



Washington City Council
Regular Meeting Agenda
February 25, 2026

PUBLIC NOTICE is hereby given that the Washington City Council will hold a Public Electronic Regular Meeting on **Wednesday, February 25, 2026 at 6:00 P.M.** hosted at Washington City Hall located at 111 North 100 East, Washington, Utah. The meeting will be broadcast via Youtube Live linked online at <https://washingtoncity.org/meetings>

Invocation
Pledge of Allegiance

1. APPROVAL OF AGENDA

2. ANNOUNCEMENTS

3. DECLARATION OF ABSTENTIONS & CONFLICTS

4. CONSENT AGENDA

a. APPROVAL OF MINUTES

- i. Consideration to approve the minutes from the City Council Meeting of 02/11/26.

5. RESOLUTIONS

- a. Consideration to approve a Resolution accepting an annexation petition known as the Adams Annexation.

6. PUBLIC HEARING

*****Public comments will be accepted at: washingtoncity.org/meetings, until 5:00 pm the day before the meeting. After that time only in person comments will be taken.*****

- a. Public Hearing and consideration to approve an Ordinance for an Easement Abandonment located at 1141 E Lost Ridge Drive, Chaparral Heights Lot 1. Applicant: Kent Rasmussen
- b. Public Hearing and consideration to approve a Resolution providing for the creation of the Corner Post Public Infrastructure District (the "Proposed District")

- c. Public Hearing and consideration to approve a Resolution imposing the Emergency Services Sales and Use Tax in the amount of .33 percent.

7. REPORT OF OFFICERS FROM ASSIGNED COMMITTEE

8. CITY MANAGER REPORT

9. CLOSED SESSION

- a. Purchase, exchange, or lease of property;
- b. Pending or potential litigation;
- c. Character or professional competence of an individual.

10. ADJOURNMENT

POSTED this 19th day of February 2026
Tara Pentz, City Recorder

In accordance with the Americans with Disabilities Act, Washington City will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by calling the City Recorder at 656-6308 at least 24 hours in advance of the meeting to be held.

Adams Annexation Petition Briefing Document

Description: Formal acceptance by the City Council of the *Adams Annexation* Petition, thereby initiating the annexation process as required by Utah State Code.

Presenter: Tara Pentz

Background

Washington City has received a petition requesting annexation of approximately 140.09 acres of land contiguous to the existing city boundary located in the Washington Fields Area with a portion of the annexation along 20 East and the second parcel touching on 3090 South.

The petition, known as the *Adams Annexation*, was submitted in accordance with Utah Code Annotated §10-2-806, which outlines the procedures for filing and processing annexation requests.

Upon receipt, the petition was reviewed by the City Recorder to ensure it met all statutory requirements. After verification, the petition was certified as complete and sufficient for acceptance by the City Council.

Acceptance of the annexation petition does not constitute approval of the annexation itself but begins the formal process required by Utah State Code. Once accepted, the City Recorder will proceed with the next steps in the annexation process, including required notices and coordination with affected entities.

Recommendation

Staff recommends that the Washington City Council adopt the resolution formally accepting the *Adams Annexation* Petition and authorize the City Recorder to proceed with the required notification and certification process in accordance with Utah State Code.

RESOLUTION R2025-32

**A RESOLUTION ACCEPTING AN ANNEXATION PETITION
KNOWN AS THE ADAMS ANNEXATION**

WHEREAS, the City of Washington (“City”) has received an annexation petition, known as the *Adams Annexation* (the “Petition”), requesting that certain real property contiguous to the existing boundaries of the City be annexed into Washington City; and

WHEREAS, the Petition has been filed in accordance with the provisions of Utah Code Annotated §10-2-806; and

WHEREAS, the City Recorder has certified the Petition as meeting the statutory requirements for acceptance under state law; and

WHEREAS, acceptance of the Petition by the Washington City Council is the first step in the annexation process and authorizes the City Recorder to provide notice of the proposed annexation and to proceed with the required certification and notification procedures;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Washington City, Utah, that:

1. The *Adams Petition* is hereby accepted for further consideration in accordance with Utah State law.
2. The City Recorder is hereby directed to provide notice of the proposed annexation as required by Utah Code Annotated §10-2-807, and to proceed with all other required steps in the annexation process.
3. This Resolution shall take effect immediately upon adoption.

PASSED AND APPROVED on the 25th day of February, 2026.

Washington City

Attest by:

Kress Staheli, Mayor

Tara Pentz, City Recorder

COUNCIL MEMBERS OF WASHINGTON CITY, UTAH:

Troy Belliston	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Kim Casperson	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Craig Coats	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Bret Henderson	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Kurt Ivie	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay

Public Utility Easement Vacation Ordinance Briefing Document

Description: Vacation of an existing public utility easement for Lot 1, Chaparral Heights

Presenter: John Hehnke

Submitted By: John Hehnke

Recommendation: Approval with the condition that the amended final plat of Chaparral Heights be recorded prior to the recording of this easement vacation.

Background Information: During the construction of Chaparral Heights subdivision, modifications to the stormwater drainage system allowed for the originally planned detention pond to be converted into other stormwater features to meet requirements. Because of the change removing the detention pond, the 10-foot wide public utility easement could be relocated back to the standard location directly behind the right-of-way/property line. This request to vacate the platted public utility easement is being completed in conjunction with an amended plat showing the public utility easement placed directly behind the right-of-way/property line.



John Hehnke
Public Works
Washington City
1305 E Washington Dam Rd
Washington, Utah 84780

RE: Detention pond request for Chaparral Heights

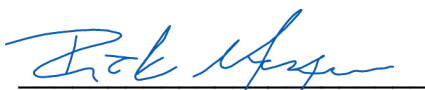
John,

The purpose of this letter is to discuss context of a request to not construct the detention and LID pond shown on the construction drawings for Chaparral Heights that were approved March 31, 2022. This letter accompanies revised construction drawings that show the intent of this request. The basis for this request is detailed in the following list.

1. The calculations in the drainage study showed a reduction in runoff rates in the post-development state. The model was properly set up with separate subbasins for roadway versus lots. But the extreme differences in slope between the pre-development and post-development conditions provided for much lower runoff rates in the post-development state. Stormwater runs off of a 2% surface much slower than a 50% surface.
2. There is not a good place for a detention pond on the site. The best place that was identified is shown on the original plans. The location identified is at the top of one retaining wall and at the bottom of another wall. Construction of the detention pond in the location identified could create two problems with the adjacent retaining walls. First, some of the geogrid will be compromised by excavating the pond. This is not ideal, but is probably acceptable, since the purpose of the geogrid is to retain the soil that was excavated. Second, a detention pond will absorb water into the ground. Soaking the soil around retaining walls is probably not a good idea and could lead to wall failure.

At a minimum I believe we need to classify this site as a technical infeasibility and line the detention pond to prevent stormwater from soaking into the ground. But I further request that no stormwater be detained or retained for reasons listed above. Thank you for considering this request. Let me know if you have any questions.

Sincerely,


Rick Meyer, PE
Bush and Gudge

SURVEYOR'S CERTIFICATE

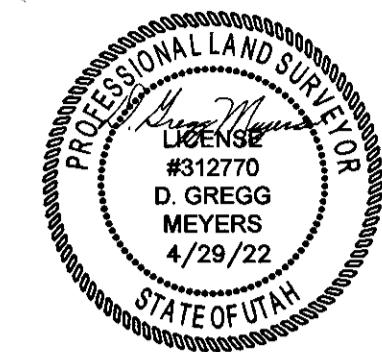
I, D. GREGG MEYERS, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR, AND THAT I HOLD LICENSE NO. 312770 IN ACCORDANCE WITH TITLE 58, CHAPTER 22, PROFESSIONAL ENGINEERS AND LAND SURVEYORS LICENSING ACT AND HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED HEREON IN ACCORDANCE WITH SECTION 17-23-17 UTAH STATE CODE, AND HAVE VERIFIED ALL MEASUREMENTS AND PLACED MONUMENTS AS REPRESENTED ON THIS PLAT. I FURTHER CERTIFY THAT BY AUTHORITY OF THE HEREON OWNER(S), I HAVE SUBDIVIDED SAID TRACT OF LAND DESCRIBED HEREON INTO LOTS, PUBLIC STREETS, AND PUBLIC UTILITY AND DRAINAGE EASEMENTS, HEREAFTER TO BE KNOWN AS:

CHAPARRAL HEIGHTS

AND THAT THE SAME HAS BEEN CORRECTLY SURVEYED AND STAKED ON THE GROUND AS SHOWN ON THIS PLAT.

04/29/2022

DATE: BUSH AND GUDGELL INC.



D. Gregg Meyers
D. GREGG MEYERS
PROFESSIONAL LAND SURVEYOR UTAH
LICENSE NUMBER 312770

BOUNDARY DESCRIPTION

BEGINNING AT SOUTHEAST CORNER OF LOT 84, HIGH CHAPARRAL AT THE WASHINGTON BENCH PHASE 2 SUBDIVISION, RECORDED IN THE OFFICE OF THE WASHINGTON COUNTY RECORDER, DOCUMENT NO. 20060035901, SAID POINT LIES NORTH 89°38'19" EAST ALONG THE SECTION LINE 1360.50 FEET FROM THE NORTHWEST CORNER OF SECTION 36, TOWNSHIP 42 SOUTH, RANGE 15 WEST, SALT LAKE BASE AND MERIDIAN, THENCE CONTINUING ALONG THE SECTION LINE 171.54 FEET TO THE NORTHWEST CORNER OF THAT CERTAIN LAND CONVEYED IN DOCUMENT NO. 2021006169 SAID OFFICIAL RECORDS WASHINGTON COUNTY, THENCE ALONG SAID LAND SOUTH 08°29'12" WEST 20.00 FEET AND SOUTH 81°30'48" EAST 141.64 FEET; THENCE LEAVING SAID LINE AND RUNNING SOUTH 00°41'33" WEST 1093.37 FEET; THENCE NORTH 89°55'14" WEST 330.34 FEET TO THE EAST LINE OF CHAPARRAL RIDGE PHASE 6 SUBDIVISION, RECORDED AS DOCUMENT NO. 20190016720 SAID OFFICIAL RECORDS WASHINGTON COUNTY, THENCE ALONG SAID EAST LINE AND ALSO THE EAST LINE OF CHAPARRAL RIDGE PHASE 5 SUBDIVISION, RECORDED AS DOCUMENT NO. 20210020028, SAID OFFICIAL RECORDS WASHINGTON COUNTY NORTH 00°40'25" EAST 1116.08 FEET TO THE SOUTH LINE OF THAT CERTAIN PROPERTY COVERED BY DOCUMENT NO. 2022009440 SAID OFFICIAL RECORDS, THENCE ALONG THE SOUTH AND EAST LINES OF SAID PROPERTY NORTH 89°34'14" EAST 21.85 FEET AND NORTH 00°21'41" WEST 14.27 FEET TO THE POINT OF BEGINNING. CONTAINING 370,110 SQUARE FEET OR 8.50 ACRES.

