

A Special Meeting of the
Brian Head Town Council
www.Zoom.us ([Click Here](#))
Via Zoom Meeting ID# 842 2863 4579
TUESDAY, DECEMBER 7, 2021 @ 5:00 PM

AGENDA

- A. CALL TO ORDER**
- B. PLEDGE ALLEGIANCE**
- C. DISCLOSURES**
- D. AGENDA ITEMS:**

- 1. FALCON COURT SAA AMENDMENT: A RESOLUTION DECLARING THE INTENTION OF THE TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, IRON COUNTY, UTAH FOR WATER SYSTEM IMPROVEMENTS AND RELATED IMPROVEMENTS WITHIN THE CEDAR BREAKS MOUNTAIN ESTATES, UNIT C SUBDIVISION, TO DESIGNATE OR CREATE THE TOWN OF BRIAN HEAD, UTAH SPECIAL TAX ASSESSMENT AREA NO. 2021-02 (FALCON COURT) TO FUND THE COST AND EXPENSES OF SAID ASSESSMENT AREA BY SPECIAL TAX ASSESSMENTS TO BE LEVIED AGAINST THE PROPERTY BENEFITTED BY SUCH IMPROVEMENTS TO PROVIDE NOTICE OF INTENTION TO AUTHORIZE SUCH IMPROVEMENTS AND TO FIX A TIME AND PLACE FOR PROTESTS AGAINST SUCH IMPROVEMENTS OR THE CREATION OF SAID ASSESSMENT AREA; TO DELCARE ITS INTENTION OF FUNDING A RESERVE FUND IN LIEU OF A GUARRANTY FUND AND RELATED MATTERS.** Nancy Leigh, Town Clerk. The Council will consider a resolution amending the Notice of Intent for the Falcon Court Special Assessment Area (SAA).
- 2. TRAIL ROAD SAA: A RESOLUTION DECLARING THE INTENTION OF THE TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, IRON COUNTY, UTAH, FOR WATER AND SEWER SYSTEM IMPROVEMENTS AND RELATED IMPROVEMENTS WITHIN THE CEDAR BREAKS MOUNTAIN ESTATES, UNIT B SUBDIVISION; TO DESIGNATE OR CREATE THE TOWN OF BRIAN HEAD, UTAH SPECIAL TAX ASSESSMENT AREA NO. 2021-03 (TRAIL ROAD); TO FUND THE COST AND EXPENSES OF SAID ASSESSMENT AREA BY SPECIAL TAX ASSESSMENTS TO BE LEVIED AGAINST THE PROPERTY BENEFITTED BY SUCH IMPROVEMENTS; TO PROVIDE NOTICE OF INTENTION TO AUTHORIZE SUCH IMPROVEMENTS AND TO FIX A TIME AND PLACE FOR PROTESTS AGAINST SUCH IMPROVEMENTS OR THE CREATION OF SAID ASSESSMENT AREA; TO DECLARE ITS INTENTION OF FUNDING A RESERVE FUND IN LIEU OF A GUARANTY FUND; AND RELATED MATTERS.** Nancy Leigh, Town Clerk. The Council will consider a resolution for a Notice of Intent to Create the Trail Road SAA.

E. ADJOURNMENT

Date: December 4, 2021

Available to Board Members as per Ordinance No. 11-003 authorizes public bodies, including the Town, to establish written procedures governing the calling and holding of electronic meetings at which one or more members of the public board may participate by means of electronic communications. In compliance with the Americans with Disabilities Act, persons needing auxiliary communications aids and services for this meeting should call Brian Head Town Hall @ (435) 677-2029 at least three days in advance of the meeting.

CERTIFICATE OF POSTING

I hereby certify that I have posted copies of this agenda in three conspicuous locations: The Mall, Post Office, and the Brian Head Town Hall and have posted copies on the Utah Meeting Notice Website and the Brian Head Town website and have caused a copy of this notice to be delivered to the Daily Spectrum, a newspaper of general circulation.

Nancy Leigh, Town Clerk





STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Resolution Amending the Falcon Court Special Assessment Area Notice of Intent
AUTHOR: Nancy Leigh, Town Clerk
DEPARTMENT: Administration
DATE: December 7, 2021
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will consider a resolution amending the Falcon Court Special Assessment Area (SAA) Notice of Intent to include an additional five properties that were left out of the original resolution which should have been included.

BACKGROUND:

On November 9, 2021 the Council adopted Resolution No. 507 for the Falcon Court Special Assessment Area Notice of Intent. As part of that resolution, all properties that are to be included in the SAA are to be listed in the resolution itself. Five properties were left out of the resolution and should have been included.

The properties that should have been included but were not listed in resolution No. 507 are lots 74, 75, 76, 77, and 78. The draft resolution in front of the Council is amending this to include the five lots along with two date changes for the notice of publication and the date for posting the number and percentages for any challenges that may be submitted.

ANALYSIS:

With the inclusion of the five properties, the amount of estimated assessment per lot has changed. It has reduced the amount for each property owner to pay. The amount per lot went from \$24,166 to \$18,913, a difference of \$5,253 per property. This is over a ten-year period that each property owner will be responsible for.

The only other changes in the resolution are the dates the publication that is to be posted. In speaking with the attorney, state law has changed and now requires only one publication date instead of four consecutive weeks. We have identified as December 12th for the publication date. This gives us the required amount of time for the noticing period for the public hearing that is still scheduled for January 11, 2022.

One other change is the date in which I will need to have the number and percentages of disputed notices posted on the town's website. It changed from January 4th to January 11, 2022 by 11:00 am. Other than these couple of date changes, the rest remains the same.

The resolution being presented also identifies the March 22, 2022 for adopting the Creation of the Falcon Court SAA which was requested by the Council during the November 9 2021 meeting.

FINANCIAL IMPLICATIONS:

The biggest change in the amended resolution is the amount of each property's assessment. The estimated construction costs have remained the same and with the five additional lots now included the cost per lot has been reduced to \$18,913.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommends the Council adopt resolution No. 508 amending the Falcon Court SAA Notice of Intent as presented.

PROPOSED MOTION:

I move to adopt resolution No. 508, amending the Falcon Court Special Assessment Area Notice of Intent as presented.

ATTACHMENTS:

A – Falcon Court SAA Amended Notice of Intent resolution.

TOWN OF BRIAN HEAD, UTAH
NOTICE OF INTENTION TO DESIGNATE TOWN OF BRIAN HEAD, UTAH
SPECIAL TAX ASSESSMENT AREA 2021-02 (FALCON COURT)

December 7, 2021

RESOLUTION NO. _____

A RESOLUTION DECLARING THE INTENTION OF THE TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, IRON COUNTY, UTAH, FOR WATER SYSTEM IMPROVEMENTS AND RELATED IMPROVEMENTS WITHIN THE CEDAR BREAKS MOUNTAIN ESTATES, UNIT C SUBDIVISION; TO DESIGNATE OR CREATE THE TOWN OF BRIAN HEAD, UTAH SPECIAL TAX ASSESSMENT AREA NO. 2021-02 (FALCON COURT); TO FUND THE COST AND EXPENSES OF SAID ASSESSMENT AREA BY SPECIAL TAX ASSESSMENTS TO BE LEVIED AGAINST THE PROPERTY BENEFITTED BY SUCH IMPROVEMENTS; TO PROVIDE NOTICE OF INTENTION TO AUTHORIZE SUCH IMPROVEMENTS AND TO FIX A TIME AND PLACE FOR PROTESTS AGAINST SUCH IMPROVEMENTS OR THE CREATION OF SAID ASSESSMENT AREA; TO DECLARE ITS INTENTION OF FUNDING A RESERVE FUND IN LIEU OF A GUARANTY FUND; AND RELATED MATTERS.

