

## **NOTICE OF ASSESSMENT AND BOARD OF EQUALIZATION HEARINGS**

NOTICE IS HEREBY GIVEN that the assessment list for the Town of Brian Head, Utah Special Tax Assessment Area No. 2024-02 (Elk Drive) (the “Assessment Area”) has now been completed and is available for examination in the offices of the Town of Brian Head located at 56 North Highway 143, Brian Head, Utah. The Town Council has appointed a Board of Equalization to hear and consider arguments from any person who claims to be aggrieved by the proposed assessments to be levied within the Assessment Area, including arguments relating to (a) the amount of benefits accruing to the property proposed to be assessed or (b) the amount of the proposed assessment.

The assessments levied are for the purpose of financing the costs certain water system improvements and other necessary miscellaneous improvements in and around the Elk Drive area of the Cedar Breaks Mountain Estates Unit C subdivision, Iron County, Utah (the “Improvements”) (for the benefit of the properties within the Assessment Area). The estimated acquisition, construction and installation costs of the Improvements within the Assessment Area, including estimated overhead costs, administrative costs, costs of funding reserves, and debt issuance costs, is estimated at \$537,000, the entire amount of which is expected to be levied against benefitted property within the Assessment Area on a per lot basis (the “Assessment”). The unit cost is each property’s equal share of the Improvements applicable to each property/lot as described in this notice. The Town of Brian Head, Utah (the “Town”) will not contribute any of its own funds for the Improvements.

As required by law, three persons have been duly appointed to act as the Board of Equalization on the assessments proposed to be levied on the property benefited within the Assessment Area. The Board of Equalization for assessments proposed to be levied on the affected property within the Assessment Area will meet in the Brian Head Offices, located at 56 North Highway 143 in Brian Head, Utah on February 11, 2026, between the hours of 1:00 p.m. and 2:00 p.m.; on February 12, 2026 between the hours of 2:00 p.m. and 3:00 p.m.; and on February 13, 2026, between the hours of 3:00 p.m. and 4:00 p.m. to hear and consider any objections to and make any corrections of any proposed assessments that the Board of Equalization may deem necessary to meet the requirements of the Assessment Area Act, Title 11, Chapter 42, Utah Code Annotated 1953, as amended.

The assessment list and amounts of the proposed assessment against each parcel of property have been completed and are available for public examination in the offices of the Town of Brian Head, 56 North Highway 143, Brian Head, Utah for public examination from 9:00 a.m. to 5:00 p.m. Monday through Friday.

After the Board of Equalization has held all hearings and has made all corrections the Board of Equalization considers necessary to comply with the law, the Board of Equalization will report its findings to the Town Council.

By resolution of the Town Council of the Town of Brian Head, Utah, this January 13, 2026.

(SEAL)

/s/ Nancy Leigh

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Town Clerk