OWNER'S DEDICATION

KNOW ALL MEN THESE PRESENTS THAT THE UNDERSIGNED OWNERS OF ALL THE DESCRIBED TRACT OF LAND HAVING CAUSED THE SAME TO BE SUBDIVIDED INTO LOTS, COMMON AND LIMITED COMMON AREAS, PUBLIC EASEMENTS AND PUBLIC STREETS TO BE HEREBY KNOWN AS:

CHAPARRAL HEIGHTS

AND DO HEREBY DEDICATE TO THE COMMON USE OF THE PROPERTY OWNERS, BUT NOT TO THE USE OF THE GENERAL PUBLIC, ALL COMMON AND LIMITED COMMON AREAS SHOWN ON THIS PLAT, IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF SAID COMMON AND LIMITED COMMON AREAS AS CURRENT AND PROVIDED HEREON, AND RESTRICTIONS APPLICABLE TO ENTRY NO. BOOK _____ PAGES _____ DATED _____ SAID DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS ARE HEREBY INCORPORATED AND MADE PART OF THIS PLAT. REFERENCE IS MADE TO SAID DECLARATION FOR DETAILS CONCERNING THE RIGHT AND OBLIGATIONS OF PARTIES HERETO OR ACQUIRING AN INTEREST IN THIS DEVELOPMENT. FOR GOOD AND VALUABLE CONSIDERATION RECEIVED, THE UNDERSIGNED OWNERS HEREBY DEDICATE AND CONVEY TO WASHINGTON CITY, PUBLIC STREETS AND EASEMENTS OVER, UNDER AND ACROSS ALL COMMON AND LIMITED COMMON AREAS AND PRIVATE ROADWAYS FOR THE INSTALLATION AND MAINTENANCE OF PUBLIC UTILITIES AND DRAINAGE. THE UNDERSIGNED OWNERS DO HEREBY WARRANT TO WASHINGTON CITY AND ITS SUCCESSORS AND ASSIGNS, THE RIGHT TO USE ALL DEDICATIONS AND CONVEYANCES GRANTED HEREIN AGAINST THE CLAIMS OF ALL PARTIES.

YANKEE HEIGHTS, LLC
(A UTAH CORPORATION)

Kent Rasmussen
BY: KENT RASMUSSEN
ITS: MANAGER

LIMITED LIABILITY ACKNOWLEDGMENT

STATE OF Utah
COUNTY OF Washington } S.S.

ON THE 9 DAY OF May, 2022, PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC IN AND FOR SAID STATE AND COUNTY, KENT RASMUSSEN WHO BEING BY ME DULY SWORN, DID SAY THAT HE IS THE MANAGER/MEMBER OF YANKEE HEIGHTS, LLC, AND THAT HE EXECUTED THE FOREGOING OWNER'S DEDICATION IN BEHALF OF SAID LIMITED LIABILITY COMPANY BEING AUTHORIZED AND EMPOWERED TO DO SO BY THE OPERATING AGREEMENT OF YANKEE HEIGHTS, LLC, AND HE DID DULY ACKNOWLEDGE TO ME THAT SUCH LIMITED LIABILITY COMPANY EXECUTED THE SAME FOR THE USES AND PURPOSES STATED THEREIN.

Hollyann Shetter
NOTARY PUBLIC
NOTARY PUBLIC FULL NAME: Hollyann Shetter
COMMISSION NUMBER: 311050
MY COMMISSION EXPIRES: 04-04-24
A NOTARY PUBLIC COMMISSIONED IN UTAH
STAMP IS NOT REQUIRED PER UTAH CODE 46-1-16(6)

AIRPORT NOTE

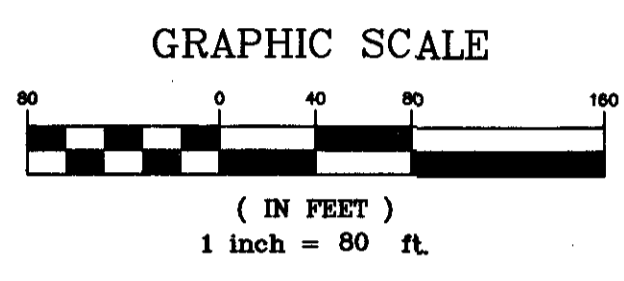
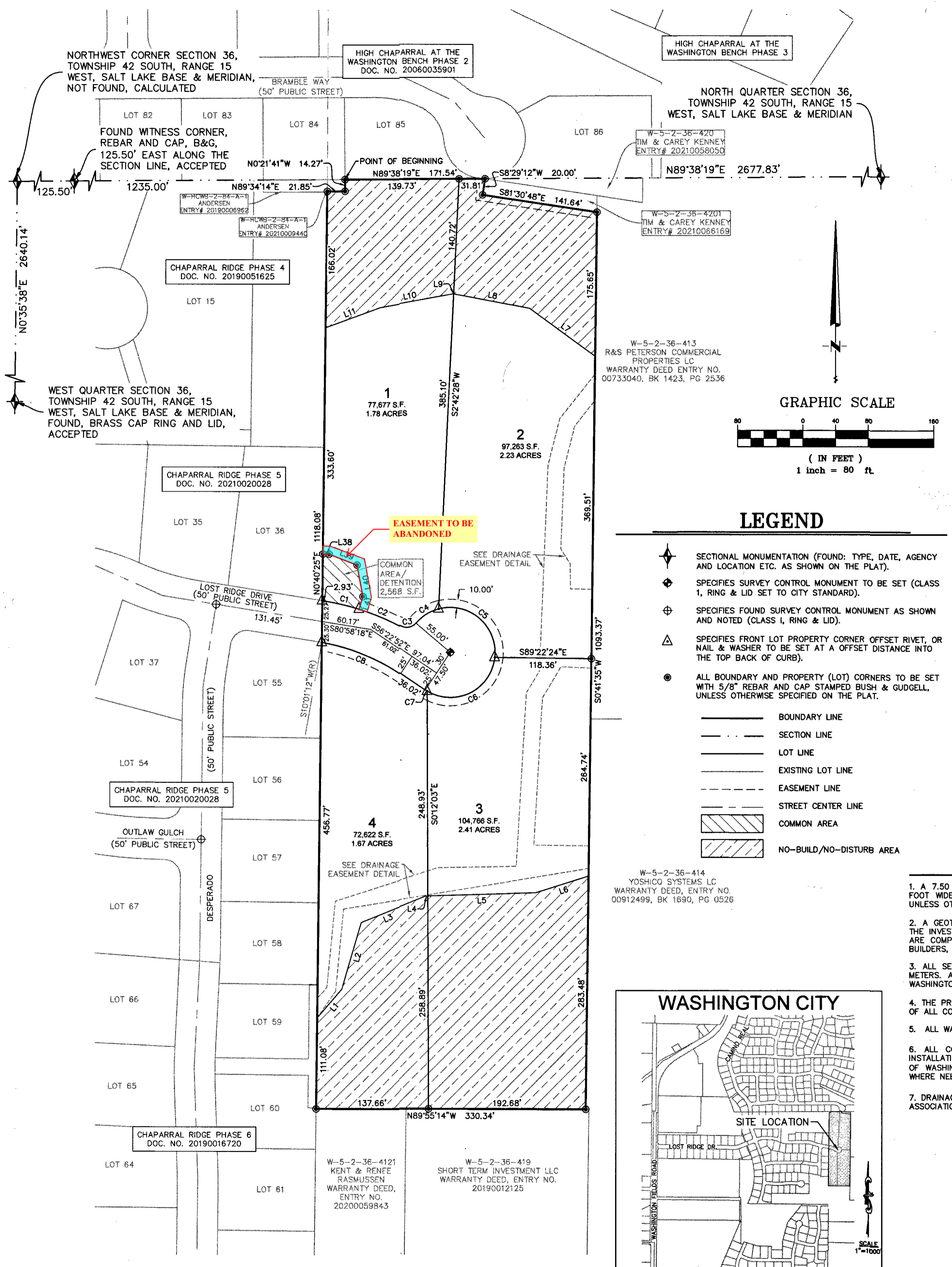
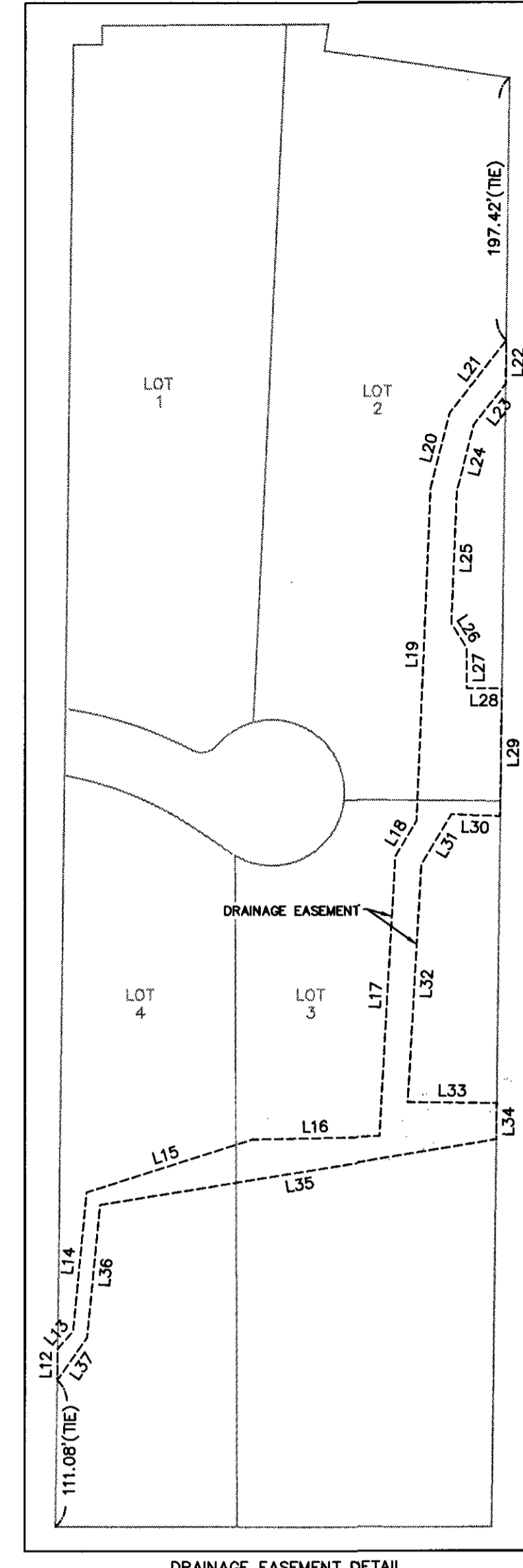
ALL OR PART OF THIS SUBDIVISION IS LOCATED WITHIN THE DESIGNATED AIRPORT INFLUENCE AREA OF THE ST. GEORGE REPLACEMENT AIRPORT, AND MAY BE SUBJECT TO AIRCRAFT OVER FLIGHT, NOISE, AND POSSIBLE IMPEDIMENT. NEW CONSTRUCTION MAY BE REQUIRED TO FILE FAA FORM-7460, NOTICE OF PROPOSED CONSTRUCTION AND/OR OTHER DOCUMENTATION. SPECIFIC HEIGHT RESTRICTIONS MAY APPLY DEPENDING ON LOCATION, NO DEVELOPMENT OR STRUCTURE THAT MAY COMPROMISE AIRPORT NAVIGATIONAL AIDS OR FLIGHT OPERATIONS WILL BE ALLOWED WITHIN THE AIRPORT INFLUENCE AREA AND CONSTRUCTION WITHIN THE AIRPORT INFLUENCE AREA WILL REQUIRE COMPLIANCE WITH ALL APPLICABLE ORDINANCES, STATUTES AND CODE REGULATIONS, AND MAY INCLUDE THE GRANTING OF AN AVIATION EASEMENT AND/OR SIMILAR DOCUMENT(S). WASHINGTON CITY DISCLAIMS ALL LIABILITY FOR ANY CLAIMS, INJURIES OR DAMAGES ARISING FROM, CAUSED BY OR DUE TO OCCURRENCES INCIDENT TO OPERATION OF THE AIRPORT, OWNERS AND TENANTS WITHIN THIS SUBDIVISION WAIVE ANY AND ALL CLAIMS AGAINST WASHINGTON CITY FOR DAMAGES OR INJURIES, WHETHER TO PERSONS OR PROPERTY, ARISING CAUSED BY OPERATION OF THE AIRPORT. THIS WAIVER AND DISCLAIMER, CONSTITUTES AND IS RECOGNIZED BY ALL CURRENT AND FUTURE OWNERS AND TENANTS OF PROPERTY WITHIN THIS SUBDIVISION AS NOTICE AND ACCEPTANCE OF THIS WAIVER AND DISCLAIMER AND ALL ITS PROVISIONS. ALL CURRENT AND FUTURE OWNERS OF PROPERTY WITHIN THIS SUBDIVISION AGREE TO INDEMNIFY AND HOLD HARMLESS WASHINGTON CITY FOR ANY CLAIMS, INCLUDING ALL ATTORNEY FEES RELATED THERETO, BROUGHT BY ANY PARTY WHO SUFFERS DAMAGE OR INJURY, WHETHER TO PERSONS OR PROPERTY, ARISING FROM OR CAUSED BY OR DUE TO OPERATION OF THE AIRPORT. THIS DISCLAIMER AND WAIVER SHALL BE CONSIDERED A CONDITION RUNNING WITH ALL PROPERTY WITHIN THIS SUBDIVISION AND ALL FUTURE OWNERS OF PROPERTY WITHIN THIS SUBDIVISION TAKE OWNERSHIP OF PROPERTY SUBJECT HERETO.

