



OFFICE OF THE  
STATE AUDITOR

## Conflict of Interest Disclosure Form

### Annual Conflict of Interest Disclosure Form

The following disclosures are required to be made annually by all officers of Panorama Public Infrastructure District No. 1-5 pursuant to Utah Code Annotated 17-16a-6, Utah Code Annotated 17-16a-7, and Utah Code Annotated 17-16a-8. If additional space is needed, please use a separate sheet of paper. Per statute, the information provided shall be kept on file with the Board of Trustees and may be subject to disclosure to the public.

I, Jim Giles, am the duly elected/appointed Chair of Panorama Public Infrastructure District No. 1-5.

1) I am an officer, director, agent, employee, or owner of a substantial interest in the following business entities which are subject to the regulation of Panorama Public Infrastructure District No. 1-5, and within such business entities, I hold the following positions:

Business Entity Name:

Position within Business Entity:

SEE ATTACHED MANAGER

Ownership of a substantial interest is defined in U.C.A. 17-16a-3(8) as an interest of 10% or more of the shares of a corporation, or a 10% or more ownership interest in other entities, legally or equitably held or owned by the officer, the officer's spouse, or the officer's children.

\*Note: There is no case law or statutory guidance as to what constitutes a business entity "subject to regulation of the County." A business which is simply issued a business license by the County may or may not be deemed by a court, administrative agency, an auditor, or member of the public to be an entity regulated by the County. Businesses regulated by interlocal agencies of which the County is a member may or may not be deemed to be a business regulated by the County (i.e., a restaurant subject to regulations imposed by an interlocal agency).

A business entity which requires a conditional use permit to operate may more likely be deemed to be a business entity regulated by the public infrastructure districts than a business that simply receives a business license from the County.

2) I am an officer, director, agent, employee or owner of a substantial interest in the following business entities which do business with or anticipate doing business with Panorama Public Infrastructure District No. 1-5:

Business Entity Name:

Position within Business Entity:

PANORAMA DEVELOPERS LLC MANAGER

Please note that pursuant to U.C.A. §17-16a-7, an officer must disclose his or her interest or involvement in such an entity immediately prior to any discussion in an open and public meeting pertaining to business that the public infrastructure districts may do with any such entity, regardless of whether a disclosure of interest or involvement in the business was made in this document.

3) The following personal interests or investments of mine create a potential or actual conflict between my personal interest and my public duties:

SEE ATTACHED

\*\*\* OPTIONAL DISCLOSURES \*\*\*

4) The following disclosures of other business interests, investments, and other matters are not required to be made by law, but are made with the intent to more fully disclose other interests that may be deemed relevant to the administration of public duties, or in furtherance of my intent to provide a more complete disclosure of my economic or personal activities, or for other reasons:

N/A

DATED this 20th day of January, 2026.

[Signature]

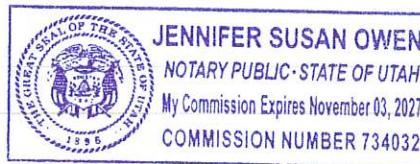
By: Jim Giles

Title/Office: Chair

SWORN TO AND SUBSCRIBED BY ME:

This 20th day of January, 2026.

Notary Public: Jennifer Susan Owen



Date: 1.20.26

**PANORAMA - DAI ENTITIES 2026**

Panorama Townhomes LLC

Herriman DAI LLC

JNJB Herriman, LLC

Panorama Developers, LLC

56 Lots, LLC

DAI Rosecrest, LLC

DAI Springs, LLC

DAI Rosecrest 2, LLC

In Demand Land, LLC (Jim Only)