

**MONROE CITY, UTAH**  
**NOTICE OF INTENTION TO DESIGNATE MONROE CITY, UTAH**  
**SPECIAL TAX ASSESSMENT AREA 2024-01(Hot Spring Estates)**  
**July 9, 2024**

**RESOLUTION NO. \_\_\_\_\_**

A RESOLUTION DECLARING THE INTENTION OF THE CITY COUNCIL OF MONROE CITY, UTAH, FOR WATER AND ELECTRICAL SYSTEM IMPROVEMENTS AND ROAD IMPROVEMENTS AND RELATED IMPROVEMENTS FOR THE HOT SPRING ESTATES AREA; TO DESIGNATE OR CREATE MONROE CITY, UTAH SPECIAL TAX ASSESSMENT AREA NO. 2024-01 (HOT SPRING ESTATES); TO FUND THE COST AND EXPENSES OF SAID ASSESSMENT AREA BY SPECIAL TAX ASSESSMENTS TO BE LEVIED AGAINST THE PROPERTY BENEFITTED BY SUCH IMPROVEMENTS; TO PROVIDE NOTICE OF INTENTION TO AUTHORIZE THE IMPROVEMENTS AND TO FIX A TIME AND PLACE FOR PROTESTS AGAINST SUCH IMPROVEMENTS OR THE CREATION OF SAID ASSESSMENT AREA; TO DECLARE ITS INTENTION OF FUNDING A RESERVE FUND IN LIEU OF A GUARANTY FUND; AND RELATED MATTERS.

**WHEREAS**, pursuant to the Utah Assessment Area Act, Title 11, Chapter 42, of the Utah Code, the City Council of Monroe City, Sevier County, Utah (the City) has the power to make or cause to be made all of the following improvements, water system improvements, electrical system improvements and road improvements that will benefit certain properties in and around the Hot Spring Estates area (the Improvements); and

**WHEREAS**, the City has received petitions from property owners desiring the water, electrical, and road improvements described herein; and

**WHEREAS**, the City desires to designate or create a Special Tax Assessment Area and impose a special tax assessment against the portion of the properties in the City that will be directly or indirectly benefitted by the Improvements:

**BE IT RESOLVED** by the City Council of Monroe City, Utah:

Section 1. The City Council of the City hereby determines that it will be in the best interest of the City to finance and install or have installed the Improvements in specified locations of the City, and to complete the whole in a proper and workmanlike manner according to plans, profiles and specifications that have been presented to the City and are on file in the Office of the City Recorder. In order to finance the costs of the Improvements, the City proposes to create, establish, and designate a Special Tax Assessment Area. A description of the proposed Special Tax Assessment Area is more particularly described in the Notice of Intention to construct the proposed Improvements hereinafter set forth.

Section 2. The proposed Assessment Area shall be known as Monroe City, Utah Special Tax Assessment Area No. 2024-01 (Hot Spring Estates) (the “Special Tax Assessment Area”).

Section 3. The cost and expenses of the proposed Improvements shall be paid by a special tax assessment to be levied against the properties on a per lot basis for lots that will be benefited directly or indirectly from the Improvements, or which may be affected or specially benefitted, directly or indirectly, by any of such Improvements, such assessment to be paid in not more than ten (10) annual installments with interest on the unpaid balance until due and paid. An allowance shall be made for corner lots, if applicable, so that such lots are not assessed at the full rate on both streets.

Section 4. The City Council hereby finds that the water and electrical system improvements and road improvements, including any modifications to streets, that is proposed for Special Tax Assessment Area No. 2024-01 (Hot Spring Estates) are necessary or convenient to enable the City to provide the water service and electrical service and enable paved roads that the City proposes and is authorized to provide in Special Tax Assessment Area No. 2024-01 (Hot Spring Estates).