CHAPARRAL HEIGHTS

LOCATED IN
THE NORTHWEST QUARTER SECTION 36, TOWNSHIP 42 SOUTH, RANGE 15 WEST, SALT LAKE BASE AND MERIDIAN

Parcel Line Table

Line #	Length	Direction
L1	46.14	N41°03'53"E
L2	84.27	N16°18'06"E
L3	85.04	N67°59'17"E
L4	2.64	N88°11'24"E
L5	132.14	N88°11'24"E
L6	68.00	N72°46'58"E
L7	99.14	S54°02'54"E
L8	94.81	S79°27'33"E
L9	0.24	S79°27'33"E
L10	91.28	N79°43'17"E
L11	71.07	N69°49'11"E
L12	23.46	N0°40'25"E
L13	17.62	N41°25'23"E
L14	105.52	N5°35'27"E
L15	131.72	N72°19'41"E
L16	96.20	N88°49'42"E
L17	211.68	N31°7'02"E
L18	31.04	N30°59'39"E
L19	251.33	N22°22'22"E
L20	58.74	N14°15'56"E
L21	69.60	N38°08'54"E
L22	32.89	S0°41'35"W
L23	39.27	S38°08'54"W
L24	52.43	S14°15'56"W
L25	98.97	S22°22'22"W
L26	21.53	S32°08'38"E
L27	30.90	S0°53'18"E
L28	26.48	S89°18'24"E
L29	96.32	S0°41'36"W
L30	37.09	N87°37'38"W
L31	44.06	S30°59'39"W
L32	179.93	S31°7'02"W
L33	67.44	S89°18'24"E
L34	27.34	S0°41'36"W
L35	304.16	S80°43'18"W
L36	100.48	S5°35'27"W
L37	39.19	S35°06'21"W
L38	7.60	S89°20'21"E
L39	36.90	S68°42'42"E
L40	39.13	S10°31'45"E
L41	16.01	S17°10'55"W

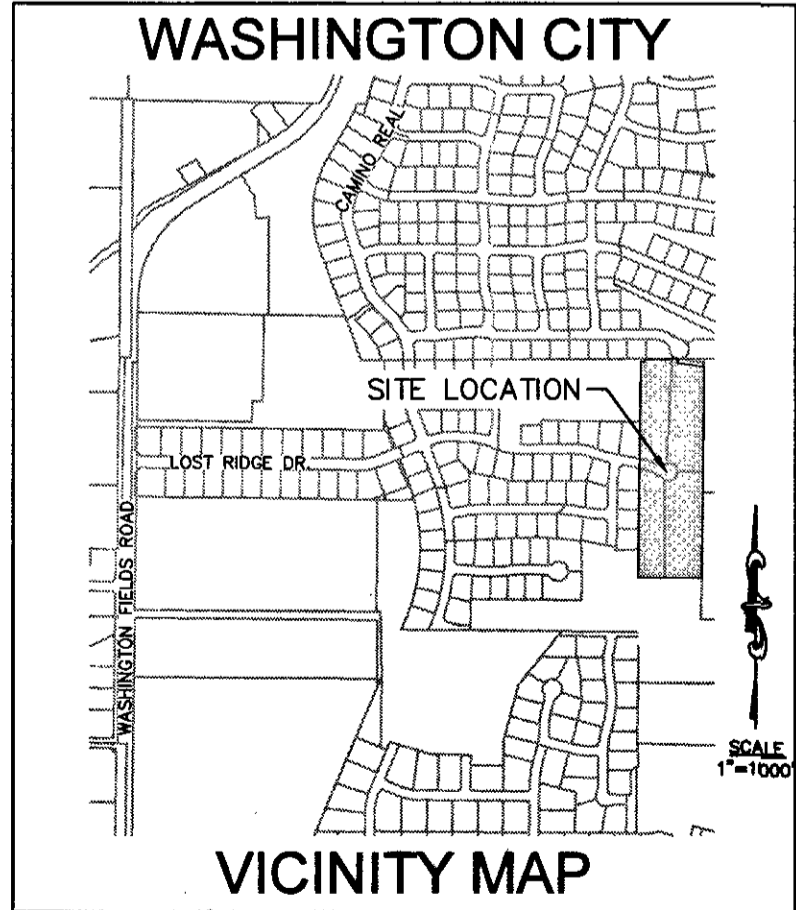


LEGEND

- SECTIONAL MONUMENTATION (FOUND: TYPE, DATE, AGENCY AND LOCATION ETC. AS SHOWN ON THE PLAT).
 - SPECIFIES SURVEY CONTROL MONUMENT TO BE SET (CLASS 1, RING & LID SET TO CITY STANDARD).
 - SPECIFIES FOUND SURVEY CONTROL MONUMENT AS SHOWN AND NOTED (CLASS 1, RING & LID).
 - SPECIFIES FRONT LOT PROPERTY CORNER OFFSET RIVET, OR NAIL & WASHER TO BE SET AT A OFFSET DISTANCE INTO THE TOP BACK OF CURB).
 - ALL BOUNDARY AND PROPERTY (LOT) CORNERS TO BE SET WITH 5/8" REBAR AND CAP STAMPED BUSH & GUDGELL, UNLESS OTHERWISE SPECIFIED ON THE PLAT.
- BOUNDARY LINE
 - SECTION LINE
 - LOT LINE
 - EXISTING LOT LINE
 - EASEMENT LINE
 - STREET CENTER LINE
 - COMMON AREA
 - NO-BUILD/NO-DISTURB AREA

GENERAL NOTES

- A 7.50 FOOT WIDE PUBLIC UTILITIES AND DRAINAGE EASEMENT EXISTS ALONG SIDE AND REAR LOT LINES AND A 10.00 FOOT WIDE PUBLIC UTILITIES, MAILBOX, AND DRAINAGE EASEMENT EXISTS ALONG ALL FRONT AND STREETSIDE LOT LINES, UNLESS OTHERWISE NOTED ON THIS PLAT.
- A GEOTECHNICAL INVESTIGATION WAS PERFORMED BY APPLIED GEOTECHNICAL ENGINEERING CONSULTANTS, INC (A.G.E.C.). THE INVESTIGATION RESULTS AND SPECIFIC RECOMMENDATIONS FOR THE CONSTRUCTION OF FOUNDATIONS AND FLOOR SLABS ARE COMPILED IN A REPORT DATED 01-24-2022. A COPY OF THIS REPORT IS ON FILE WITH WASHINGTON CITY. OWNERS, BUILDERS, AND CONTRACTORS SHOULD BECOME FAMILIAR WITH THIS REPORT AND SHALL COMPLY WITH ITS RECOMMENDATIONS.
- ALL SEWER AND WATER IMPROVEMENTS ARE PUBLIC AND MAINTAINED BY WASHINGTON CITY UP TO AND INCLUDING THE METERS. ALL FIRE HYDRANTS AND THE APPURTENANCES WITHIN THE DEVELOPMENT ARE PUBLIC AND ARE MAINTAINED BY WASHINGTON CITY.
- THE PROPERTY OWNERS AND/OR HOMEOWNERS ASSOCIATION SHALL BE RESPONSIBLE FOR THE MAINTENANCE AND REPAIR OF ALL COMMON SPACE WITHIN THE DEVELOPMENT, INCLUDING BUT NOT LIMITED TO REMOVAL OF WEEDS AND DEBRIS.
- ALL WALLS ARE THE RESPONSIBILITY OF THE PROPERTY OWNER.
- ALL COMMON AREAS SHOWN ON THIS PLAT ARE SUBJECT TO A PUBLIC UTILITIES AND DRAINAGE EASEMENT FOR INSTALLATION AND MAINTENANCE OF IMPROVEMENTS, AND SUCH EASEMENTS SHALL BE SUBJECT TO THE RIGHT OF THE CITY OF WASHINGTON TO ACCESS THE PROPERTY OWNERS AND/OR HOMEOWNERS ASSOCIATION TO REPAIR LANDSCAPING, ETC., WHERE NEEDED TO REPAIR OR REPLACE THE PUBLIC UTILITIES.
- DRAINAGE EASEMENT ACROSS LOTS 2, 3 & 4 IS TO BE MAINTAINED BY THE PROPERTY OWNERS/HOME OWNERS ASSOCIATION.

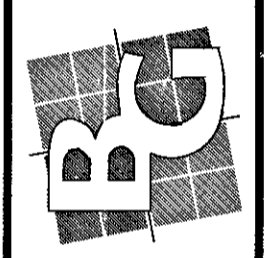


Curve Table

Curve #	Length	Radius	Delta	Chord Direction	Chord Length
C1	43.34	305.00	8.14	N76°54'02"W	43.31
C2	55.58	305.00	10.44	N67°36'33"W	55.50
C3	20.22	15.00	77.23	N78°59'46"E	18.72
C4	33.32	55.00	34.71	S57°44'09"W	32.81
C5	106.64	55.00	111.09	N49°21'52"W	90.70
C6	109.91	55.00	114.49	N63°25'39"E	92.51
C7	2.83	55.00	2.94	S57°51'11"E	2.83
C8	105.03	255.00	23.60	N68°10'50"W	104.29

