

WHEN RECORDED, RETURN TO:

Randall M. Larsen
Gilmore & Bell, P.C.
15 West South Temple, Suite 1400
Salt Lake City, Utah 84101

WILDWOOD RESERVE INFRASTRUCTURE FINANCING DISTRICT
WILDWOOD RESERVE ASSESSMENT AREA

DESIGNATION RESOLUTION

DATED AS OF MAY 27, 2025

WHEREAS, the Board of Trustees (the “Board”) of Wildwood Reserve Infrastructure Financing District (the “District”), adopted Resolution No. 2025-05 on May 27, 2025, pursuant to which the Board authorized and approved the form of this Designation Resolution; and

BE IT RESOLVED by the Board of Trustees of Wildwood Reserve Infrastructure Financing District, as follows:

Section 1. The Board hereby determines that it will be in the best interest of the District to designate an area to finance the costs of publicly owned infrastructure, facilities or systems more specifically described in Section 4 herein, along with other necessary miscellaneous improvements, and to complete said improvements in a proper and workmanlike manner (collectively, the “Improvements”). The Board hereby determines that it is in the best interest of the District to levy assessments against properties benefited by the Improvements to finance the costs of said Improvements. The Board hereby finds that pursuant to the Act, the Improvements constitute a publicly owned infrastructure, facility or system that (i) the District is authorized to provide or (ii) is necessary or convenient to enable the District to provide a service that the District is authorized to provide.

Section 2. Pursuant to the Assessment Area Act, Title 11, Chapter 42, Utah Code Annotated 1953, as amended and the Public Infrastructure District Act, Title 17D, Chapter 4 of the Utah Code (together, the “Act”), the owner(s) (the “Owner”) of all properties to be assessed within the designated assessment area have voluntarily waived, among other things, all notice and hearing requirements, the right to contest or protest, and the right to have a board of equalization appointed as set forth in the Act, and have consented to (a) the levy of an assessment against their

property for the benefits to be received from the Improvements, (b) the designation of the assessment area as herein described, (c) the financing of the Improvements by the District through the issuance of assessment bonds, including the payment of installments over a period of not to exceed 30 years, (d) the acquisition and/or construction of the Improvements, and (e) the method and estimated amount of assessment as set forth herein in accordance with the Acknowledgment, Waiver and Consent Agreement attached hereto as Exhibit A. The properties to be assessed are identified by legal description in Exhibit B attached hereto.

Section 3. The District hereby designates an assessment area which shall be known as “Wildwood Reserve Assessment Area” (the “Assessment Area”). A map and depiction of the Assessment Area is attached hereto as Exhibit C. The District received an appraisal of the unimproved property (from an appraiser who is a member of the Appraisal Institute), which was addressed to the District, verifying that the market value of the property, after completion of the Improvements, is at least three times the amount of the assessments proposed to be levied against the unimproved property.

Section 4. The Improvements shall be generally located in and around the map and depiction area attached hereto as Exhibit C. The District plans to finance the costs of publicly owned infrastructure, facilities or systems as part of an approximately 64-acre residential development (the “Development”). The district plans to levy the assessments to finance a portion of the Improvements within the Development. The Improvements are more particularly described as follows:

- Sewer improvements, including, but not limited to, mains, lift stations, manholes and manhole linings, sewer cleanouts, and laterals (various sizes).

- Water improvements and pressurized irrigation improvements, including but not limited to, mains, valves, tees/crosses, bends, thrust bonds, fire hydrants, fittings, blow offs and appurtenances (various sizes).

- Roads and roadway improvements including, but not limited to, rights of way, earthwork, curbs, gutters, sidewalks, trails, street signage, centerline monuments, conduit crossings, street striping, streetlights and mailboxes.

- Storm drain improvements, including but, but not limited to, storm drain pipes, manholes, catch basins, junction boxes, inlets, culverts, cleanouts, trash racks, rip-rap and geotextile fabric.

- Open space improvements including, but not limited to, clearing grub, removing junk, trail lights and survey monuments.

As further engineering, costs, efficiencies, or any other issues present themselves, the District hereby reserves the right to approve reasonable changes to the allocation of expenditures described above and the location and specifications of the Improvements (but not to the Improvements) without obtaining the consent of the property owners within the Assessment Area.

Section 5. Pursuant to the Act, the Board has determined to levy assessments to pay the cost of the Improvements. The assessments are assessed against properties in a manner that

reflects an equitable portion of the benefit of the Improvements as required by the Act (and in any event the Owner has consented to such manner without reservation) and shall be payable in annual installments as set forth in the Assessment Ordinance. The District has determined that the reasonable useful life of the Improvements is at least thirty (30) years and that it is in the District and the Owner's best interest for certain property owner installments to be paid for over up to thirty (30) years.

Section 6. The total acquisition and/or construction cost of the Improvements, including estimated overhead costs, administrative costs, costs of funding reserves, and debt issuance costs, is estimated at \$16,081,000, all of which is anticipated to be paid by assessments to be levied against the properties within the Assessment Area to be benefited by such Improvements, which benefits need not actually increase the fair market value of the properties to be assessed. The District expects to finance a portion of the cost of the Improvements by issuing assessment bonds (the "Bonds"). The District currently estimates selling the Bonds at a true interest cost interest rate of approximately 6.00% per annum, maturing within thirty (30) years of their date of issuance. Inasmuch as bonds have not been issued, the District notes that the interest rate and annual payment are only as estimated and not a cap or maximum amount. It is anticipated that the reserve fund will be initially funded with proceeds of the Bonds. The estimated cost of Improvements to be assessed against the benefited properties within the Assessment Area are to be initially assessed using an equivalent residential unit ("ERU") as follows:

Section 7. As set forth in the Assessment Ordinance, the assessment methodology may, under certain circumstances, be altered in the future.

<u>Improvements</u>	<u>Assessment</u>	<u>Assessment Method</u>	<u>Assessment Per ERU</u>
All above-described Improvements	\$16,081,000	ERU	\$186,529.80

Section 8. The Board intends to levy assessments as provided in the Act on all parcels and lots of real property within the Assessment Area to be benefited by the Improvements, and the Owner of which has executed the Acknowledgment, Waiver and Consent Agreement described in Section 2 herein. The purpose of the assessment and levy is to finance the cost of the Improvements, which the District will not assume or pay. The existing planning and zoning conditions of the District shall govern the development in the Assessment Area.