Section 5. A public hearing is called for the City Council meeting on August 27, 2024, at 7:00 p.m., at the City offices located at 10 N. Main, Monroe, Utah 84754 to hear from any person desiring to be heard and objections to a) the designation of the proposed Monroe

City, Utah Special Tax Assessment Areas No. 2024-01 (Hot Spring Estates) or the improvements proposed to be provided in said assessment area; b) the amount that a property reasonably and equitably benefits from the improvements; and c) the inclusion of unassessed benefitted government property.

Section 6. Any owner of property that is proposed to be assess and who does not want its property to be included in the proposed Special Tax Assessment Area No. 2024-01 (Hot Spring Estates) may file a written protest against:

- a) The designation of the Special Tax Assessment Area No. 2024-01 (Hot Spring Estates);
- b) The inclusion of the owner's property in the proposed Special Tax Assessment Area No. 2024-01 (Hot Spring Estates);
- c) The proposed improvements to be acquired or constructed; or
- d) If applicable, the inclusion of an unassessed benefitted government property, the benefit for which the other assessed properties will collectively pay (of which there are none)

Each written protest shall:

- a) Describe or otherwise identify the property owned by the person filing the protest; and
- b) Include the signature of the owner of the property.

The failure of a property owner within the proposed Special Tax Assessment Area No. 2024-01 (Hot Spring Estates) to file a timely written protest constitutes a waiver of any objection to:

- a) The designation of the Special Tax Assessment Area No. 2024-01 (Hot Spring Estates);
- b) Any improvement to be provided to property within the Special Tax Assessment Area No. 2024-01 (Hot Spring Estates);
- c) The inclusion of the owner's property within the Special Tax Assessment Area No. 2024-01 (Hot Spring Estates);
- d) The fact, but not amount, of benefit to the to the owner's property; and
- e) The inclusion of an unassessed benefitted government property in the assessment areas (of which there are none).

The City Council hereby directs the City Recorder to post the total and percentage of the written protests that the City receives on the City's website, and at the City office at least five days before the August 27, 2024 meeting against the proposed Improvements or against the creation of the Special Tax Assessment Area must be presented and filed in the Office of the City Recorder on or before August 22, 2024, at the hour of 4:00 p.m. Any person desiring to be heard may file a written protest or objection to a) the designation of the proposed Monroe City, Utah Special Tax Assessment Areas No. 2024-01 (Hot Spring Estates) or the improvements proposed

to be provided in said assessment area; b) the amount that a property reasonably and equitably benefits from the improvements; and c) the inclusion of unassessed benefitted government property (of which there is none). Thereafter at 7:00 p.m. on August 27, 2024, at 10 N. Main, Monroe, Utah, 84754, any such written protests shall be heard and considered by the City Council.

Section 7. The City Recorder is hereby directed to give notice of intention to make the proposed improvements and of the public hearing and of the time within which protests against the proposed improvements or the designation of the proposed Special Tax Assessment Area may be filed and the date when such protests will be heard and considered by publishing a notice of intention to create the Assessment Area as a class B notice under Section 63G-30-102 of the Utah Code, no fewer than 20 day and no more than 35 days before the public hearing, which includes (a) posting on the Utah Public Notice Website, (b) posting on the City website, (c) posting at the City office, (d) posting on the affected streets, and (e) mailing to each residence and to each property owner within the proposed special assessment area. Said Notice shall be in substantially the following form:

## NOTICE OF INTENTION

PUBLIC NOTICE IS HEREBY GIVEN that the City Council (the “City Council”) of Monroe City, Utah (the “City”), intends to create or designate a Special Tax Assessment Area to be known as Monroe City, Utah Special Tax Assessment Area No. 2024-01 (Hot Spring Estates) (the “Special Tax Assessment Area”). Accordingly, the City Council called a public hearing regarding the creation or designation of the Special Tax Assessment Area to be held on August 27, 2024, at 7:00 p.m. at the City Office at 10 N. Main, Monroe, Utah 84754, to hear from any person desiring to be heard and objections to a) the designation of the proposed Monroe City, Utah Special Tax Assessment Areas No. 2024-01 (Hot Spring Estates) or the improvements proposed to be provided in said assessment area; b) the amount that a property reasonably and equitably benefits from the improvements; and c) the inclusion of unassessed benefitted government property (of which there is none). It is the intention of the City Council to make water system and electrical system improvements and pave roads within the Special Tax Assessment Area and to levy special assessments as provided in Title 11, Chapter 42, Utah Code Annotated 1953, as amended, on the real estate lying within the Special Tax Assessment Area as described herein for the benefit of which such assessments are to be assessed in the making of such improvements.