WHEREAS, pursuant to the Utah Assessment Area Act, Title 11, Chapter 42, of the Utah Code, the Town Council of the Town of Brian Head, Iron County, Utah (the Town) has the power to make or cause to be made all of the following improvements, water system improvements that will benefit certain properties in the Cedar Breaks Mountain Estates, Unit C (the Improvements); and

WHEREAS, the Town has received petitions from property owners desiring the water system improvements described herein; and

WHEREAS, the Town desires to designate or create a Special Tax Assessment Area and impose a special tax assessment against the portion of the properties in the Town that will be directly or indirectly benefitted by the Improvements:

BE IT RESOLVED by the Town Council of the Town of Brian Head, Iron County, Utah:

Section 1. The Town Council of the Town hereby determines that it will be in the best interest of the Town to finance and install or have installed the Improvements in specified locations of the Town, and to complete the whole in a proper and workmanlike manner according to plans, profiles and specifications that have been presented to the Town and are on file in the Office of the Town Clerk. In order to finance the costs of the Improvements, the Town proposes to create, establish, and designate a Special Tax Assessment Area. A description of the proposed Special Tax Assessment Area is more particularly described in the Notice of Intention to construct the proposed Improvements hereinafter set forth.

Section 2. The proposed Assessment Area shall be known as the Town of Brian Head, Utah Special Tax Assessment Area No. 2021-02 (Falcon Court) (the “Special Tax Assessment Area”).

Section 3. The cost and expenses of the proposed Improvements shall be paid by a special tax assessment to be levied against the properties on a per lot basis for lots that will be benefited directly or indirectly from the Improvements, or which may be affected or specially benefitted, directly or indirectly, by any of such Improvements, such assessment to be paid in not more than ten (10) annual installments with interest on the unpaid balance until due and paid. An allowance shall be made for corner lots, if applicable, so that such lots are not assessed at the full rate on both streets.

Section 4. The Town Council hereby finds that the water system improvements, including any modifications to streets, that is proposed for Special Tax Assessment Area No. 2021-02 (Falcon Court) are necessary or convenient to enable the Town to provide the water service that the Town proposes and is authorized to provide in Special Tax Assessment Area No. 2021-02 (Falcon Court).

Section 5. A public hearing is called for the Town Council meeting on January 11, 2022, at 1:00 p.m., at the Town offices located at 56 N. Highway 143, Brian Head, Utah 84719 to hear from any person desiring to be heard and objections to a) the designation of the proposed

Town of Brian Head, Utah Special Tax Assessment Areas No. 2021-02 (Falcon Court) or the improvements proposed to be provided in said assessment area; b) the amount that a property reasonably and equitably benefits from the improvements; and c) the inclusion of unassessed benefitted government property.

Section 6. Any owner of property that is proposed to be assess and who does not want its property to be included in the proposed Special Tax Assessment Area No. 2021-02 (Falcon Court) may file a written protest against:

- a) The designation of the Special Tax Assessment Area No. 2021-02 (Falcon Court);
- b) The inclusion of the owner's property in the proposed Special Tax Assessment Area No. 2021-02 (Falcon Court);
- c) The proposed improvements to be acquired or constructed; or
- d) If applicable, the inclusion of an unassessed benefitted government property, the benefit for which the other assessed properties will collectively pay (of which there are none)

Each written protest shall:

- a) Describe or otherwise identify the property owned by the person filing the protest; and
- b) Include the signature of the owner of the property.

The failure of a property owner within the proposed Special Tax Assessment Area No. 2021-02 (Falcon Court) to file a timely written protest constitutes a waiver of any objection to:

- a) The designation of the Special Tax Assessment Area No. 2021-02 (Falcon Court);
- b) Any improvement to be provided to property within the Special Tax Assessment Area No. 2021-02 (Falcon Court);
- c) The inclusion of the owner's property within the Special Tax Assessment Area No. 2021-02 (Falcon Court);
- d) The fact, but not amount, of benefit to the to the owner's property; and
- e) The inclusion of an unassessed benefitted government property in the assessment areas (of which there are none).

The Town Council hereby directs the Town Clerk to post the total and percentage of the written protests that the Town receives on the Town's website, and at the Town office at least one hour before the January 11, 2022 meeting against the proposed Improvements or against the creation of the Special Tax Assessment Area must be presented and filed in the Office of the Town Clerk on or before January 11, 2022, at the hour of 10:00 a.m. Any person desiring to be heard may file a written protest or objection to a) the designation of the proposed Town of Brian Head, Utah Special Tax Assessment Areas No. 2021-02 (Falcon Court) or the improvements proposed to be

provided in said assessment area; b) the amount that a property reasonably and equitably benefits from the improvements; and c) the inclusion of unassessed benefitted government property (of which there is none). Thereafter at 1:00 p.m. on January 11, 2022, at 56 N. Highway 143, Brian Head, Utah, 84719, any such written protests shall be heard and considered by the Town Council.

Section 7. The Town Clerk is hereby directed to give notice of intention to make the proposed improvements and of the public hearing and of the time within which protests against the proposed improvements or the designation of the proposed Special Tax Assessment Area may be filed and the date when such protests will be heard and considered by publishing a notice of intention to create the Assessment Area one time in the Spectrum, a newspaper of general circulation in the Town. The Town Clerk shall also post the Notice of Intention on the Utah Public Notice Website one time. Post the Notice of Intention in at least 3 public places at least 20 days but not more than 35 days before the public hearing. In addition, the Town Clerk shall mail a copy of such notice by United States Mail, postage prepaid, to each owner of land to be assessed within the proposed Special Tax Assessment Area at the last known address of such owner, using for such purpose the names and addresses of said owners appearing on the last completed real property assessment rolls of Iron County, said notices to be so mailed not later than ten (10) days after the first publication or posting of the Notice of Intention or the posting of the Notice of Intention of the Utah Public Notice Website, whichever is first. Said Notice shall be in substantially the following form:

NOTICE OF INTENTION

PUBLIC NOTICE IS HEREBY GIVEN that the Town Council (the “Town Council”) of the Town of Brian Head, Iron County, Utah (the “Town”), intends to create or designate a Special Tax Assessment Area to be known as the Town of Brian Head, Iron County, Utah Special Tax Assessment Area No. 2021-02 (Falcon Court) (the “Special Tax Assessment Area”). Accordingly, the Town Council called a public hearing regarding the creation or designation of the Special Tax Assessment Area to be held on January 11, 2022, at 1:00 p.m. at the Town Office at 56 N. Highway 143, Brian Head, Utah 84719, to hear from any person desiring to be heard and objections to a) the designation of the proposed Town of Brian Head, Utah Special Tax Assessment Areas No. 2021-02 (Falcon Court) or the improvements proposed to be provided in said assessment area; b) the amount that a property reasonably and equitably benefits from the improvements; and c) the inclusion of unassessed benefitted government property (of which there is none). It is the intention of the Town Council to make water system improvements within the Special Tax Assessment Area and to levy special assessments as provided in Title 11, Chapter 42, Utah Code Annotated 1953, as amended, on the real estate lying within the Special Tax Assessment Area as described herein for the benefit of which such assessments are to be assessed in the making of such improvements.

DESCRIPTION OF SPECIAL TAX ASSESSMENT AREA

The proposed Special Tax Assessment Area shall include the following real property in the Town of Brian Head, Iron County, UT and is described as:

The properties in the Cedar Breaks Mountain Estates, Unit C subdivision in the Town of Brian Head, Iron County, Utah. More specifically the following parcel numbers in said Falcon Court. Properties other than the identified parcel numbers will not be included in the proposed Special Tax Assessment Area.

Parcel #	Cedar Breaks Mountain Estates, Unit C Subdivision	
A-1211-014A-0000	Lot #14A	314 N. Forest Dr.
A-1211-0016-0000	Lot #16	
A-1211-0017-0000	Lot #17	281 N. Forest Dr.
A-1211-0018-0000	Lot #18	267 N. Forest Dr.
A-1211-0019-0000	Lot #19	251 N. Forest Dr.
A-1211-0020-0000	Lot #20	237 N. Forest Dr.
A-1211-0021-0000	Lot #21	217 N. Forest Dr.
A-1211-0027-0000	Lot #27	196 N. Forest Dr.
A-1211-0028-0000	Lot #28	214 N. Forest Dr.