<p>APPROVAL OF PUBLIC WORKS</p> <p>THE HEREON SUBDIVISION HAS BEEN REVIEWED AND IS APPROVED IN ACCORDANCE WITH INFORMATION ON FILE IN THIS OFFICE THIS 9th DAY OF May, 2022.</p> <p><i>John Hill</i> PUBLIC WORKS, WASHINGTON CITY</p>	<p>ENGINEER'S APPROVAL</p> <p>THE HEREON SUBDIVISION FINAL PLAT HAS BEEN REVIEWED AND IS APPROVED IN ACCORDANCE WITH THE INFORMATION ON FILE IN THIS OFFICE THIS 9th DAY OF May, 2022.</p> <p><i>P. Quinn</i> ENGINEER, WASHINGTON CITY</p>	<p>APPROVAL AS TO FORM</p> <p>APPROVED AS TO FORM, THIS THE 9th DAY OF May, A.D. 2022.</p> <p><i>Shirley Seegull</i> CITY ATTORNEY, WASHINGTON CITY</p>	<p>APPROVAL AND ACCEPTANCE BY THE WASHINGTON CITY, UTAH</p> <p>WE, THE MAYOR AND CITY COUNCIL OF WASHINGTON CITY, UT, HAVE REVIEWED THE ABOVE SUBDIVISION FINAL PLAT AND HAVE AUTHORIZED BY RESOLUTION, A.D. 2022, THAT ALL TAXES, SPECIAL ASSESSMENTS, AND FEES DUE AND OWING ON THIS SUBDIVISION FINAL PLAT HAVE BEEN PAID IN FULL.</p> <p><i>Chris Pank</i> CITY RECORDER, WASHINGTON CITY</p>	<p>TREASURER APPROVAL</p> <p>I, WASHINGTON COUNTY TREASURER, CERTIFY ON THIS 9th DAY OF May, A.D. 2022, THAT ALL TAXES, SPECIAL ASSESSMENTS, AND FEES DUE AND OWING ON THIS SUBDIVISION FINAL PLAT HAVE BEEN PAID IN FULL.</p> <p><i>Deanna</i> WASHINGTON COUNTY TREASURER</p>	<p>RECORDED</p> <p>DOC # 20230006477</p> <p><i>Laugh Christensen</i> WASHINGTON COUNTY RECORDER</p>
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BUSH & GUDGELL, INC.
Engineers - Planners - Surveyors
205 East Tibbetsville Suite #4
St. George, Utah 84770
Phone: 435-673-9161
www.bushandgudgell.com



Drawn: BRS/DGM Date: 04/29/2022
Checked: DGM
Approved: DGM
Scale: 1"=50'
Job No.: 201040

CHAPARRAL HEIGHTS
LOCATED IN
THE NORTHWEST QUARTER OF SECTION 36
TOWNSHIP 42 SOUTH, RANGE 15 WEST,
SALT LAKE BASE & MERIDIAN

Upon Recording Return To:
Washington City
111 North 100 East
Washington UT 84780

ORDINANCE NO. 2026-XX
AN ORDINANCE TO ABANDON AND VACATE A PORTION OF THE PUBLIC UTILITY EASEMENT FOR LOT 1 CHAPARRAL HEIGHTS AND CONVEY THE PROPERTY TO THE ADJACENT PROPERTY OWNER

WHEREAS, Washington City is authorized under Utah Code Annotated §10-9a-609.5 to vacate or abandon a public street, right-of-way, or easement when it is determined that the public interest or necessity no longer requires its retention; and

WHEREAS, the City Council of Washington City has reviewed the proposed vacation of a portion of the public utility easement located on Lot 1, Chaparral Heights; and

WHEREAS, notice of the proposed vacation and conveyance has been properly given in accordance with Utah State Law and Washington City Code, and a public hearing has been duly noticed and held to receive input from affected property owners and the public; and

WHEREAS, following consideration of all relevant facts, comments, and recommendations, the City Council finds that the subject portion of the public utility easement is no longer necessary for public use, and that vacating and conveying it to the adjacent property owner serves the best interest of the City and its residents;

NOW, THEREFORE, BE IT ORDAINED by the City Council of Washington City, Utah, that the portion of the public utility easement located on Lot 1, Chaparral Heights, located at 1141 E Lost Ridge Drive and more particularly described in Exhibit A (attached hereto and incorporated herein by reference), is hereby abandoned and vacated as a public right-of-way.

PASSED AND ORDERED POSTED on this 25th day of February 2026.

Washington City

Attest by:

Kress Staheli, Mayor

Tara Pentz, City Recorder

COUNCIL MEMBERS OF WASHINGTON CITY, UTAH:

Troy Belliston	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Kim Casperson	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Craig Coats	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Bret Henderson	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Kurt Ivie	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay

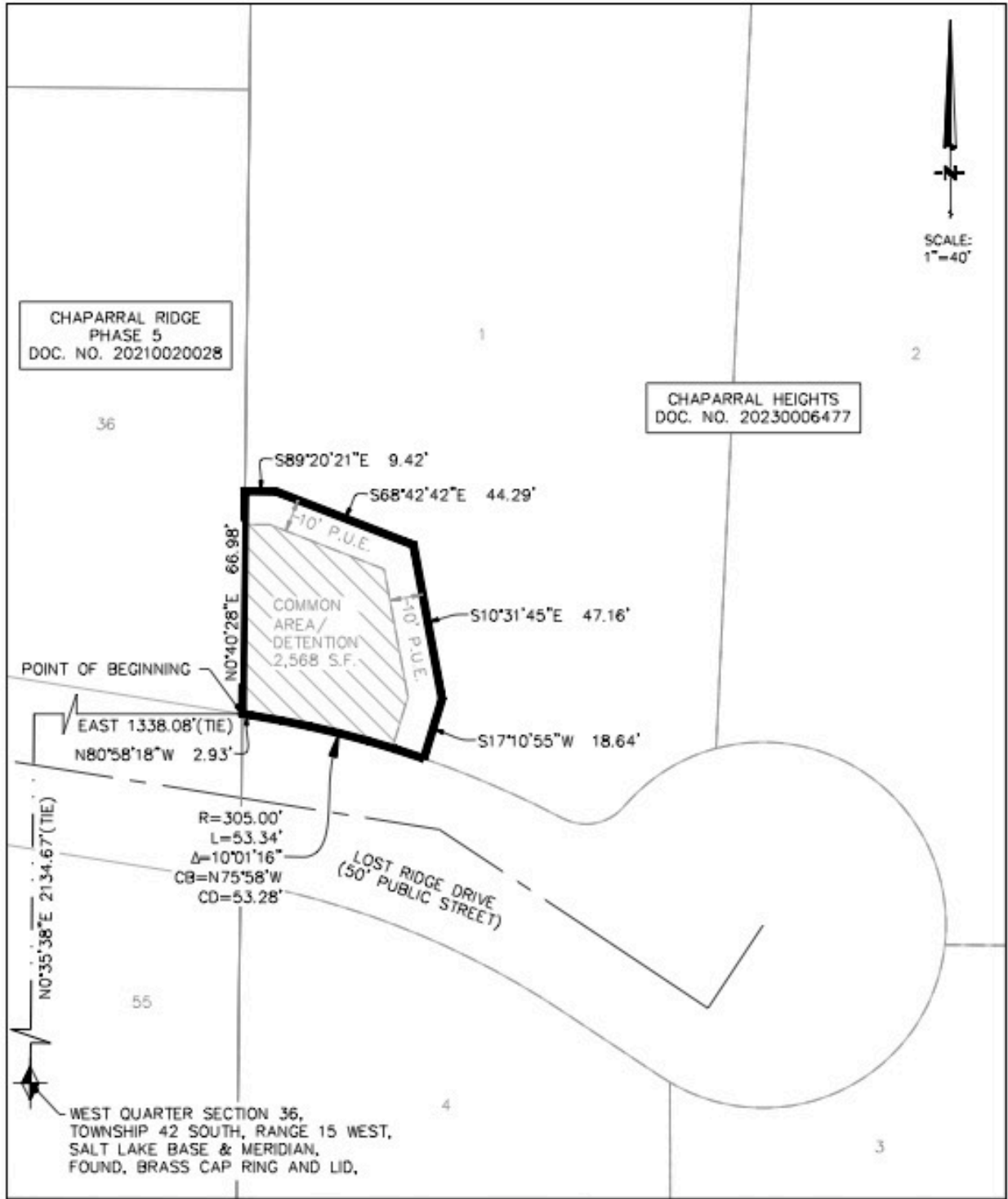
Exhibit A


Parcel ID: W-CPHT-1

Parcel 1:

Beginning at Southwest Corner of Lot 1, Chaparral Heights, according to the official plat thereof, on file in the Office of the Washington County Recorder as Document No. 20230006477, said point lies North 00°35'38" East along the section line 2134.67 feet and due East 1338.08 feet from the West Quarter Corner of Section 36, Township 42 South, Range 15 West, Salt Lake Base and Meridian, and running thence along the west boundary line of said Lot 1, North 00°40'28" East 66.98 feet; thence South 89°20'21" East 9.42 feet; thence South 68°42'42" East 44.29 feet; thence South 10°31'45" East 47.16 feet; thence South 17°10'55" West 18.64 feet to a point on the north right-of-way line of Lost Ridge Drive, a public street as shown on said Chaparral Heights; thence along said line the following two (2) courses: 1) westerly along a 305.00 foot radius non-tangent curve to the left, (long chord bears North 75°57'40" West a distance of 53.28 feet), center point lies South 19°02'57" West through a central angle of 10°01'16", a distance of 53.34 feet, and 2) North 80°58'18" West 2.93 feet to the point of beginning.

Containing 3,664 square feet or 0.08 acres.



<p align="center">EXHIBIT B EASEMENT VACATION B & G 261012</p>	 <p>BUSH & GUDGELL, INC. Engineers - Planners - Surveyors 256 East Tabernacle Suite 44 St. George, Utah 84779 Phone (435) 673-2337 / Fax (435) 673-3161</p>
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WASHINGTON CITY
CITY COUNCIL MEETING
STAFF REVIEW

Agenda Item #

HEARING DATE:	February 25, 2026
ACTION REQUESTED:	Consideration of a Resolution creating the Corner Post Public Infrastructure District (PID) to finance eligible public infrastructure improvements associated with The Corner Post commercial development.
APPLICANT:	Evergreen Development
OWNER:	Evergreen Development
FINANCE ADVISOR:	Marcus Keller, Crews & Associates
RECOMMENDATION:	Staff recommends approval of Resolution

Location & Project Description

- Approximately 20 acres located near George Washington Blvd. and Washington Fields Road.
- Currently undeveloped; planned for commercial uses totaling ~92,000 SF, including grocery, fuel, restaurants, bank, and multi-tenant retail.
- Development anticipated to occur in a single phase.

Purpose of the PID

The District is a separate local government entity created solely to finance public infrastructure needed to serve the development.

Eligible improvements include roads, utilities, drainage, sidewalks, landscaping, trails, and related public facilities constructed to City standards and dedicated as required.

Estimated infrastructure cost: ~\$9.5 million.

Fiscal Impact to Washington City

- No financial obligation to the City.
- City revenues, credit, and assets cannot be pledged as security for PID debt.
- The district operates independently and dissolves once obligations are paid.

Public Benefit

Formation of the District enables financing of infrastructure that is not otherwise feasible for another public entity to undertake, allowing development to proceed while allocating costs to benefiting properties rather than existing taxpayers.

Council Action Requested

Adopt a Resolution to:

1. Create the Corner Post Public Infrastructure District.
2. Approve the Governing Document establishing operational and financial limitations.
3. Authorize the District to finance eligible public infrastructure consistent with Utah Code Title 17D, Chapter 4.

GOVERNING DOCUMENT
FOR
CORNER POST PUBLIC INFRASTRUCTURE DISTRICT
WASHINGTON CITY, UTAH

Prepared by



February 10, 2026

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<u>EXHIBIT A</u>	Legal Descriptions of the Initial District Boundaries
<u>EXHIBIT B</u>	Vicinity Map
<u>EXHIBIT C</u>	Initial District Boundaries Map
<u>EXHIBIT D</u>	Disclosure Notice

I. INTRODUCTION

A. Purpose and Intent. The District is an independent unit of local government, separate and distinct from the City, and, except as may otherwise be provided for by state or local law or this Governing Document, its activities are subject to review by the City only insofar as they may deviate in a material matter from the requirements of the Governing Document. It is intended that the District will provide a part or all of the Public Improvements for the use and benefit of all anticipated inhabitants and taxpayers of the District. The primary purpose of the District will be to finance the construction of these Public Improvements.

B. Need for the District. There are currently no other governmental entities, including the City, located in the immediate vicinity of the District that consider it desirable, feasible, or practical to undertake the planning, design, acquisition, construction installation, relocation, redevelopment, and financing of the Public Improvements needed for the Project. Formation of the District is therefore necessary in order for the Public Improvements required for the Project to be provided in the most economic manner possible.

