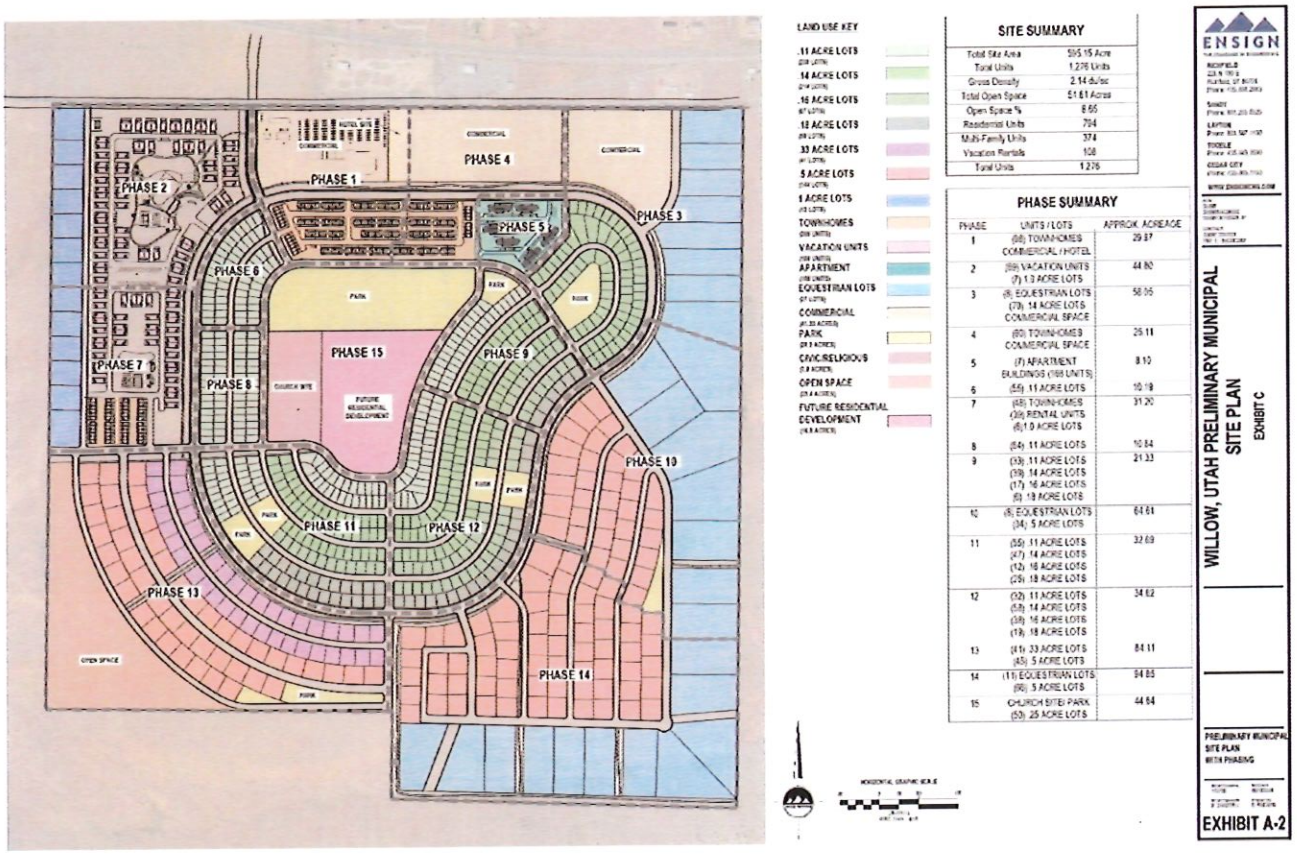
SECTION 9: WATER AVAILABILITY

Utah Code §10-2a-504(3) requires the preliminary feasibility study to include:

> *an analysis regarding whether sufficient water will be available to support the proposed preliminary municipality area when the development of the area is complete.*

KCWCD will serve as the water provider for the Study Area upon incorporation. In a letter provided by the provider (see **Appendix D**), KCWCD confirmed that it will be able to serve the demand anticipated from new development once the needed water distribution improvements are installed.

APPENDIX A: PHASE DEVELOPMENT MAP



SITE SUMMARY

Total Site Area	595.15 Acre
Total Units	1,276 Units
Gross Density	2.14 du/ac
Total Open Space	51.61 Acres
Open Space %	8.65
Residential Units	794
Multi-Family Units	374
Vacation Rentals	108
Total Units	1,276

PHASE SUMMARY

PHASE	UNITS / LOTS	APPROX. ACREAGE
1	(68) TOWNHOMES COMMERCIAL / HOTEL	29.87
2	(59) VACATION UNITS (7) 1.3 ACRE LOTS	44.80
3	(8) EQUESTRIAN LOTS (73) .14 ACRE LOTS COMMERCIAL SPACE	58.05
4	(60) TOWNHOMES COMMERCIAL SPACE	25.11
5	(7) APARTMENT BUILDINGS (168 UNITS)	8.10
6	(55) .11 ACRE LOTS	10.19
7	(48) TOWNHOMES (39) RENTAL UNITS (6) 1.0 ACRE LOTS	31.20
8	(84) .11 ACRE LOTS	10.84
9	(33) .11 ACRE LOTS (39) .14 ACRE LOTS (17) .16 ACRE LOTS (5) .18 ACRE LOTS	21.33
10	(8) EQUESTRIAN LOTS (34) .5 ACRE LOTS	64.61
11	(55) .11 ACRE LOTS (47) .14 ACRE LOTS (12) .16 ACRE LOTS (25) .18 ACRE LOTS	32.69
12	(32) .11 ACRE LOTS (53) .14 ACRE LOTS (38) .16 ACRE LOTS (19) .18 ACRE LOTS	34.62
13	(41) .33 ACRE LOTS (45) .5 ACRE LOTS	84.11
14	(11) EQUESTRIAN LOTS (66) .5 ACRE LOTS	94.85
15	CHURCH SITE/ PARK (53) .25 ACRE LOTS	44.64

ENSIGN

WILLOW, UTAH PRELIMINARY MUNICIPAL SITE PLAN

EXHIBIT C

PRELIMINARY MUNICIPAL SITE PLAN WITH PHASING

EXHIBIT A-2

APPENDIX B: UPC DETERMINATION

Kem C. Gardner POLICY INSTITUTE
THE UNIVERSITY OF UTAH
DAVID ECCLES SCHOOL OF BUSINESS

Memorandum

April 17, 2025
To: Jordan Schwanke, 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: Willow Preliminary Municipal Feasibility Review

Introduction
This review follows the feasibility request for the preliminary municipality of Willow, in Kane County, Utah. This memo determines whether Willow meets the population, density, and contiguity requirements for preliminary incorporation (defined in Utah Code 10-2a-503).

The Utah Population Committee (UPC) analysis indicates that Willow meets the preliminary incorporation requirements.

Table 1: Initial Feasibility Requirements for Willow Incorporation

Criteria	Meets Criteria?	Requirement by Statute	Willow Details
Population	Yes	Population must be equal to or greater than 100 when all phases of the plan are completed.	2,997
Population Density	Yes	Density must be seven people per square mile or higher	3,225 people per square mile
Contiguity	Yes	Area is contiguous, does not have a strip of land connecting geographically separate areas	The proposed boundary covers a contiguous area.

Population data source: U.S. Census Bureau, 2020 Census
Note: Requirements are summarized; Full statutory requirements are delineated in Utah Code 10-2a-502.

APPENDIX C: DEVELOPMENT PROFORMA

D A DAVIDSON

	Residential							
	0.11 Acre Lots Primary	0.11 Acre Lots Secondary	0.14 Acre Lots Primary	0.14 Acre Lots Secondary	0.16 Acre Lots Primary	0.16 Acre Lots Secondary	0.18 Acre Lots Primary	0.18 Acre Lots Secondary
Statutory Actual Value (2024)	$468,000	$468,000	$480,000	$480,000	$500,000	$500,000	$530,000	$530,000
2024	-	-	-	-	-	-	-	-
2025	23	23	-	-	-	-	-	-
2026	23	23	-	-	-	-	-	-
2027	23	23	-	-	-	-	-	-
2028	23	23	-	-	-	-	-	-
2029	23	23	-	-	-	-	-	-
2030	4	4	19	19	-	-	-	-
2031	-	-	23	23	-	-	-	-
2032	-	-	23	23	-	-	-	-
2033	-	-	23	23	-	-	-	-
2034	-	-	19	19	4	4	-	-
2035	-	-	-	-	23	23	-	-
2036	-	-	-	-	6	7	17	17
2037	-	-	-	-	-	-	8	8
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-
Total Units	119	119	107	107	33	34	25	25
Total Statutory Actual Value	$55,692,000	$55,692,000	$51,360,000	$51,360,000	$16,500,000	$17,000,000	$13,250,000	$13,250,000

9/10/2024

Draft: For discussion purposes only

D|A DAVIDSON

	Residential							
	0.33 Acre Lots Primary	0.33 Acre Lots Secondary	0.5 Acre Lots Primary	0.5 Acre Lots Secondary	1 Acre Lots Primary	1 Acre Lots Secondary	Townhomes Primary	Townhomes Secondary
Statutory Actual Value (2024)	$576,000	$576,000	$770,400	$770,400	$783,600	$783,600	$360,000	$360,000
2024	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	15	15	-	-	-	-	-	-
2038	5	6	17	17	-	-	-	-
2039	-	-	23	23	-	-	-	-
2040	-	-	23	23	-	-	-	-
2041	-	-	9	9	3	3	11	11
2042	-	-	-	-	3	3	20	20
2043	-	-	-	-	-	1	22	22
2044	-	-	-	-	-	-	23	23
2045	-	-	-	-	-	-	23	23
2046	-	-	-	-	-	-	4	4
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-
Total Units	20	21	72	72	6	7	103	103
Total Statutory Actual Value	$11,520,000	$12,096,000	$55,468,800	$55,468,800	$4,701,600	$5,485,200	$37,080,000	$37,080,000

9/10/2024

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D A DAVIDSON

	Residential					Commercial			
	Equestrian Primary	Equestrian Secondary	Apartments	Future Development	Total Residential	Vacation Units	Hotel	Commercial	Total Commercial
Statutory Actual Value (2024)	$980,000	$980,000	$180,000	$400,000		$1,100,000	$120,000	$220	
2024	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	46	-	100	-	100
2026	-	-	-	-	46	25	-	40,000	40,025
2027	-	-	-	-	46	25	-	-	25
2028	-	-	-	-	46	25	-	40,000	40,025
2029	-	-	-	-	46	33	-	-	33
2030	-	-	-	-	46	-	-	47,000	47,000
2031	-	-	-	-	46	-	-	-	-
2032	-	-	-	-	46	-	-	-	-
2033	-	-	-	-	46	-	-	-	-
2034	-	-	-	-	46	-	-	-	-
2035	-	-	-	-	46	-	-	-	-
2036	-	-	-	-	47	-	-	-	-
2037	-	-	-	-	46	-	-	-	-
2038	-	-	-	-	45	-	-	-	-
2039	-	-	-	-	46	-	-	-	-
2040	-	-	-	-	46	-	-	-	-
2041	-	-	-	-	46	-	-	-	-
2042	-	-	-	-	46	-	-	-	-
2043	-	-	-	-	45	-	-	-	-
2044	-	-	-	-	46	-	-	-	-
2045	-	-	-	-	46	-	-	-	-
2046	5	5	-	-	18	-	-	-	-
2047	5	5	50	-	60	-	-	-	-
2048	3	4	50	-	57	-	-	-	-
2049	-	-	68	-	68	-	-	-	-
2050	-	-	-	64	64	-	-	-	-
2051	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-
Total Units	13	14	168	64	1,232	108	100	127,000	127,208
Total Statutory Actual Value	$12,740,000	$13,720,000	$30,240,000	$25,600,000	$575,304,400	$118,800,000	$12,000,000	$27,981,656	$158,781,656

9/20/2024

Draft: For discussion purposes only

APPENDIX D: KCWCD LETTER

Kane County Water Conservancy District

"Developing and protecting our water resources one drop at a time."