## DESCRIPTION OF SPECIAL TAX ASSESSMENT AREA

The proposed Special Tax Assessment Area shall include the following real property in Monroe City, Sevier County, UT and is described as:

The properties in the Hot Spring Estates area and some adjoining properties in Monroe City, Utah. More specifically the following parcel numbers in respective subdivisions as described below. Properties other than the identified parcel numbers will not be included in the proposed Special Tax Assessment Area.

### PARCEL ID

3-63D-1  
3-63D-2  
3-63D-4  
3-63D-5  
3-63D-6  
3-63D-7  
3-63D-8  
3-63D-9  
3-63D-10  
3-63D-11  
3-63D-12  
3-63D-14

3-63B-2  
3-63-43  
3-63-44  
3-63-45  
3-63-46  
3-63-47  
3-63-48  
3-63-49  
3-63-50  
3-63-51  
3-63-52  
3-63-53  
3-63-54  
3-63-67

### **INTENDED IMPROVEMENTS**

The improvements to be constructed within the Special Tax Assessment Area are as follows:

Water System Improvement: Water System Improvements to extend water mains in the streets fronted by the afore mentioned properties in the Hot Spring Estates area, and related improvements, and complete the whole in a proper and workman like manner with all drainage and other improvement appurtenant and useful to a water system, including street improvements, and associated municipal improvements.

Electrical System Improvement: Electrical System Improvements to extend electrical lines in the public right of way fronted by the afore mentioned properties in the Hot Spring Estates area, and related improvements, and complete the whole in a proper and workman like manner with all drainage and other improvement appurtenant and useful to a electrical system, including street improvements, and associated municipal improvements.

Road Improvements: Road surfacing will be completed for the roads fronted by the afore mentioned properties in the Hot Spring Estates area, and related improvements, and complete the whole in a proper and workman like manner with all drainage and other improvement appurtenant and useful to a paved road, including associated municipal improvements

### **ESTIMATED COST AND METHOD OF ASSESSMENT**

Estimated Cost and Method of Assessment: The total cost of Improvements in the Special Tax Assessment Area is currently estimated to be \$345,000.00, of which the City will pay \$0 leaving a remainder of \$345,000.00 which shall be paid by special tax assessment on the private property within the Special Tax Assessment Area.

This includes engineering costs, overhead costs and funding of a reserve fund described herein, all of which shall be paid by special tax assessment to be levied against the properties which may be directly or indirectly benefited by the Improvements which benefits need not actually increase the fair market value of the property to be assessed. The property owners' portion of the total estimated cost of the Improvements may be financed during the construction period by the use of interim warrants, in which case the interest on said warrants will be assessed to the property owners.

In lieu of utilizing a guaranty fund, the City Council intends to create a special reserve fund, if desired by lenders, to secure payment of the special assessment bonds (the "Bonds") anticipated to be issued by the City to finance the proposed Improvements. The reserve fund will be either initially funded with proceeds of the Bonds in an amount equal to approximately ten percent (10%) of the total principal amount of Bonds to be issued, or by building up a reserve fund over a period of six years until an amount equal to approximately ten percent (10%) of the total principal amount of Bonds to be issued is placed in the reserve fund. The City Council anticipates applying any moneys remaining in the reserve fund to the final payment on the Bonds which, in turn, would offset the final assessment payments to be made by the owners of property benefited by such Improvements, all of which will be further described in the assessment ordinance to be adopted by the City. Any money in the reserve fund upon full payment of the Bonds is to be disbursed ratably to each assessed lot owner as of the date of disbursement. In addition, estimated costs of assessment include estimated overhead costs which the City projects to incur in the creation and administration of the Special Tax Assessment Area. It is not expected that Bonds will be issued related to Special Assessment Area 2024-01 (Hot Spring Estates. If Bonds are issued, the current estimated interest rate is 8.25% per annum and the estimated discount is no more than 2.00%, subject to market rates at the time of issuance and the current estimated term of financing is ten (10) years.