The Owner has waived the right to prepay the assessment without interest within twenty-five (25) days after the ordinance levying the assessments becomes effective. A property owner may prepay the assessment as provided in the Assessment Ordinance. The assessments shall be levied against properties in a manner that reflects an equitable portion of the benefit of the Improvements as required by the Act, and in any case, the Owner has consented to such methodology as provided in Section 11-42-409(5) of the Act. Other payment provisions and enforcement remedies shall be in accordance with the Act.

A map of the Assessment Area and the location of the Improvements and other related information are on file in the office of the Clerk/Secretary who will make such information available to all interested persons.

Section 9. The District will collect the Assessments by directly billing each property owner rather than inclusion on a property tax notice.

Section 10. A professional engineer has prepared a “Certificate of Project Engineer,” attached hereto as Exhibit D, which, among other things, identifies the Improvements to be constructed and installed and is available upon request from the District. The findings and determinations set forth in this Resolution are based, in part, upon said Certificate of Project Engineer.

Section 11. The provisions of the Assessment Ordinance shall govern the levy, payment and applicable provisions regarding the assessments notwithstanding anything contained herein to the contrary. As required by Section 11-42-206(3) of the Act, within 15 days of the completion of this Resolution, the Clerk/Secretary shall (i) record an original or certified copy of this designation resolution with Wasatch County and (ii) where applicable, file with the Wasatch County Recorder a notice of proposed assessment.

Dated as of May 27, 2025.

WILDWOOD RESERVE INFRASTRUCTURE
FINANCING DISTRICT

By: Susan J. Gano
Chair

ATTEST:

By: _____
Clerk/Secretary

Dated as of May 27, 2025.

WILDWOOD RESERVE INFRASTRUCTURE
FINANCING DISTRICT

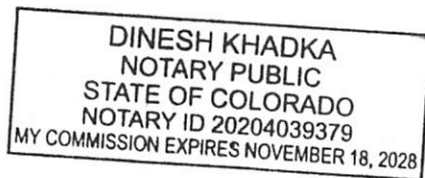
By: _____
Chair

ATTEST:

By:  _____
Clerk/Secretary

STATE OF COLORADO)
 : ss.
COUNTY OF MONTROSE)

The foregoing instrument was acknowledged before me this May 27, 2025, by Susan J. Cofano, the Chair of the Board of Trustees of Wildwood Reserve Infrastructure Financing District (the "District"), who represented and acknowledged that s/he signed the same for and on behalf of the District.





NOTARY PUBLIC

STATE OF)
 : ss.
COUNTY OF)

The foregoing instrument was acknowledged before me this May ____, 2025, by Jeremy Ricks, the Clerk/Secretary of Wildwood Reserve Infrastructure Financing District (the "District"), who represented and acknowledged that s/he signed the same for and on behalf of the District.

NOTARY PUBLIC

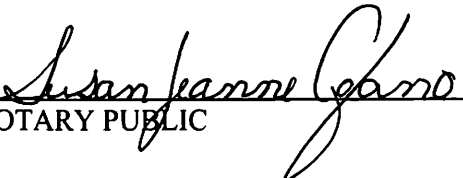
STATE OF)
 : ss.
COUNTY OF)

The foregoing instrument was acknowledged before me this May ___, 2025, by Susan J. Cofano, the Chair of the Board of Trustees of Wildwood Reserve Infrastructure Financing District (the "District"), who represented and acknowledged that s/he signed the same for and on behalf of the District.

NOTARY PUBLIC

STATE OF COLORADO)
 : ss.
COUNTY OF MONTROSE)

The foregoing instrument was acknowledged before me this May 28, 2025, by Jeremy Ricks, the Clerk/Secretary of Wildwood Reserve Infrastructure Financing District (the "District"), who represented and acknowledged that s/he signed the same for and on behalf of the District.



NOTARY PUBLIC

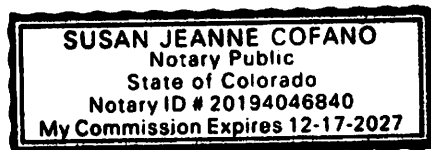


EXHIBIT A

ACKNOWLEDGMENT, WAIVER AND CONSENT AGREEMENT

ACKNOWLEDGMENT, WAIVER AND CONSENT AGREEMENT

This Acknowledgment, Waiver and Consent Agreement (this “Agreement”) is entered into May 27, 2025, by Wildwood Reserve Development, LLC, a Utah limited liability company (the “Owner”).

R E C I T A L S:

1. As of the date hereof, the Owner owns the real property described in Exhibit A attached hereto (the “Subject Property”), which constitutes all of the property to be assessed within the Assessment Area described herein.

2. The Owner desires that Wildwood Reserve Infrastructure Financing District (the “District”) designate an assessment area pursuant to the Assessment Area Act, Title 11, Chapter 42, Utah Code Annotated 1953, as amended (the “Act”), for purposes of constructing publicly owned infrastructure, facilities or systems along with other necessary miscellaneous improvements (the “Improvements”), as more fully described in the Assessment Ordinance (defined herein).

3. Estimated costs for the Improvements, including estimated overhead costs, administrative costs, costs of funding reserves, capitalized interest, and debt issuance costs, is estimated at \$16,081,000, all of which shall be assessed against the properties benefited within the Assessment Area. The Owner anticipates using other funding to complete the remainder of the Improvements. If the Assessments and additional funding are not sufficient to complete the Improvements, the Owner hereby agrees to pay to complete the Improvements, including, but not limited to, an additional assessment on the Owner’s property without any ability to contest such assessment.

4. Pursuant to the Act, the Board of Trustees of the District (the “Board”) has or is expected to approve (i) a Designation Resolution, a copy of which is attached hereto as Exhibit B (the “Designation Resolution”) designating an assessment area to be known as “Wildwood Reserve Assessment Area” (the “Assessment Area”) and (ii) an Assessment Ordinance for the Assessment Area (the “Assessment Ordinance”), a copy of which is attached hereto as Exhibit C, which, among other things, contemplates the reallocation and adjustment of the Assessments by the District among subdivided parcels within the Assessment Area.