August 20, 2025

Philo Ventures
C/O Tracy Stratton
2901 Bluegrass Blvd. Suite 410
Lehi, UT 84043

RE: Proposed Preliminary Municipality, Willow, Utah
Parcel # 4-5-5-2 & 4-5-6-1

To Whom It May Concern:

This letter is written to inform Philo Ventures that the properties referenced above are withing the Kane County Water Conservancy District water distribution system in the East Kanab/Johnson Canyon Area. This proposed development will have the opportunity to hook up to our water distribution system.

Developer Provided Subdivision Demands
ERC Count: 1,108
Peak Day Demand: 664 gpm
Peak Instantaneous Demand: 1,205 gpm
Fire Flow: 1,000

Kane County Water Conservancy District (KCWCD) can service the 1,250 proposed units once all infrastructure is installed. The water line will need to be connected on both the east and west end of the subdivision on Mountain View Dr, as well as a PRV's will need to be installed. A 10" line from the Tank, as well as an 8" line connecting Mountain View Dr. to Boulder Bluff will be required to be installed. KCWCD reserves the right that after 50 lots are developed, we will review the hydraulic model to make sure everything is still functioning correctly, and to ensure there are no pressure issues.

The model provided by the subdivision includes many PRV's. The district may elect to adjust the number of PRV's and PRV locations within the subdivision to work better with the existing system. Philo Ventures will be responsible for all modifications needed.

If additional information is needed, please do not hesitate to contact us at telephone number (435) 644-3997 or via e-mail at kanecowater@gmail.com. Thank you for your help in this matter.

Sincerely,

Michael Noel
General Manager

725 E. Kaneplex Dr. • Kanab, UT 84741 • (435) 644-3997 • Fax (435) 644-8679
www.kcwcd.com • kcwcd@kanab.net

APPENDIX E: LAW ENFORCEMENT CONTRACT COST

Kane County Sheriff's Office
Sheriff Tracy Glover
971 E. Kaneplex Dr. Kanab, UT 84741
Phone: (435) 644-4916 Fax:(435) 644-2096

10/7/2025

Mr. Loftis,

This is a response to your request for a law enforcement contract cost estimate for the proposed preliminary feasibility study for Willow.

We reviewed Kane County contracts we currently have with the towns of Orderville and Glendale. We also reviewed neighboring counties and towns such as Monticello Utah and Panguitch Utah. The levels of service vary between the listed jourisdictions from a basic response level to full time coverage. We also reviewed the information you provided regarding the 5 year estimated home and population potential.

We would estimate the need of coverage in the first year to equate to a half to three quarters of a position in value and increasing to needing 3 full time positions to provide full time coverage at final buildout to cover the additional population as well as calls to the commercial hotel space.

Year 1 costs would be approximately $75,000
Year 2 costs would be approximately $100,000
Year 3 costs would be approximately $140,000
Year 4 costs would be approximately $210,000
Year 5 costs would be approximately $420,000

These costs are at todays dollars, but could increase based on inflation, cost of living increases, and unforseen costs related to true population and actual calls for service. After year 5 there would be yearly increases at a minimum of the cost of living increase for the prior year.

Thanks you,

Tracy D. Glover

Tracy Glover
Kane County Sheriff

APPENDIX F: STAKEHOLDER FEEDBACK

Section §10-2a-504(3)(c) outlines the stakeholders required to be consulted and received the draft of the preliminary feasibility study on October 13, 2025, to review and provide comment to the draft. The following appendix includes feedback received during the draft phase of the study. LRB's response to each item is in **red**.

KANE COUNTY (COMMISSIONERS, CLERK/AUDITOR, SHERIFF AND ROADS DEPARTMENT)
Did not submit additional comments during the draft period.

KANE COUNTY WATER CONSERVANCY DISTRICT
Did not submit additional comments during the draft period.

WESTERN KANE COUNTY SPECIAL SERVICE DISTRICT #1
Did not submit additional comments during the draft period.

KANE COUNTY HUMAN RESOURCE SPECIAL SERVICE DISTRICT
Did not submit additional comments during the draft period.

PROJECT SPONSOR
The Sponsor provided feedback for the following areas of the Study:

1. **Include property tax revenues proportionate to other comparable incorporations.** By omitting property tax revenues, the Study focuses too narrowly on limiting revenues current tax categories in its analysis under Subsection §10-2a-504(3)(a)(ii)(C) and, therefore, ignores the other provisions and requirements of statute, specifically Subsection §10-2a-504(3)(a)(ii)(E), which requires consideration of new revenue sources to the incorporated Town. Amongst these new revenue sources available to be implemented by the Town is a property tax levy. *See* Utah Code §10-5-112. Thus, while the Study Area as a preliminary municipality does not have the power to tax, the incorporated Town, for which the Study is to analyze initial and five-year projected revenues, expressly has the power and authority to levy and collect a property tax.

   LRB Response: Assuming some functions of the General Fund are dedicated to municipal type services, a proportionate rate that is reflective of the services provided to unincorporated county was calculated at 55 percent (See **Tables 5.3**, **5.4**, **5.5** and **5.6**) pursuant to §10-2a-504(3)(a)(ii)(C).

2. **Correct fire protection services expense assumptions to reflect either implicit inclusion into the VCSSD or, alternatively, developer capital commitments sufficient to overcome the service burden.** If the County does not cause VCSSD to annex the Study Area into its service area and even if the Town is never within the VCSSD boundaries, the Study Area, as a preliminary municipality, would have the ability to create, and it is reasonable to assume that the Applicant/developer of the Study Area would create prior to or in conjunction with incorporation as a Town, a Study Area/Town special service district for fire protection services within the Town. *See* Utah Code §10-2a-509(4)(a); §17D-1-201. The resulting effect of creating a special service district for fire protection services in terms of costs to the Town would be the same as if initially the Town were included in the VCSSD service area at incorporation, as stated in the Study and restated here – the Town would not need to contract for fire services as the fire protection fees would be directly assessed to the Town's residents and property

owners. *See* Study, p. 18. Further, Applicant's Response Letter has outlined its commitment to cover all costs for fire protection services until the Town is annexed into VCSSD or another special service district for fire protection services or the Study Area/Town creates and operates its own fire department, and it is reasonable to assume that the cost for fire protection services will be paid by the Applicant/developer and as the revenue source. *See* Utah Code §10-2a-504(3)(a)(ii)(D) and §10-2a-504(3)(a)(ii)(E). Therefore, the Study should eliminate or reduce the fire protection costs item.

LRB Response: Assuming the same tax categories and rates as imposed by the County and all other current service providers per §10-2a-504(3)(a)(ii)(C), this analysis assumes that the proposed Town will also collect fire protection fees that are charged at a rate that is proportional to the costs to the incorporated Town to contract with VCSSD. The revenue generated for fire protection services is equal to the cost shown in **Table 4.6.**

3. **Adjust law enforcement cost assumptions to align with the County's per-capita expenses and benchmarks**. Applicant maintains that the County Sheriff's estimate of law enforcement services for the Town used in the Study represents an unreasonable overcharge that would constitute an excessive level and quality of service within the Town, outside of Utah Code Subsections §10-2a-504(3)(a)(ii)(B), §10-2a-504(3)(a)(ii)(D), and §10-2a-504(3)(b). Therefore, the Study relying solely on the County Sheriff's estimate would be unreasonable and not within the required statutory parameters.

   LRB Response: LRB has selected to default to the County Sheriff's recommendation exhibited in **Appendix E**. LRB has included language under **Section 6** noting that any cost reductions in public safety expenses will increase the positive position of the proposed Town.

4. **Include additional tax revenue sources as an alternative in offsetting municipal operational costs.** The Applicant finds the Study materially deficient in its analysis of post-incorporation revenue opportunities. The Study limits its analysis almost exclusively to sales-tax receipts, omitting numerous statutory sources that become available to an incorporated municipality immediately upon organization. Under the cited statute, feasible revenue mechanisms include not only sales tax, but also all categories of municipal revenue that "are not available before the area incorporates," such as the following: property tax, local sales tax, resort/transient taxes, utility/franchise fees, energy/telecom fees, business license fees, impact fees, service charges, and special assessments.

   LRB Response: §10-2a-504(4) specifically calls out that the required revenue margin of 5% is based on the five-year projected revenues calculated under **Subsection (3)(a)(ii)(C)** which states:

   > *assuming the same tax categories and tax rates as imposed by the county and all other current service providers at the time during which the feasibility consultant prepares the feasibility study, the initial and five-year projected revenue for the proposed preliminary municipality area.*

   Therefore, an analysis of new revenue sources is included in **Section 7** of the Study, but is not directly considered when determining the financial feasibility of the new Town.

5. **Address any additional shortfalls with the proposed developer-funded fiscal backstops and alternate revenue sources.** Assuming none of the arguments above are persuasive, the Applicant nonetheless commits to implementing a combination of non-tax revenues, capital contributions, and public-private partnerships sufficient to ensure fiscal solvency included fire-protection escrow funding, nominal lease-back program, and third-party service procurement.

LRB Response: Revenues generated for the purposes of determining feasibility must comply with §10-2a-504(3)(a)(ii)(C). Additional funding mechanisms are not included in the analysis.