A-1211-0029-0000	Lot #29	234 N. Forest Dr.
A-1211-0030-0000	Lot #30	248 N. Forest Dr.
A-1211-0031-0000	Lot #31	274 N. Forest Dr.
A-1211-0032-0000	Lot #32	292 N. Forest Dr.
A-1211-0033-0000	Lot #33	287 N. Falcon Ct.
A-1211-0034-0000	Lot #34	261 N. Falcon Ct.
A-1211-0035-0000	Lot #35	245 N. Falcon Ct.
A-1211-0036-0000	Lot #36	231 N. Falcon Ct.
A-1211-0041-0000	Lot #41	331 N. Falcon Ct.
A-1211-0074-0000	Lot #74	318 N. Falcon Ct.
A-1211-0075-0000	Lot #75	290 N. Falcon Ct.
A-1211-0076-0000	Lot #76	266 N. Falcon Ct.
A-1211-0077-0000	Lot #77	336 N. Falcon Ct.
A-1211-0078-0000	Lot #78	226 N. Falcon Ct.

INTENDED IMPROVEMENTS

The improvements to be constructed within the Special Tax Assessment Area are as follows:

Water System Improvement: Water System Improvements to extend water lines on Falcon Court, Fox Run, and Forest Drive, and related improvements, and complete the whole in a proper and workman like manner with all drainage and other improvement appurtenant and useful to a water system and associated municipal improvements.

ESTIMATED COST AND METHOD OF ASSESSMENT

Estimated Cost and Method of Assessment: The total cost of Improvements in the Special Tax Assessment Area is currently estimated to be \$435,000.00, of which the Town will pay \$0 leaving a remainder of \$435,000.00 which shall be paid by special tax assessment on the private property within the Special Tax Assessment Area.

This includes engineering costs, overhead costs and funding of a reserve fund described herein, all of which shall be paid by special tax assessment to be levied against the properties which may be directly or indirectly benefited by the Improvements which benefits need not actually increase the fair market value of the property to be assessed. The property owners' portion of the total estimated cost of the Improvements may be financed during the construction period by the use of interim warrants, in which case the interest on said warrants will be assessed to the property owners.

In lieu of utilizing a guaranty fund, the Town Council intends to create a special reserve fund, if desired by lenders, to secure payment of the special assessment bonds (the “Bonds”) anticipated to be issued by the Town to finance the proposed Improvements. The reserve fund will be either initially funded with proceeds of the Bonds in an amount equal to approximately ten percent (10%) of the total principal amount of Bonds to be issued, or by building up a reserve fund over a period of six years until an amount equal to approximately ten percent (10%) of the total principal amount of Bonds to be issued is placed in the reserve fund. The Town Council anticipates applying any moneys remaining in the reserve fund to the final payment on the Bonds which, in turn, would offset the final assessment payments to be made by the owners of property benefited by such Improvements, all of which will be further described in the assessment ordinance to be adopted by the Town. Any money in the reserve fund upon full payment of the Bonds is to be disbursed ratably to each assessed lot owner as of the date of disbursement. In addition, estimated costs of assessment include estimated overhead costs which the Town projects to incur in the creation and administration of the Special Tax Assessment Area. If Bonds are issued, the current estimated interest rate is no more than 6.50% per annum and the estimated discount is no more than 2.00%, subject to market rates at the time of issuance and the current estimated term of financing is ten (10) years.

The estimated cost and method of assessment against the properties for the Improvements are as follows:

<u>Improvement</u>	<u>Estimated Assessment</u>	<u>Method of Assessment</u>
Water System Improvement	\$435,000 total cost or \$18,913 per lot.	Per lot.
Total of All Improvements	\$435,000 total cost or \$18,913 per lot	Per lot.

For assessment purposes, if applicable, an owner of a lot is defined herein to be the owner of a platted lot within the Town of Brian Head, Iron County, Utah according to the official records of the Town of Brian Head, upon which a residential, commercial, or other structure to be used for human occupancy is now or may be located consistent with the “lot size” requirements of the applicable Town of Brian Head Land Management ordinances in place as of the date this is adopted.

LEVY OF ASSESSMENTS

It is the intention of the Town Council to levy assessments as provided by the laws of Utah on all property, parcels, and lots of real property to be benefited by the proposed improvements within the Special Tax Assessment Area. The purpose of the assessment and levy is to pay those costs of the improvements which the Town will not assume and pay. The method of assessment shall be per lot, as set forth herein.

The assessments may be paid by property owners in not more than ten (10) annual installments with interest on the unpaid balance at a rate or rates fixed by the Town, or the whole or any part of the assessment may be paid without interest within twenty-five (25) days after the ordinance levying the assessment becomes effective. The assessments shall be levied according to the benefits to be derived by each property within the Special Tax Assessment Area. Other payment provisions and enforcement remedies shall be in accordance with Title 11, Chapter 42, Utah Code Annotated 1953, as amended. The assessment method will be by inclusion on a property tax notice issued in accordance with Section 59-2-1317 and in compliance with Section 11-42-401 of the Utah Code.

A map of the proposed Special Tax Assessment Area is on file in the Town offices which will make such information available to all interested persons. Copies of plans, profiles and specifications of the proposed improvements shall be made available by the Town as soon as they have been prepared.

TIME FOR FILING PROTESTS

Any person who is the owner of record of property to be assessed in the Special Tax Assessment Area described in this Notice of Intention shall have the right to file in writing a protest against the creation of the Special Tax Assessment Area or to make any other objections relating thereto. Protests shall describe or otherwise identify the property owner of record by the person or persons making the protest and shall indicate the total number of lots represented by said protest. Protests shall be filed with the Town Clerk of the Town of Brian Head, Utah, on or before sixty (60) days after the public hearing to be held January 11, 2022, at 1:00 p.m. at the Town Office. The Town Council will meet on March 22, 2022, at 1:00 p.m. in public meeting at the regular meeting place of the Town Council at the Town Office at 56 N. Highway 143, Brian Head, Utah 84719 to consider all protests so filed and hear all objections relating to the proposed improvements. Each protest must be filed in writing and describe or otherwise identify the property owned by the person filing the protest and include the signature of the property owner.

A PROPERTY OWNER MUST PROTEST THE DESIGNATION OF THE SPECIAL TAX ASSESSMENT AREA IN WRITING IF THE OWNER OBJECTS TO (1) THE DESIGNATION OF THE SPECIAL TAX ASSESSMENT AREA, (2) ANY PROPOSED IMPROVEMENT, (3) THE INCLUSION OF THE OWNER'S PROPERTY, OR (4) THE FACT, BUT NOT AMOUNT, OF BENEFIT TO THE OWNER'S PROPERTY. Failure of an owner of property to file a timely written protest can constitute a waiver.

After such consideration and determination, the Town Council shall adopt a resolution either abandoning the Special Tax Assessment Area or creating and designating the Special Tax Assessment Area either as described in this Notice of Intention or with deletions and changes made as authorized by law; but the Town Council shall abandon the Special Tax Assessment Area and not create the same if the necessary number of protests as provided herein have been filed on or before the time specified in this Notice of Intention for the filing of protests after eliminating from such filed protests: (i) protests relating to property or relating to a type of improvement which has been deleted from the Special Tax Assessment Area, and (ii) protests which have been withdrawn in writing prior to sixty (60) days after the public hearing. The necessary number of protests shall mean the aggregate of the protests representing forty percent (40%) of the owners proposed to be assessed, according to the same assessment method by which the assessment is proposed to be levied.

BY ORDER OF THE TOWN COUNCIL OF TOWN OF BRIAN HEAD, IRON COUNTY, UTAH

/s/ Nancy Leigh
Town Clerk

Published in the Spectrum.

Publication Date: December 12, 2021

Section 8. The Town Council reasonably expects, to reimburse the Town from proceeds of the Bonds for capital expenditures paid by the Town (whether or not such expenditures are paid from proceeds of interim warrants) with respect to the Improvements.