5. The Owner and the District desire to include the Subject Property in the Assessment Area and to expedite such process by waiving certain statutory procedures as permitted by the Act for the purpose of accelerating the financing of the Improvements.

NOW, THEREFORE, in consideration of the premises stated herein, the inclusion of the Subject Property in the Assessment Area, the acquisition, construction and installation of the Improvements and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Owner hereby agrees as follows:

Section 1. Representations and Warranties of the Owner. The Owner hereby represents and warrants that:

(a) the Owner is the owner of the Subject Property identified as such in Exhibit A attached hereto;

(b) the Owner has taken all action necessary to execute and deliver this Agreement;

(c) the execution and delivery of this Agreement by the Owner does not conflict with, violate, or constitute on the part of the Owner a breach or violation of any of the terms and provisions of, or constitute a default under (i) any existing constitution, law, or administrative rule or regulation, decree, order, or judgment; (ii) any corporate restriction or any bond, debenture, note, mortgage, indenture, agreement, or other instrument to which the Owner is a party or by which the Owner is or may be bound or to which any of the property or assets of the Owner are or may be subject; or (iii) the creation and governing instruments of the Owner, if applicable;

(d) there is no action, suit, proceeding, inquiry, or investigation at law or in equity by or before any court or public board or body and to which the Owner is a party, or threatened against the Owner (i) seeking to restrain or enjoin the levy or collection of the Assessments, (ii) contesting or affecting the establishment or existence, of the Owner or any of its officers or employees, its assets, property or conditions, financial or otherwise, or contesting or affecting any of the powers of the Owner, including its power to develop the Subject Property, or (iii) wherein an unfavorable decision, ruling, or finding would adversely affect the validity or enforceability or the execution and delivery by the Owner of this Agreement;

(e) the Owner has not made an assignment for the benefit of creditors, filed a petition in bankruptcy, petitioned or applied to any tribunal for the appointment of a custodian, receiver or any trustee or commenced any proceeding under any bankruptcy, reorganization, arrangement, readjustment of debt, dissolution or liquidation law or statute of any jurisdiction. The Owner has not indicated its consent to, or approval of, or failed to object timely to, any petition in bankruptcy, application or proceeding or order for relief or the appointment of a custodian, receiver or any trustee;

(f) the Owner is not in default under any resolution, agreement or indenture, mortgage, lease, deed of trust, note or other instrument to which the Owner is subject, or by which they or their properties are or may be bound, which would have a material adverse effect on the development of the Subject Property;

(g) the Owner is in compliance and will comply in all material respects with all provisions of applicable law relating to the development of the Subject Property, including applying for all necessary permits;

(h) the Owner hereby consents in all respects to the Improvements and assessment methodology as described in the Designation Resolution and Assessment Ordinance, including as provided in the Act;

(i) the assessment bonds, together with loans and funds of the Owner and lot sale proceeds, will be sufficient to complete the Improvements in order to achieve finished

lots as contemplated in the Appraisal Report for Wildwood Reserve Infrastructure District, as prepared by Colliers International Valuation & Advisory Services dated October 30, 2024;

(j) the Subject Property is located in Wasatch County, Utah, and the legal description of the Subject Property contained in the Designation Resolution, the Assessment Ordinance, and Exhibit A hereto is an accurate and complete description of the real property it is intended to describe; and

(k) the undersigned are authorized to execute and deliver this Agreement for and on behalf of the Owner.

Section 2. Acknowledgment by the Owner. The Owner on behalf of itself, and its successors in title and assigns, hereby acknowledges and certifies that:

(a) the undersigned, on behalf of the Owner, is a duly qualified representative of the Owner with the power and authority to execute this Agreement for and on behalf of the Owner and has heretofore consulted their own counsel prior to the execution and delivery of this Agreement;

(b) the Owner has received a copy of the Designation Resolution, the Assessment Ordinance and any other information necessary to execute this Agreement;

(c) the consents set forth in Section 3 herein will benefit the Owner by expediting the assessment process and providing for the financing of the Improvements by the issuance of assessment bonds;

(d) the Assessments constitute a legal, valid and binding lien on the Subject Property;

(e) the Assessment Ordinance and the rights of the District thereunder with respect to the enforcement of the lien of the Assessments and all other conditions therein;

(f) the Owner has provided the pertinent information supporting the estimated cost of the Improvements, the allocation of Equivalent Residential Units (“ERUs”) in the Assessment Area, the property description and tax parcel identifications of the Subject Property and the Assessment Area and the assessment list attached to the Assessment Ordinance, and the District is relying on this Agreement in order to issue its assessment bonds related to the Improvements;

(g) the levy of the Assessments on the Subject Property will not conflict with or constitute a breach of or default under any agreement, mortgage, lien or other instrument to which the Owner is a party or to which its property or assets are subject;

(h) the Owner further acknowledges and agrees that if for any reason the Assessments are insufficient to complete the Improvements, the property owners within the Assessment Area may be responsible for paying any pro-rata share of additional costs

required to complete the Improvements, including, but not limited to, an additional assessment on their property without any ability to contest such assessment;

(i) Notwithstanding Section 11-42-206(3)(e) of the Act, the Owner has provided the legal description and tax identification number of each parcel of property within the Assessment Area and shall be responsible for any errors related to such information;

(j) the District cannot guaranty or predict the interest rates of the assessment bonds related to the Assessment Area, which will have a direct impact on the amount of the Assessments;

(k) the property within the Assessment Area shall initially have a collective Assessment allocated by ERUs;

(l) the amount of the Assessment on the Subject Property reflects an equitable portion of the benefit the Subject Property will receive from the Improvements, but nevertheless, the Owner hereby consents to such Assessment as provided in Section 11-42-409(5) of the Act; and

(m) the Owner has received consent to the Assessment and issuance of the assessment bonds described herein from all lienholders on the Subject Property whose consent is required.