Exhibit D

LEGEND (APPLIES TO ALL SHEETS)

SECTION CORNER	STORM DRAIN CATCH BASIN	CONCRETE	DEED LINE	SW	SECONDARY WATERLINE
MONUMENT	STORM DRAIN COMBO BOX	ELECTRIC METER	TANGENT LINE	IRR	IRRIGATION LINE
EXIST REBAR AND CAP	STORM DRAIN CULVERT	STORM DRAIN CLEAN OUT	SECTION LINE		CENTERLINE
SET ENSIGN REBAR AND CAP	SIGN	SANITARY SEWER MANHOLE	FENCE		PROPERTY LINE
SET RIVET	UTILITY MANHOLE	WATER LINE	EDGE OF ASPHALT		ADJACENT PROPERTY LINE
WATER METER	UTILITY POLE	SECTION TIE	SANITARY SEWER	E	ELECTRIC POWERLINE
WATER MANHOLE	GAS METER	EASEMENT	STORM DRAIN LINE	T	TELEPHONE LINE
WATER VALVE	VEGETATION/TREE	ADJACENT RIGHT OF WAY	GAS LINE		IRRIGATION VALVE
FIRE HYDRANT	OHP OVERHEAD POWER LINE	RIGHT OF WAY	BUILDING PRIMARY		SCHEDULE B-2 REFERENCE NUMBER

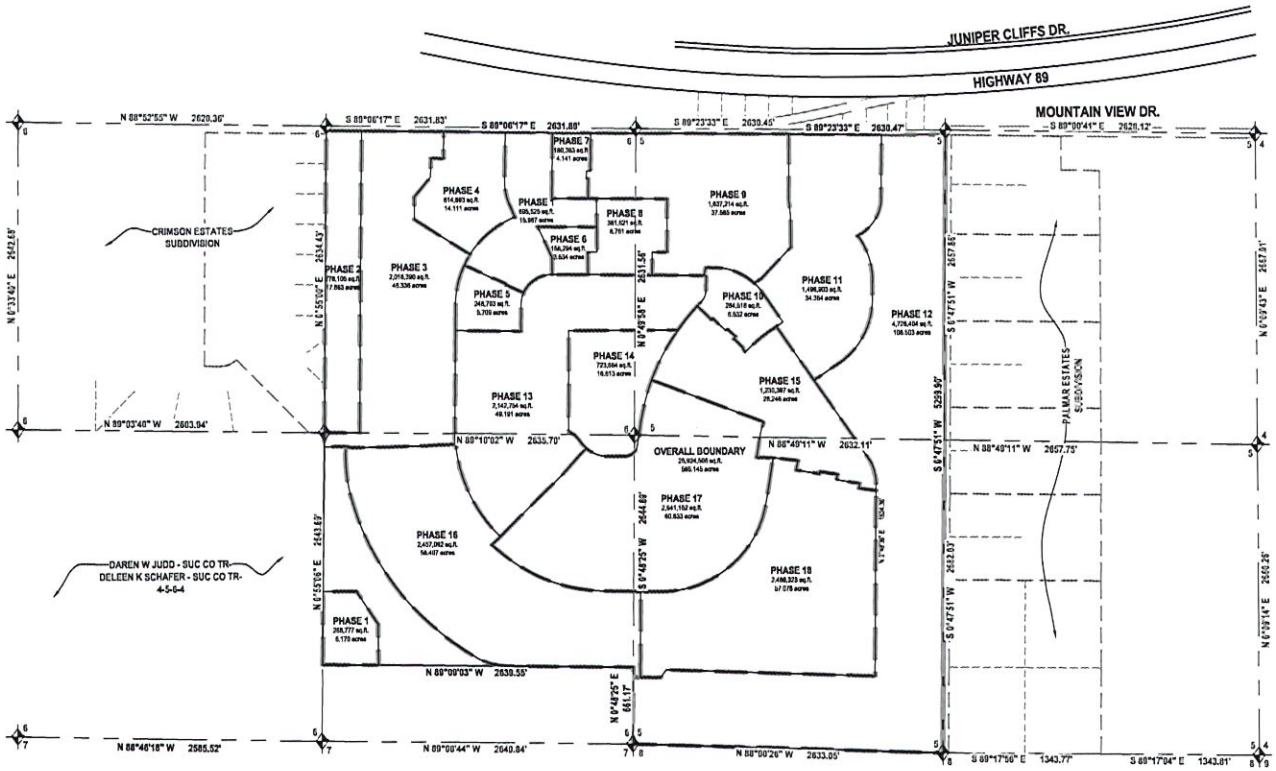
BOUNDARY DESCRIPTION

A parcel of land, situate in Section 6, and in the West Half of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at the found 3" aluminum Talbot Land Surveyors monument, stamped PLS 165634, dated 1997, at the South Quarter Corner of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, and running:

thence North 88°00'26" West 2633.05 feet along the measured Section line, following, more or less, an existing fence line, to the found 3" aluminum Talbot Land Surveyors monument, stamped PLS 165634, dated 2007, at the Corner of Sections 5, 6, 7, and 8;
thence North 0°48'25" East 661.17 feet along the measured Section line, to the South-South 64th Corner of Sections 5 and 6;
thence North 89°09'03" West 2639.55 feet along the 64th Section line, to the Center-South-South 64th Corner of Section 6;
thence North 0°53'06" East 1982.77 feet along the measured Quarter Section line, to the found 3" aluminum Alpha Engineering monument, stamped PLS 174919, with no date, at the Center Quarter Corner of Section 6;
thence North 0°55'00" East 2594.43 feet along the measured Quarter Section line, and the east line of the Crimson Estates Subdivision, Phase 3, to a point located 40.00 feet south, along the Quarter Section line, from the found 5/8" rebar and Iron Rock cap at the North Quarter Corner of Section 6;
thence South 89°06'17" East 2631.89 feet, running parallel with and 40.00 feet perpendicularly distant southerly from the measured Section line, to a point on the Section line, located South 0°49'58" West 40.00 feet along the measured Section line, from a found Mag Nail and Washer, stamped PLS 5161917, at the Corner of Sections 5, 6, 31, and 32;
thence South 89°23'33" East 2630.47 feet, running parallel with and 40.00 feet perpendicularly distant southerly from the measured Section line, to a point on the measured Quarter Section line, located South 0°47'51" West 40.00 feet along the Quarter Section line from a found 5/8" rebar and Iron Rock cap at the North Quarter Corner of Section 5;
thence South 0°47'51" West 5299.89 feet along the measured Quarter Section line, to the Point of Beginning.

Parcel contains: 25,924,555 square feet, or 595.15 acres.



ENSIGN
THE STANDARD IN ENGINEERING

RICHFIELD
225 N. 100 E.
Richfield, UT 84701
Phone: 435.896.2983

LAYTON
Phone: 801.547.1100

TOOELE
Phone: 435.843.3590

CEDAR CITY
Phone: 435.865.1453

SALT LAKE CITY
Phone: 801.255.0529

WWW.ENSIGNENG.COM

FOR:
PHILO VENTURES
2901 BUTGRASS BLVD SUITE #140
LEHI UT 84043
CONTACT:
TRACY STRATTON
PHONE: 702-644-2427

WILLOW, UTAH PRELIMINARY MUNICIPAL BOUNDARY SURVEY

WILLOW, UTAH

TREVOR ROY GUDE
No. 362639
02/17/2026
Revisions Year

PHASING PLAN
PHASES 1-18

PROJECT NUMBER	PRINT DATE
11370	2/12/2026
DRAWN BY	CHECKED BY
T.M.G.	T.R.G.
PROJECT MANAGER	
K.L.C.	

Phase 1 Description

A parcel of land, situate in the Northeast quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 670.64 feet (along the measured section line) and South 1429.17 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence North 89°31'01" West 165.00 feet,
thence around a 430.00 foot radius curve to the right, 9.17 feet through a delta angle of 01°13'18" (chord bearing North 34°44'58" East 9.17 feet),
thence North 34°38'22" West 100.00 feet,
thence North 83°06'11" West 90.04 feet,
thence North 84°34'41" West 240.00 feet,
thence around a 633.00 foot radius curve to the right, 608.16 feet through a delta angle of 43°33'50" (chord bears North 49°37'57" East 585.25 feet),
thence North 22°11'28" West 131.31 feet,
thence around a 435.00 foot radius curve to the right, 175.51 feet through a delta angle of 23°13'26" (chord bears North 10°25'44" West 174.32 feet),
thence North 00°58'54" East 444.34 feet,
thence South 89°06'17" East 452.63 feet,
thence South 00°53'43" West 570.19 feet,
thence South 89°23'33" East 380.00 feet,
thence South 00°21'05" West 249.04 feet,
thence North 87°25'54" West 604.29 feet,
thence South 24°11'58" East 292.53 feet,
thence South 00°36'27" West 145.47 feet,
thence around a 244.00 foot radius curve to the left, 306.27 feet through a delta angle of 66°28'06" (chord bears South 57°22'29" West 289.38 feet,) to the Point of Beginning.

Also: Beginning at a point, which is located North 00°56'39" East 680.02 feet (along the measured quarter section line) from the South Quarter Corner of said Section 6 and running;
thence North 00°56'39" East 621.80 feet along said Quarter Section Line,
thence South 89°58'52" East 295.76 feet,
thence South 32°11'45" East 337.90 feet,
thence South 00°00'39" West 343.06 feet,
thence North 89°59'03" West 475.74 feet to the Point of Beginning.

Total of Phase 1 Contains: 864,302 square feet, or 22.137 acres more or less.

Phase 2 Description

A parcel of land, situate in the East half of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°06'17" East 236.26 feet (along the measured section line) and South 49.00 feet from the North Quarter corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 00°54'54" West 2162.26 feet,
thence North 89°49'24" West 120.02 feet,
thence North 89°00'00" West 180.00 feet,
thence North 00°53'09" East 2594.43 feet,
thence South 89°06'17" East 299.82 feet to the Point of Beginning.

Parcel contains: 778,103 square feet, or 17.863 acres more or less.

Phase 3 Description

A parcel of land, situate in the East half of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°06'17" East 299.26 feet (along the measured section line) and South 42.00 feet from the North Quarter corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 89°06'17" East 689.19 feet,
thence South 00°53'48" West 234.23 feet,
thence North 86°58'09" West 109.19 feet,
thence North 01°34'56" West 183.24 feet,
thence South 39°33'09" West 229.91 feet,
thence South 194.32 feet,
thence South 56°10'25" East 458.27 feet,
thence around a 820.00 foot radius curve to the left, 347.84 feet through a delta angle of 24°18'41" (chord bears South 13°59'21" West 345.30 feet),
thence South 00°09'00" West 1060.51 feet,
thence around a 1240.00 foot radius curve to the left, 134.21 feet through a delta angle of 06°12'07" (chord bears South 02°56'57" East 134.15 feet),
thence South 85°51'05" West 180.18 feet,
thence South 87°39'53" West 50.46 feet,
thence South 85°51'05" West 336.21 feet,
thence South 89°51'05" West 301.94 feet,
thence North 74°01'48" West 60.66 feet,
thence South 85°58'09" West 182.10 feet,
thence North 00°56'39" East 119.88 feet,
thence South 89°00'00" East 180.00 feet,
thence North 86°49'24" East 120.02 feet,
thence North 00°54'54" East 2662.26 feet to the Point of Beginning.

Parcel contains: 814,693 square feet, or 14.111 acres more or less.

Phase 4 Description

A parcel of land, situate in the Northwest quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°06'17" East 694.67 feet (along the measured section line) and South 42.00 feet from the North Quarter Corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 89°06'17" East 523.31 feet,
thence South 00°56'39" West 444.34 feet,
thence around a 433.00 foot radius curve to the left, 175.51 feet through a delta angle of 23°13'26" (chord bears South 10°36'44" East 174.32 feet),
thence South 22°11'28" East 131.31 feet,
thence around a 870.00 foot radius curve to the left, 307.84 feet through a delta angle of 20°16'53" (chord bears South 32°04'03" West 499.39 feet),
thence North 54°12'27" West 558.28 feet,
thence North 194.32 feet,
thence North 39°33'09" East 229.91 feet,
thence North 01°34'56" East 183.24 feet,
thence South 85°58'09" East 109.19 feet,
thence North 00°53'48" East 234.23 feet to the Point of the Beginning.