C. Objective of the City Regarding District's Governing Document. The City's objective in approving this Governing Document for the District is to authorize the District to plan, design, acquire, construct, install, relocate or redevelop the Public Improvements (as defined in Utah Code § 17D-4-102(14)) to be financed with the proceeds of Debt issued by the District pursuant to § 17D-4-301 *et seq.* All Debt is expected to be repaid from (i) a tax mill levy not exceeding the Maximum Debt Mill Levy for commercial properties (ii) Assessments levied against benefited property, or (iii) PIF Revenue. Debt issued within these parameters is intended to protect property owners from excessive tax burdens and to provide for the timely and reasonable discharge of the District's obligations.

This Governing Document establishes the District's limited purpose and defines financial parameters that may not be exceeded without City approval. The primary purpose of the District is to finance Public Improvements associated with development and regional needs. The District may directly construct public improvements or, pursuant to an Interlocal Agreement under Utah Code, § 11-13, pledge tax revenues to an interlocal entity or other public body that constructs such improvements.

It is the intent of the District to dissolve upon payment or defeasance of all Debt incurred, or upon a determination that adequate provision has been made for the payment of all Debt. If the District has authorized operating functions under an Interlocal Agreement, it shall retain only the power necessary to impose and collect taxes or Fees to pay for these costs.

The District's financing authority is limited to Public Improvements that can be funded from Debt repaid from Assessments, PIF Revenue or tax revenues generated by a mill levy not exceeding the Maximum Debt Mill Levy, for a period not longer than the Maximum Debt Mill Levy Imposition Term on taxable properties (or repaid from a combination of Assessments, PIF Revenue and a mill levy). It is the intent of this Governing Document to assure, to the extent possible, that no taxable property bear an economic burden that is greater than that associated with the Maximum Debt Mill Levy in amount and that no taxable property bear an economic burden that is greater than that associated with the Maximum Debt Mill Levy Imposition Term, or from a combination of these sources.

No taxable property shall bear an economic burden greater in amount or duration than permitted by the Maximum Debt Mill Levy and Maximum Debt Mill Levy Imposition Term, including in the event of bankruptcy, insolvency, or other extraordinary circumstances. Costs of Public Improvements exceeding these limitations are not District obligations.

D. Applicability. This Governing Document is not intended to and does not create any rights or remedies in favor of any party other than the City. Failure of the District to comply with any terms or conditions of this Governing Document shall not relieve any party of an obligation to the District or create a basis for a party to challenge the incorporation or operation of the District, or any Debt issued by the District.

II. DEFINITIONS

In this Governing Document, the following terms shall have the meanings indicated below, unless the context hereof clearly requires otherwise:

Assessment: means (1) the levy of an assessment secured by a lien on property within the District to pay for the costs of Public Improvements benefitting such property or (2) an assessment by the District levied on private property within the District to cover the costs of an energy efficient upgrade, a renewable energy system, or an electric vehicle charging infrastructure, each as may be levied pursuant to the Assessment Act.

Assessment Act: means collectively, (i) Title 11, Chapter 42, Utah Code as may be amended from time to time and (ii) the C-PACE Act.

Board: means the Board of Trustees of the District.

Bond, Bonds or Debt: means bonds or other obligations, including loans of any property owner, for the payment of which any District has promised to impose an ad valorem property tax mill levy, collect Assessments, and/or pledge other revenues.

City: means Washington City, Utah.

City Code: means the City Code of Washington City, Utah.

City Council: means the City Council of Washington City, Utah.

C-PACE Act: means Title 11, Chapter 42a of the Utah Code, as amended from time to time and any successor statute thereto.

C-PACE Bonds: means bonds, loans, notes, or other structures and obligations of the District issued pursuant to the C-PACE Act, including refunding C-PACE Bonds.

C-PACE Assessments: means assessments levied under the C-PACE Act.

Developer: means Evergreen-GW & Washington Fields, L.L.C.

Development Agreement: means a preliminary development plan or other process established by the City for identifying, among other things, Public Improvements necessary for facilitating development for property within the District Area as approved by the City pursuant to the City Code and as amended pursuant to the City Code from time to time.

District: means the Corner Post Public Infrastructure District. District

Act: means the Special District Act and the PID Act.

District Area: means the property within the Initial District Boundary Map.

End User: means any owner, or tenant of any owner, of any taxable improvement within the District, who is intended to become burdened by the imposition of ad valorem property taxes subject to the Maximum Debt Mill Levy. By way of illustration, a renter, commercial property owner, or commercial tenant is an End User. The business entity that constructs commercial structures is not an End User.

Fees: means any fee imposed by the District for administrative services provided by such District.

Financial Plan: means the Financial Plan described in Section VII which describes (i) the potential means whereby the Public Improvements may be financed; (ii) how the Debt is expected to be incurred; and (iii) the estimated operating revenue derived from property taxes for the first budget year.

Governing Document: means this Governing Document for the District approved by the City Council.

Governing Document Amendment: means an amendment to the Governing Document approved by the City Council in accordance with the City's ordinance and the applicable state law and approved by the Board in accordance with applicable state law.

Initial District Boundaries: means the boundaries of the District described in the Initial District Boundary Map.

Initial District Boundary Map: means the map attached hereto as **Exhibit C**, describing the initial boundaries of the District.

Limited Tax Debt: means a debt that is directly payable from and secured by ad valorem property taxes that are levied by the District which may not exceed the Maximum Debt Mill Levy.

Maximum Debt Mill Levy: means the maximum mill levy a District is permitted to impose for payment of Debt as set forth in Section VII.C below.

Municipal Advisor: means a person or firm that: (i) advises a District on matters related to the issuance of bonds by governmental entities, including the pricing, sales, and marketing of bonds and the procuring of bond ratings, credit enhancement and insurance with respect to bonds; (ii) is qualified to provide the advice described in (i) and (iii), is not an officer or employee of the District receiving advice; (iv) has not been engaged to provide underwriting services in connection with a transaction. in which the person or firm will provide advice to the District; and (v) has experience doing business related to the issuance of bonds in the state of Utah.

Project: means the development or property known as the Corner Post Project.

PID Act: means Title 17D, Chapter 4 of the Utah Code, as amended from time to time and any successor statute thereto.

PIF: means a Public Improvement Fee established through the recording of a private covenant or contract that is imposed on taxable retail or lodging transactions occurring within the District. The fee is collected by businesses in the District (or via a third-party administrator) and remitted to the District (or a designated improvement entity).

PIF Revenue: means the revenues generated by the imposition and collection of PIF that may be used to repay debt or fund construction, acquisition, operation, and maintenance of Public Improvements benefiting the District.

Public Improvements: means a part or all of the improvements authorized to be planned, designed, acquired, constructed, installed, relocated, redeveloped and financed as generally described in the District Act, to serve the future taxpayers and inhabitants of the District Area as determined by the Board, and includes Public Infrastructure and Improvements as defined in the PID Act, including regional improvements that are outside of district boundaries but which benefit the District.

Special District Act: means Title 17B of the Utah Code, as amended from time to time.

State: means the State of Utah.

Taxable Property: means real or personal property within the District Area subject to ad valorem taxes imposed by the District.

Trustee: means a member of the Board.

Utah Code: means the Utah Code Annotated 1953, as amended.

Utah Procurement Code: means Title 63G, Chapter 6a of the Utah Code, as amended from time to time.

III. **BOUNDARIES**

The area of the Initial District Boundaries includes approximately 20.2 acres. A vicinity map is attached hereto as **Exhibit B**. A map of the Initial District Boundaries is attached hereto as **Exhibit C**. It is anticipated that the District's boundaries may change from time to time as it undergoes annexations and withdrawals pursuant to Section 17D-4-201, Utah Code.

IV. PROPOSED LAND USE AND ASSESSED VALUATION

The District Area consists of approximately 20.2 acres of unimproved land. The current assessed valuation of the District Area, at buildout, is expected to be sufficient to reasonably discharge the Debt under the Financial Plan. Upon buildout, the District Area is anticipated to include approximately 91,531 square feet of commercial space (including, but not limited to quick service restaurants, grocery, fuel, automotive, multi-tenant retail, and other similar retail uses).

Approval of this Governing Document by the City does not imply approval of the development of a specific area within the District, nor does it imply approval of the number of the total site/floor area of commercial or industrial buildings identified in this Governing Document or any of the exhibits attached thereto, unless the same is contained within a Development Agreement.

V. DESCRIPTION OF PROPOSED POWERS, IMPROVEMENTS AND SERVICES

A. Powers of the District and Governing Document Amendment. The District shall have the power and authority to provide the Public Improvements within and without the boundaries of the District as such power and authority is described in the PID Act, and other applicable statutes, common law and the Constitution, subject to the limitations set forth herein.

1. Operations and Maintenance Limitation. The purpose of the District is to plan for, design, acquire, construct, install, relocate, redevelop and finance the Public Improvements. The District shall dedicate the Public Improvements to the City or other appropriate public entity in a manner consistent with rules and regulations of the City and applicable provisions of the City Code. The District shall be authorized, but not obligated, to own, operate and maintain Public Improvements not otherwise required to be dedicated to the City or other public entity, including, but not limited to street improvements (including roads, curbs, gutters, culverts, sidewalks, bridges, parking facilities, paving, lighting, grading, landscaping, and other street improvements), traffic and safety controls, retaining walls, fences, walls, park and recreation improvements and facilities, trails, open space, landscaping, drainage improvements (including detention and retention ponds, trickle channels, and other drainage facilities), irrigation system improvements (including wells, pumps, storage facilities, and distribution facilities), and all necessary equipment and appurtenances incident thereto.

2. Construction Standards Limitation. The District will ensure that the Public Improvements are designed and constructed in accordance with the standards and specifications of the City and of other governmental entities having proper jurisdiction. The District will obtain applicable permits for construction and installation of Public Improvements prior to performing such work. Land easements, or improvements to be conveyed or dedicated to the City and any other local government entity shall be conveyed in accordance with the related standards at no cost to the City. All public infrastructure within the District which will be connected to and owned by another public entity shall be subject to all design and inspection requirements and other standards of such public entity. The District shall be subject to City zoning, subdivision, building codes, and all other applicable City ordinances and regulations. Approval of the Governing Document shall not bind the City to

approve other matters which the District or developer may request. The District shall pay all fees and expenses as provided in the Governing Document.

3. Procurement. The District shall be subject to the Utah Procurement Code, Title 63G, Chapter 6a. Notwithstanding this requirement, the District may acquire completed or partially completed improvements for fair market value as reasonably determined by an independent third-party engineer that the District employs or engages to perform the necessary engineering services for and to supervise the construction or installation of the Public Improvements.

4. Privately Placed Debt. Prior to the issuance of Debt (excluding C-PACE Bonds), the District shall obtain the certification of a Municipal Advisor substantially as follows:

We are [I am] a Municipal Advisor within the meaning of the District's Governing Document.

We [I] certify that (1) the net effective interest rate to be borne by [insert the designation of the Debt] does not exceed a reasonable current [tax-exempt] [taxable] interest rate, using criteria deemed appropriate by us [me] and based upon our [my] analysis of comparable high yield securities; and (2) the structure of [insert designation of the Debt], including maturities and early redemption provisions, is reasonable considering the financial circumstances of the District.

5. Overlap Limitation. Without the written consent of the City, the District shall not consent to the organization of any other public infrastructure district organized under the PID Act within the District Area which will overlap the boundaries of the District unless the aggregate mill levy for payment of Debt of such proposed district(s) will not at any time exceed the Maximum Debt Mill Levy of the District.