Section 9. This declaration is intended to be a declaration of official intent under Treasury Regulation ' 1.103-18(1).

Section 10. The maximum principal amount of debt expected to be issued for reimbursement purposes is \$435,000.00. This amount will be reduced by cash payments received by the Town from property owners who elect to pay their assessment in full during the cash payment period immediately following the effective date of the assessment ordinance.

Section 11. This declaration of official intent is consistent with the Town's budgetary and financial circumstances. No funds from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Town or by any member of the same controlled group pursuant to their budget or financial policies with respect to the expenditures to be reimbursed.

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, IRON COUNTY,
UTAH THIS December 7, 2021.

Clayton Calloway, Mayor

ATTEST:

Nancy Leigh, Town Clerk

(S E A L)

RECORD OF PROCEEDINGS

A regular meeting of the Town Council of the Town of Brian Head, Iron County, Utah was held on December 7, 2021, at 1:00 p.m., or as soon thereafter as feasible, at the regular meeting place of said Town Council at 56 N. Highway 143, Brian Head, Utah 84719 at which meeting there were present and answering roll call the following members who constituted a quorum:

Clayton Calloway	Mayor
Lynn Mulder	Council Member
Shaun Kelly	Council Member
Kelly Marshall	Council Member
Larry Freeberg	Council Member

Also present:

Nancy Leigh	Town Clerk
Bret Howser	Town Manager

Absent:

After the meeting had been duly called to order and other matters not pertinent to this resolution had been discussed, the Town Clerk presented to the Town Council a Certificate of Compliance with Open Meeting Law with respect to this December 7, 2021 meeting, a copy of which is attached hereto.

Council Member Kelly introduced the foregoing resolution in writing and moved its adoption. Council Member Mulder seconded the motion to adopt the foregoing resolution. The motion and resolution were adopted on the following recorded vote:

Those voting AYE:

Those voting NAY:

Those ABSTAINING:

After the conduct of other business not pertinent to the above, the meeting was adjourned.

STATE OF UTAH)

: ss.

COUNTY OF IRON)

I, Nancy Leigh, the duly chosen, qualified and acting Town Clerk of the Town of Brian Head, Iron County, Utah, do hereby certify as follows:

That the foregoing typewritten pages constitute a full, true and correct copy of the record of proceedings of the Town Council taken at a regular meeting thereof held in said Town on December 7, 2021, at the hour of 1:00 p.m., insofar as said proceedings relate to the consideration and adoption of a resolution declaring the intention of the Town Council to create the Town of Brian Head, Utah Assessment Area No. 2021-02 (Falcon Court) and make certain improvements therein described as the same appears of record in my office; that I personally attended said meeting, and that the proceedings were in fact held as in said minutes specified.

That due, legal, and timely notice of said meeting was served upon all members as required by law and the rules and ordinances of said Town.

That the above resolution was deposited in my office on December 7, 2021, has been recorded by me, and is a part of the permanent records of the Town of Brian Head, Iron County, Utah.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature and affixed the seal of said Town this December 7, 2021.

Nancy Leigh, Town Clerk

(S E A L)

DRAFT

STATE OF UTAH)

: ss.

COUNTY OF IRON)

AFFIDAVIT OF MAILING

NOTICE OF INTENTION

I, Nancy Leigh, the duly chosen, qualified and acting Town Clerk of the Town of Brian Head, Iron County, Utah, do hereby certify that the attached Notice of Intention was approved and adopted in the proceedings of the Town Council had on December 7, 2021.

I further certify that on the _____, 2021 (a date not later than ten (10) days after the first publication of the Notice of Intention (or the posting on the Town Website, whichever was first) I mailed a true copy of the Notice of Intention to create the Town of Brian Head, Utah Assessment Area No. 2021-02 (Falcon Court) by United States Mail, postage prepaid to each owner of land to be assessed within the proposed Assessment Area at the last known address of such owner, using for such purpose the names and addresses appearing on the last completed real property assessment rolls of Iron County. I further certify that a certified copy of said Notice of Intention together with profiles of the improvements and a map of the proposed Assessment Area, was on file in my office for inspection by any interested parties.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Town of Brian Head, Iron County, Utah this _____, 2021.

Nancy Leigh, Town Clerk

(S E A L)

(Affidavit of proof of publication of the Notice of Intention to create the Town of Brian Head, Utah Assessment Area No. 2021-02 (Falcon Court)).

DRAFT

CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW

I, Nancy Leigh, the undersigned Town Clerk of the Town of Brian Head, Iron County, Utah (the Town), do hereby certify, according to the records of the Town in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Section 52-4-6(2), Utah Code Annotated, 1953, as amended, I gave not less than twenty-four (24) hours public notice of the agenda, date, time and place of the December 7, 2021 public meeting held by the Town as follows:

(a) By causing a Notice, in the form attached hereto (the "Meeting Notice"), to be posted at the principal office of the Issuer at least twenty-four (24) hours prior the convening of the meeting, the Meeting Notice having continuously remained so posted and available for public inspection until the completion of the meeting; and

(b) By causing a copy of the Meeting Notice to be delivered to a newspaper of general circulation in the geographic jurisdiction of the Issuer at least twenty-four (24) hours prior to the convening of the meeting; and

(c) By causing a copy of the Meeting Notice to be published on the Utah Public Notice Website at least twenty-four (24) hours prior to the convening of the meeting; and

(d) By causing a copy of the Meeting Notice to be delivered to each member of the Town Council of the Issuer at least twenty-four (24) hours prior to the convening of the Meeting.

In addition, the Notice of 2021 Annual Meeting Schedule for the Issuer, attached hereto, specifying the date, time and place of the regular meetings of the governing body of the Issuer to be held during the calendar year 2021 was (1) posted on December 8, 2020, at the principal offices of the Issuer; (2) provided to a newspaper of general circulation within the geographic jurisdiction of the Town on December 15, 2020; and (3) published on the Utah Public Notice Website on January 26, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature this December 7, 2021.

Nancy Leigh, Town Clerk

(S E A L)

SCHEDULE "1"

**NOTICE OF MEETING and EVIDENCE OF POSTING MEETING NOTICE
ON PUBLIC NOTICE WEBSITE**

SCHEDULE "2"

**NOTICE OF ANNUAL MEETING SCHEDULE
EVIDENCE OF POSTING ANNUAL NOTICE ON PUBLIC NOTICE
WEBSITE**



STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Notice of Intent to Create the Trail Road Special Assessment Area Resolution
AUTHOR: Nancy Leigh, Town Clerk
DEPARTMENT: Administration
DATE: December 7, 2021
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will consider resolution No. 509 for the Notice of Intent to Create the Trail Road Special Assessment Area 2021-03.

BACKGROUND:

With the Southwest Health Department's requirements for septic tank permits, the Town is seeing more Special Assessment Area requests from property owners who are wanting to connect to the Town's water and/or sewer system, the Trail Road SAA is now our third SAA this year.

The Council accepted the petition for the Trail Road Special Assessment Area during the November 9, 2021 council meeting and it was decided to put this SAA on the same time track as the Falcon Court SAA so that construction can begin in Spring 2022.

Staff has developed a policy/process for Special Assessment Area requests so that the property owners are aware from the beginning that depending on the time in which they submit a petition, their construction season could be delayed a year if they do not have their petition and information submitted by the end of July. This timeframe gives staff sufficient time to meet and review the SAA project, work with the sponsor, acquire any construction costs, engineering costs and allows the attorney to draft the required documents and meet all the noticing requirements in order to begin construction the following spring.

ANALYSIS:

The Trail Road Special Assessment Area includes a total of 26 lots that are requesting water and sewer improvements and includes portions of Trail Road and Hidden Lake. The initial petition included a couple of lots that were adjacent to Mountain View Drive but those two lots were removed from the SAA since they already have access to water and sewer on Mountain View Drive.