Section 3. Consent by Owner. The Owner, on behalf of itself, and its successors in title and assigns, hereby consents to:

(a) the inclusion of the Subject Property in the Assessment Area and the designation of the Assessment Area for the purpose of financing the cost of the Improvements with assessments to be levied against properties within said Assessment Area, including the Subject Property, all as described in the Designation Resolution, the estimated costs of the Improvements, the method of assessment, and the Assessment Ordinance;

(b) the District financing the acquisition, construction and installation of the Improvements through the issuance of assessment bonds as provided in the Act;

(c) the allocation of Assessments as described in Exhibit A hereto and as further described in the Assessment Ordinance, including the number of ERUs attributable to each unit type;

(d) aggregation of all Assessments of all properties owned by the same owner (including an affiliate of such owner) as a single unified assessment against all properties owned by the same owner, as further described in the Assessment Ordinance;

(e) in accordance with Section 2(f) above the Owner was responsible for providing the legal description and tax identification number of each parcel of property within the Assessment Area, in the event of a shortfall described in Section 11-42-206(3)(e)

of the Act, the Owner consents and agrees (i) to be held liable for and (ii) to pay such shortfall on behalf of the District;

(f) all foreclosure remedies of the Subject Property in accordance with the Act and the Assessment Ordinance;

(g) not suing or enjoining the levy, collection, or enforcement of the Assessment levied pursuant to the Assessment Ordinance or in any manner attacking or questioning the legality of said Assessment levied within the Assessment Area pursuant to the Assessment Ordinance;

(h) the District imposing assessments to be paid in installments over a period of not to exceed thirty (30) years from the effective date of the Assessment Ordinance;

(i) the District appointing the Foreclosure Agent including any successor thereto, to process and carry out, on behalf of the District, any foreclosure of Assessments pursuant to the Assessment Ordinance and the indenture for the assessment bonds and the District assigning all rights of collection of delinquent Assessments to the Foreclosure Agent, as collection agent for the District; and

(j) the payment of Assessments which are not in substantially equal installments of principal or substantially equal amounts of principal and interest, and consents to the payment of Assessments in accordance with the debt service on the assessment bonds as shall be established in the indenture(s) relating to such bonds.

Section 4. Waiver. The Owner, on behalf of itself, and its successors in title and assigns, hereby waives:

(a) any and all notice and hearing requirements set forth in the Act;

(b) its rights for contesting, protesting, or challenging the legality or validity of the equitability or fairness of the Assessments, or the creation and establishing of the Assessment Area, the adopting of the Assessment Ordinance or the levy and collection of Assessments pursuant to the Assessment Ordinance, whether by notice to the District or by judicial proceedings, or by any other means;

(c) its rights to have appointed by the District a board of equalization and review which would hear aggrieved property owners and recommend adjustments in assessments, if deemed appropriate, the right to a hearing before a board of equalization and review and the right to appeal from any determination of a board of equalization and review as provided in the Act;

(d) the right to pay cash for its assessment during a cash prepayment period which would otherwise extend for twenty-five (25) days after the adoption and publication of the Assessment Ordinance as provided in the Act;

(e) any right to contest its assessment, including but not limited to the 30-day contestability period provided in Section 11-42-106 of the Act;

(f) any right to contest that the Improvements qualify as a publicly owned infrastructure, system or other facility that (i) the District is authorized to provide or (ii) is necessary or convenient to enable the District to provide a service that the District is authorized to provide and the Owner further acknowledges that they have consulted with counsel regarding the same; and

(g) any other procedures that the District may be required to follow in order to designate an assessment area or to levy an assessment as described in the Designation Resolution and the Assessment Ordinance.

Section 5. Amendment. The Owner hereby acknowledges that bond counsel will rely on the representations, warranties, acknowledgments, consents, and agreements herein contained in issuing opinions relating to the levy of the assessments and the issuance of assessment bonds and consequently agrees that this Agreement may not be amended, modified, or changed without the prior written consent of the District and such bond counsel.

Section 6. Severability. The invalidity or un-enforceability in particular circumstances of any provision of this Agreement shall not extend beyond such provision or circumstances and no other provision hereof shall be affected by such invalidity or un-enforceability.

Section 7. Headings. The headings of the sections of this Agreement are inserted for convenience only and shall not affect the meaning or interpretation hereof.

Section 8. Successors and Assigns. This Agreement shall be binding upon the Owner and its successors and assigns.

Section 9. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Utah.

Section 10. Counterparts. This Agreement may be executed in several counterparts, all or any of which may be treated for all purposes as an original and shall constitute and be one and the same instrument.

Section 11. Defined Terms. Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the Assessment Ordinance.

IN WITNESS WHEREOF, the undersigned, on behalf of the Owner, has hereunto executed this Agreement as of the date first hereinabove set forth.

OWNER:

WILDWOOD RESERVE DEVELOPMENT, LLC, a Utah limited liability company as a property owner with respect to the real property attributed to such entity in Exhibit A hereto

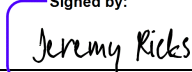
By: _____
Signed by: 
5F00DB8DE3794DF...
Jeremy Ricks, Manager

EXHIBIT A

LEGAL DESCRIPTION AND TAX ID NUMBERS OF
PROPERTIES TO BE ASSESSED

Assessment Method and Amount*

Total Assessment	\$16,081,000
Total ERUs	86.211
Assessment Per ERU	\$186,529.80

PRODUCT TYPE	NUMBER OF LOTS	ERUs PER LOT	ASSESSMENT PER LOT	TOTAL ASSESSMENT
Single Family Homes	54	1.000	\$186,529.80	\$10,072,609
Townhomes	36	0.895	\$166,899.75	\$6,008,391
TOTAL	90			\$16,081,000

