

**AMENDED TO TRIGGER RESOLUTION FOR  
GOLDEN SPIKE PROJECT AREA  
RESOLUTION NO. 2026-36**

**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 August 21, 2023, the Utah Inland Port Authority Board created the Golden Spike Project Area and adopted the Golden Spike Area Plan; and

**WHEREAS**, pursuant to Utah Code §11-58-102(3)(b), the base tax year for the Golden Spike Project Area as 2022; and

**WHEREAS**, on April 30, 2025, the UIPA Board via resolution 2025-28 established 2025 as the trigger date for parcels indicated in Attachment A within the Project Area and;

**WHEREAS**, Utah Code §11-58-601(4)(b)(ii) authorizes the UIPA board to extend the post-designation parcel for a period of up to additional 15 years for the collection of nonmunicipal different or general differential from; and


**WHEREAS**, on May 20, 2026, Garland City Council via resolution R-26-12 supporting the extension of trigger differential period for an additional year for personal property tax for a total of 26 years;

**NOW THEREFORE BE IT RESOLVED BY THE UIPA BOARD** as follows:

1. The Authority board has found and determined that extending the post-designation period parcels indicated in Attachment A will produce a significant benefit and that the post-designation period for parcels indicated in Attachment A shall be extended for 1 additional year for a total of 26 years for the collection of personal property tax.
2. The UIPA staff is directed to notify Box Elder County officials of this action and extend the collection of the tax differential for the aforementioned parcels.
3. The Box Elder County Assessor, Box Elder County Clerk/Auditor, and the Box Elder County Treasurer are requested to:
  - a. Extend the tax differential period for the collection of personal property tax for 1 additional year for a total of 26 years, and
  - b. Submit annual supporting documentation of each tax differential distribution, which must include a per-parcel breakdown of the taxable value for the applicable tax year, the taxing entities and rates used, and any amount withheld from the distribution.
4. This resolution is effective immediately.

**APPROVED AND ADOPTED THIS 25<sup>th</sup> DAY OF June 2026.**

UTAH INLAND PORT AUTHORITY

By:   
\_\_\_\_\_  
Abby Osborne, Chair

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ATTEST:

By:   
UHPA Staff

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**Attachment A: Signed Resolution 2025-28**

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Entry No. 487777 B: 1622 P: 1145  
06/03/2025 01:26:52 PM FEE \$0.00 Pages: 4  
RESOLUTION For UTAH INLAND PORT AUTHORITY  
Chad Montgomery, Box Elder County Utah Recorder



**TRIGGER RESOLUTION FOR  
GOLDEN SPIKE PROJECT AREA  
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**WHEREAS**, Utah Code Title 11, Chapter 58, Part 6, authorizes the Utah Inland Port Authority to utilize money from property tax differential;

**WHEREAS**, on August 21, 2023, the Utah Inland Port Authority Board created the Golden Spike Project Area and adopted the Golden Spike Project Area Plan;

**WHEREAS**, on October 7, 2024, the Utah Inland Port Authority Board amended the Golden Spike Project Area and adopted the Golden Spike Project Area Plan Amendment;

**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;

**WHEREAS**, UIPA desires to establish 2025 as the trigger date for parcels indicated in Attachment A within the Project Area;

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

1. Tax year 2025 is established as Year One for Golden Spike Project parcels indicated in Attachment A.
2. The UIPA staff is directed to notify Box Elder County officials of this action and triggering the collection of the tax differential for the aforementioned parcels.
3. The Box Elder County Assessor, Box Elder County Clerk/Auditor, and the Box Elder 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 30<sup>th</sup> DAY OF April 2025.**

**UTAH INLAND PORT AUTHORITY,  
UTAH**

By:   
Abby Osborne, Chair

ATTEST:

By:   
UIPA Staff





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**Attachment A**

**BOUNDARY DESCRIPTION**

A parcel of land being part of three (3) tracts of land described in that Special Warranty Deed recorded July 27, 1990 as Entry No. 31617 in Book 490 at Page 473 and in that Quit Claim Deed recorded December 27, 2012 as Entry No. 320639 in Book 1196 at Page 426 in the Office of the Box Elder Recorder. Said Parcel is located in the Northeast Quarter of Section 34, Township 12 North, Range 3 West, Salt Lake Base and Meridian and is described as follows:

Beginning at a point on the southerly right-of-way line of Factory Street, which is 1529.73 feet S.88°00'02"W. along the North Line of Section 34 and 33.00 feet S.1°59'58"E. from the Northeast Corner of said Section 34; thence S.03°37'17"W. 1,303.96 feet along the westerly line of parcels 06-064-0071 and 06-064-0008; thence N.88°09'22"E. 165.75 feet to the westerly line of the Oregon Short Line Railroad; thence S.03°37'17"W. 1,337.03 feet along said westerly line of the Oregon Short Line Railroad to a point on the South Line of the Northeast Quarter of Section 34 also being the Garland / Tremonton City Boundary Line; thence S.88°18'40"W. 1,051.81 feet along said Quarter Section Line and City Boundary Line to the West Line of said Northeast Quarter of Section 34; thence N.00°32'39"W. 2,273.77 feet along said West Line of the Northeast Quarter to the southerly line of parcel 06-064-0053; thence N.88°00'02"E. 399.73 feet along said southerly line of parcel 06-064-0053 and parcel 06-064-0001 to the easterly line of parcel 06-064-0001; thence N.01°59'58"W. 10.00 feet along said easterly line of parcel 06-064-0001 to the southerly line of parcel 06-064-0003; thence N.88°00'02"E. 364.11 feet along said southerly line of parcel 06-064-0003 and parcels 06-064-0004, 06-064-0005 06-064-0006 and 06-064-0007 to the easterly line of parcel 06-064-0007; thence N.00°32'39"W. 340.07 feet along said easterly line of parcel 06-064-0007 to a point on the southerly right-of-way line of Factory Street; thence along said southerly right-of-way line N.87°59'35"E. 314.49 feet to the Point of Beginning.

The above-described parcel of land contains 2,535,743 Sq Ft. in area or 58.213 acres, more or less.

Contains 1 Lot.

Includes Parcel Numbers: 06-064-0007, 06-064-0010, 06-064-0012 and 06-061-0013.

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**Attachment A (cont.)**

Parcel 06-061-0013

Legal BEG AT NW COR OF SE/4 OF SEC 34, TWP 12N, R 3W, SLM, E 1070 FT M/L TO WE LINE OF OSLRR R/W, S 4\*20' W ALG W SIDE OF R.R. R/W 1330 FT M/L TO A PT WHERE SD R.R. R/W INT/SEC S LINE OF N/2 OF SE/4 OF SD SEC, W 970 FT M/L TO A PT DIREC 1320 FT S OF POB, N 1320 FT TO BEG. WITH CER EASEMENT. CONT 30 ACRES

**PARCEL 06-064-0100**

**Legal** BEG AT A PT 721.24 FT E & 33 FT S OF NW COR OF NE/4 OF SEC 34, TWP 12N, R 3W, SLM, S 339.9 FT, E 148.5 FT, N 339.9 FT, W 148.5 FT TO BEG.

LESS: ALL OF MERCURY SUBDIVISION.

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On the 2 day May, 2025, personally  
appeared before me

Diana H. Gardner,

The signer(s) of the within instrument, who duly acknowledged to me that  
he/she executed the same.

Dean H. San,

Notary Public

Commission No: 721154

Expires: 11/1/2025



# Corporate Acknowledgment

State of Utah)

County of § Salt Lake )

On this 30 day of June, in the year 2026, personally appeared before me

Abby Osborne, whose identity is personally known to me (or proven on the basis of  
name of document signer

satisfactory evidence) and who by me duly sworn/affirmed, did say that he/she is the

V.I.P.A Board Chairperson of Utah Inland Port Authority and that said document was  
title of office name of corporation

signed by him/her in behalf of said Corporation by Authority of its Bylaws, or (Resolution of its

Board of Directors), and said Abby Osborne acknowledged to me that  
name of document signer

said Corporation executed the same.

Witness my hand and official seal.

Diana H. Gardner  
(notary signature)



(notary seal)

Diana H. Gardner