

**A RESOLUTION AMENDING THE ANNUAL ROAD ASSESSMENT AND
AUTHORIZING THE IMPOSITION OF LATE FEES
FOR THE TIMBERLINE SPECIAL SERVICE DISTRICT
December 19, 2024**

RECITALS

WHEREAS, the TIMBERLINE SPECIAL SERVICE DISTRICT (“TSSD”) is a special service district duly organized under the laws of the State of Utah as a public body corporate and politic; and

WHEREAS, pursuant to Utah Code § 17D-1-103(2)(o), TSSD is authorized to impose fees or charges or both for commodities, services, or facilities it provides; and

WHEREAS, TSSD bills all property owners inside its boundaries for an Annual Road Assessment (“ARA”), which amount is designed to stabilize current cash flow trends and is to be based on a ten (10) year cost projection and an analysis of the five (5) preceding years of expenses; and

WHEREAS, the ARA is assessed on a per-lot basis; and

WHEREAS, in recent years TSSD has performed major road improvements and assumed extensive equipment repairs without seeking to increase the ARA; and

WHEREAS, TSSD reserve funds have been substantially reduced in recent years due to increased costs for snow removal services, increased costs of tractor repairs, and a change in road service type; and

WHEREAS, in December 2024 the TSSD Administrative Control Board (“TSSD ACB”) held a public hearing and voted to approve Resolution 2024-02, thereby increasing the ARA by 13.1%; and

WHEREAS, the TSSD ACB has determined that an additional increase in the ARA, by means of an amendment to the ARA, is necessary to not only maintain TSSD service levels but also meet current and future operational goals; and

WHEREAS, TSSD’s ability to meet its financial obligations is jeopardized by delinquent ARA payments, insofar as the ARA is TSSD’s primary funding source; and

WHEREAS, pursuant to Utah Code § 17B-1-902.1(2), the TSSD Administrative Control Board (“TSSD ACB”) has deemed it necessary to authorize and, where appropriate, to charge and

collect a one-time penalty of 8% for any past-due ARA fees (the “Late Fee”). This is to encourage prompt payment of the ARA; and

WHEREAS, the TSSD ACB has reviewed the proposed Amended ARA and Late Fee, and held a lawfully noticed public hearing on December 19, 2024; and

WHEREAS, the TSSD ACB believes the Amended ARA and Late Fee to be in the best interests of TSSD and the community it services.

NOW THEREFORE BE IT RESOLVED BY THE TIMBERLINE SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD:

1. That the Amended Annual Road Assessment, as detailed in Exhibit A attached hereto, is hereby adopted in its entirety,
2. That the Late Fee, as detailed in Exhibit A attached hereto, is hereby adopted in its entirety, and
3. The Amended Annual Road Assessment and Late Fee described in the attached Exhibit A shall become effective thirty (30) days from the adoption of this Resolution.

APPROVED, ADOPTED, and ENACTED this ____ day of December 2024.

TIMBERLINE SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD

By: _____
Title: Board Chair

By: _____
Title: Board Vice-Chair

DRAFT

EXHIBIT A

TIMBERLINE SPECIAL SERVICE DISTRICT
AMENDED ANNUAL ROAD ASSESSMENT
AND LATE FEE

The Annual Road Assessment shall be amended from the prior amount of \$1,060.65 to the new amount of \$1,200.00, which shall be assessed on a per-lot basis. This amendment shall be effective starting with all 2025 Assessments and will be due by February 1, 2025, and February 1st of each year thereafter unless and until subsequently amended. No 10% discount will be offered. A one-time penalty charge of 8% will be imposed for any Annual Road Assessment not received by March 1, 2025.