

**MINUTES OF A TRUTH IN TAXATION PUBLIC HEARING
OF THE WEBER BASIN WATER CONSERVANCY DISTRICT
BOARD OF TRUSTEES HELD THURSDAY,
AUGUST 4, 2022, 6:30 P.M., AT DISTRICT HEADQUARTERS**

Present:

Chairman Marlin K. Jensen
Trustee Jared Andersen
Trustee Kym O. Buttschardt
Trustee Randy B. Elliott
Trustee Scott K. Jenkins
Trustee Christopher F. Robinson (telephonically)
Trustee Paul C. Summers

Excused:

Trustee Mark D. Anderson
Trustee Angie Osguthorpe

Scott W. Paxman, General Manager/CEO
Brittney Bateman, Finance & Economics Manager
Calysta Bravo, Accounting & Budget Officer
Darren Hess, Assistant General Manager
Joshua Hogge, Mgr. of M & I
Sherrie Mobley, Mgr. of Administration
Brad Nelson, Assistant General Manager
Jon Parry, Assistant General Manager
Kendall Searle, Contracts Administrator

Catherine Acree, Citizen/Taxpayer
Michael Batura, Citizen/Taxpayer
Rick Beyer, Citizen/Taxpayer
Bill Decker, Citizen/Taxpayer
Marie Dougherty, Citizen/Taxpayer
Paul Edwards, Citizen/Taxpayer
Dona Gallegos, Citizen/Taxpayer
Parl Hayward, Citizen/Taxpayer
Eric Holzinger, Citizen/Taxpayer
Chris Katzenbarger, Citizen/Taxpayer
Mike Lecker, Citizen/Taxpayer
John Long, Citizen/Taxpayer
Scott Nielson, Citizen/Taxpayer
Norm Parker, Citizen/Taxpayer
David Pratt, Citizen/Taxpayer
Owen Pratt, Citizen/Taxpayer
Feliz Riley, Citizen/Taxpayer
Cindy Whinham, Citizen/Taxpayer

**I
WELCOME**

Chairman Jensen officially opened the Truth in Taxation hearing by welcoming all who were in attendance. He introduced the District's trustees and asked each of them to tell a little about themselves and their experience. Gen. Mgr. Paxman introduced himself and provided a background of his experience which included 32 years with the District.

Chairman expressed appreciation for all in attendance and stated staff will continue by sharing a couple of presentations which provide additional details on the proposed advalorem tax increase.

**II
PUBLIC HEARING FOR PROPOSED 2022 TAX INCREASE AND FY2023 FINAL
BUDGET**

Chairman Jensen recommended the public hearing be opened. Motion was made by Trustee Jenkins, seconded by Trustee Summers and passed unanimously, opening the public hearing for the proposed 2022 tax increase and FY2023 final budget.

Page 2 – Truth in Taxation Hearing – August 4, 2022

Gen. Mgr. Paxman asked Budget Off. Bravo to present the District’s final Fiscal Year 2023 budget. Budget Off. Bravo explained the revenues and expenditures and answered questions from the Board.

WEBER BASIN WATER CONSERVANCY DISTRICT	
Proposed Budget for Year Ending June 30, 2023	
REVENUE	TOTAL ALL FUNDS
Agricultural	\$1,009,840
Replacement	6,489,720
Secondary	9,686,250
Treated	14,192,720
Untreated	5,948,471
Carriage/Interconnect	2,299,423
Reserved/Leased	80,000
TOTAL WATER SALES	\$39,706,423
Interest	\$663,000
Impact Fees	1,000,000
Power	0
Reimbursements & Grant Awards	4,027,531
Misc.	461,400
TOTAL MISCELLANEOUS	\$6,151,931
Ad Valorem Taxes	\$17,000,000
Fee-in-lieu of Taxes	500,000
TOTAL TAXES & FEE-IN-LIEU	\$17,500,000
TOTAL ANNUAL REVENUES	\$63,358,354
Transfers from other funds	\$12,742,465
Loan Advances/Bond Proceeds/Escrow	39,290,600
Use of reserve funds	10,176,490
TOTAL TRANSFERS & USE OF RES FUNDS	\$62,209,555
TOTAL REV/TRANSFERS/USE OF RES.	\$125,567,909
EXPENDITURES	
OPERATIONS	
WATER SUPPLY & POWER	
Annual Assessments & Agreements	\$1,220,000
Secondary System Operations	1,508,000
WS&P Facilities	1,045,000
Drought Response	400,000
MUNICIPAL & INDUSTRIAL	
Chemicals	1,386,000
M&I Facilities	491,500
Lab	148,500
SUSTAINMENT	
MAINTENANCE	
District Facilities	435,000
Vehicles & Equipment	795,000
ENGINEERING	
Engineering Equipment & Services	15,000
STRATEGIC INITIATIVES	
CONSERVATION DIVISION	
Community Outreach/Education	278,500
Special Projects & Study Sustainment	295,000
INFORMATION SERVICES DIVISION	
IT Equipment/Services	133,000
SCADA & Programming	110,000
ADMINISTRATIVE SUPPORT	
Professional Services	1,020,000
Office Supplies/Services	200,000
Dues/Memberships/Subscriptions	25,000
Overhead	241,015
HUMAN RESOURCES	
Payroll	9,690,000
Benefits	4,718,000