PARCEL ID	LOT NUMBER	LOT TYPE	ERUs	ASSESSMENT
00-0021-9116	1	Single-Family	1.000	\$186,529.80
00-0021-9117	2	Single-Family	1.000	186,529.80
00-0021-9118	3	Single-Family	1.000	186,529.80
00-0021-9119	4	Single-Family	1.000	186,529.80
00-0021-9120	5	Single-Family	1.000	186,529.80
00-0021-9121	6	Single-Family	1.000	186,529.80
00-0021-9122	7	Single-Family	1.000	186,529.80
00-0021-9123	8	Single-Family	1.000	186,529.80
00-0021-9124	9	Single-Family	1.000	186,529.80
00-0021-9125	10	Single-Family	1.000	186,529.80
00-0021-9126	11	Single-Family	1.000	186,529.80
00-0021-9127	12	Single-Family	1.000	186,529.80
00-0021-9128	13	Single-Family	1.000	186,529.80
00-0021-9129	14	Single-Family	1.000	186,529.80
00-0021-9130	15	Single-Family	1.000	186,529.80
00-0021-9131	16	Single-Family	1.000	186,529.80
00-0021-9132	17	Single-Family	1.000	186,529.80
00-0021-9133	18	Single-Family	1.000	186,529.80
00-0021-9134	19	Single-Family	1.000	186,529.80
00-0021-9137	22	Single-Family	1.000	186,529.80
00-0021-9138	23	Single-Family	1.000	186,529.80
00-0021-9141	26	Single-Family	1.000	186,529.80
00-0021-9142	27	Single-Family	1.000	186,529.80

00-0021-9143	28	Single-Family	1.000	186,529.80
00-0021-9144	29	Single-Family	1.000	186,529.80
00-0021-9145	30	Townhome	0.895	166,899.75
00-0021-9146	31	Townhome	0.895	166,899.75
00-0021-9147	32	Townhome	0.895	166,899.75
00-0021-9148	33	Townhome	0.895	166,899.75
00-0021-9149	34	Townhome	0.895	166,899.75
00-0021-9150	35	Townhome	0.895	166,899.75
00-0021-9151	36	Townhome	0.895	166,899.75
00-0021-9152	37	Townhome	0.895	166,899.75
00-0021-9153	38	Townhome	0.895	166,899.75
00-0021-9154	39	Townhome	0.895	166,899.75
00-0021-9155	40	Townhome	0.895	166,899.75
00-0021-9156	41	Townhome	0.895	166,899.75
00-0021-9157	42	Townhome	0.895	166,899.75
00-0021-9158	43	Townhome	0.895	166,899.75
00-0021-9159	44	Townhome	0.895	166,899.75
00-0021-9160	45	Townhome	0.895	166,899.75
00-0021-9161	46	Townhome	0.895	166,899.75
00-0021-9162	47	Townhome	0.895	166,899.75
00-0021-9163	48	Townhome	0.895	166,899.75
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00-0021-9167	52	Townhome	0.895	166,899.75
00-0021-9168	53	Townhome	0.895	166,899.75
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00-0021-9171	56	Townhome	0.895	166,899.75
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00-0021-9173	58	Townhome	0.895	166,899.75
00-0021-9174	59	Townhome	0.895	166,899.75
00-0021-9175	60	Townhome	0.895	166,899.75
00-0021-9176	61	Townhome	0.895	166,899.75
00-0021-9177	62	Townhome	0.895	166,899.75
00-0021-9178	63	Townhome	0.895	166,899.75
00-0021-9179	64	Townhome	0.895	166,899.75
00-0021-9180	65	Townhome	0.895	166,899.75
00-0021-9181	66	Single-Family	1.000	186,529.80
00-0021-9182	67	Single-Family	1.000	186,529.80
00-0021-9183	68	Single-Family	1.000	186,529.80

00-0021-9184	69	Single-Family	1.000	186,529.80
00-0021-9185	70	Single-Family	1.000	186,529.80
00-0021-9186	71	Single-Family	1.000	186,529.80
00-0021-9187	72	Single-Family	1.000	186,529.80
00-0021-9188	73	Single-Family	1.000	186,529.80
00-0021-9189	74	Single-Family	1.000	186,529.80
00-0021-9190	75	Single-Family	1.000	186,529.80
00-0021-9191	76	Single-Family	1.000	186,529.80
00-0021-9192	77	Single-Family	1.000	186,529.80
00-0021-9193	78	Single-Family	1.000	186,529.80
00-0021-9196	81	Single-Family	1.000	186,529.80
00-0021-9197	82	Single-Family	1.000	186,529.80
00-0021-9198	83	Single-Family	1.000	186,529.80
00-0021-9199	84	Single-Family	1.000	186,529.80
00-0021-9200	85	Single-Family	1.000	186,529.80
00-0021-9201	86	Single-Family	1.000	186,529.80
00-0021-9202	87	Single-Family	1.000	186,529.80
00-0021-9203	88	Single-Family	1.000	186,529.80
00-0021-9204	89	Single-Family	1.000	186,529.80
00-0021-9205	90	Single-Family	1.000	186,529.80
00-0021-9206	91	Single-Family	1.000	186,529.80
00-0021-9207	92	Single-Family	1.000	186,529.80
00-0021-9208	93	Single-Family	1.000	186,529.80
00-0021-9209	94	Single-Family	1.000	186,529.80
00-0021-9210	95	Single-Family	1.000	186,529.80
00-0021-9211	96	Single-Family	1.000	186,529.80
TOTAL				\$16,081,000.00

* Figures have been rounded.

Legal Description

The Assessment Area is more particularly described as follows:

LOT 1 BENLOCH RANCH PHASE 1C PUD AND SUBDIVISION AND UNDIVIDED INTEREST IN THE COMMON AREAS AS DEPICTED ON THE PLAT

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THE COMMON AREAS AS DEPICTED ON THE PLAT

EXHIBIT B

DESIGNATION RESOLUTION

[excluded from recorded copy]

EXHIBIT C

ASSESSMENT ORDINANCE

[excluded from recorded copy]