Staff also received some updated information on the construction cost in which there was an additional \$87,720 that was added to the Orton Excavating estimate giving a total estimated construction cost for this SAA of \$575,000 and would be divided between the 26 lots.

If Council adopts the Notice of Intent, this SAA will follow the same time frame as the Falcon Court SAA in which a public hearing will be held on January 11, 2022 during the regular meeting of the Town Council and the Council will consider the Creation of the Trail Road SAA on March 22, 2022.

Once the construction for the project has gone to bid and we know the final cost, the Council will then consider the Final Assessment Ordinance that will be recorded with the County for the final assessment for each property located within the SAA.

FINANCIAL IMPLICATIONS:

The estimated cost for the Trail Road SAA is \$575,000. The estimated costs are broken down between the water at an estimated cost of \$364,669 and sewer at an estimated cost of \$210,331 for a total of \$575,000. Each property has an estimated assessment of \$22,115 over a ten-year period. This amount includes the additional construction costs the Public Works Director identified in the attachments and confirmed with the attorney.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommends the Council adopt resolution No. 509 A Notice of Intent to Create the Trail Road Special Assessment Area as presented.

PROPOSED MOTION:

I move to adopt resolution No. 509 a Notice of Intent to Create the Trail Road Special Assessment Area 2021-03 as presented.

ATTACHMENTS:

- A – Notice of Intent Resolution to Create the Trail Road SAA
- B – Estimated Construction Costs and Map of Trail Road SAA

TOWN OF BRIAN HEAD, UTAH
NOTICE OF INTENTION TO DESIGNATE TOWN OF BRIAN HEAD, UTAH
SPECIAL TAX ASSESSMENT AREA 2021-03 (TRAIL ROAD)

December 7, 2021

RESOLUTION NO. _____

A RESOLUTION DECLARING THE INTENTION OF THE TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, IRON COUNTY, UTAH, FOR WATER AND SEWER SYSTEM IMPROVEMENTS AND RELATED IMPROVEMENTS WITHIN THE CEDAR BREAKS MOUNTAIN ESTATES, UNIT B SUBDIVISION; TO DESIGNATE OR CREATE THE TOWN OF BRIAN HEAD, UTAH SPECIAL TAX ASSESSMENT AREA NO. 2021-03 (TRAIL ROAD); TO FUND THE COST AND EXPENSES OF SAID ASSESSMENT AREA BY SPECIAL TAX ASSESSMENTS TO BE LEVIED AGAINST THE PROPERTY BENEFITTED BY SUCH IMPROVEMENTS; TO PROVIDE NOTICE OF INTENTION TO AUTHORIZE SUCH IMPROVEMENTS AND TO FIX A TIME AND PLACE FOR PROTESTS AGAINST SUCH IMPROVEMENTS OR THE CREATION OF SAID ASSESSMENT AREA; TO DECLARE ITS INTENTION OF FUNDING A RESERVE FUND IN LIEU OF A GUARANTY FUND; AND RELATED MATTERS.

WHEREAS, pursuant to the Utah Assessment Area Act, Title 11, Chapter 42, of the Utah Code, the Town Council of the Town of Brian Head, Iron County, Utah (the Town) has the power to make or cause to be made all of the following improvements, water system improvements and sewer system improvements that will benefit certain properties in the Cedar Breaks Mountain Estates, Unit B (the Improvements); and

WHEREAS, the Town has received petitions from property owners desiring the water and sewer system improvements described herein; and

WHEREAS, the Town desires to designate or create a Special Tax Assessment Area and impose a special tax assessment against the portion of the properties in the Town that will be directly or indirectly benefitted by the Improvements:

BE IT RESOLVED by the Town Council of the Town of Brian Head, Iron County, Utah:

Section 1. The Town Council of the Town hereby determines that it will be in the best interest of the Town to finance and install or have installed the Improvements in specified locations of the Town, and to complete the whole in a proper and workmanlike manner according to plans, profiles and specifications that have been presented to the Town and are on file in the Office of the Town Clerk. In order to finance the costs of the Improvements, the Town proposes to create, establish, and designate a Special Tax Assessment Area. A description of the proposed Special Tax Assessment Area is more particularly described in the Notice of Intention to construct the proposed Improvements hereinafter set forth.

Section 2. The proposed Assessment Area shall be known as the Town of Brian Head, Utah Special Tax Assessment Area No. 2021-03 (Trail Road) (the “Special Tax Assessment Area).

Section 3. The cost and expenses of the proposed Improvements shall be paid by a special tax assessment to be levied against the properties on a per lot basis for lots that will be benefitted directly or indirectly from the Improvements, or which may be affected or specially benefitted, directly or indirectly, by any of such Improvements, such assessment to be paid in not more than ten (10) annual installments with interest on the unpaid balance until due and paid. An allowance shall be made for corner lots, if applicable, so that such lots are not assessed at the full rate on both streets.

Section 4. The Town Council hereby finds that the water and sewer system improvements, including any modifications to streets, that is proposed for Special Tax Assessment Area No. 2021-03 (Trail Road) are necessary or convenient to enable the Town to provide the water and sewer service that the Town proposes and is authorized to provide in Special Tax Assessment Area No. 2021-03 (Trail Road).

Section 5. A public hearing is called for the Town Council meeting on January 11, 2022, at 1:00 p.m., at the Town offices located at 56 N. Highway 143, Brian Head, Utah 84719 to hear from any person desiring to be heard and objections to a) the designation of the proposed Town of Brian Head, Utah Special Tax Assessment Areas No. 2021-03 (Trail Road) or the improvements proposed to be provided in said assessment area; b) the amount that a property reasonably and equitably benefits from the improvements; and c) the inclusion of unassessed benefitted government property.

Section 6. Any owner of property that is proposed to be assessed and who does not want its property to be included in the proposed Special Tax Assessment Area No. 2021-03 (Trail Road) may file a written protest against:

- a) The designation of the Special Tax Assessment Area No. 2021-03 (Trail Road);
- b) The inclusion of the owner's property in the proposed Special Tax Assessment Area No. 2021-03 (Trail Road);
- c) The proposed improvements to be acquired or constructed; or
- d) If applicable, the inclusion of an unassessed benefitted government property, the benefit for which the other assessed properties will collectively pay (of which there are none)

Each written protest shall:

- a) Describe or otherwise identify the property owned by the person filing the protest; and
- b) Include the signature of the owner of the property.

The failure of a property owner within the proposed Special Tax Assessment Area No. 2021-03 (Trail Road) to file a timely written protest constitutes a waiver of any objection to:

- a) The designation of the Special Tax Assessment Area No. 2021-03 (Trail Road);
- b) Any improvement to be provided to property within the Special Tax Assessment Area No. 2021-03 (Trail Road);
- c) The inclusion of the owner's property within the Special Tax Assessment Area No. 2021-03 (Trail Road);
- d) The fact, but not amount, of benefit to the to the owner's property; and
- e) The inclusion of an unassessed benefitted government property in the assessment areas (of which there are none).

The Town Council hereby directs the Town Clerk to post the total and percentage of the written protests that the Town receives on the Town's website, and at the Town office at least one hour before the January 11, 2022 meeting against the proposed Improvements or against the creation of the Special Tax Assessment Area must be presented and filed in the Office of the Town Clerk

on or before January 11, 2022, at the hour of 10:00 a.m. Any person desiring to be heard may file a written protest or objection to a) the designation of the proposed Town of Brian Head, Utah Special Tax Assessment Areas No. 2021-03 (Trail Road) or the improvements proposed to be provided in said assessment area; b) the amount that a property reasonably and equitably benefits from the improvements; and c) the inclusion of unassessed benefitted government property (of which there is none). Thereafter at 1:00 p.m. on January 11, 2022, at 56 N. Highway 143, Brian Head, Utah, 84719, any such written protests shall be heard and considered by the Town Council.