The estimated cost and method of assessment against the properties for the Improvements are as follows:

<u>Improvement</u>	<u>Estimated Assessment</u>	<u>Method of Assessment</u>
Water System Improvements	\$110,000 total cost or \$4,231 per lot.	Per lot.

Electrical System Improvements	\$72,000 total cost or \$2,769 per lot	Per Lot
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Road Paving Improvements	\$163,000 total cost or \$6,270	Per lot
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<b>Total of All Improvements</b>	<b>\$345,000 total cost or \$13,270 per lot</b>	<b>Per lot.</b>
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For assessment purposes, if applicable, an owner of a lot is defined herein to be the owner of a platted lot within Monroe City, Sevier County, Utah according to the official records of Monroe City, upon which a residential, commercial, or other structure to be used for human occupancy is now or may be located consistent with the “lot size” requirements of the applicable Monroe City Land Management ordinances in place as of the date this is adopted.

## LEVY OF ASSESSMENTS

It is the intention of the City Council to levy assessments as provided by the laws of Utah on all property, parcels, and lots of real property to be benefited by the proposed improvements within the Special Tax Assessment Area. The purpose of the assessment and levy is to pay those costs of the improvements which the City will not assume and pay. The method of assessment shall be per lot, as set forth herein.

The assessments may be paid by property owners in not more than ten (10) annual installments with interest on the unpaid balance at a rate or rates fixed by the City, or the whole or any part of the assessment may be paid without interest within twenty-five (25) days after the ordinance levying the assessment becomes effective. The assessments shall be levied according to the benefits to be derived by each property within the Special Tax Assessment Area. Other payment provisions and enforcement remedies shall be in accordance with Title 11, Chapter 42, Utah Code Annotated 1953, as amended. The assessment method will be by inclusion on a property tax notice issued in accordance with Section 59-2-1317 and in compliance with Section 11-42-401 of the Utah Code.

A map of the proposed Special Tax Assessment Area is on file in the City offices which will make such information available to all interested persons. Copies of plans, profiles and specifications of the proposed improvements shall be made available by the City as soon as they have been prepared.



## **TIME FOR FILING PROTESTS**

Any person who is the owner of record of property to be assessed in the Special Tax Assessment Area described in this Notice of Intention shall have the right to file in writing a protest against the creation of the Special Tax Assessment Area or to make any other objections relating thereto. Protests shall describe or otherwise identify the property owner of record by the person or persons making the protest and shall indicate the total number of lots represented by said protest. Protests shall be filed with the City Recorder of Monroe City, Utah, on or before sixty (60) days after the public hearing to be held August 27, 2024, at 7:00 p.m. at the City Office. The City Council will meet on October 22, 2024, at 7:00 p.m. in public meeting at the regular meeting place of the City Council at the City Office at 10 N. Main, Monroe, Utah 84754 to consider all protests so filed and hear all objections relating to the proposed improvements. Each protest must be filed in writing and describe or otherwise identify the property owned by the person filing the protest and include the signature of the property owner.

