

**AMENDED TRIGGER RESOLUTION FOR
CASTLE COUNTRY PROJECT
RESOLUTION NO. 2026-07**

WHEREAS, Utah Code Title 11, Chapter 58, Part 6, authorizes the Utah Inland Port Authority to utilize money from property tax differential; and

WHEREAS, on June 24, 2024, the Utah Inland Port Authority Board created the Castle Country Project Area and adopted the Castle Country Project Area Plan; and

WHEREAS, on January 6, 2025, the Utah Inland Port Authority Board amended the Castle Country Project Area and adopted the Castle Country Project Area Plan Amendment; and

WHEREAS, Utah Code §11-58-601 authorizes the UIPA board to designate a trigger date for the collection of the general tax differential by resolution; and

WHEREAS, on April 30, 2025, the Utah Inland Port Authority Board approved a trigger resolution 2025-29 for parcels indicated in Attachment A within the Castle Country Project Area; and

WHEREAS, on June 18, 2025 the Emery County Recorder recorded the trigger resolution 2025-29 with entry #437542; and

WHEREAS, Emery County officials have requested that the tax year be amended for the resolution adopted April 30, 2025; and

WHEREAS, UIPA desires to update, restate, and establish 2026 as the trigger date for Castle Country Project Area parcels indicated in Attachment A;

NOW THEREFORE BE IT RESOLVED BY THE UIPA BOARD OF TRUSTEES:

1. Tax year 2026 is established as Year One for Castle Country Project parcels indicated in Attachment A.
2. The UIPA staff is directed to notify Emery County officials of this action and triggering the collection of the tax differential for the aforementioned parcels.
3. The Emery County Assessor, Emery County Clerk/Auditor, and the Emery County Treasurer are requested to begin the calculation, collection, and disbursement of the Tax Differential in accordance with applicable state law.
4. This resolution is effective immediately.

APPROVED AND ADOPTED THIS 13th DAY OF January 2026.

**UTAH INLAND PORT AUTHORITY,
UTAH**

By: _____
Abby Osborne, Chair

ATTEST:

By: _____
UIPA Staff

Attachment A

Fossil Rock Area: 03-0011-0025, 03-0011-0027, L3-0011-0003, L3-0011-0002

Contains parts of Sections 23-26, 35-36, Township 17 South, Range 6 East, Salt Lake Base & Meridian, U.S. Survey:

Beginning at a point, said point being South $89^{\circ} 12' 52''$ West for a distance of 8.28 feet from the East Quarter Corner of Section 25, Township 17 South, Range 6 East or POINT OF BEGINNING; thence North $0^{\circ} 13' 13''$ West, a distance of 1,032.55 feet; thence North $0^{\circ} 13' 13''$ West, a distance of 1,233.01 feet; thence North $86^{\circ} 37' 3''$ West, a distance of 2,618.56 feet; thence North $86^{\circ} 37' 3''$ West, a distance of 2,618.56 feet; thence South $1^{\circ} 1' 23''$ West, a distance of 0.02 feet; thence South $1^{\circ} 1' 23''$ West, a distance of 2,642.50 feet; thence South $1^{\circ} 1' 23''$ West, a distance of 2,642.52 feet; thence North $89^{\circ} 31' 18''$ East, a distance of 2,634.59 feet; thence North $89^{\circ} 31' 18''$ East, a distance of 2,634.59 feet; thence North $0^{\circ} 13' 15''$ West, a distance of 1,232.93 feet; thence South $89^{\circ} 31' 38''$ East, a distance of 0.20 feet; thence North $67^{\circ} 36' 54''$ West, a distance of 0.22 feet; thence North $0^{\circ} 13' 16''$ West, a distance of 1,433.55 feet to the POINT OF BEGINNING.

Contains 615.52 acres more or less.