6. Initial Debt Limitation. On or before the effective date of approval by the City of a Development Agreement, the District shall not: (a) issue any Debt; nor (b) impose a mill levy for the payment of Debt by direct imposition or by transfer of funds from the operating fund to the Debt service funds; nor (c) impose and collect any Assessments used for the purpose of repayment of Debt.

7. Bankruptcy Limitation. All of the limitations contained in this Governing Document, including, but not limited to, those pertaining to the Maximum Debt Mill Levy, Maximum Debt Mill Levy Imposition Term, and the Fees have been established under the authority of the City to approve a Governing Document with conditions pursuant to Section 17D- 4-201(5), Utah Code. It is expressly intended that such limitations:

(a) Shall not be subject to set aside for any reason or by any court of competent jurisdiction, absent a Governing Document Amendment; and

(b) Are, together with all other requirements of Utah law, included in the “political or governmental powers” reserved to the state under the U.S. Bankruptcy Code (11 U.S.C.) Section 903, and are also included in the “regulatory or electoral approval necessary under applicable non-bankruptcy law” as required for confirmation of a Chapter 9 Bankruptcy Plan under Bankruptcy Code Section 943(b)(6).

8. Governing Document Amendment Requirement. Any Debt, issued with a pledge or which results in a pledge, that exceeds the Maximum Debt Mill Levy and the Maximum Debt Mill Levy Imposition Term, shall be deemed a material modification of this Governing Document and shall not be an authorized issuance of Debt unless and until such material modification has been approved by the City as part of a Governing Document Amendment. This Governing Document has been designed with sufficient flexibility to enable the District to provide required facilities under evolving circumstances without the need for numerous amendments. Subject to the limitations and exceptions contained herein, this Governing Document may be amended by passage of a resolution of the City and the District approving such amendment.

9. Preliminary Engineering Survey. The District shall have authority to provide for the planning, design, acquisition, construction, installation, relocation, redevelopment, maintenance, and financing of the Public Improvements within and without the boundaries of the District, to be more specifically defined in a Site Plan. An estimate of the costs of the Public Improvements which may be planned for, designed, acquired, constructed, installed, relocated, redeveloped, maintained or financed was prepared based upon a preliminary engineering survey and estimates derived from the zoning on the property in the District Area and is approximately Nine Million Five Hundred and Eighteen Thousand Dollars (\$9,518,000). The costs of Public Improvements are estimates and the approval of this Governing Document does not constitute the City’s approval of actual costs for Public Improvements. All of the Public Improvements will be designed in such a way as to assure that the Public Improvement’s standards will be compatible with those of the City and/or any other applicable public entity and shall be in accordance with the requirements of the Site Plan. All construction cost estimates are based on the assumption that construction conforms to applicable local, State or Federal requirements.

VI. THE BOARD OF TRUSTEES

A. Board Composition. The Board shall be composed of three Trustees, who shall be appointed by the City Council pursuant to the PID Act. All Trustees shall be at-large seats. Trustee terms for the District shall be staggered with initial terms as follows: Trustee 3 shall serve an initial term of 4 years; Trustees 1 and 2 shall serve an initial term of 6 years. All terms shall commence on the date of issuance of a certificate of creation by the Office of the Lieutenant Governor of the State of Utah. In accordance with the PID Act, appointed Trustees shall not be required to be residents of the District.

B. Future Board Composition. The Board shall continue to be appointed by the Board in accordance with the District Act and comprised of owners of land or agents and officers of an owner of land within the boundaries of the District.

C. Vacancy. Any vacancy on the Board shall be filled by the remaining members on the Board in accordance with all qualifying and eligibility requirements set forth in Section 17D-4-202, Utah Code. In the event a vacancy on the Board is not filled within sixty (60) days of the occurrence of the vacancy, the City may appoint a member or member(s) to fill the vacancies.

D. Compensation. Unless otherwise permitted by the PID Act, only Trustees who are residents of the District may be compensated for services as Trustee. Such compensation shall be in accordance with state law.

E. Conflicts of Interest. Trustees shall disclose all conflicts of interest. Any Trustee who discloses such conflicts in accordance with Section 17D-4-202 and Section 67-16-9, Utah Code, shall be entitled to vote on such matters.

VII. FINANCIAL PLAN

A. General. The District shall be authorized to provide for the planning, design, acquisition, construction, installation, relocation, and/or redevelopment of the Public Improvements within and without the boundaries of the District from its revenues and by and through the proceeds of Debt to be issued by the District. In addition, the District shall be permitted to finance the prepayment of impact fees for the Project. The Financial Plan for the District shall be to issue such Debt as the District can reasonably pay within the Maximum Debt Mill Levy Imposition Term from revenues derived from the Maximum Debt Mill Levy, Assessments and other legally available revenues. The total Limited Tax Debt that the District shall be permitted to issue shall not exceed Twenty Million Dollars (\$20,000,000) and shall be permitted to be issued on a schedule and in such year or years as the District determines shall meet the needs of the Financial Plan referenced above and phased to serve development as it occurs. This amount excludes any portion of bonds issued to refund a prior issuance of debt by the District. For any capital appreciation Debt issued by the District, only the par amount of such Debt at issuance (and not the value at conversion) of such Debt shall count against this amount. Any Assessment Debt or C-PACE Bonds do not count against the foregoing limitation and there is no limit to the amount of Assessment Debt or C-PACE Bonds the District may issue so long as such issuances are in accordance with the provisions of the applicable Assessment and/or C-PACE Acts. All bonds and other Debt issued by the District may be payable from any and all legally available revenues of the District, including general ad valorem taxes to be imposed upon all Taxable Property within the District, PIF Revenue and Assessments. The District may also rely upon various other revenue sources authorized by law. These will include the power to assess Fees, penalties, or charges, including as provided in Section 17D-4-304, Utah Code, as amended from time to time. Notwithstanding the foregoing, the District shall not be permitted to issue Debt, other than refunding prior issuances of Debt, after December 31, 2040.

B. Maximum Voted Interest Rate and Maximum Underwriting Discount. The interest rate on any Debt is expected to be the market rate at the time the Debt is issued. In the event of a default, the proposed maximum interest rate on any Debt is not expected to exceed eighteen percent (18%). The proposed maximum underwriting discount will be five percent (5%). Debt, when issued, will comply with all relevant requirements of this Governing Document, State law and Federal law as then applicable to the issuance of public securities. The maximum term for the bonds will be 40 years, not including refundings.

C. Maximum Debt Mill Levy.

1. The “Maximum Debt Mill Levy” shall be the maximum mill levy a District is permitted to impose upon the taxable property within such District for payment of Limited Tax Debt, which shall be 0.005 per dollar of taxable value of taxable property in such District; provided that such levy shall be subject to adjustment as provided in Section 17D-4- 301(8), Utah Code.

2. Such Maximum Debt Mill Levy may only be amended pursuant to a Governing Document Amendment and as provided in Section 17D-4-202, Utah Code.

3. In the event the District has issued Limited Tax Debt, any Assessments (other than C-PACE Assessments) imposed by such District on a parcel zoned for residential uses shall be payable at or before the time of conveyance to an End User with respect to such parcel. For the avoidance of doubt, if the District has not issued Limited Tax Debt, Assessments levied by such District are not required to be prepaid at the time a building permit is issued or prior to conveyance. Any C-PACE Assessments may be repayable in accordance with the provisions of such act.

D. Maximum Debt Mill Levy Imposition Term. No mill levy may be imposed for the repayment of a series of bonds after a period exceeding forty (40) years from the first date of imposition of the mill levy for such bond (the “**Maximum Debt Mill Levy Imposition Term**”).

Any Assessments issued under the C- PACE Act may be repayable in accordance with the provisions of such act.

E. Debt Repayment Sources. The District may impose a mill levy on taxable property within its boundaries as a primary source of revenue for repayment of debt service. The District may also rely upon various other revenue sources authorized by law, including PIF Revenue. At the District’s discretion, these may include the power to assess Assessments, penalties, or charges, including as provided in Section 17D-4-304, Utah Code, as amended from time to time. Except as described in Section VII.C, the debt service mill levy in the District shall not exceed the Maximum Debt Mill Levy or, the Maximum Debt Mill Levy Imposition Term.

Any PIF Revenue may be imposed and collected only for so long as such PIF Revenue is pledged to the repayment of outstanding Debt of the District. Upon the payment, defeasance, or other discharge of all Debt to which PIF Revenue is pledged, the authority of the District to collect or pledge such PIF Revenue shall automatically terminate, without the need for further action by the District or the City.

The District shall not be permitted to charge an End User the costs of any portion of a Public Improvement for which such End User has already paid or is presently obligated to pay through any combination of mill levy, Assessment, or impact fee. This provision shall not prohibit the division of costs between mill levies, Assessments, or impact fees, but is intended to prevent double taxation of End Users for the costs of Public Improvements.

F. Debt Instrument Disclosure Requirement.

In the text of each Bond and any other instrument representing and constituting Debt, the District shall set forth a statement in substantially the following form:

By acceptance of this instrument, the owner of this Bond agrees and

consents to all of the limitations in respect of the payment of the principal of and interest on this Bond contained herein, in the resolution of the District authorizing the issuance of this Bond and in the Governing Document for creation of the District.

Similar language describing the limitations in respect of the payment of the principal of and interest on Debt set forth in this Governing Document shall be included in any document used for the offering of the Debt for sale to persons, including, but not limited to, a developer of property within the boundaries of the District.

G. Security for Debt.

The District shall not pledge as security any land, assets, funds, revenue or property of the City, or property to be conveyed to the City, as security for the indebtedness set forth in this Governing Document. Approval of this Governing Document shall not be construed as a guarantee by the City of payment of any of the District's obligations; nor shall anything in the Governing Document be construed so as to create any responsibility or liability on the part of the City in the event of default by the District in the payment of any such obligation.

H. District's Operating Costs.

The estimated cost of acquiring land, engineering services, legal services and administrative services, together with the estimated costs of the District's organization and initial operations, are anticipated to be Fifty Thousand Dollars (\$50,000), which will be eligible for reimbursement from Debt proceeds.

In addition to the capital costs of the Public Improvements, the District will require operating funds for administration and to plan and cause the Public Improvements to be constructed. The first year's operating budget is estimated to be approximately Fifty Thousand Dollars (\$50,000) which is anticipated to be derived from property taxes and other revenues and may also be financed for a period of time until the District's revenues are anticipated to be sufficient to bear such costs.

The District may also enter into a reimbursement agreement with the developer of the Project to reimburse such developer for any such administrative costs paid by developer.

I. Bond and Disclosure Counsel; Municipal Advisor.

It is the intent of the City that the District shall use competent and nationally recognized bond and disclosure counsel and Municipal Advisor with respect to District Bonds to ensure proper issuance and compliance with this Governing Document.

VIII. ANNUAL REPORT

A. General. The District shall be responsible for submitting an annual report to the City Mayor's Office no later than July 30th of each year, commencing July 30, 2027, with information for fiscal year 2026.

B. Reporting of Significant Events. The annual report shall include information as to any of the following:

1. Boundary changes made or proposed to the District's boundaries as of the last day of the prior fiscal year, if changed;

2. List of current interlocal agreements, if changed (to be delivered to the Creating Entity upon request);
3. Names and terms of Board members and officers;
4. District's office contact information, if changed;
5. Rules and regulations of the District regarding bidding, conflict of interest, contracting, and other governance matters, if changed;
6. A summary of any litigation which involves the District's Public Improvements as of the last day of the prior fiscal year, if any;
7. Status of the District's construction of the Public Improvements as of December 31 of the prior year and listing all facilities and improvements constructed by the District that have been dedicated to and accepted by the City as of the last day of the prior fiscal year;
8. A summary of the total debt authorized and total debt issued by the Districts as well as any presently planned debt issuances;
9. Official statements of current outstanding bonded indebtedness, if not previously provided to the City;
10. Current year budget including a description of the Public Improvements to be constructed in such year;
11. Financial statements of the District for the most recent completed fiscal year (such statements shall be audited if required by bond documents or statute);
12. Notice of any uncured events of default by the District, which continue beyond a ninety (90) day period, under any Debt instrument; and
13. Any inability of the District to pay its obligations as they come due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period.