Section 7. The Town Clerk is hereby directed to give notice of intention to make the proposed improvements and of the public hearing and of the time within which protests against the proposed improvements or the designation of the proposed Special Tax Assessment Area may be filed and the date when such protests will be heard and considered by publishing a notice of intention to create the Assessment Area one time in the Spectrum, a newspaper of general circulation in the Town. The Town Clerk shall also post the Notice of Intention on the Utah Public Notice Website one time. Post the Notice of Intention in at least 3 public places at least 20 days but not more than 35 days before the public hearing. In addition, the Town Clerk shall mail a copy of such notice by United States Mail, postage prepaid, to each owner of land to be assessed within the proposed Special Tax Assessment Area at the last known address of such owner, using for such purpose the names and addresses of said owners appearing on the last completed real property assessment rolls of Iron County, said notices to be so mailed not later than ten (10) days after the first publication or posting of the Notice of Intention or the posting of the Notice of Intention of the Utah Public Notice Website, whichever is first. Said Notice shall be in substantially the following form:

NOTICE OF INTENTION

PUBLIC NOTICE IS HEREBY GIVEN that the Town Council (the “Town Council”) of the Town of Brian Head, Iron County, Utah (the “Town”), intends to create or designate a Special Tax Assessment Area to be known as the Town of Brian Head, Iron County, Utah Special Tax Assessment Area No. 2021-03 (Trail Road) (the “Special Tax Assessment Area”). Accordingly, the Town Council called a public hearing regarding the creation or designation of the Special Tax Assessment Area to be held on January 11, 2022, at 1:00 p.m. at the Town Office at 56 N. Highway 143, Brian Head, Utah 84719, to hear from any person desiring to be heard and objections to a) the designation of the proposed Town of Brian Head, Utah Special Tax Assessment Areas No. 2021-03 (Trail Road) or the improvements proposed to be provided in said assessment area; b) the amount that a property reasonably and equitably benefits from the improvements; and c) the inclusion of unassessed benefitted government property (of which there is none). It is the intention of the Town Council to make water and sewer system improvements within the Special Tax Assessment Area and to levy special assessments as provided in Title 11, Chapter 42, Utah Code Annotated 1953, as amended, on the real estate lying within the Special Tax Assessment Area as described herein for the benefit of which such assessments are to be assessed in the making of such improvements.

DESCRIPTION OF SPECIAL TAX ASSESSMENT AREA

The proposed Special Tax Assessment Area shall include the following real property in the Town of Brian Head, Iron County, UT and is described as:

The properties in the Cedar Breaks Mountain Estates, Unit B subdivision in the Town of Brian Head, Iron County, Utah. More specifically the following parcel numbers in said Trail Road, Hidden Lake Road and Steam Engine Drive. Properties other than the identified parcel numbers will not be included in the proposed Special Tax Assessment Area.

Lot #	Parcel #	<u>Cedar Breaks Mountain Estates, Unit B Subdivision</u>
Lot # 6	A-1210-0006-0000	247 N. Hidden Lake Rd.
Lot #7	A-1210-0007-0000	231 N. Hidden Lake Rd.
Lot #8	A-1210-0008-0000	213 N. Hidden Lake Rd.
Lot #9	A-1210-0009-0000	177 N. Hidden Lake Rd.
Lot #10	A-1210-0009-0000	177 N. Hidden Lake Rd.
Lot #11	A-1210-0011-0000	228 N. Hidden Lake Rd.
Lot #12	A-1210-0012-0000	246 N. Hidden Lake Rd.
Lot #21	A-1210-0021-0000	451 E. Trail Rd.
Lot #22	A-1210-0022-0000	437 E. Trail Rd.
Lot #23	A-1210-0018-0000	

Lot #24	A-1210-0024-0000	399 E. Trail Rd.
Lot #25	A-1210-0025-0000	381 E. Trail Rd.
Lot #26	A-1210-0026-0000	365 E. Trail Rd.
Lot #27	A-1210-0027-0000	349 E. Trail Rd.
Lot #28	A-1210-0028-0000	330 E. Trail Rd.
Lot #29	A-1210-0029-0000	348 E. Trail Rd.
Lot #30	A-1210-0030-0000	308 E. Trail Rd.
Lot #31	A-1210-0031-0000	388 E. Trail Rd.
Lot #32	A-1210-0032-0000	406 E. Trail Rd.
Lot #33	A-1210-0033-0000	426 E. Trail Rd.
Lot #34	A-1210-0033-0000	426 E. Trail Rd.
Lot #35	A-1210-0035-0000	458 E. Trail Rd.
Lot #36	A-1210-0036-0000	460 E. Trail Rd.
Lot #37	A-1210-0037-0000	468 E. Trail Rd.
Lot #38	A-1210-0038-0000	476 E. Trail Rd.
Lot #47	A-1210-0047-0000	333 E. Steam Engine Dr.

INTENDED IMPROVEMENTS

The improvements to be constructed within the Special Tax Assessment Area are as follows:

Water System Improvement: Water System Improvements to extend water lines on Trail Road, Hidden Lake Road, and portion of Steam Engine Drive, and related improvements, and complete the whole in a proper and workman like manner with all drainage and other improvement appurtenant and useful to a water system and associated municipal improvements.

Sewer System Improvements: Sewer System Improvements to extend sewer lines on Trail Road, Hidden Lake Road, and portion of Steam Engine Drive, and related improvements, and complete the whole in a proper and workman like manner with all drainage and other improvement appurtenant and useful to a water system and associated municipal improvements.

ESTIMATED COST AND METHOD OF ASSESSMENT

Estimated Cost and Method of Assessment: The total cost of Improvements in the Special Tax Assessment Area is currently estimated to be \$575,000.00, of which the Town will pay \$0 leaving a remainder of \$575,000.00 which shall be paid by special tax assessment on the private property within the Special Tax Assessment Area.

This includes engineering costs, overhead costs and funding of a reserve fund described herein, all of which shall be paid by special tax assessment to be levied against the properties which may be directly or indirectly benefited by the Improvements which benefits need not actually increase the fair market value of the property to be assessed. The property owners' portion of the total estimated cost of the Improvements may be financed during the construction period by the use of interim warrants, in which case the interest on said warrants will be assessed to the property owners.

In lieu of utilizing a guaranty fund, the Town Council intends to create a special reserve fund, if desired by lenders, to secure payment of the special assessment bonds (the "Bonds") anticipated to be issued by the Town to finance the proposed Improvements. The reserve fund will be either initially funded with proceeds of the Bonds in an amount equal to approximately ten percent (10%) of the total principal amount of Bonds to be issued, or by building up a reserve fund over a period of six years until an amount equal to approximately ten percent (10%) of the total principal amount of Bonds to be issued is placed in the reserve fund. The Town Council anticipates applying any moneys remaining in the reserve fund to the final payment on the Bonds which, in turn, would offset the final assessment payments to be made by the owners of property benefited by such Improvements, all of which will be further described in the assessment ordinance to be adopted by the Town. Any money in the reserve fund upon full payment of the Bonds is to be disbursed ratably to each assessed lot owner as of the date of disbursement. In addition, estimated costs of assessment include estimated overhead costs which the Town projects to incur in the creation and administration of the Special Tax Assessment Area. If Bonds are issued, the current estimated interest rate is no more than 6.50% per annum and the estimated discount is no more than 2.00%, subject to market rates at the time of issuance and the current estimated term of financing is ten (10) years.

The estimated cost and method of assessment against the properties for the Improvements are as follows:

<u>Improvement</u>	<u>Estimated Assessment</u>	<u>Method of Assessment</u>
Water System Improvement	\$364,669 total cost or \$14,025 per lot.	Per lot.
Sewer System Improvement	\$210,331 total cost or \$8,089 per lot or	Per lot
Total of All Improvements	\$575,000 total cost or \$22,115 per lot	Per lot.

For assessment purposes, if applicable, an owner of a lot is defined herein to be the owner of a platted lot within the Town of Brian Head, Iron County, Utah according to the official records of the Town of Brian Head, upon which a residential, commercial, or other structure to be used for human occupancy is now or may be located consistent with the “lot size” requirements of the applicable Town of Brian Head Land Management ordinances in place as of the date this is adopted.