Safety & Employee Development	130,000
CAPITAL PROJECTS	64,703,000
STUDIES	525,000
MISC	10,589,423
SINKING FUND PLACEHOLDERS	250,000
Bond/LTD Payments (Principal)	7,030,172
Bond/LTD Payments (Interest)	5,401,183
Bond Escrow	0
TOTAL EXPENDITURES	\$112,773,293
TRANSFERS & ADDITIONS TO REVENUES	
Transfers to Other Funds	12,742,465
Additions to Reserves/Federal Projects Funds	42,151
TOTAL EXPENDITURES, TRANSFERS & ADDITIONS TO RESERVES	\$125,567,909

Budget Off. Bravo reported all required budget publications and postings have been completed. She recommended approval of the FY2023 budget as presented.

Fin. Mgr. Bateman then presented information on the tax hearing. She began by providing information about the District and construction of the Weber Basin Project. The many benefits the District provides to the entire community was outlined. Some of the benefits that the Project provides include:

- Wildfire mitigation and seismic stabilization of lifeline facilities (WTP, aqueduct, reservoirs, etc.).
- State/federal park on every reservoir; river sports (kayaking, tubing, fishing).
- Weekly water quality monitoring and analyzing of watershed, reservoirs & rivers. Coordination with universities, watershed management councils, etc.
- Only project on the river, required to release continuous flows to support wildlife and environment: 87,000 a.f. annually.
- Millions of dollars of property damage mitigated through reservoir operations. 2011: flood flows reduced by half (<5,000 cfs vs. 9,000+ cfs)
- Education, incentives, & research for all residents. \$3.5+Million for FY2023.
- Fish passages and habitat protection. Blue ribbon fisheries. Endangered species mitigation.
- Formal planning and preparation with and for entities in our area.

Fin. Mgr. Bateman reported the last time the advalorem tax rate was increased was in 2007. Since then, the tax rate has slowly been degrading, and the District has pushed funding sources more to water rates and bonding. FY2023 budget sources were discussed which includes water rates, bonding, taxes, reserves, grants, and miscellaneous sources. An explanation of where a taxpayer's dollars are spent was provided (43¢ OM&R, 37¢ emergency drought water purchase, 12¢ local conservation programs, 6¢ repayment of contract, and 2¢ wildfire mitigation).

Fin. Mgr. Bateman explained the District has only one tax rate which is the advalorem tax rate that the District can levy up to .0002. She also explain the required advertisements that are required for this hearing and that all requirements were met. She explained that taxpayers may see Weber Basin Water Conservancy District on their tax notice up to three times: 1) advalorem tax, 2) secondary water assessment, and 3) a tax levy directed by Ogden City to collect their wholesale water bill. Fin. Mgr. Bateman further explained that although home values have appreciated, the District does not benefit from this appreciation but only benefits from growth.

Gen. Mgr. Paxman reported the District created a website to view the budget and obtain additional information on the advalorem tax increase. It also had an option for public comments that could be submitted to the District. He said no public comments were received through the website. Gen. Mgr. Paxman also stated that a normal amount of calls were received this year after property tax notices were sent out (in comparison to past years).

Chairman Jensen then welcomed public comments.

Norm Parker of Layton commented that water rates have gone up, and new projects should be funded with new construction. Paul Edwards of Kaysville said secondary water rates are following the way the government operates – by crisis. He said rate increases should be limited to 1 to 2 percent a year. A resident from Park City commented that the tax increase was excessive. A resident from North Salt Lake City stated she is on a fixed income and said tax increases were difficult. She asked where the increased revenue would be going to.

Several other individuals made similar comments. Trustee Elliott reported he received a call from a senior group that encouraged the Board to be mindful of excessive increases.