Parcel contains: 814,693 square feet, or 14.111 acres more or less.

Phase 5 Description

A parcel of land, situate in the Northeast quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 670.64 feet (along the measured section line) and South 1429.17 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence around a 264.00 foot radius curve to the left, 107.00 feet through a delta angle of 23°13'18" (chord bears South 12°31'40" West 106.27 feet),
thence South 00°53'00" West 218.25 feet,
thence North 89°06'00" West 156.00 feet,
thence South 00°18'00" East 218.25 feet,
thence around a 670.00 foot radius curve to the right, 347.84 feet through a delta angle of 24°18'41" (chord bears North 13°34'21" East 345.33 feet),
thence South 64°34'21" East 243.00 feet,
thence South 67°06'11" East 50.04 feet,
thence South 64°38'22" East 100.00 feet,
thence around a 430.00 foot radius curve to the left, 9.17 feet through a delta angle of 01°13'18" (chord bears South 24°44'58" West 9.17 feet),
thence South 60°51'41" East 168.00 feet to the Point of Beginning.

Parcel contains: 249,783 square feet, or 5.706 acres more or less.

Phase 6 Description

A parcel of land, situate in the Northeast quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 341.11 feet (along the measured section line) and South 633.42 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 00°21'05" West 219.48 feet,
thence North 89°23'39" West 76.89 feet,
thence South 00°36'27" West 196.50 feet,
thence North 89°23'33" West 303.41 feet,
thence North 00°36'27" East 145.47 feet,
thence North 24°11'58" West 292.53 feet,
thence South 89°23'54" East 504.79 feet to the Point of Beginning.

Parcel contains: 158,294 square feet, or 3.634 acres more or less.

Phase 7 Description

A parcel of land, situate in the Northeast quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 341.11 feet (along the measured section line) and South 40 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence south 00°53'43" West 332.97 feet,
thence North 89°23'33" West 33.71 feet,
thence South 00°36'27" West 65.00 feet,
thence North 89°56'27" East 14.23 feet,
thence South 00°36'27" West 170.75 feet,
thence North 89°23'33" West 367.92 feet,
thence North 00°53'43" East 570.19 feet,
thence South 89°06'17" East 326.21 feet to the Point of Beginning.

Parcel contains: 180,363 square feet, or 4.14 acres more or less.

Phase 8 Description

A parcel of land, situate in the Northwest quarter of Section 6 and Northeast quarter of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 341.11 feet (along the measured section line) and South 633.42 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence North 00°21'05" East 249.04 feet,
thence South 89°23'33" East 597.88 feet,
thence South 00°36'50" West 492.10 feet,
thence North 89°23'33" West 126.88 feet,
thence South 00°36'00" West 195.50 feet,
thence North 89°23'33" West 549.03 feet,
thence North 00°36'27" East 193.50 feet,
thence South 89°23'39" East 76.89 feet,
thence North 00°21'05" East 219.48 feet to the Point of Beginning.

Parcel contains: 381,521 square feet, or 8.761 acres more or less.

Phase 9 Description

A parcel of land, situate in the Northwest quarter of Section 6 and Northeast quarter of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 89°06'17" West 394.81 feet (along the measured section line) and South 40 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 89°16'36" East 1983.80 feet,
thence South 00°53'24" West 566.52 feet,
thence South 04°42'08" East 140.61 feet,
thence South 00°17'42" East 271.86 feet,
thence South 43°19'41" West 361.28 feet,
thence South 00°36'29" West 80.19 feet,
thence around a 511.00 foot radius curve to the left, 357.79 feet through a delta angle of 40°07'01" (chord bears North 67°10'07" West 350.52 feet,)
thence South 87°13'42" West 84.84 feet,
thence South 14°14'04" West 67.91 feet,
thence North 89°23'33" West 441.15 feet,
thence North 00°36'00" East 195.50 feet,
thence South 89°23'33" East 126.88 feet,
thence North 00°36'36" East 492.50 feet,
thence North 89°23'33" West 670.26 feet,
thence North 00°36'27" East 170.75 feet,
thence North 89°56'27" West 14.23 feet,
thence North 00°36'27" East 65.00 feet,
thence North 89°23'33" East 33.71 feet,
thence North 00°53'43" East 570.19 feet,
thence South 89°06'17" East 1983.80 feet to the Point of Beginning.

Parcel contains: 1,637,214 square feet, or 37.585 acres more or less.

Phase 10 Description

A parcel of land, situate in the Northwest Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°23'33" East 505.26 feet (along the measured section line) and South 1524.16 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence around a 1856.00 foot radius curve to the right, 52.35 feet through a delta angle of 01°36'56" (chord bears North 44°19'54" East 52.32 feet),
thence around a 134.00 foot radius curve to the left, 104.12 feet through a delta angle of 44°31'54" (chord bears North 22°52'00" East 101.52 feet),
thence North 00°36'27" East 112.70 feet,
thence around a 17.00 foot radius curve to the left, 26.70 feet through a delta angle of 90°02'00" (chord bears North 44°23'33" West 24.04 feet),
thence North 14°14'04" East 67.91 feet,
thence South 89°08'25" East 66.75 feet,
thence around a 511.00 foot radius curve to the right, 460.33 feet through a delta angle of 54°58'43" (chord bears South 36°14'18" East 471.74 feet),
thence South 54°11'48" East 274.58 feet,
thence South 52°47'32" West 126.58 feet,
thence around a 1280 foot radius curve to the left, 269.56 feet through a delta angle of 12°04'03" (chord bears South 49°27'34" West 297.98 feet),
thence North 23°11'42" West 84.84 feet,
thence North 46°50'00" West 100.00 feet,
thence North 44°23'27" East 20.56 feet,
thence North 45°17'59" West 100.00 feet,
thence South 44°23'06" West 21.39 feet,
thence North 46°50'00" West 150.00 feet,
thence North 43°44'58" West 14.06 feet,
thence North 46°39'23" West 166.00 feet to Point of Beginning.

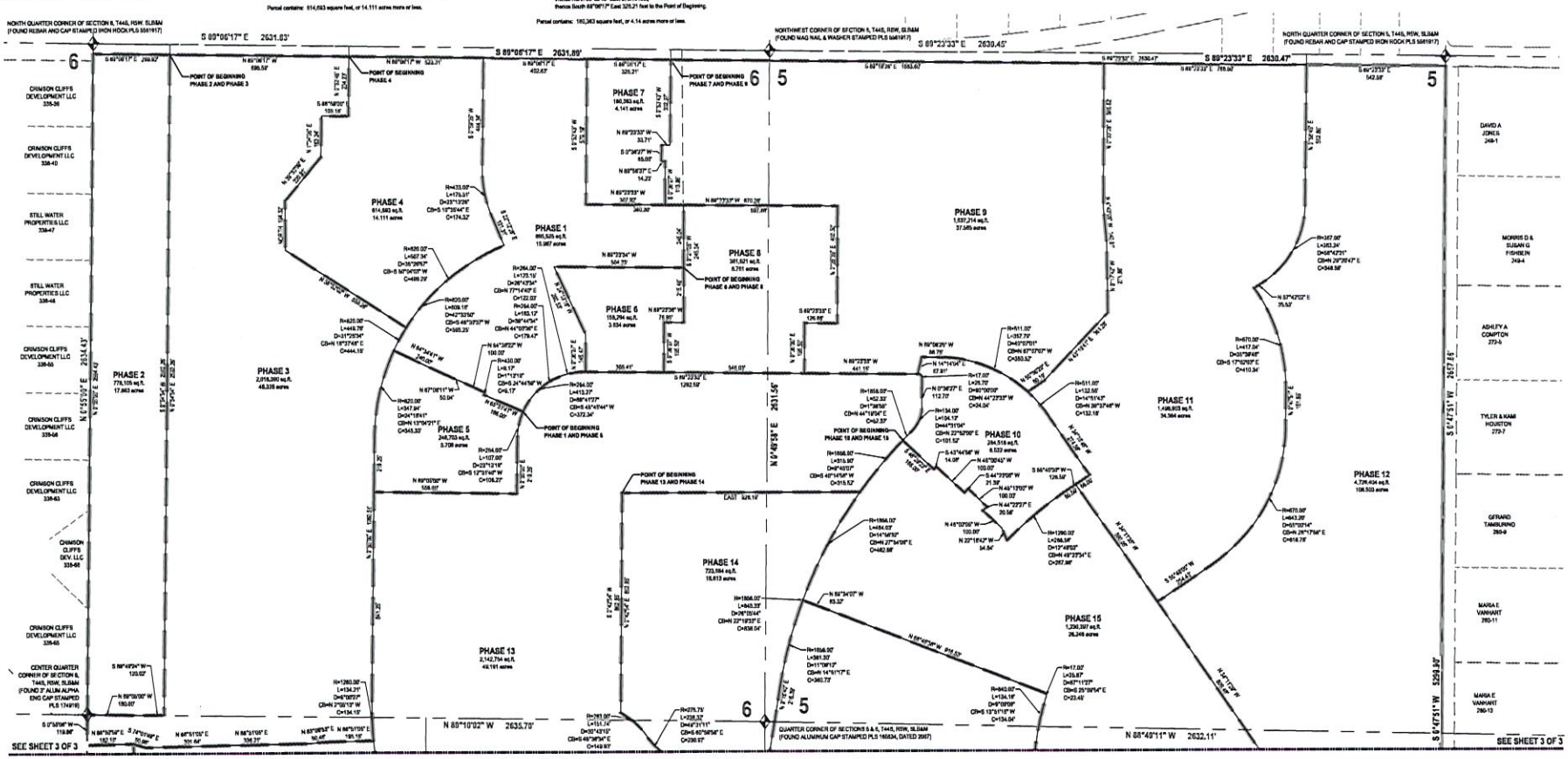
Phase contains: 284,518 square feet, or 6.532 acres.

Phase 11 Description

A parcel of land, situate in the Northwest Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located South 89°23'33" East 2087.20 feet (along the measured section line) and South 40.00 feet from the Northeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian;
thence South 00°56'45" West 562.86 feet,
thence around a 367.00 foot radius curve to the right, 353.24 feet through a delta angle of 56°10'31" (chord bears South 29°28'01" West 340.08 feet),
thence South 57°42'02" West 35.53 feet,
thence around a 670.00 foot radius curve to the right, 417.04 feet through a delta angle of 35°39'48" (chord bears South 11°52'02" East 410.34 feet),
thence South 00°57'51" West 151.65 feet,
thence around a 670.00 foot radius curve to the right, 643.26 feet through a delta angle of 55°00'14" (chord bears South 26°17'58" West 618.78 feet),
thence South 55°48'05" West 254.43 feet,
thence North 34°11'56" West 580.06 feet,
thence North 55°48'05" East 64.00 feet,
thence North 34°12'48" West 774.58 feet,
thence around a 511.00 foot radius curve to the left, 132.50 feet through a delta angle of 14°51'43" (chord bears North 39°37'48" West 132.16 feet),
thence North 00°36'09" East 80.19 feet,
thence North 43°19'41" East 361.28 feet,
thence North 00°17'42" West 271.86 feet,
thence North 04°42'08" West 140.61 feet,
thence North 00°53'24" East 566.52 feet,
thence North 89°23'33" East 788.00 feet to the Point of Beginning.