EXHIBIT B

LEGAL DESCRIPTION AND TAX ID NUMBERS OF
PROPERTIES TO BE ASSESSED

PARCEL ID	LOT NUMBER	PROPERTY OWNER
00-0021-9116	1	Wildwood Reserve Development, LLC
00-0021-9117	2	Wildwood Reserve Development, LLC
00-0021-9118	3	Wildwood Reserve Development, LLC
00-0021-9119	4	Wildwood Reserve Development, LLC
00-0021-9120	5	Wildwood Reserve Development, LLC
00-0021-9121	6	Wildwood Reserve Development, LLC
00-0021-9122	7	Wildwood Reserve Development, LLC
00-0021-9123	8	Wildwood Reserve Development, LLC
00-0021-9124	9	Wildwood Reserve Development, LLC
00-0021-9125	10	Wildwood Reserve Development, LLC
00-0021-9126	11	Wildwood Reserve Development, LLC
00-0021-9127	12	Wildwood Reserve Development, LLC
00-0021-9128	13	Wildwood Reserve Development, LLC
00-0021-9129	14	Wildwood Reserve Development, LLC
00-0021-9130	15	Wildwood Reserve Development, LLC
00-0021-9131	16	Wildwood Reserve Development, LLC
00-0021-9132	17	Wildwood Reserve Development, LLC
00-0021-9133	18	Wildwood Reserve Development, LLC
00-0021-9134	19	Wildwood Reserve Development, LLC
00-0021-9137	22	Wildwood Reserve Development, LLC
00-0021-9138	23	Wildwood Reserve Development, LLC
00-0021-9141	26	Wildwood Reserve Development, LLC
00-0021-9142	27	Wildwood Reserve Development, LLC
00-0021-9143	28	Wildwood Reserve Development, LLC
00-0021-9144	29	Wildwood Reserve Development, LLC
00-0021-9145	30	Wildwood Reserve Development, LLC
00-0021-9146	31	Wildwood Reserve Development, LLC
00-0021-9147	32	Wildwood Reserve Development, LLC
00-0021-9148	33	Wildwood Reserve Development, LLC
00-0021-9149	34	Wildwood Reserve Development, LLC
00-0021-9150	35	Wildwood Reserve Development, LLC
00-0021-9151	36	Wildwood Reserve Development, LLC
00-0021-9152	37	Wildwood Reserve Development, LLC
00-0021-9153	38	Wildwood Reserve Development, LLC
00-0021-9154	39	Wildwood Reserve Development, LLC

00-0021-9155	40	Wildwood Reserve Development, LLC
00-0021-9156	41	Wildwood Reserve Development, LLC
00-0021-9157	42	Wildwood Reserve Development, LLC
00-0021-9158	43	Wildwood Reserve Development, LLC
00-0021-9159	44	Wildwood Reserve Development, LLC
00-0021-9160	45	Wildwood Reserve Development, LLC
00-0021-9161	46	Wildwood Reserve Development, LLC
00-0021-9162	47	Wildwood Reserve Development, LLC
00-0021-9163	48	Wildwood Reserve Development, LLC
00-0021-9164	49	Wildwood Reserve Development, LLC
00-0021-9165	50	Wildwood Reserve Development, LLC
00-0021-9166	51	Wildwood Reserve Development, LLC
00-0021-9167	52	Wildwood Reserve Development, LLC
00-0021-9168	53	Wildwood Reserve Development, LLC
00-0021-9169	54	Wildwood Reserve Development, LLC
00-0021-9170	55	Wildwood Reserve Development, LLC
00-0021-9171	56	Wildwood Reserve Development, LLC
00-0021-9172	57	Wildwood Reserve Development, LLC
00-0021-9173	58	Wildwood Reserve Development, LLC
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00-0021-9181	66	Wildwood Reserve Development, LLC
00-0021-9182	67	Wildwood Reserve Development, LLC
00-0021-9183	68	Wildwood Reserve Development, LLC
00-0021-9184	69	Wildwood Reserve Development, LLC
00-0021-9185	70	Wildwood Reserve Development, LLC
00-0021-9186	71	Wildwood Reserve Development, LLC
00-0021-9187	72	Wildwood Reserve Development, LLC
00-0021-9188	73	Wildwood Reserve Development, LLC
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00-0021-9204	89	Wildwood Reserve Development, LLC
00-0021-9205	90	Wildwood Reserve Development, LLC
00-0021-9206	91	Wildwood Reserve Development, LLC
00-0021-9207	92	Wildwood Reserve Development, LLC
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00-0021-9209	94	Wildwood Reserve Development, LLC
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00-0021-9211	96	Wildwood Reserve Development, LLC

Legal Description

The Assessment Area is more particularly described as follows:

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MAP OF ASSESSMENT AREA BOUNDARY AND LOCATION OF IMPROVEMENTS

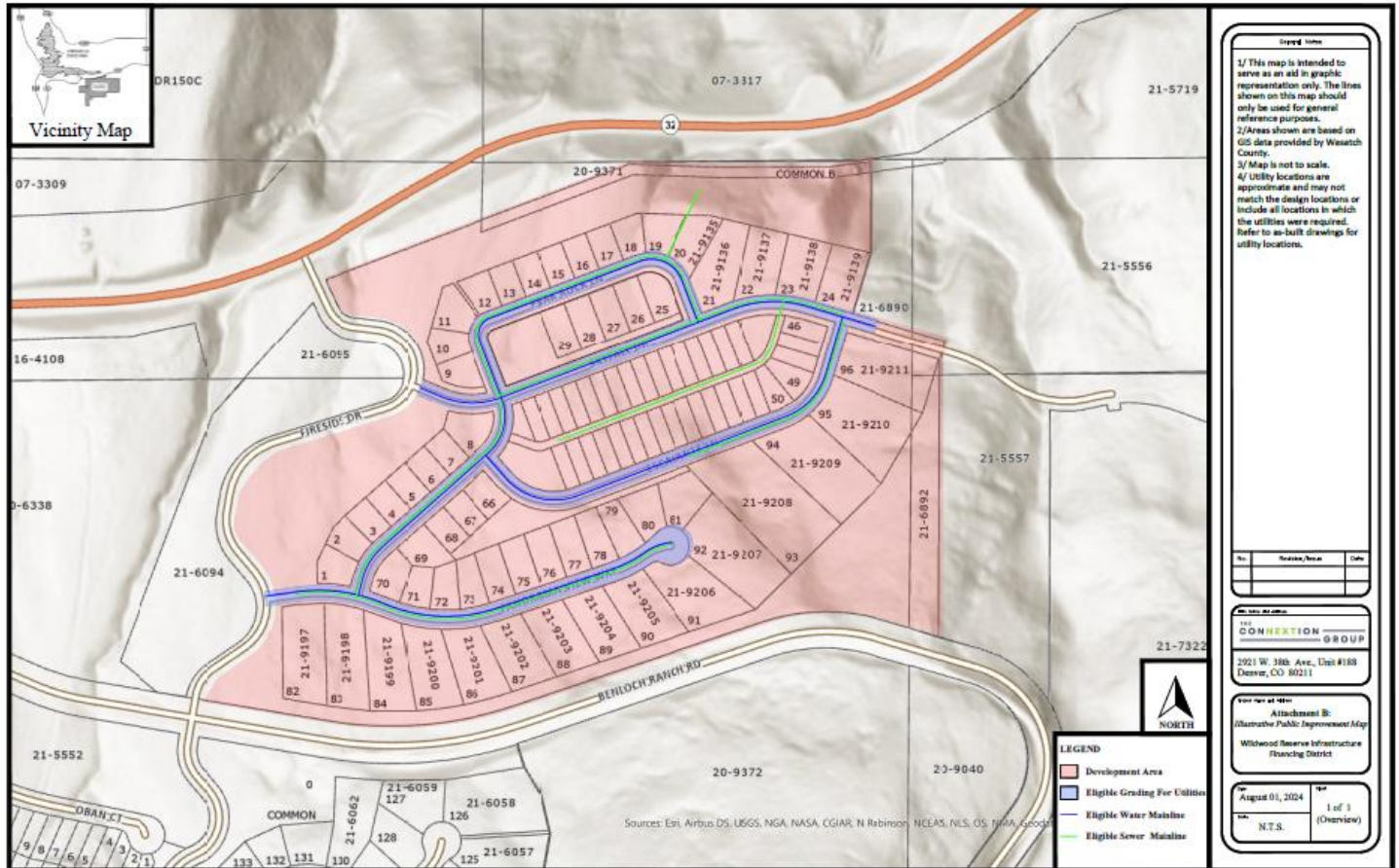


EXHIBIT D

CERTIFICATE OF PROJECT ENGINEER

VIA E-MAIL

March 25, 2025

Wildwood Reserve Infrastructure Financing District

PUBLIC IMPROVEMENT COST SEGREGATION MEMORANDUM

The Connexion Group (the “Engineer”) was engaged to perform the necessary engineering services to estimate the cost of the public infrastructure improvements within the proposed Wildwood Reserve Infrastructure Financing District (the “District”). The improvements reviewed were for the Benloch Ranch Phase 1C Development (the “Project”) located in Wasatch County, Utah. This memorandum summarizes the Engineer’s review procedure and findings.

Review Procedure Summary:

This procedure was developed for the Engineer to obtain an understanding of the project and related costs while maintaining a reasonable level of effort.

1. The Engineer reviewed the Project’s construction drawings and plat to determine which improvements are public in nature and eligible for financing by the District.
2. The Engineer performed select quantity take-offs from the construction drawings and compared them to quantities provided by the developer to verify general accuracy. The Engineer then applied reasonable unit costs to create a development cost estimate. The development cost estimate is included as Attachment A.
3. The Engineer prepared a map showing the approximate location of the public infrastructure improvements. The map is included as Attachment B.

Engineer’s Findings:

The Engineer determined that costs associated with the water, sanitary, earthwork required for the installation of the public utilities, water acquisition, and the associated soft costs of these improvements are eligible for District financing. Costs associated with the roadway improvements, storm sewer improvements, dry utilities, and lot grading are owned by private entities and not eligible for District financing.

Based on the Engineer’s understanding of the project, the estimated cost of improvements eligible for District financing totals **\$10,621,324.17**. Please reach out with any questions.

