



State of Utah

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Governor

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Lieutenant Governor

Office of the Lieutenant Governor

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Administrative Services Manager

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Local Entity Specialist

September 17, 2026

Willow Petition for Incorporation Determination Notice

Greg Whitehead
2901 Bluegrass Blvd #410
Lehi UT, 84043

Dear Mr. Whitehead,

On August 3, 2026, The Office of the Lieutenant Governor (OLG) received a Petition for Incorporation (the "Petition") for the creation of a preliminary municipality known as Willow located in Kane County. Utah Code §10-2a-508(1) requires the OLG to review the Petition and determine compliance with Utah Code §10-2a-507 within 45 days. After review, the OLG has determined that the Petition does not comply with Utah Code §10-2a-507 and is accordingly rejected. As required by Utah Code §10-2a-508(1)(b)(ii), the reason for rejection is provided below:

Utah Code section 10-2a-507(1)(h) requires the petition to be "accompanied by a bond, cash deposit, or letter of credit that: is posted by the initial landowners; is in favor of the proposed preliminary municipality, to guarantee that the initial landowners will complete the system infrastructure no later than six years after the day on which the initial landowners file the petition for incorporation described in this section." Upon review of the Performance Bond submitted with the Petition, the OLG identified the following deficiencies:

- The Performance Bond names KC Gardner Company, L.C. as Surety; however, the OLG was unable to independently verify, and no documentation or license verification was provided demonstrating, that the entity is licensed to act as a Surety under UCA §31A-23a-103;
- The Performance Bond document does not disclose the transfer of funds between the Principal and Surety or the "posting" of any payment of a premium, or any consideration in exchange for the Performance Bond;
- The Performance Bond document disclaims any effect or obligation in the event no "commencement of construction" occurs (See paragraph 5.a.). Arguably, the purpose of the bond is to make Obligee whole if the system infrastructure is not completed. But paragraph 5.a. disclaims such guarantee.

In light of these concerns, the Performance Bond arguably does not “guarantee the initial landowners will complete the system infrastructure,” and does not secure the Obligee municipality in that event. Accordingly, we must reject the Petition. See UCA 10-2a-507(h).

In accordance with Utah Code §10-2a-508(2), sponsors may modify the Petition to correct the deficiencies and re-file with the OLG by October 19, 2026 at 11:59 P.M., (30 days after the day on which the OLG notified the primary sponsor contact of the rejection). If you do not submit a modified petition to the OLG by **Monday October 19, 2026 at 11:59 P.M.**, or if the modified petition does not comply with Utah Code §10-2a-507, the incorporation process cannot proceed.

Please contact the OLG if you have any questions.

Arden Cook
Local Entity Specialist,
Office of the Lieutenant Governor