Parcel contains: 1,498,903 square feet, or 34.364 acres more or less.



ENSIGN
THE STANDARD IN ENGINEERING

RICHFIELD
225 N. 100 E.
Richfield, UT 84701
Phone: 435.896.2983

LAYTON
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TOOELE
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Phone: 435.865.1453

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FOR:
PHLO VENTURES
2901 BUFFGRASS BLVD SUITE #140
LEHI UT 84043
CONTACT:
TRACY STRATTON
PHONE: 702-644-2427

WILLOW, UTAH PRELIMINARY MUNICIPAL BOUNDARY SURVEY

WILLOW, UTAH

TREVOR ROY GAGE No. 343629 — 02/07/2026 — Professional Seal

PHASING PLAN
PHASES 1-18

PROJECT NUMBER: 11370
PRINT DATE: 2/12/2026
DRAWN BY: T.M.G.
CHECKED BY: T.K.G.
PROJECT MANAGER: K.L.C.

Phase 16 Description

A parcel of land, situate in the Southwest Quarter of Section 5 and Southeast Quarter of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 00°49'25" East 1304.86 feet (along the measured section line) and East 60.48 feet from the Southeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian,
thence South 00°36'57" West 750.99 feet,
thence North 89°23'06" West 66.34 feet,
thence North 00°49'25" East 84.77 feet,
thence North 89°09'03" West 1070.29 feet,
thence around a 586.39 foot radius curve to the right, 278.39 feet through a delta angle of 26°08'57" (chord bears North 74°27'36" West 275.96 feet),
thence around a 2236.00 foot radius curve to the right, 1627.44 feet through a delta angle of 46°42'56" (chord bears North 36°38'42" West 1777.00 feet),
thence around a 1181.00 foot radius curve to the right, 291.62 feet through a delta angle of 14°08'52" (chord bears North 06°39'23" West 290.88 feet),
thence North 00°32'40" East 100.31 feet,
thence South 74°01'49" East 50.99 feet,
thence North 56°51'59" East 627.86 feet,
thence North 83°08'53" East 60.48 feet,
thence North 56°51'59" East 195.19 feet,
thence around a 1260.00 foot radius curve to the left, 894.20 feet through a delta angle of 40°12'16" (chord bears South 20°11'37" East 876.88 feet),
thence South 44°42'14" West 100.00 feet,
thence around a 1360.00 foot radius curve to the left, 1004.27 feet through a delta angle of 42°51'17" (chord bears South 67°17'23" East 1130.67 feet),
thence South 88°09'02" East 310.48 feet to the Point of Beginning.

Parcel contains: 2,457,282 square feet, or 56.407 acres more or less.

Phase 17 Description

A parcel of land, situate in Section 5 and Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 00°49'25" East 1304.86 feet (along the measured section line) and East 60.48 feet from the Southeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian,
thence North 89°09'03" West 310.48 feet,
thence around a 1360.00 foot radius curve to the right, 1004.27 feet through a delta angle of 42°51'17" (chord bearing North 67°17'23" West 1232.67 feet),
thence North 44°42'14" East 100.00 feet,
thence North 45°46'49" East 250.05 feet,
thence North 43°23'01" East 314.54 feet,
thence around a 275.75 foot radius curve to the left, 183.48 feet through a delta angle of 37°25'48" (chord bears South 67°30'40" East 177.26 feet),
thence South 86°36'03" East 169.44 feet,
thence around a 109.04 foot radius curve to the left, 153.30 feet through a delta angle of 80°33'28" (chord bears North 49°07'00" East 140.99 feet),
thence North 09°19'45" East 218.39 feet,
thence around a 1658.00 foot radius curve to the right, 351.30 feet through a delta angle of 11°09'12" (chord bears North 14°15'17" East 350.73 feet),
thence North 61°34'07" East 83.32 feet,
thence South 66°46'58" East 918.53 feet,
thence around a 17.00 foot radius curve to the right, 25.87 feet through a delta angle of 87°11'27" (chord bears South 25°09'54" East 23.45 feet),
thence around a 640.00 foot radius curve to the left, 134.18 feet through a delta angle of 09°09'06" (chord bears South 13°51'19" West 134.04 feet),
thence South 09°16'49" West 197.77 feet,
thence South 80°37'57" East 141.91 feet,
thence South 09°16'49" West 384.86 feet,
thence around a 886.86 foot radius curve to the right, 1281.36 feet through a delta angle of 81°36'12" (chord bears South 50°52'46" West 1175.81 feet),
thence North 89°09'03" West 169.99 feet to the Point of Beginning.

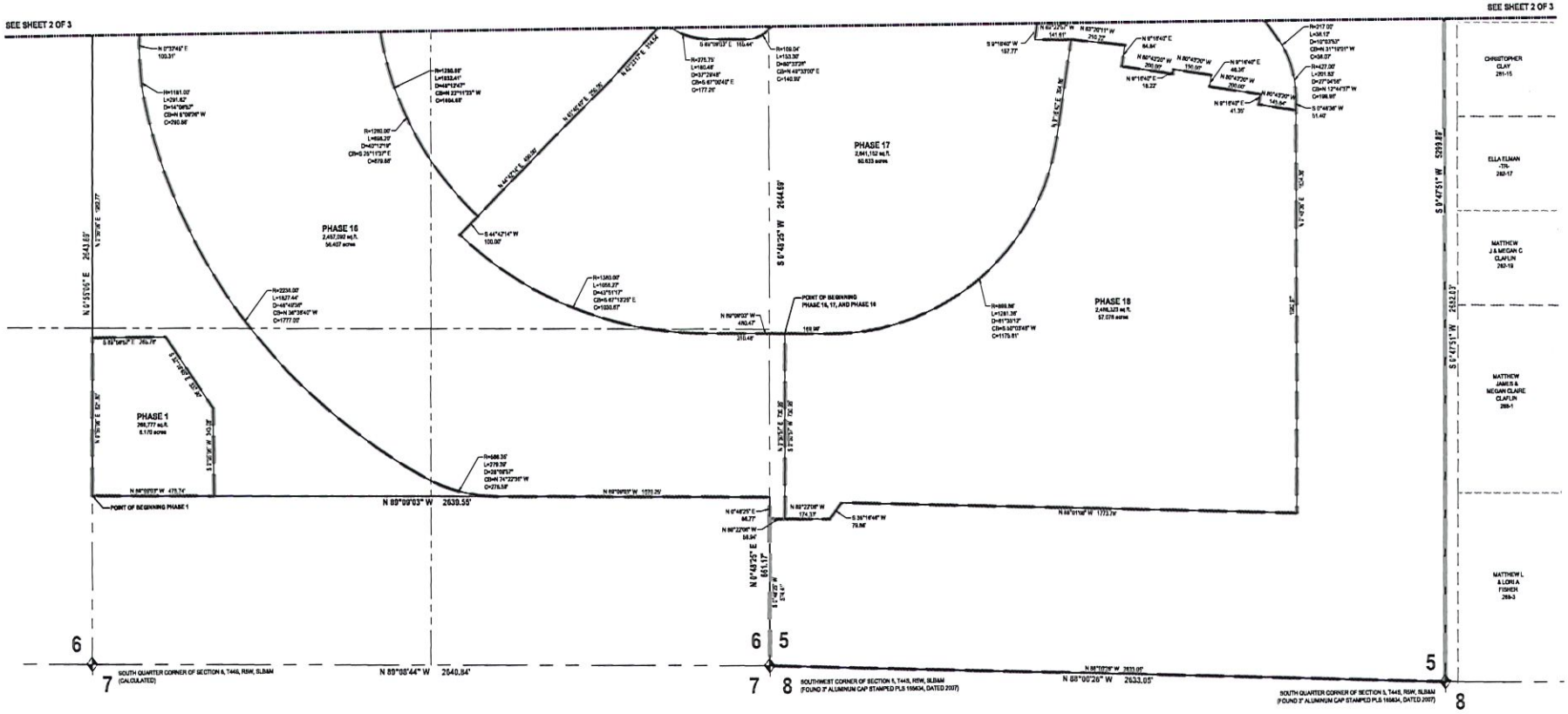
Parcel contains: 2,641,152 square feet, or 60.633 acres more or less

Phase 18 Description

A parcel of land, situate in the Southwest quarter of Section 5, Township 44 South, Range 5 West, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located North 00°49'25" East 1304.86 feet (along the measured section line) and East 60.48 feet from the Southeast corner of Section 6, Township 44 South, Range 5 West, Salt Lake Base and Meridian,
thence South 89°09'03" East 169.99 feet,
thence around a 886.86 foot radius curve to the left, 1281.36 feet through a delta angle of 81°36'12" (chord bearing North 50°52'46" East 1175.81 feet),
thence North 09°16'49" East 384.86 feet,
thence South 83°29'11" East 210.27 feet,
thence South 09°16'49" West 84.94 feet,
thence South 80°43'20" East 150.00 feet,
thence South 80°43'20" East 50.00 feet,
thence South 09°16'49" West 46.39 feet,
thence South 80°43'20" East 16.22 feet,
thence South 80°43'20" East 150.00 feet,
thence South 09°16'49" West 46.39 feet,
thence South 80°43'20" East 150.00 feet,
thence South 80°43'20" East 50.00 feet,
thence South 09°16'49" West 41.39 feet,
thence South 80°43'20" East 143.84 feet,
thence South 09°49'58" West 1562.87 feet,
thence North 88°01'06" West 1773.76 feet,
thence South 36°16'49" West 78.86 feet,
thence North 89°23'06" West 174.33 feet,
thence North 00°36'57" East 730.95 feet to the Point of Beginning.

Parcel contains: 2,486,373 square feet, or 57.078 acres more or less.



ENSIGN
THE STANDARD IN ENGINEERING

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FOR:
PHLD VENTURES
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LEHI UT 84043
CONTACT:
TRACY STRATTON
PHONE: 702-644-2427

WILLOW, UTAH PRELIMINARY MUNICIPAL BOUNDARY SURVEY

WILLOW, UTAH

PHASING PLAN
PHASES 1-18

PROJECT NUMBER	PRINT DATE
11570	2/12/2025
DRAWN BY	CHECKED BY
T.M.G.	T.H.G
PROJECT MANAGER	
K.L.C.	

Exhibit E-1

CASH DEPOSIT AND RESTRICTED USE AGREEMENT

TO GUARANTEE COMPLETION OF SYSTEM INFRASTRUCTURE FOR WILLOW UTAH, A PROPOSED PRELIMINARY MUNICIPALITY

This "Cash Deposit and Restricted Use Agreement to Guarantee Completion of System Infrastructure for Willow Utah, a Proposed Preliminary Municipality" (the "Agreement") is made and entered into on this 14th day of October, 2026, by and among:

Initial Landowners: Kanab 600, LLC, a Utah limited liability company; and

Holder: Willow UT Bond Guarantee Co, LLC, a Utah limited liability Company

For the benefit of Beneficiary: Willow UT, a Proposed Preliminary Municipality and upon the issuance of the certificate of incorporation, by the Lieutenant Governor of Utah, a preliminary municipality and political subdivision of the State of Utah.