Sincerely,

Barrett Marrocco

Barrett Marrocco, PE

The Connexion Group - Civil, LLC

Attachment A: Engineers Development Cost Estimate

ITEM	QTY	UNIT	UNIT COST	TOTAL COST	PUBLIC	PRIVATE	Useful Life	Useful Life Factor
GENERAL								
Mobilization/General Conditions	1.00	LS	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00	37.76	0.73
Erosion Control	1.00	LS	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	37.76	0.36
EARTHWORK								
EarthworkStrip and Stockpile Topsoil	6,000.00	CY	\$4.00	\$24,000.00	\$24,000.00	\$0.00	50.00	0.12
Clear and Grab	1.00	LS	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	50.00	0.14
Site Fill	36,500.00	CY	\$3.00	\$109,500.00	\$93,075.00	\$16,425.00	50.00	0.53
Site Cut	51,800.00	CY	\$4.50	\$233,100.00	\$198,135.00	\$34,965.00	50.00	1.12
Crush rock for site fill	90,700.00	CY	\$11.00	\$997,700.00	\$848,045.00	\$149,655.00	50.00	4.81
Rock Excavation/Blasting	51,800.00	CY	\$25.00	\$1,295,000.00	\$1,100,750.00	\$194,250.00	37.76	4.71
Lot Grading	1.00	LS	\$540,000.00	\$540,000.00	\$0.00	\$540,000.00	50.00	2.60
Curb and gutter grade and base	11,550.00	LF	\$1.75	\$20,212.50	\$0.00	\$20,212.50	50.00	0.10
Sidewalk grading	24,700.00	SF	\$0.55	\$13,585.00	\$0.00	\$13,585.00	50.00	0.07
Road base under sidewalk	580.00	TN	\$36.79	\$21,338.20	\$0.00	\$21,338.20	50.00	0.10
Basin 4 Excavation/Construct	1.00	LS	\$43,000.00	\$43,000.00	\$43,000.00	\$0.00	50.00	0.21
SANITARY								
8" HDPE Sewer Line	5,535.00	LF	\$90.00	\$498,150.00	\$498,150.00	\$0.00	40.00	1.92
Sewer Laterals	96.00	EA	\$1,500.00	\$144,000.00	\$0.00	\$144,000.00	40.00	0.55
48" Sewer Manhole	16.00	EA	\$7,000.00	\$112,000.00	\$112,000.00	\$0.00	40.00	0.43
60" Sewer Manhole	5.00	EA	\$10,000.00	\$50,000.00	\$50,000.00	\$0.00	40.00	0.19
Trenching	5,535.00	LF	\$95.00	\$525,825.00	\$525,825.00	\$0.00	40.00	2.03
STORM								
Storm Drain30" ADS SD Pipe	920.00	LF	\$80.00	\$73,600.00	\$73,600.00	\$0.00	40.00	0.28
24" ADS SD Pipe	618.00	LF	\$72.00	\$44,496.00	\$44,496.00	\$0.00	40.00	0.17
18" ADS SD Pipe	3,745.00	LF	\$41.00	\$153,545.00	\$153,545.00	\$0.00	40.00	0.59
Curb Inlet Box	21.00	EA	\$3,500.00	\$73,500.00	\$73,500.00	\$0.00	40.00	0.28
Combo Box	20.00	EA	\$6,000.00	\$120,000.00	\$120,000.00	\$0.00	40.00	0.46
Storm Drain Manhole	8.00	EA	\$4,000.00	\$32,000.00	\$32,000.00	\$0.00	40.00	0.12
Control Box #4	1.00	EA	\$8,500.00	\$8,500.00	\$8,500.00	\$0.00	40.00	0.03
Overflow Swale and Rip Rap	190.00	CY	\$125.00	\$23,750.00	\$23,750.00	\$0.00	40.00	0.09
Trenching	5,283.00	LF	\$55.00	\$290,565.00	\$290,565.00	\$0.00	40.00	1.12
WATER								
Connect 16" Line to 16" Valve	1.00	EA	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	40.00	0.06
16" PVC C900 Waterline	2,335.00	LF	\$145.00	\$338,575.00	\$338,575.00	\$0.00	40.00	1.30
16" x 2" Blowoff	1.00	EA	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	40.00	0.03
10" PVC C900 Water Line	3,652.00	EA	\$80.00	\$292,160.00	\$292,160.00	\$0.00	40.00	1.13
10"x2" Blowoff	1.00	EA	\$4,300.00	\$4,300.00	\$4,300.00	\$0.00	40.00	0.02
16" Butterfly Valve	7.00	EA	\$7,300.00	\$51,100.00	\$51,100.00	\$0.00	40.00	0.20
10" Gate Valve	9.00	EA	\$4,200.00	\$37,800.00	\$37,800.00	\$0.00	40.00	0.15
Water Dual Service	42.00	EA	\$5,000.00	\$210,000.00	\$210,000.00	\$0.00	40.00	0.81
Water Single Service	8.00	EA	\$5,000.00	\$40,000.00	\$40,000.00	\$0.00	40.00	0.15
Fire Hydrant Assembly	11.00	EA	\$12,000.00	\$132,000.00	\$132,000.00	\$0.00	40.00	0.51
Air Vac	3.00	EA	\$7,000.00	\$21,000.00	\$21,000.00	\$0.00	40.00	0.08
4" Irrigation Stub & Blowoff	2.00	EA	\$5,000.00	\$10,000.00	\$10,000.00	\$0.00	40.00	0.04
Trenching	5,987.00	LF	\$95.00	\$568,765.00	\$568,765.00	\$0.00	40.00	2.19
STREET								
8" of Road base under asphalt	9,813.00	TN	\$37.00	\$363,081.00	\$363,081.00	\$0.00	20.00	0.70
Fine Grade Road base	274,500.00	SF	\$0.30	\$82,350.00	\$82,350.00	\$0.00	20.00	0.16
3" Asphalt	274,500.00	SF	\$2.00	\$549,000.00	\$549,000.00	\$0.00	20.00	1.06
Curb and Gutter	11,513.00	LF	\$20.00	\$230,260.00	\$230,260.00	\$0.00	30.00	0.67
5" Sidewalk	6,155.00	LF	\$35.00	\$215,425.00	\$215,425.00	\$0.00	30.00	0.62
MISC.								
Misc.Street Signs	25.00	EA	\$320.00	\$8,000.00	\$0.00	\$8,000.00	30.00	0.02
Pavement Markings	21.00	EA	\$450.00	\$9,450.00	\$0.00	\$9,450.00	30.00	0.03
Street Lights	7.00	EA	\$12,000.00	\$84,000.00	\$0.00	\$84,000.00	15.00	0.12
Bollard Lights	4.00	EA	\$3,550.00	\$14,200.00	\$0.00	\$14,200.00	15.00	0.02
ADA Ramps	11.00	EA	\$1,200.00	\$13,200.00	\$0.00	\$13,200.00	30.00	0.04
Clean and Camera	1.00	LS	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	37.76	0.15
Survey Control	1.00	LS	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	37.76	0.09
Construction Staking	1.00	LS	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	37.76	0.29
Trails Base	25,956.00	SF	\$1.58	\$41,010.48	\$41,010.48	\$0.00	20.00	0.08
Trail Paving	21,630.00	SF	\$2.50	\$54,075.00	\$54,075.00	\$0.00	20.00	0.10
Trails Earthwork	1.00	LS	\$126,345.00	\$126,345.00	\$126,345.00	\$0.00	15.00	0.18
Back County Trail	1.00	LS	\$285,100.00	\$285,100.00	\$285,100.00	\$0.00	15.00	0.41
Dry Utilities	1.00	LS	\$500,000.00	\$500,000.00	\$0.00	\$500,000.00	40.00	1.93
Water Rights	1.00	LS	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	37.76	0.55
Batch Plant De-Mobilization	1.00	LS	\$5,100.00	\$5,100.00	\$0.00	\$5,100.00	37.76	0.02
Sub-Total Hard Costs				\$10,380,163.18	\$8,611,782.48	\$1,768,380.70		
Land Value				\$0.60/SF	\$1,339,938.00	\$222,603.00	\$1,117,335.00	
Construction Contingency				10%	\$1,038,016.32	\$861,178.25	\$176,838.07	
Planning, Design, and Testing (70% Eligible)				8%	\$830,413.05	\$581,289.14	\$249,123.92	
Project Management Fee				4%	\$415,206.53	\$344,471.30	\$70,735.23	
GRAND TOTAL					\$14,003,737.08	\$10,621,324.17	\$3,382,412.91	