**A PROPERTY OWNER MUST PROTEST THE DESIGNATION OF THE SPECIAL TAX ASSESSMENT AREA IN WRITING IF THE OWNER OBJECTS TO (1) THE DESIGNATION OF THE SPECIAL TAX ASSESSMENT AREA, (2) ANY PROPOSED IMPROVEMENT, (3) THE INCLUSION OF THE OWNER'S PROPERTY, OR (4) THE FACT, BUT NOT AMOUNT, OF BENEFIT TO THE OWNER'S PROPERTY. Failure of an owner of property to file a timely written protest can constitute a waiver.**

After such consideration and determination, the City Council shall adopt a resolution either abandoning the Special Tax Assessment Area or creating and designating the Special Tax Assessment Area either as described in this Notice of Intention or with deletions and changes made as authorized by law; but the City Council shall abandon the Special Tax Assessment Area and not create the same if the necessary number of protests as provided herein have been filed on or before the time specified in this Notice of Intention for the filing of protests after eliminating from such filed protests: (i) protests relating to property or relating to a type of improvement which has been deleted from the Special Tax Assessment Area, and (ii) protests which have been withdrawn in writing prior to sixty (60) days after the public hearing. The necessary number of protests shall mean the aggregate of the protests representing forty percent (40%) of the owners proposed to be assessed, according to the same assessment method by which the assessment is proposed to be levied.

**BY ORDER OF THE CITY COUNCIL OF MONROE CITY, SEVIER COUNTY,  
UTAH**

/s/ Allison Leavitt  
City Recorder

Posted as a Class B notice as provided in Section 63G-30-102 of the Utah Code at least 20 days and not more than 35 days before August 27, 2024.

Section 8. The City Council reasonably expects, to reimburse the City from proceeds of the Bonds for capital expenditures paid by the City (whether or not such expenditures are paid from proceeds of interim warrants) with respect to the Improvements.

Section 9. The City Council does not anticipate issue any Bonds. In the event Bonds may be issued, this declaration is intended to be a declaration of official intent under Treasury Regulation 1.103-18(1).

Section 10. The maximum principal amount of debt expected to be issued for reimbursement purposes is \$345,000.00. This amount will be reduced by cash payments received by the City from property owners who elect to pay their assessment in full during the cash payment period immediately following the effective date of the assessment ordinance.

Section 11. This declaration of official intent is consistent with the City's budgetary and financial circumstances. No funds from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the City or by any member of the same controlled group pursuant to their budget or financial policies with respect to the expenditures to be reimbursed.

ADOPTED BY THE CITY COUNCIL OF MONROE CITY, SEVIER COUNTY, UTAH THIS  
July 9, 2024.

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Johnny Parsons, Mayor

ATTEST:

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Allison Leavitt, City Recorder

( S E A L )

## RECORD OF PROCEEDINGS

A regular meeting of the City Council of Monroe City, Sevier County, Utah was held on July 9, 2024, at 7:00 p.m., or as soon thereafter as feasible, at the regular meeting place of said City Council at 10 N. Main, Monroe, Utah 84754 at which meeting there were present and answering roll call the following members who constituted a quorum:

Johnny Parsons	Mayor
Michael Mathie	Council Member
Perry Payne	Council Member
Erica Sirrine	Council Member
Janet Cartwright	Council Member
Ryan Johnson	Council Member

Also present:

Allison Leavitt

City Recorder

Absent:

After the meeting had been duly called to order and other matters not pertinent to this resolution had been discussed, the City Recorder presented to the City Council a Certificate of Compliance with Open Meeting Law with respect to this July 9, 2024 meeting, a copy of which is attached hereto.

Council Member \_\_\_\_\_ introduced the foregoing resolution in writing and moved its adoption. Council Member \_\_\_\_\_ seconded the motion to adopt the foregoing resolution. The motion and resolution were adopted on the following recorded vote:

Those voting AYE:

Those voting NAY:

Those ABSTAINING:

After the conduct of other business not pertinent to the above, the meeting was adjourned.

STATE OF UTAH     )

; ss.

