Sanpete County Courthouse
160 North Main
Manti, Utah 84642

1852
SANPETE
COUNTY

Assessor: Keith Larsen
Attorney: Kevin L. Daniels
Auditor: Stacey Lyon
Clerk: Linda Christiansen
Recorder: Talisha Johnson
Sheriff: Jared Buchanan
Treasurer: Amy Willden

Commissioners: Scott Bartholomew (Chair), Mike Bennett & Jim Cheney

July 17, 2026

NOTICE OF PROPOSED INCORPORATION AND SECOND PUBLIC HEARING

The Office of the Lieutenant Governor oversees the creation of new cities and towns in a process known as incorporation. A group of citizens filed a request with the Office of the Lieutenant Governor to create a new town known as Heritage Hills (formerly Twin Oaks). On February 19, 2026, the Office of the Lieutenant Governor commissioned LRB Public Finance Advisors to conduct a modified feasibility study to determine if the proposed town is financially viable. On June 22, 2026, the feasibility consultants released the results of the study, which found that "the incorporation of the proposed Heritage Hills boundary will likely result in at least a five percent budget surplus." Pursuant to Utah Code §10-2a-207(6) the incorporation process will now proceed to the second public hearing phase. The second public hearing regarding the Heritage Hills Incorporation will be held at the following location and time:

Date: Tuesday, August 18, 2026
Time: 4:00 P.M.
Location: Sanpete County Courthouse
160 N. Main Street, Suite 302 (Commission Chambers)
Manti, Utah 84642

The purpose of the second public hearing is to allow the feasibility consultants to present the results of the modified feasibility study to residents and property owners within the area proposed for incorporation, allow members of the public to express their views about the proposed incorporation and the established boundaries, and to permit the public to ask the feasibility consultants questions about the modified study. Attached to this notice is the summary of the modified feasibility study. A full copy of the study is available at https://ltgovernor.utah.gov/incorporations/ as well as at the Office of the Lieutenant Governor, 350 North State Street, Suite 220, Salt Lake City, Utah 84114. Copies of the feasibility study and the map detailing the proposed incorporation area are available for public inspection at the Sanpete County Clerk's Office.

Additionally, if you would like to submit a question to ask LRB Public Finance Advisors during the public hearing, we invite you to submit those questions in advance at the following link: https://ltgovernor.utah.gov/incorporations/

According to Utah Code §10-2a-208, any time within one year after the completion of the second public hearing, individuals within the proposed municipality may circulate and submit an incorporation petition. The petition must be signed by owners of private real property that covers at least 10% of the total private land area and is equal in value to at least 7% of the value of all private real property. Additionally, the petition must be signed by at least 10% of all registered voters within the proposed Heritage Hills boundary.

If you would like to contact the Contact Sponsor of the Heritage Hills Incorporation, please call Jeff Strange at 435-262-7181 or email jstrange@avantgardehomes.net

If you have any questions regarding this notice, please contact the Sanpete County Clerk, Linda Christiansen:

Phone: 435-835-2131 ext.223
Mailing address: 160 N. Main Street, Suite 202, Manti, UT 84642
Email: lchristiansen@sanpetecountyutah.gov

Regards,

Linda Christiansen
County Clerk
Sanpete County

SECTION 1: EXECUTIVE SUMMARY

LRB Public Finance Advisors (LRB) was retained by the Office of the Lieutenant Governor (OLG) to complete a feasibility study related to incorporation of an unincorporated area within Sanpete County (the County).[1] The purpose of this study is to compare the fiscal impact to the residents of Heritage Hills (Town or Study Area) if the County continues to provide services through the General Fund (GF) or if the newly incorporated Town provides services at a similar quality and level of service (LOS) that are provided to the area at the time of the feasibility study.[2] This feasibility study is intended solely to satisfy the statutory requirements of Utah Code § 10-2a-205 and should not be construed as a guarantee of future financial performance.

The fiscal impacts in this analysis are measured based on two scenarios. Scenario 1 includes the cost of acquiring a government office building. Scenario 2 assumes continued availability of a no-cost governmental facility pursuant to the proposed memorandum of understanding (MOU). If that arrangement becomes unavailable, additional revenues or taxes may be required. The results of Scenario 2 show that the **five-year average revenue margin is 8.5 percent, allowing the incorporation process to proceed pursuant to the 5 percent threshold established in Utah Code § 10-2a-205(4).**

Table 1.1: Summary of Results

	Year 1	Year 2	Year 3	Year 4	Year 5	Average
Scenario 1: Net Impact	$6,425	($21,058)	($20,604)	($17,918)	($17,042)	($14,039)
Scenario 1 - Government Office: Revenue (Expense) Margin						(12.9%)
Scenario 2: Net Impact	$6,425	$7,840	$8,508	$11,322	$12,368	$9,293
Scenario 2 – No Government Office: Revenue (Expense) Margin						8.5%

Table 1.2 provides a summary of the tax impact to a median home ($500,000) in the Study Area if incorporation occurs. The amounts shown represent the new tax needed to balance the Town's budget. In Scenario 1, additional taxes would be required. In Scenario 2, an additional municipal property tax rate is not needed.

Table 1.2: Summary of Net Tax Impact

	Year 1	Year 2	Year 3	Year 4	Year 5
Scenario 1: Government Office	$0	$227	$217	$185	$173
Scenario 2: No Government Office	$0	$0	$0	$0	$0

Because Sanpete County does not charge a separate municipal services tax rate, the County will not experience any impact in revenues from property taxes as new residents will continue to pay taxes to the County's GF if incorporation occurs. In the event of incorporation, the County would likely experience:

- A **revenue loss** for municipal services (modeled as the projected revenue for the Town) and
- A **revenue gain** through both the Sheriff's Department and elections.

It is probable that the County's GF will experience other decreases in expenses following the incorporation of the Town. Furthermore, the County would receive additional property tax revenues to the GF from the proposed residential development in the Study Area. Municipal services provided by Special Service Districts, Improvement Districts, and private companies will continue to be provided regardless of the incorporation.

[1] Utah Code § 10-2a-205(2)

[2] Utah Code § 10-2a-205(3)(b)(i)