Recitals:

A. The Initial Landowner is submitting a Petition for Incorporation of Willow, UT, a Preliminary Municipality ("Petition") to the Lieutenant Governor of Utah.

B. This Agreement is intended to satisfy the requirements under Utah Code Ann. § 10-2a-507(1)(h) that the Petition be accompanied by a cash deposit that:

1. is posted by the Initial Landowner;

2. is in favor of Willow UT;

3. guarantees that the Initial Landowner will complete the System Infrastructure (defined below in accordance with Utah Code Ann.§ 10-2a-501(13)) no later than six years after the day on which the initial landowners file the petition for incorporation described in this section; and

4. will be refunded to the initial landowner in percentages that reflect the progress toward completing the system infrastructure.

C. The Holder and the Initial Landowner wish to establish procedures including engineering review and approval and documentation to guarantee the appropriate use of the deposited funds.

Now, therefore, for good and valuable consideration, Kanab 600, LLC, and Willow UT Bond Guarantee Co, LLC (collectively the "Parties" and each individually a "Party") agree as follows:

1. Cash Deposit. The Initial Landowner shall deposit an amount equal to two million four hundred forty-nine thousand five hundred sixty dollars ($2,449,560.00)[1] (the "Deposit Funds") with Holder to be used to complete the System Infrastructure in accordance with this Agreement.
2. Use of Deposit Funds
    a. The Initial Landowner shall construct the System Infrastructure within Willow UT.

[1] The Deposit Funds equal the Engineer's Opinion of Probable Costs attached as Exhibit A.

b. The "System Infrastructure" means the roads within Willow UT, including any necessary connections to an existing road outside the Willow UT area, and the main utility lines and related stubs connecting to main lines to the development, as shown on the map or plat included in the Feasibility Request submitted to the Utah Lieutenant Governor's Office. A copy of the map or plat depicting the System Infrastructure is attached as Exhibit B.

c. Guarantee; Forfeiture. The Deposit Funds guarantee completion of the System Infrastructure, and, as provided in Utah Code Ann. § 10-2a-507(2), if the System Infrastructure is not completed within six years after the day on which the Initial Landowner files the Petition, the portion of the Deposit Funds not refunded to the Initial Landowner shall forfeit to Willow UT.

3. Reduction of Deposit Funds.

   a. The Deposit Funds shall be withdrawn from the Holder's account, payable to the Initial Landowner or designated contractor which has performed work on the System Infrastructure, for reimbursement or payment of costs and expenses incurred in constructing and installing the System Infrastructure ("Progress Payments").

   b. To obtain a Progress Payment, the Initial Landowner shall submit an itemized invoice ("Invoice") to the Holder, identifying the work done including a percentage toward completion of the total System Infrastructure, purchases made, and other costs incurred by the Initial Landowners in the construction and installation of the System Infrastructure. Each Invoice shall also include a verification of costs signed by the Willow UT municipal engineer in substantially the form attached hereto as Exhibit C.

   c. The Invoices may be submitted no more frequently than every 30 days. The Progress Payment shall be made within 30 days of submission of each invoice.

   d. If the Holder or Initial Landowner object to the content of an invoice, the objecting Party shall provide notice to all Parties no later than five (5) days after the Initial Landowner submitted the invoice. The Parties will negotiate in good faith to resolve the objection. If no resolution has been reached within 30 days of the objection, the Progress Payment shall be made according to the accounting provided by the Initial Landowners in the invoice.

4. Release of Deposit Funds. Upon completion of the System Infrastructure, and the submission of invoices or receipts for any associated costs, the Holder shall release the remaining Deposit Funds, if any, to the Initial Landowner within 30 days. If the Agreement is terminated, the Holder shall release the remaining Deposit Funds, if any, to the Initial Landowner within ten (10) days.

5. Holder's Responsibilities. The Holder shall hold and disburse the Deposit Funds in accordance with this Agreement. The Holder may not be liable for any action taken or omitted in good faith and in the exercise of reasonable judgment.

6. Substitution of Holder of Deposit Funds. Within ten (10) days of the issuance of the certificate of incorporation of Willow UT by the Lieutenant Governor of Utah and the execution of a writing, in substantially the form of attached Exhibit D, by Willow UT Preliminary Municipality of its acceptance of this Agreement, the Deposit Funds will be transferred by Holder into an account of

Willow UT Preliminary Municipality, and Willow UT Preliminary Municipality shall replace Willow UT Bond Guarantee Co, LLC, as the Holder of the Deposit Funds and shall be subject to this Agreement.

7. Termination. This Agreement shall terminate upon the release of all Deposit Funds in accordance with this Agreement. This Agreement shall also terminate in the event that the Lieutenant Governor of Utah fails to issue a certificate establishing Willow UT as a Preliminary Municipality within the time periods prescribed in Utah Code Ann.§ 10-2a-501 et seq.
8. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Utah.
9. Time is of the Essence. Time shall be of the essence in the performance of this Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the day and year first above written.

Kanab 600, LLC,

A Utah limited liability company

By: Philo Venture Partners, LLC (f/k/a Mountain Venture Partners, LLC), a Delaware limited liability company

Its: Manager

[redacted]

M. Chad Staheli

Its: Manager

Enclosures

Exhibit A – Engineer's Opinion of Probable Cost

Exhibit B – The map or plat depicting the System Infrastructure

Exhibit C – Form of Requisition with Certification

Exhibit D – Form of Willow UT's Acceptance

Exhibit A – Engineer's Opinion of Probable Cost

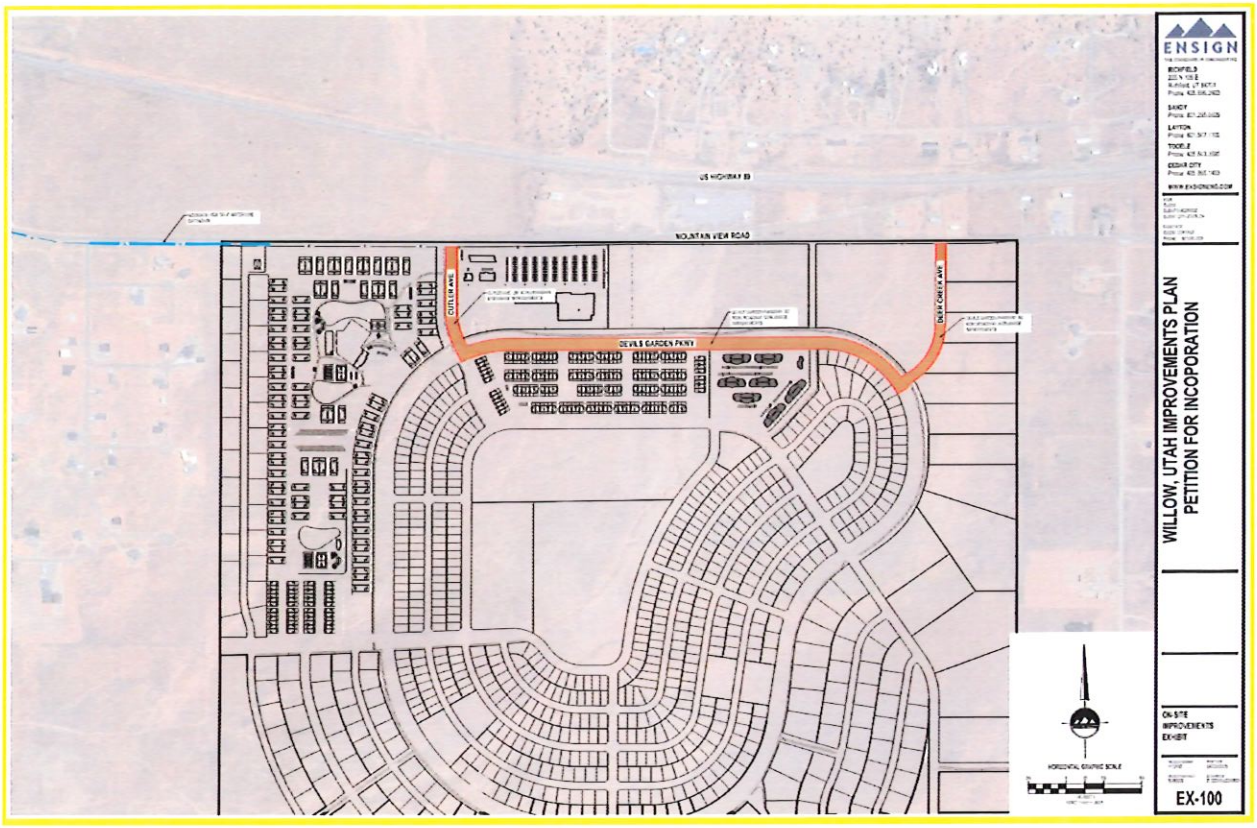
Engineers Estimate
Willow, Utah

PROJECT TITLE: Willow, Utah Engineers Estimate	PROJECT NUMBER: 11370A		
LOCATION: Kane County, UT	DATE: February 9, 2026		
FOR: Kanab 600, LLC			
ESTIMATED BY: D.Schaugaard	CHECKED BY: B. Rees	APPROVED BY: B. Rees	

ITEM	DESCRIPTION	UNIT	QUANTITY	UNIT COST	TOTAL
Mountain View Dr.					
1. Utility Improvements					
101	8" C-900 Water Line with Fittings & Appurtanances	LF	1,225	$ 60.00	$ 73,500
			Utility Subtotal		$ 73,500
				Mountain View Dr. TOTAL	$ 73,500
Cutler Ave. (80' ROW)					
2. Roadway Improvements					
201	Earthwork and Grading	LS	1	$ 54,075.00	$ 54,075
202	4" Hot Mix Asphalt	TON	803	$ 120.00	$ 96,362
203	Imported Untreated Base Course	CY	1,113	$ 32.00	$ 35,605
204	Imported Pit Run Fill	CY	891	$ 28.00	$ 24,936
			Roadway Subtotal		$ 210,977
3. Utility Improvements					
301	Drainage Improvements	LS	1	$ 280,000.00	$ 280,000
			Utility Subtotal		$ 280,000
				Cutler Ave. TOTAL	$ 490,977
Devils Garden Pkwy. (80' ROW)					
4. Roadway Improvements					
401	Earthwork and Grading	LS	1	$ 223,500.00	$ 223,500
402	4" Hot Mix Asphalt	TON	3,319	$ 120.00	$ 398,277
403	Imported Untreated Base Course	CY	4,599	$ 32.00	$ 147,160
404	Imported Pit Run Fill	CY	3,681	$ 28.00	$ 103,064
			Roadway Subtotal		$ 872,001
				Devils Garden Pkwy. TOTAL	$ 872,001
Deer Creek Ave. (66' ROW)					
5. Roadway Improvements					
501	Earthwork and Grading	LS	1	$ 67,275.00	$ 67,275
502	4" Hot Mix Asphalt	TON	1,153	$ 120.00	$ 138,328
503	Imported Untreated Base Course	CY	1,597	$ 32.00	$ 51,111
504	Imported Pit Run Fill	CY	1,278	$ 28.00	$ 35,796
			Roadway Subtotal		$ 292,509
				Deer Creek Ave. TOTAL	$ 292,509
6. Offsite Utility Improvements					
601	8" C-900 Water Line with Fittings & Appurtanances (Hwy 89 Loop)	LF	3,000	$ 60.00	$ 180,000
601	10" C-900 Water Line with Fittings & Appurtanances (Tank Loop)	LF	3,400	$ 70.00	$ 238,000
			Utility Subtotal		$ 418,000
				Offsite Utility Improvements	$ 418,000
7. Other Services					
700	Mobilization	%	15%		$ 259,348
702	Materials Sampling and Testing	%	2%		$ 25,935
703	Traffic Control & Site Security	%	1%		$ 17,290
			Other Services Subtotal		$ 302,573
				GRAND TOTAL	$ 2,449,560

*The estimate includes major roadway improvements and wet utility backbone infrastructure necessary to serve the proposed preliminary municipality, as depicted on the associated site plan drawings.
*Existing dry utility corridors are anticipated to be located along or adjacent to the northern boundary of the property; therefore, no internal backbone dry utility infrastructure is assumed or estimated as part of this bond estimate.
*Utility provider fees, system upgrade costs, and offsite improvements required by serving utility companies are excluded from this estimate.
*Earthwork quantities do not include shrinkage, swell, unsuitable materials, or unforeseen subsurface conditions.
*Unit prices represent the Engineer's Opinion of Probable Construction Cost for bonding purposes and are not intended to represent bid prices or contractor proposals.