COUNTY OF SEVIER     )

I, Allison Leavitt, the duly chosen, qualified and acting City Recorder of Monroe City, Sevier County, Utah, do hereby certify as follows:

That the foregoing typewritten pages constitute a full, true and correct copy of the record of proceedings of the City Council taken at a regular meeting thereof held in said City on July 9, 2024, at the hour of 7:00 p.m., insofar as said proceedings relate to the consideration and adoption of a resolution declaring the intention of the City Council to create Monroe City, Utah Assessment Area No. 2024-01 (Hot Spring Estates) and make certain improvements therein described as the same appears of record in my office; that I personally attended said meeting, and that the proceedings were in fact held as in said minutes specified.

That due, legal, and timely notice of said meeting was served upon all members as required by law and the rules and ordinances of said City.

That the above resolution was deposited in my office on July 9, 2024, has been recorded by me, and is a part of the permanent records of Monroe City, Sevier County, Utah.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature and affixed the seal of said City this July 9, 2024.

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Allison Leavitt, City Recorder

( S E A L )

(ATTACH POSTING OF CLASS B NOTICE PURSUANT TO SECTION 63G-30-102)

## **CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW**

I, Allison Leavitt, the undersigned City Recorder of Monroe City, Sevier County, Utah (the City), do hereby certify, according to the records of the City in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Section 52-4-6(2), Utah Code Annotated, 1953, as amended, I gave not less than twenty-four (24) hours public notice of the agenda, date, time and place of the July 9, 2024 public meeting held by the City as follows:

(a) By causing a Notice, in the form attached hereto (the "Meeting Notice"), to be posted at the principal office of the Issuer at least twenty-four (24) hours prior the convening of the meeting, the Meeting Notice having continuously remained so posted and available for public inspection until the completion of the meeting; and

(b) By causing a copy of the Meeting Notice to be posted on the City website at least twenty-four (24) hours prior to the convening of the meeting; and

(c) By causing a copy of the Meeting Notice to be published on the Utah Public Notice Website at least twenty-four (24) hours prior to the convening of the meeting; and

In addition, the Notice of 2024 Annual Meeting Schedule for the Issuer, attached hereto, specifying the date, time and place of the regular meetings of the governing body of the Issuer to be held during the calendar year 2024 was (1) posted on \_\_\_\_\_, at the principal offices of the Issuer; (2) provided for posting on the City website on \_\_\_\_\_; and (3) published on the Utah Public Notice Website on \_\_\_\_\_.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature this July 9, 2024.

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Allison Leavitt, City Recorder

( S E A L )

SCHEDULE "1"

**NOTICE OF MEETING and EVIDENCE OF POSTING MEETING NOTICE  
ON PUBLIC NOTICE WEBSITE AND CITY WEBSITE AND AT CITY OFFICE**

SCHEDULE "2"

**NOTICE OF ANNUAL MEETING SCHEDULE  
EVIDENCE OF POSTING ANNUAL NOTICE ON PUBLIC NOTICE  
WEBSITE AND CITY WEBSITE AND AT CITY OFFICE**



**monroecity@msn.com**

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**From:** webgrants@utah.gov  
**Sent:** Monday, July 8, 2024 9:05 AM  
**To:** monroecity@msn.com  
**Subject:** WebGrants 3 - Grant - 23-DWS-0339 - 007 - Claim Negotiation

\*\*\*\* Do Not Respond to This Email \*\*\*\*

Dear Allison Leavitt,

Your claim has been unlocked. Please log into the WebGrants 3 grants management system, edit your claim and resubmit it. The grant details appear below:

Number: 23-DWS-0339 - 007  
Grant Title: Culinary Water Capital Facility  
Program Area: Permanent Community Impact Fund  
Grantee Organization: Monroe City  
Grantee: Allison Leavitt

Please make the following modifications to your claim and resubmit the claim by 07/10/2024.

Comments appear below:

In order to process this request I need the Reimbursement Request form, Webgrants 3 Request for Funds sheet, signed and dated. Where this is the last reimbursement request I also need a copy of the completed study. I have unlocked this request so you can upload the needed documentation to this request.

You may log into the WebGrants grants management system at the following location:  
<https://webgrants.utah.gov>