IX. DISSOLUTION

Upon an independent determination of the Board that the purposes for which the District was created have been accomplished, the District agrees to file a petition for dissolution, pursuant to the applicable State statutes. In no event shall a dissolution occur until such District has provided for the payment or discharge of all of their outstanding indebtedness and other financial obligations as required pursuant to State statutes.

X. DISCLOSURE TO PURCHASERS

A. Recorded Disclosure. Within thirty (30) days of the Office of the Lieutenant Governor of the State of Utah issuing a certificate of creation for the District, the Board shall record a notice with the recorder of Washington County and provide a copy of the notice to the City. Such notice shall (a) contain a description of the boundaries and, if applicable, annexation area of the

District, (b) state that a copy of this Governing Document is on file at the office of the City, (c) state that the District may finance and repay infrastructure and other improvements through the levy of a property tax; (d) state the Maximum Debt Mill Levy of the District; and (e) if applicable, stating that the debt may convert to general obligation debt and outlining the provisions relating to conversion. A copy of the notice shall further be provided to the City.

B. Notice to Buyers and Lessees. In addition, the Applicant and the Board shall ensure that the Applicant, commercial developers, and commercial lessors, as applicable, disclose the following information to initial renters, commercial property owners, and/or commercial tenants:

1. All of the information in Section X;
2. A disclosure outlining the impact of any applicable property tax, in substantially the following form:

“At the District’s maximum property tax rate, an additional annual property tax would be levied in the amount of \$0.005 per dollar of taxable value (i.e., \$500 per \$100,000 of taxable value)for commercial property within the Districts, for the duration of the District’s Bonds.”
3. Such disclosures shall be contained on a separate-colored page of the applicable closing or lease documents and shall require a signature of such end user acknowledging the foregoing.
4. Additionally, the developer and the Board shall ensure that the developer, commercial developers, and commercial lessors, as applicable post a notice, in the same form and size (or larger) as the form attached as **Exhibit D** in a conspicuous area on bright-colored paper within all sales/lease offices within the District.

C. Annual Notice. On or before July 15th of each year, commencing July 15, 2026, the District shall mail a notice to all owners of property within the boundaries of the Districts a notice providing:

1. A disclosure outlining the impact of any applicable property tax, in substantially the following form:

“At the District’s maximum property tax rate, an additional annual property tax would be levied in the amount of \$0.005 per dollar of taxable value (i.e., \$500 per \$100,000 of taxable value) for commercial property within the District, for the duration of the District’s Bonds.”
2. The applicable tax rate of the District for the then current year;
3. That budgets and financial information for the District may be found on the State Auditor’s Website (currently <https://reporting.auditor.utah.gov/searchreports/s/>); and
4. Contact information for the Trustees.

XI. ENFORCEMENT

In accordance with Section 17D-4-201(5) of the Utah Code, the City has imposed certain limitations on the powers of the District through this Governing Document. The City shall have the right to enforce any of the provisions, limitations or restrictions in this Governing Document against the District, through any and all legal or equitable means available to the City, including,

but not limited to, injunctive relief, specific performance, and/or monetary damages.

EXHIBIT A

Legal Description of the District's Initial Boundaries

BOUNDARY DESCRIPTION

THE SOUTH HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 35, TOWNSHIP 42 SOUTH, RANGE 15 WEST, SALT LAKE BASE AND MERIDIAN DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF SECTION 35, TOWNSHIP 42 SOUTH, RANGE 15 WEST, SALT LAKE BASE AND MERIDIAN; RUNNING THENCE NORTH 89°14'00" WEST ALONG THE SOUTH LINE OF SAID SOUTHEAST QUARTER, 1,327.73 FEET TO THE SOUTHWEST CORNER OF SAID SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER; THENCE NORTH 00°22'49" EAST ALONG THE WEST LINE OF SAID SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER, 662.81 FEET TO THE NORTHWEST CORNER OF SAID SOUTH HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER; THENCE SDUIH 89°12'21" EAST ALONG THE NORTH LINE OF SAID SOUTH HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER , 1,327.00 FEET TO THE NORTHEAST CORNER OF SAID SOUTH HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER; THENCE SOUTH 00°18'59" WEST ALONG THE EAST LINE OF SAID SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER, 662.17 FEET TO THE SOUTHEAST CORNER OF SAID SECTION 35 AND THE POINT OF BEGINNING.

PARCEL CONTAINS 879,341 SQ. FT. OR 20.187 ACRES. MORE OR LESS.

EXHIBIT B

Vicinity Map



EXHIBIT C

Initial District Boundary Map

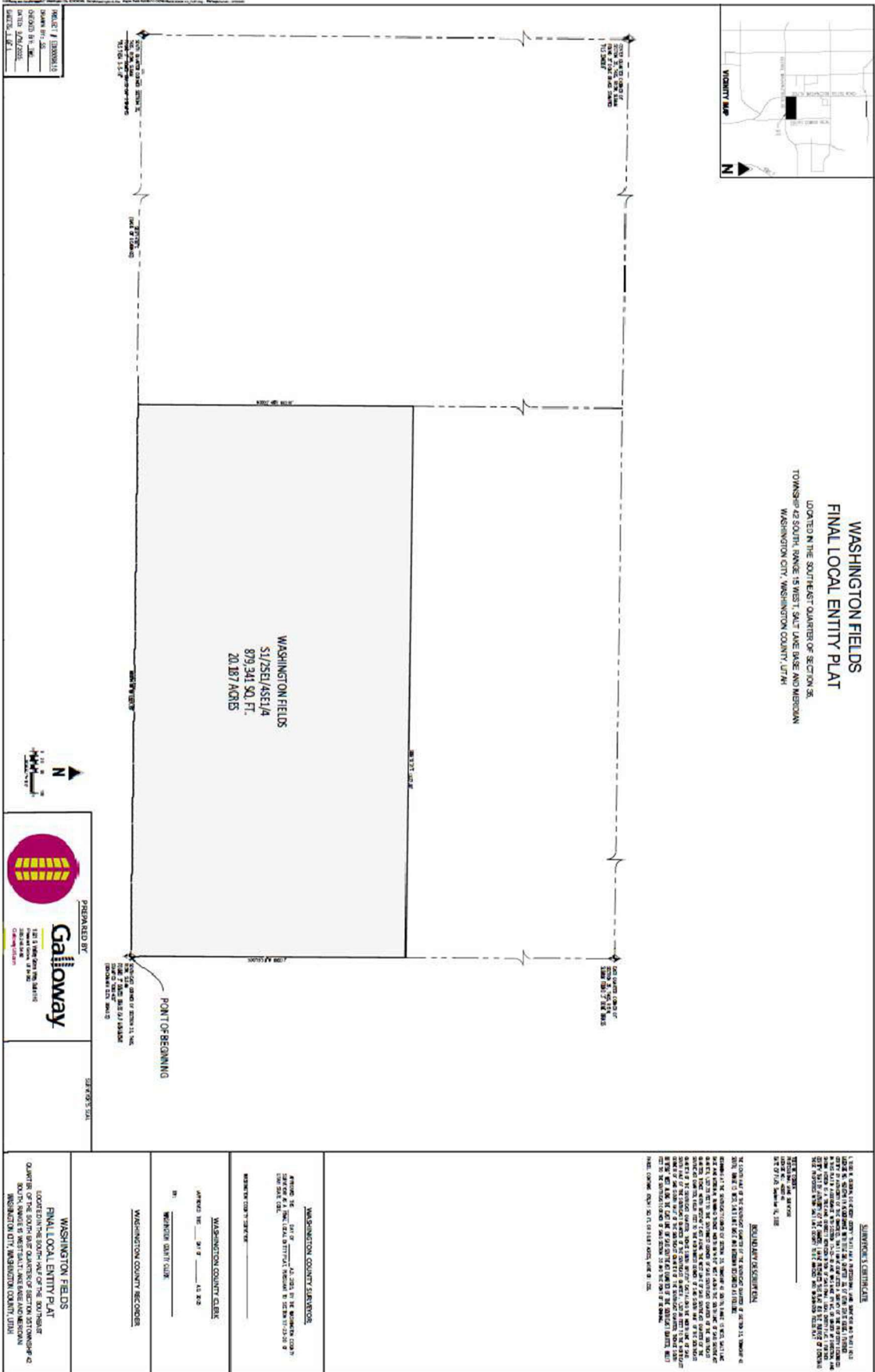


EXHIBIT D

Disclosure Notice

NOTICE: This Development is located within the Corner Post Public Infrastructure District.

The District is authorized to impose a property tax of 0.005 per dollar of taxable value on property.

Under the maximum property tax rate of the District, for every \$100,000 of taxable value, there would be an additional annual property tax of \$500 for the duration of the District's Bonds.



RESOLUTION R2026-XX

A RESOLUTION OF THE CITY COUNCIL (THE "COUNCIL") OF WASHINGTON CITY, UTAH (THE "CITY"), PROVIDING FOR THE CREATION OF CORNER POST PUBLIC INFRASTRUCTURE DISTRICT (THE "DISTRICT") AS AN INDEPENDENT DISTRICT; AUTHORIZING AND APPROVING A GOVERNING DOCUMENT AND AN INTERLOCAL AGREEMENT; APPOINTING A BOARD OF TRUSTEES; AUTHORIZING OTHER DOCUMENTS IN CONNECTION THEREWITH; AND RELATED MATTERS.

WHEREAS, a petition (the "Petition") was filed with the City requesting adoption by resolution of the creation of a Public Infrastructure District pursuant to the Public Infrastructure District Act, Title 17D, Chapter 4, Utah Code Annotated 1953, as amended (the "PID Act") and relevant portions of the Limited Purpose Local Government Entities - Special Districts, Title 17B (together with the PID Act, the "Act") within the City and the annexation or withdrawal of any portion of the boundaries of the District therefrom without further approval or hearings of the City or the Council, as further described in the Governing Document (as hereinafter defined) for the purpose of financing public infrastructure costs; and

WHEREAS, pursuant to the terms of the Act, the City may create one or more public infrastructure district by adoption of a resolution of the Council and with consent of 100% of all surface property owners proposed to be included in the District (the "Property Owners"); and

WHEREAS, the Petition, containing the consent of such Property Owners has been certified by the Recorder of the City pursuant to the Act and it is in the best interests of the Property Owners that the creation of the District be authorized in the manner and for the purposes hereinafter set forth; and

WHEREAS, the Council, prior to consideration of this Resolution, held a public hearing on the date hereof to receive input from the public regarding the creation of the District and the Property Owners have waived the 60-day protest period pursuant to Section 17D-4-201 of the PID Act; and

WHEREAS, the hearing on the Petition was held at the Washington City Council Chambers located at 1250 North Main Street, Washington City, Utah 84780 because there is no reasonable place to hold a public hearing within the District's boundaries, and the hearing at the Washington City Council Chambers was held as close to the proposed District's boundaries as reasonably possible and as allowed for by the Act; and

WHEREAS, the City properly published notice of the public hearing in compliance with Section 17B-1-211(1) of the Act; and

WHEREAS, none of the Property Owners submitted a withdrawal of consent to the creation of the District before the public hearing on the Petition; and

WHEREAS, according to attestations filed with the City, each board member appointed under this Resolution is registered to vote at their primary residence and is further eligible to serve as a board member of the District under Section 17D-4-202(3)(c) of the PID Act because they are agents of property owners within the District's boundaries (as further set forth in the Petition); and

WHEREAS, it is necessary to authorize the creation of the District under and in compliance with the laws of the State of Utah and to authorize other actions in connection therewith; and

WHEREAS, the governance of the District shall be in accordance with the PID Act and the terms of a governing document (the "Governing Document") attached hereto as Exhibit B; and

WHEREAS, pursuant to the requirements of the Act, there shall be signed, authenticated, and submitted to the Office of the Lieutenant Governor of the State of Utah for the District a Notice of Boundary Action attached hereto as Exhibit C (the "Boundary Notice") and Final Entity Plat attached to each as Boundary Notice Appendix B (or as shall be finalized in accordance with the boundaries approved hereunder) (the "Plat").