Exhibit B – The map or plat depicting the System Infrastructure (3 pages)





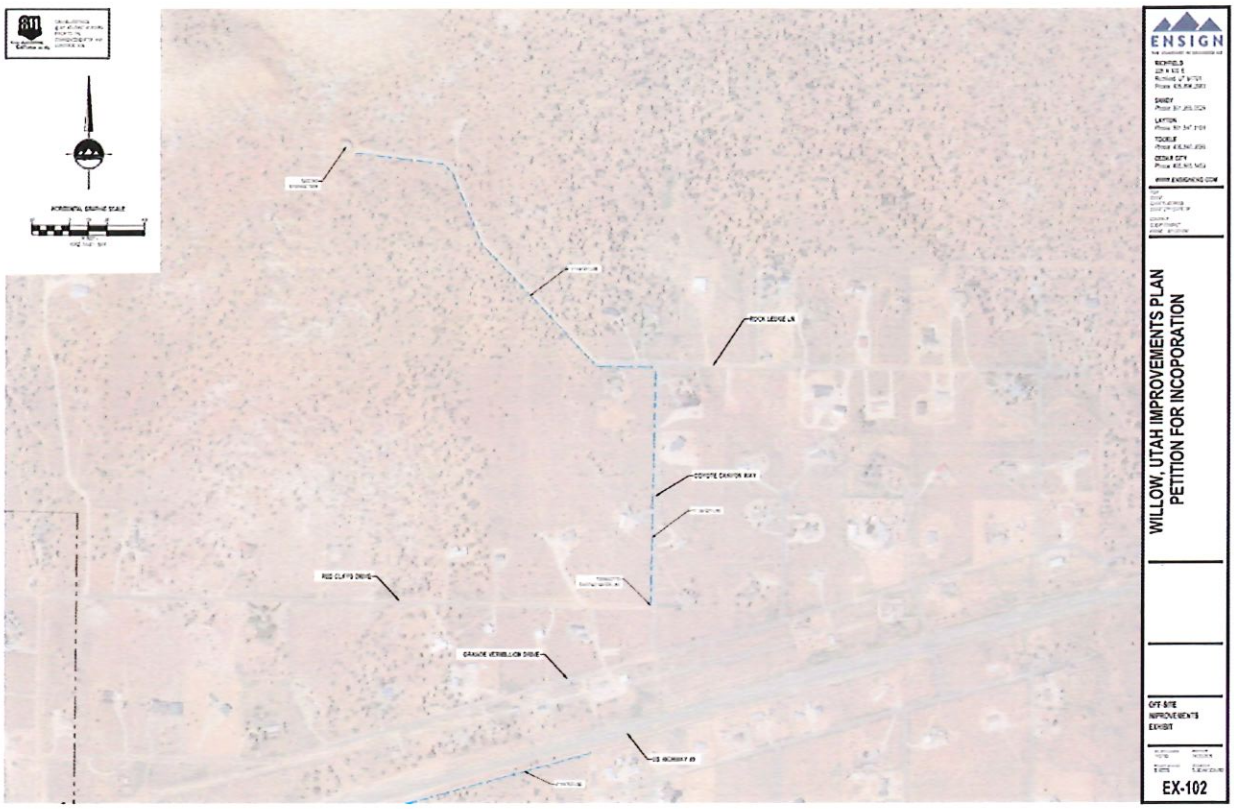

ROCK LEDGE LN
COYOTE CANYON WAY
RED CLIFFS DRIVE
GRANDE VERMILLION DRIVE
US HIGHWAY 89
ENSIGN
WILLOW, UTAH IMPROVEMENTS PLAN
PETITION FOR INCOPORATION
OFF SITE
IMPROVEMENTS
EXHIBIT
EX-102

Exhibit C – Form of Requisition with Certification

Requisition No.
To Willow UT Bond Guarantee Co, LLC [or, following substitution under Section 6, Willow UT Preliminary Municipality]

The undersigned hereby makes a requisition from the Holder's Account under the Cash Deposit and Restricted Use Agreement to Guarantee Completion of System Infrastructure for Willow UT, a Preliminary Municipality (the "Agreement"), and in support thereof states:

1. The amount requisitioned is $ _____, representing ____ percent of the projected costs for the System Infrastructure.
2. The name and address of the person, firm, or corporation to whom payment is due or has been made is as follows:
3. Payment is due for _____ as detailed in the supporting documentation.
4. The above obligation has been properly incurred, is a proper charge against the Deposit Funds, and has not been the basis of any previous withdrawal.
5. The costs for which the disbursement is requested herein are authorized by the Agreement and constitute System Infrastructure.
6. No event of default or other basis for termination has occurred and is continuing under the Agreement, and no event or condition has occurred which, with notice or passage of time or both, would constitute an event of default under the Agreement.

Engineer's Certification

As a professional engineer licensed in the State of Utah, I hereby certify that:

1. I have reviewed the foregoing Requisition and all documentation in support thereof;
2. I have conducted any field examinations as I have deemed necessary to evaluate the Requisition, the supporting documentation, and the System Infrastructure related thereto; and
3. The costs described in the Requisition and supporting documentation are reasonable and consistent with the fair market value for the System Infrastructure.

On the basis of the foregoing certification, I hereby recommend that Willow UT approve the foregoing Requisition and submit the same for payment from the Deposit Funds.

REQUESTER ENGINEER

By:date
Name:
Its:
Dated:

Exhibit D – Form of Willow UT 's Acceptance

BOARD OF WILLOW UT PRELIMINARY MUNICIPALITY

RESOLUTION NO.

A RESOLUTION OF THE BOARD OF WILLOW UT PRELIMINARY MUNICIPALITY TO CONSENT TO AND ACCEPT CASH DEPOSIT UNDER CASH DEPOSIT AGREEMENT

WHEREAS, Willow UT is a preliminary municipality under Utah Code Title 10, Chapter 2a, Part 5 (the "Code"); and

WHEREAS, the initial landowner of the area comprising Willow UT ("Initial Landowner") entered into an agreement with Willow UT Bond Guarantee Co, LLC entitled the "Cash Deposit and Restricted Use Agreement to Guarantee Completion of System Infrastructure for Willow UT, a Proposed Preliminary Municipality" dated October 14, 2026 (the "Cash Deposit Agreement") and deposited the sum of $2,449,560.00 for the benefit of Willow UT; and

WHEREAS, at the time, Willow UT could not contract directly with the Initial Landowner because it did not legally exist; and

WHEREAS, Willow UT agrees to accept the Deposit Funds on the terms described in the Cash Deposit Agreement subject to any amendments deemed necessary between Willow UT and the Initial Landowner.

NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATIVE BODY OF THE WILLOW UT PRELIMINARY MUNICIPALITY AS FOLLOWS:

1. Willow UT Preliminary Municipality hereby accepts the terms of the Cash Deposit Agreement attached hereto as Exhibit A, and accepts delivery of the Deposit Funds.
2. The Chair, other board members, and staff are hereby authorized to take such actions in accordance with the Cash Deposit Agreement as are necessary and appropriate to carry out the intent and terms to the benefit of Willow UT.
3. This Resolution takes effect upon adoption.

DATED this _____ day of _____ 2026.

Clerk

Exhibit E-2

WaFd Bank

405 S Main St, Suite 100
Salt Lake City, UT 84111

October 16, 2026

To Whom It May Concern,

This letter confirms that **Willow UT Bond Guarantee Co LLC**, account ending in **XXX6114**, maintains an account in good standing with **WaFd Bank**.

On October 16,2026 at 2:25pm MDT the account has $2,449,560.00 in the available balance.

Should you have any questions or require additional information, please feel free to contact me.