LEVY OF ASSESSMENTS

It is the intention of the Town Council to levy assessments as provided by the laws of Utah on all property, parcels, and lots of real property to be benefited by the proposed improvements within the Special Tax Assessment Area. The purpose of the assessment and levy is to pay those costs of the improvements which the Town will not assume and pay. The method of assessment shall be per lot, as set forth herein.

The assessments may be paid by property owners in not more than ten (10) annual installments with interest on the unpaid balance at a rate or rates fixed by the Town, or the whole or any part of the assessment may be paid without interest within twenty-five (25) days after the ordinance levying the assessment becomes effective. The assessments shall be levied according to the benefits to be derived by each property within the Special Tax Assessment Area. Other payment provisions and enforcement remedies shall be in accordance with Title 11, Chapter 42, Utah Code Annotated 1953, as amended. The assessment method will be by inclusion on a property tax notice issued in accordance with Section 59-2-1317 and in compliance with Section 11-42-401 of the Utah Code.

A map of the proposed Special Tax Assessment Area is on file in the Town offices which will make such information available to all interested persons. Copies of plans, profiles and specifications of the proposed improvements shall be made available by the Town as soon as they have been prepared.

TIME FOR FILING PROTESTS

Any person who is the owner of record of property to be assessed in the Special Tax Assessment Area described in this Notice of Intention shall have the right to file in writing a protest against the creation of the Special Tax Assessment Area or to make any other objections relating thereto. Protests shall describe or otherwise identify the property owner of record by the person or persons making the protest and shall indicate the total number of lots represented by said protest. Protests shall be filed with the Town Clerk of the Town of Brian Head, Utah, on or before sixty (60) days after the public hearing to be held January 11, 2022, at 1:00 p.m. at the Town Office. The Town Council will meet on March 22, 2022 at 1:00 p.m. in public meeting at the regular meeting place of the Town Council at the Town Office at 56 N. Highway 143, Brian Head, Utah 84719 to consider all protests so filed and hear all objections relating to the proposed improvements. Each protest must be filed in writing and describe or otherwise identify the property owned by the person filing the protest and include the signature of the property owner.

A PROPERTY OWNER MUST PROTEST THE DESIGNATION OF THE SPECIAL TAX ASSESSMENT AREA IN WRITING IF THE OWNER OBJECTS TO (1) THE DESIGNATION OF THE SPECIAL TAX ASSESSMENT AREA, (2) ANY PROPOSED IMPROVEMENT, (3) THE INCLUSION OF THE OWNER'S PROPERTY, OR (4) THE FACT, BUT NOT AMOUNT, OF BENEFIT TO THE OWNER'S PROPERTY.

Failure of an owner of property to file a timely written protest can constitute a waiver.

After such consideration and determination, the Town Council shall adopt a resolution either abandoning the Special Tax Assessment Area or creating and designating the Special Tax Assessment Area either as described in this Notice of Intention or with deletions and changes made as authorized by law; but the Town Council shall abandon the Special Tax Assessment Area and not create the same if the necessary number of protests as provided herein have been filed on or before the time specified in this Notice of Intention for the filing of protests after eliminating from such filed protests: (i) protests relating to property or relating to a type of improvement which has been deleted from the Special Tax Assessment Area, and (ii) protests which have been withdrawn in writing prior to sixty (60) days after the public hearing. The necessary number of protests shall mean the aggregate of the protests representing forty percent (40%) of the owners proposed to be assessed, according to the same assessment method by which the assessment is proposed to be levied.

BY ORDER OF THE TOWN COUNCIL OF TOWN OF BRIAN HEAD, IRON COUNTY, UTAH

/s/ Nancy Leigh
Town Clerk

Published in the Spectrum.

Publication Date: December 12, 2021

Section 8. The Town Council reasonably expects, to reimburse the Town from proceeds of the Bonds for capital expenditures paid by the Town (whether or not such expenditures are paid from proceeds of interim warrants) with respect to the Improvements.

Section 9. This declaration is intended to be a declaration of official intent under Treasury Regulation ' 1.103-18(1).

Section 10. The maximum principal amount of debt expected to be issued for reimbursement purposes is \$575,000.00. This amount will be reduced by cash payments received

by the Town from property owners who elect to pay their assessment in full during the cash payment period immediately following the effective date of the assessment ordinance.

Section 11. This declaration of official intent is consistent with the Town's budgetary and financial circumstances. No funds from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Town or by any member of the same controlled group pursuant to their budget or financial policies with respect to the expenditures to be reimbursed.

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, IRON COUNTY,
UTAH THIS December 7, 2021.

Clayton Calloway, Mayor

ATTEST:

Nancy Leigh, Town Clerk

(S E A L)

RECORD OF PROCEEDINGS

A regular meeting of the Town Council of the Town of Brian Head, Iron County, Utah was held on December 7, 2021, at 1:00 p.m., or as soon thereafter as feasible, at the regular meeting place of said Town Council at 56 N. Highway 143, Brian Head, Utah 84719 at which meeting there were present and answering roll call the following members who constituted a quorum:

Clayton Calloway	Mayor
Lynn Mulder	Council Member
Shaun Kelly	Council Member
Kelly Marshall	Council Member
Larry Freeberg	Council Member

Also present:

Nancy Leigh	Town Clerk
Bret Howser	Town Manager

Absent:

After the meeting had been duly called to order and other matters not pertinent to this resolution had been discussed, the Town Clerk presented to the Town Council a Certificate of Compliance with Open Meeting Law with respect to this December 7, 2021 meeting, a copy of which is attached hereto.

Council Member _____ introduced the foregoing resolution in writing and moved its adoption. Council Member _____ seconded the motion to adopt the foregoing resolution. The motion and resolution were adopted on the following recorded vote:

Those voting AYE:

Those voting NAY:

Those ABSTAINING:

After the conduct of other business not pertinent to the above, the meeting was adjourned.

STATE OF UTAH)

: ss.

COUNTY OF IRON)

I, Nancy Leigh, the duly chosen, qualified and acting Town Clerk of the Town of Brian Head, Iron County, Utah, do hereby certify as follows:

That the foregoing typewritten pages constitute a full, true and correct copy of the record of proceedings of the Town Council taken at a regular meeting thereof held in said Town on December 7, 2021, at the hour of 1:00 p.m., insofar as said proceedings relate to the consideration and adoption of a resolution declaring the intention of the Town Council to create the Town of Brian Head, Utah Assessment Area No. 2021-03 (Trail Road) and make certain improvements therein described as the same appears of record in my office; that I personally attended said meeting, and that the proceedings were in fact held as in said minutes specified.

That due, legal, and timely notice of said meeting was served upon all members as required by law and the rules and ordinances of said Town.

That the above resolution was deposited in my office on December 7, 2021, has been recorded by me, and is a part of the permanent records of the Town of Brian Head, Iron County, Utah.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature and affixed the seal of said Town this December 7, 2021.

Nancy Leigh, Town Clerk

(S E A L)

STATE OF UTAH)
 : ss.
COUNTY OF IRON)

**AFFIDAVIT OF MAILING
NOTICE OF INTENTION**

I, Nancy Leigh, the duly chosen, qualified and acting Town Clerk of the Town of Brian Head, Iron County, Utah, do hereby certify that the attached Notice of Intention was approved and adopted in the proceedings of the Town Council had on December 7, 2021.

I further certify that on December ____, 2021 (a date not later than ten (10) days after the first publication of the Notice of Intention (or the posting on the Town Website, whichever was first) I mailed a true copy of the Notice of Intention to create the Town of Brian Head, Utah Assessment Area No. 2021-03 (Trail Road) by United States Mail, postage prepaid to each owner of land to be assessed within the proposed Assessment Area at the last known address of such owner, using for such purpose the names and addresses appearing on the last completed real property assessment rolls of Iron County. I further certify that a certified copy of said Notice of Intention together with profiles of the improvements and a map of the proposed Assessment Area, was on file in my office for inspection by any interested parties.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Town of Brian Head, Iron County, Utah this December ____, 2021.