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL, AS FOLLOWS:

1. Terms defined in the foregoing recitals shall have the same meaning when used herein. All actions heretofore taken (not inconsistent with the provisions of this Resolution) by the Council and by officers of the Council directed towards the creation and establishment of the District, are hereby ratified, approved and confirmed.
2. The District is hereby created as a separate entity from the City in accordance with the Governing Document and the Act. The boundaries of the District shall be as set forth in the Governing Document and the Plat.
3. Pursuant to the terms of the PID Act, the Council does hereby approve the annexation or withdrawal of any area within the Annexation Area (as defined in the Governing Document) into or from the District, as applicable, without any further action, hearings, or resolutions of the Council or the City, upon compliance with the terms of the PID Act and the Governing Document.
4. The Council does hereby authorize the District to provide services relating to the financing and construction of public infrastructure within and without the Annexation Area upon annexation thereof into the District without further request of the District to the City to provide such service under Section 17B-1-407, Utah Code

Annotated 1953 or resolutions of the City under Section 17B-1-408, Utah Code Annotated 1953.

5. It is hereby found and determined by the Council that the creation of the District is appropriate to the general welfare, order and security of the City, and the organization of the District pursuant to the PID Act is hereby approved.

6. The Governing Document and the Interlocal Agreement in the form presented to this meeting and attached hereto as Exhibit B is hereby authorized and approved and the District shall be governed by the terms thereof and applicable law.

7. The initial Board of Trustees of the District (the "District Board") is hereby appointed as follows:

- (a) Trustee 1 – Tyler Carlson, for an initial 6-year term;
- (b) Trustee 2 – Matt Nielson, for an initial 6-year term;
- (c) Trustee 3 – Doug Leventhal, for an initial 4-year term;

(d) Such terms shall commence on the date of issuance of a Certificate of Creation by the Office of the Lieutenant Governor of the State of Utah.

8. The Council does hereby authorize its Mayor to execute the Boundary Notice in substantially the form attached as Exhibit C, the Plats, and such other documents as shall be required to accomplish the actions contemplated herein on behalf of the Council for submission to the Office of the Lieutenant Governor of the State of Utah.

9. Prior to recordation of the certificate of incorporation for the District, the Council does hereby authorize its Mayor or the City Manager to make any corrections, deletions, or additions to the Governing Document, the Interlocal Agreement, and the Boundary Notice or any other document herein authorized and approved (including, but not limited to, corrections to the property descriptions therein contained) which may be necessary to conform the same to the intent hereof, to correct errors or omissions therein, to complete the same, to remove ambiguities therefrom, or to conform the same to other provisions of said instruments, to the provisions of this Resolution or any resolution adopted by the Council or the provisions of the laws of the State of Utah or the United States.

11. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

12. All acts, orders and resolutions, and parts thereof in conflict with this Resolution be, and the same are hereby, rescinded.

13. This Resolution shall take effect immediately.

PASSED AND APPROVED on this 25th day of February, 2026.

Washington City

Attest by:

Kress Staheli, Mayor

Tara Pentz, City Recorder

COUNCIL MEMBERS OF WASHINGTON CITY, UTAH:

Troy Belliston	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Kim Casperson	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Craig Coats	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Bret Henderson	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Kurt Ivie	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay

Briefing Document

Description: Emergency Services Sales and Use Tax – SB1005 Implementation

Presenter: Jeremy Redd

Submitted By: Jeremy Redd

Recommendation: Approve Resolution R2026-xx Imposing a 0.33% Emergency Services Sales and Use Tax pursuant to Utah Code § 59-12-2402

Background Information:

At the January 16, 2026 Leadership Retreat, the Council reviewed long-term public safety financial trends and structural pressures facing Washington City.

Public Safety Growth vs. Revenue

- Since 2018, Police and Fire costs have nearly tripled, growing from \$4.7M to \$12.7M in 2025.
- Over the same period, combined property and sales tax revenue has grown at a significantly slower pace.
- Public safety now consumes approximately 87% of property and sales tax revenue.

The Fire Department is the primary structural driver due to:

- Transition from part-time/volunteer to full-time staffing
- Increased EMS demand tied to population and geography
- Apparatus expansion and facility needs

This is not a temporary spike — it is a sustained structural imbalance.

SB1005 Authority & Purpose

Utah Code § 59-12-2402 authorizes municipalities to impose up to a 0.33% local option sales tax to fund emergency medical and fire services following a public hearing.

The proposed Resolution would:

- Impose a 0.33% Emergency Services Sales and Use Tax within Washington City
- Dedicate revenue exclusively to emergency services
- Be administered by the Utah State Tax Commission

Taxable items include retail sales, restaurants, and entertainment. Groceries, prescriptions, and fuel are excluded.

Fiscal Impact:

- Estimated \$2.7 million annually in new revenue
- Supports current Fire & EMS operations and future staffing and capital needs
- Equivalent to a 58% property tax increase if funded solely by residents - no property tax increase is recommended.
- With implementation, public safety burden declines from 87% to an estimated 75% of tax revenues in 2026.

Importantly, approximately 85% of visits to Washington City businesses are from non-residents, meaning a significant share of the cost is borne by visitors and regional shoppers.

Policy Consideration:

The City faces a clear structural funding gap in public safety. SB1005 provides a legally authorized, diversified funding mechanism that:

- Stabilizes Fire & EMS operations
 - Protects police service levels
 - Shares costs regionally
 - Preserves long-term financial sustainability
-

Impacted Fund: General Fund – Emergency Services

This resolution provides a balanced solution to a structural funding challenge and positions Washington City to responsibly maintain emergency services as the community continues to grow.

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF WASHINGTON CITY, UTAH,
IMPOSING AN EMERGENCY SERVICES SALES AND USE TAX
PURSUANT TO UTAH CODE § 59-12-2402**

WHEREAS, Utah Code § 59-12-2402 authorizes a municipality to impose an emergency services sales and use tax upon approval by the governing body after a public hearing; and

WHEREAS, Washington City provides emergency services including fire protection, emergency medical services, emergency response personnel, facilities, equipment, and related operational support; and

WHEREAS, the City Council finds that additional funding is necessary to adequately provide, maintain, and enhance emergency services to protect the health, safety, and welfare of residents and visitors of Washington City; and

WHEREAS, the City Council held a duly noticed public hearing to discuss, receive public input, and consider adoption of an emergency services sales and use tax; and

WHEREAS, the City Council has determined that it is in the best interest of the City to impose an emergency services sales and use tax as authorized by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WASHINGTON CITY, UTAH, AS FOLLOWS:

Section 1. Imposition of Tax.

Pursuant to Utah Code § 59-12-2402, Washington City hereby imposes an Emergency Services Sales and Use Tax at the rate of 0.33% (0.0033) on the transactions described in Utah Code Title 59, Chapter 12, Part 1, Sales and Use Tax Act, occurring within the municipal boundaries of Washington City, Utah.

Section 2. Purpose of Tax Revenue.

Revenue collected from the Emergency Services Sales and Use Tax shall be used exclusively for emergency services as authorized by Utah law.

Section 3. Administration and Collection.

The tax shall be administered, collected, and enforced by the Utah State Tax Commission in the same manner as other local sales and use taxes in accordance with state law.

Section 4. Effective Date.

The tax shall take effect on the earliest date allowed by law following adoption of this resolution and proper notice to the Utah State Tax Commission, as required by Utah Code § 59-12-2402 and applicable administrative rules.

Section 5. Severability.

If any provision of this Resolution is held invalid, such invalidity shall not affect the other provisions of this Resolution.

Section 6. Adoption.

This Resolution shall become effective immediately upon adoption by the Washington City Council.

PASSED AND APPROVED on the 25th day of February, 2026.

Washington City

Attest by:

Kress Staheli, Mayor

Tara Pentz, City Recorder

COUNCIL MEMBERS OF WASHINGTON CITY, UTAH:

Troy Belliston	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Kim Casperson	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Craig Coats	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Bret Henderson	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Kurt Ivie	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay



Washington City



Washington City Fire/EMS Sales Tax

Public Safety needs are growing faster than revenue. Even strong sales tax growth cannot keep up with the demands on police and fire. The gap between revenue and expenses has widened every year since 2020. Since 2018, Washington City's public safety costs have nearly tripled, while sales tax has only doubled and property tax has grown by about half - creating a widening structural gap. The Legislature has given us a tool that can increase revenue while largely avoiding any additional burden on residents.

How it works

SB1005, sponsored by Rep. Elison and Sen. Owens, passed nearly unanimously (93 votes for and 6 votes against) in October of 2025. It allows legislative bodies in Washington County to fund local public services through a sales tax. A legislative body may implement a .33% sales tax without having to go through truth in taxation or a vote of the public.

If implemented, this sales tax would not apply to groceries, unprepared foods, fuel, or prescription medications. Therefore, it will have little impact on our residents who are on a fixed income. For those who make purchases outside of groceries, fuel, or prescriptions, the sales tax would amount to 33 cents on every \$100 spent.

Sales Tax Statistics

85% of sales at Washington City businesses come from non residents.

Washington City's current sales tax rate is only 6.75%, one of the lowest in Utah.

Provo City's sales tax rate is 7.45%

Logan City's sales tax rate is 7.3%

Moab City's sales tax rate is 8.85%

The EMS/Fire Sales Tax would generate up to \$2.7 million in revenue for Washington City.

According to Placer AI data, 85% of visits to Washington City businesses are from non-residents. This makes sense because Washington County receives more than 5 million tourist visits annually and many residents from Hurricane, St. George, and elsewhere shop in Washington City. Therefore, this sales tax option levels the playing field by allowing visitors to our city to pay for the services that we provide.

All in all, this sales tax option would generate up to \$2.7 million annually. If we place a cap of 75% of tax revenue going to public safety, a good portion of this new revenue could offset the needs of other departments which provide roads, trails, parks, utilities, and recreation for our residents.



Washington City



Real World Example of Impact

Jordan recently built a cabin and is getting it ready to host guests through Airbnb. He has made multiple trips recently to Washington City businesses to buy supplies, finish projects, and equip his cabin with the necessities. Let's see what the impact of an EMS/Fire sales tax would have on Jordan.

O'Cedar Mop and Bucket	\$38
Shark Vacuum	\$130
Leveling Sand	\$12
20 Brick Pavers	\$38
2 Inch Faux Wood Blinds	\$63
8 Bath Towels	\$40
Blender	\$31
Keurig Coffee Maker	\$59
4 Towel Hooks for Bathroom	\$28
Drying Rack for Dishes	\$15
4 Accent Pillows for Couch	\$60
Bath Mat for Bathroom	\$45
Fire Extinguisher	\$63
TOTAL:	\$622
Fire/EMS Sales Tax:	\$2.05