Sincerely,

Blake Turney

Relationship Manager

WaFd Bank

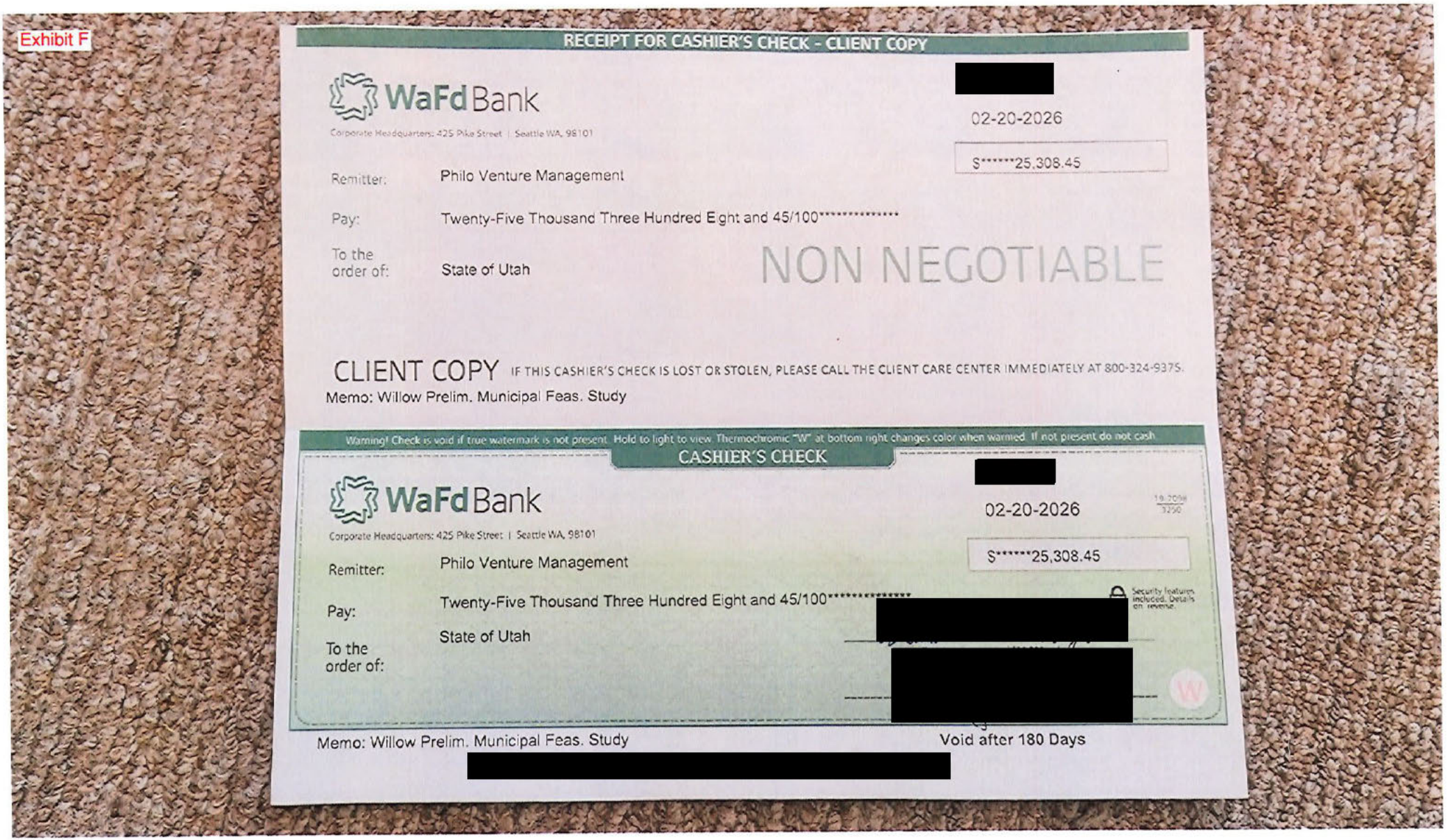
405 South Main Street, Suite 100

Salt Lake City, Utah 84111

580-235-2501 | @WAFDbank

blake.turney@wafd.com | wafdbank.com

Exhibit F



RECEIPT FOR CASHIER'S CHECK - CLIENT COPY

[redacted]

WaFd Bank

Corporate Headquarters: 425 Pike Street | Seattle WA, 98101

02-20-2026

$******25,308.45

Remitter: Philo Venture Management

Pay: Twenty-Five Thousand Three Hundred Eight and 45/100**********

To the order of: State of Utah

NON NEGOTIABLE

CLIENT COPY IF THIS CASHIER'S CHECK IS LOST OR STOLEN, PLEASE CALL THE CLIENT CARE CENTER IMMEDIATELY AT 800-324-9375.

Memo: Willow Prelim. Municipal Feas. Study

Warning! Check is void if true watermark is not present. Hold to light to view. Thermochromic "W" at bottom right changes color when warmed. If not present do not cash.

CASHIER'S CHECK

[redacted]

WaFd Bank

Corporate Headquarters: 425 Pike Street | Seattle WA, 98101

02-20-2026

19-7098/3250

$******25,308.45

Remitter: Philo Venture Management

Pay: Twenty-Five Thousand Three Hundred Eight and 45/100**********

To the order of: State of Utah

Security features included. Details on reverse.

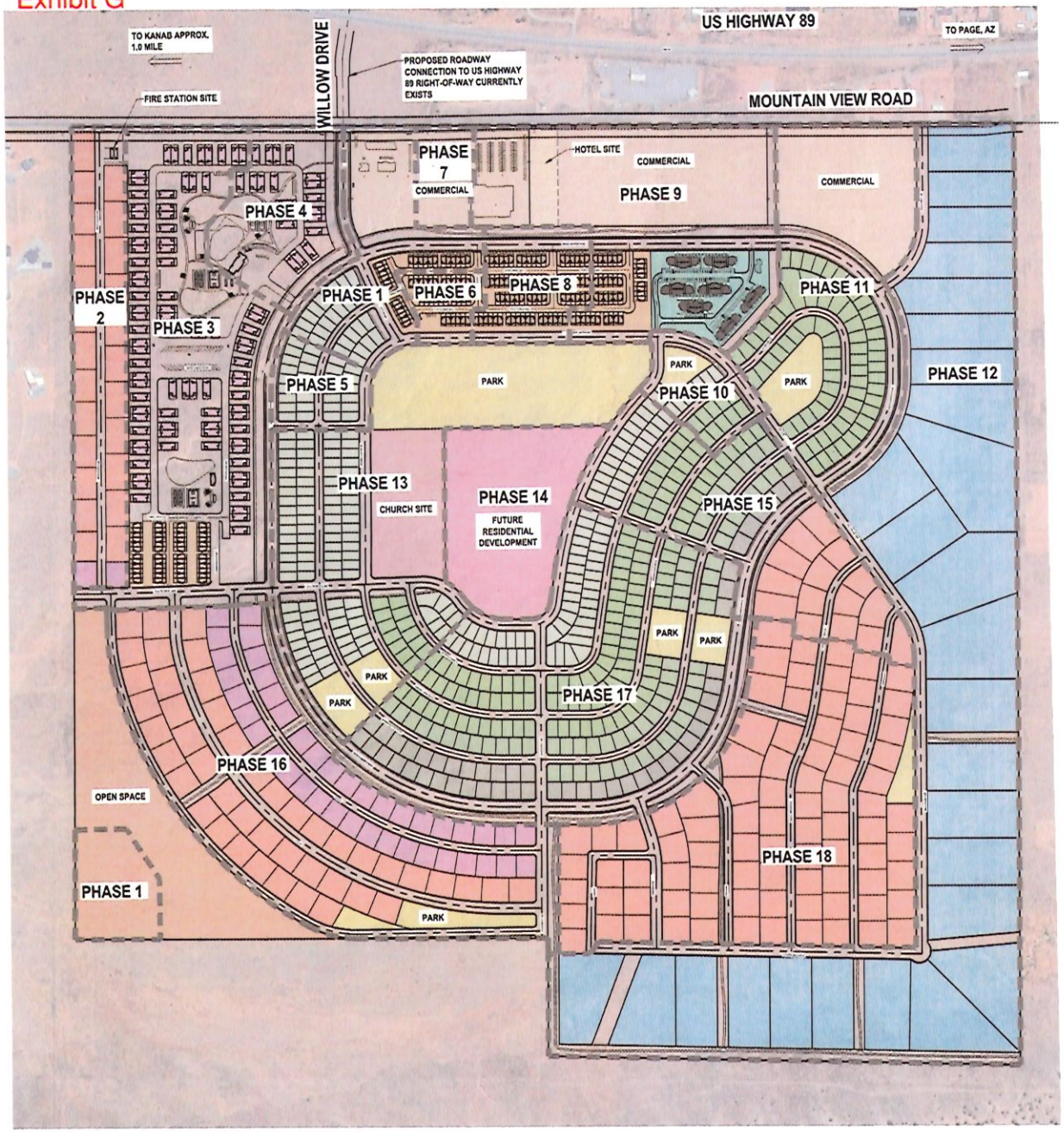
[redacted]

Memo: Willow Prelim. Municipal Feas. Study

Void after 180 Days

[redacted]

Exhibit G



LAND USE KEY

- .11 ACRE LOTS (230 LOTS)
- .14 ACRE LOTS (214 LOTS)
- .16 ACRE LOTS (67 LOTS)
- .18 ACRE LOTS (50 LOTS)
- .33 ACRE LOTS (41 LOTS)
- .5 ACRE LOTS (169 LOTS)
- 1 ACRE LOTS (0 LOTS)
- TOWNHOMES (193 UNITS)
- VACATION UNITS (108 UNITS)
- APARTMENT (168 UNITS)
- EQUESTRIAN LOTS (27 LOTS)
- COMMERCIAL (41.36 ACRES)
- PARK (28.3 ACRES)
- CIVIC/RELIGIOUS (7.9 ACRES)
- OPEN SPACE (23.4 ACRES)
- FUTURE RESIDENTIAL DEVELOPMENT (16.6 ACRES)

HORIZONTAL GRAPHIC SCALE

PHASE SUMMARY

PHASE	UNITS / LOTS	APPROX. ACREAGE
1	(18) TOWNHOMES COMMERCIAL (16) .11 ACRE LOTS	2.46 4.62 3.19
2	(24) .5 ACRES LOTS (2) .33 ACRE LOTS FIRE STATION	13.82 0.84 0.50
3	(48) TOWNHOMES (88) VACATION UNITS	3.82 36.78
4	(20) VACATION UNITS	12.65
5	(30) .11 ACRES LOTS	3.70
6	(23) TOWNHOMES	3.17
7	COMMERCAIL	3.93
8	(68) TOWNHOMES	6.01
9	COMMERCIAL (168) APARTMENTS (36) TOWNHOMES	20.77 6.78 3.79
10	(10) .14 ACRE LOTS (9) .11 ACRE LOTS PARK	1.50 1.11 1.04
11	COMMERCIAL (70) .14 ACRE LOTS PARK	12.04 11.65 2.72
12	(27) EQUESTRIAN LOTS	93.94
13	(101) .11 ACRE LOTS (13) .14 ACRE LOTS PARK CHURCH SITE	12.49 1.94 18.62 7.87
14	FUTURE RES. DEVELOPMENT	16.61
15	(24) .11 ACRE LOTS (29) .14 ACRE LOTS (17) .16 ACRE LOTS (6) .18 ACRE LOTS (15) .5 ACRE LOTS	2.93 4.30 3.03 1.28 9.20
16	(41) .33 ACRE LOTS (45) .5 ACRE LOTS PARK	14.17 23.88 2.41
17	(50) .11 ACRE LOTS (92) .14 ACRE LOTS (50) .16 ACRE LOTS (44) .18 ACRE LOTS PARK	6.56 13.70 8.73 8.67 2.48
18	(85) .5 ACRE LOTS PARK	48.00 1.07

SITE SUMMARY

Total Site Area	595.15 Acre	Total Open Space	51.61 Acres	Multi-Family Units	374
Total Units	1,276 Units	Open Space %	8.65	Vacation Rentals	108
Gross Density	2.14 du/ac	Residential Units	794	Total Units	1,276

ENSIGN
THE STANDARD IN ENGINEERING
RICHFIELD
225 N 100 E
Richfield, UT 84701
Phone: 435.896.2983
SANDY
Phone: 801.255.0529
LAYTON
Phone: 801.547.1100
TOOELE
Phone: 435.843.3590
CEDAR CITY
Phone: 435.865.1453
WWW.ENSIGNENG.COM

FOR:
CLIENT
CLIENTS ADDRESS
CLIENT CITY STATE, ZIP

CONTACT
CLIENT CONTACT
PHONE: 801.000.0000

WILLOW UTAH DEVELOPMENT PLAN W/ PHASING

DEVELOPMENT PLAN WITH PHASING

PROJECT NUMBER 11370D
DRAWN DATE 04/22/2025
PROJECT MANAGER B REES
DRAWN BY D SCHAUGAARD

EX-003