Nancy Leigh, Town Clerk

(S E A L)

(Affidavit of proof of publication of the Notice of Intention to create the Town of Brian Head, Utah Assessment Area No. 2021-03 (Trail Road)).

CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW

I, Nancy Leigh, the undersigned Town Clerk of the Town of Brian Head, Iron County, Utah (the Town), do hereby certify, according to the records of the Town in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Section 52-4-6(2), Utah Code Annotated, 1953, as amended, I gave not less than twenty-four (24) hours public notice of the agenda, date, time and place of the December 7, 2021 public meeting held by the Town as follows:

(a) By causing a Notice, in the form attached hereto (the "Meeting Notice"), to be posted at the principal office of the Issuer at least twenty-four (24) hours prior the convening of the meeting, the Meeting Notice having continuously remained so posted and available for public inspection until the completion of the meeting; and

(b) By causing a copy of the Meeting Notice to be delivered to a newspaper of general circulation in the geographic jurisdiction of the Issuer at least twenty-four (24) hours prior to the convening of the meeting; and

(c) By causing a copy of the Meeting Notice to be published on the Utah Public Notice Website at least twenty-four (24) hours prior to the convening of the meeting; and

(d) By causing a copy of the Meeting Notice to be delivered to each member of the Town Council of the Issuer at least twenty-four (24) hours prior to the convening of the Meeting.

In addition, the Notice of 2021 Annual Meeting Schedule for the Issuer, attached hereto, specifying the date, time and place of the regular meetings of the governing body of the Issuer to be held during the calendar year 2021 was (1) posted on December 8, 2020, at the principal offices of the Issuer; (2) provided to a newspaper of general circulation within the geographic jurisdiction of the Town on December 15, 2020; and (3) published on the Utah Public Notice Website on January 26, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature this December 7, 2021.

Nancy Leigh, Town Clerk

(S E A L)

SCHEDULE "1"

**NOTICE OF MEETING and EVIDENCE OF POSTING MEETING NOTICE
ON PUBLIC NOTICE WEBSITE**

SCHEDULE "2"

**NOTICE OF ANNUAL MEETING SCHEDULE
EVIDENCE OF POSTING ANNUAL NOTICE ON PUBLIC NOTICE
WEBSITE**

Utah license #265020
Nevada license #0072531



DATE	10/27/2021
------	------------

Project	Trail Rd Sewer/Water Mains
---------	----------------------------

Customer	Steve Traylor
----------	---------------

Item #	Description	Est Qty.	Unit	Unit Price	Total Amount
1	Mobilization	1	LS	\$ 10,000.00	\$ 10,000.00
					\$ -
	Sewer				\$ -
2	8" PVC Sewer Main	1634	LF	\$ 62.00	\$ 101,308.00
3	4' Diameter manholes (quantity is a guess)	5	Ea	\$ 4,900.00	\$ 24,500.00
4	4" Sewer Laterals	23	Ea	\$ 1,400.00	\$ 32,200.00
					\$ -
					\$ -
					\$ -
					\$ -
	Water				\$ -
5	8" DI Water Main	1634	LF	\$ 69.00	\$ 112,746.00
6	Connection to existing Main	2	Ea	\$ 9,900.00	\$ 19,800.00
7	Inline Gatevalves	3	Ea	\$ 2,250.00	\$ 6,750.00
8	Fire Hydrant Assemblies (Quantity is a guess)	5	Ea	\$ 6,800.00	\$ 34,000.00
9	Water laterals	23	Ea	\$ 4,850.00	\$ 111,550.00
10	Blow Off Assembly	2	Ea	\$ 5,030.00	\$ 10,060.00
					\$ -
					\$ -
					\$ -
					\$ -
Total Amount				\$	462,914.00

Notes

Excludes: Import, Export, Rock Excavation, Road improvements, Removing & Replacing existing materials, and any engineering/surveying.

John Orton Excavating

P.O. Box 1689 997 W 1350 N Cedar City Ut 84720

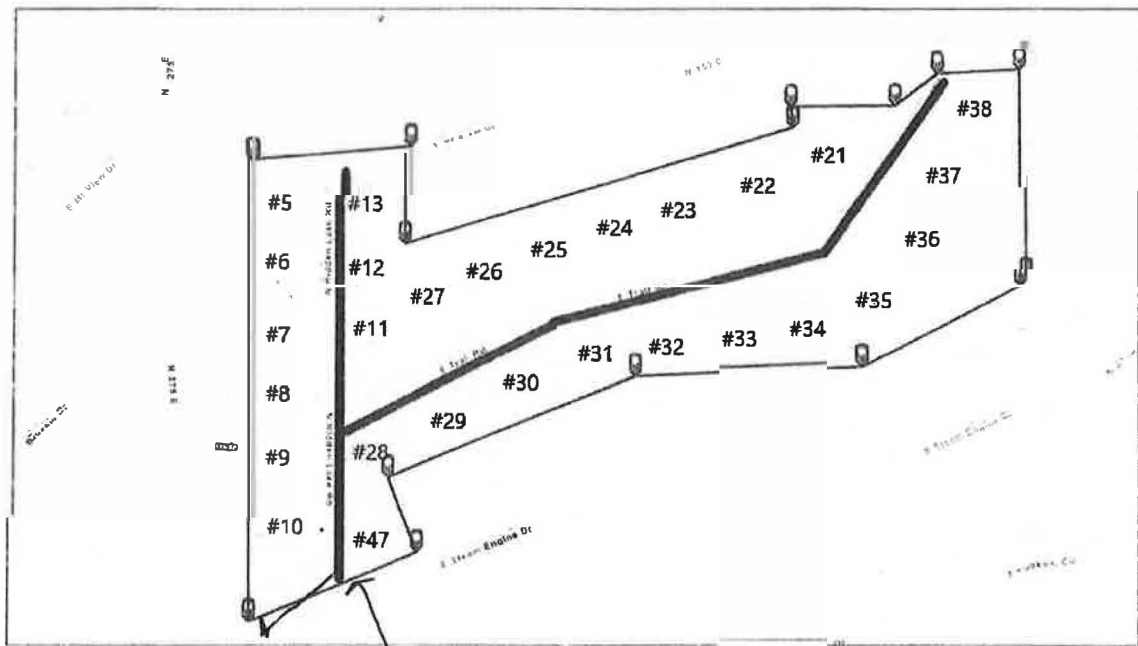
Phone (435)586-6163 Fax (435)586-1492 Kody's Cell (435)701-5836 Will's Cell (435)701-0279

Adopted September 14, 2021

11-15-2021

9

HIDDEN LAKE/TRAIL RD PROPOSED SAA DIAGRAM



The original bid did not include this Run of approx 360 A
Blue Line=proposed SAA perimeter up Hidden lake to Steam engine to the Furthest point
Red Line=proposed water/sewer system of lot #10 and include the other 3 lots (9, 10, 417)

So the following price addition is based off the bid provided by others.

+ 3 sewer lots $3 \times 1400.00 = 4200.00$

+ 3 Water services $3 \times 4850.00 = 14,550.00$

+ ~~420~~ 420 ft sewer main ~~420~~ 62 = ~~26,040~~ 26,040
60 ~~28,980~~ 28,980

+ ~~3000~~ Ft. serve main ~~28,980~~
+ ⁴²⁰ ~~3000~~ Ft. of water main ~~28,980~~ 69 = ~~28,980~~ 28,980

+ 1 hydramt assemblies. 1X 6800.00 = \$ 6800.00

+ 1 server machine 1x 4900.00 = \$ 4900.00
+ 1 server machine 1x 2250.00 = \$ 2250.00

+ 1 server rack 1x 1700.00
+ 1 value 1x 2250.00 = \$ 2250.00

+ ! verhe

Total

Resolution No. 506

\$ 87,720.00