Gen. Mgr. Paxman explained that although the proposed increase is considerable at 62%, it has not been increased since 2007. He said if the rate had remained at the allowable .0002 since 2007, taxpayers would have paid much more over the years. He also addressed comments regarding increased water assessments over the years. Gen. Mgr. Paxman replied that water users pay full assessments, even in years when water is cut, because the money is needed for operation of the facilities constructed to bring water to homes. He stressed the importance of maintaining a water supply for drinking water, especially in drought years.

Gen. Mgr. Paxman reported the District implemented conservation measures and programs in 2000 in efforts to decrease water usage by 20%. He said the requirements to install meters statewide is expected to reduce water usage by another 15 to 20%. Our staff has also been working with cities to reduce turf areas. Gen. Mgr. Paxman said that conservation is a project in itself. He said we currently have about 12,000 meters installed on our secondary connections with another 12,000 scheduled in the future.

Chairman Jensen explained the relationship the District shares with local cities and towns and land use authority. Gen. Mgr. Paxman replied that since the District does not have land use authority, we are encouraging local cities to adopt conservation ordinances. Chairman Jensen said the comment received today stating the District has done no maintenance on the project for 70 years is false. He said the District continually evaluates our assets to determine which facilities need to be replaced. Over the years the District has spent billions of dollars on these improvements. Gen. Mgr. Paxman explained the law requiring the District to set monies aside for completion of these capital improvement projects.

Trustee Jenkins commented that he feels the District should have continued to increase the advalorem tax over the years rather than take no increase until this year. He further commented that 60% of the population increase is coming from our own children.

Trustee Andersen replied to an individual who stated that their comments are falling on deaf ears. He said the Board has spent a great deal of time discussing a possible advalorem tax increase. He stated the District's facilities and operations have been discussed in huge detail in an effort to recommend the appropriate action needed regarding increasing the tax rate. He said the District serves 700,000 people and we are disappointed to see only about 20 people here tonight expressing their opinions. Trustee Andersen expressed his appreciation for those in the audience that chose to come tonight and express their thoughts and feelings. He reassured them that their comments are not falling on deaf ears.

Trustee Elliott stated this tax increase has been discussed for a long time. He said the Board has gone back and forth regarding whether to increase the advalorem tax rate. He said he wishes there had been consistent smaller increases over the years, but increasing the tax rate is necessary. Trustee Summers expressed his understanding of the discomfort the tax increase creates, but assured everyone that it was very necessary.

An individual from the audience asked if the District was looking into State and Federal grants to help with increasing costs of projects. AGM Parry replied District staff is constantly assessing grant programs and have been successful in obtaining several grants. He said we did not receive any ARPA monies, although we did apply.

Trustee Buttschardt confirmed that a lot of thought and care have taken place regarding the increased tax rate. She complimented the District's staff and the confidence she has in them to make the right recommendations.

Marie Dougherty, taxpayer and Clinton Council Member, commented that she has been fortunate to become more familiar with the District and its operations and supports the decision to increase the tax rate.

Motion was made by Trustee Summers, seconded by Trustee Jenkins and passed unanimously, closing the public hearing for the proposed 2022 tax increase and FY2023 final budget.

Chairman Jensen stated he is hopeful people would leave today feeling the Board has been considerate of all comments received. Chairman Jensen said the District has an exemplary group of staff who has the education and expertise required to make appropriate decisions.

Motion was made by Trustee Buttschardt, seconded by Trustee Jenkins and passed unanimously, approving the Class A tax rate as reviewed recommended and adopting the following resolution.

RESOLUTION

BE IT RESOLVED by the Board of Trustees of Weber Basin Water Conservancy District at a truth in taxation hearing held the 4th day of August 2022, at the hour of 6:30 a.m. of said day, at District Headquarters, 2837 E. Highway 193, Layton, Utah, County of Davis, State of Utah, pursuant to the order of the District Court of Weber County, State of Utah, made and entered in that certain matter entitled "In the Matter of the Weber Basin Water Conservancy District", that it be determined by the Board of Trustees, and said Board of Trustees does hereby determine, that the amount of money necessary to be raised by taxation for the year 2022, under property tax levy, as provided in Section 17B, Chapter 2a, Title 1006, Utah Code Annotated, 1953, as amended, taking into consideration other sources of revenue of the District, is the sum of \$17,022,294 to supply funds for repaying costs of constructing and repairing the federal facilities of the District.

BE IT FURTHER RESOLVED, that the Board of Trustees fix, and does hereby fix, the rate of levy which when levied upon every dollar of assessed valuation of property within the District, and with other revenues, will raise said amount required by said District for the year 2023, at the tax rate of .000167 on the dollar of said assessed valuation of property within the District.

BE IT FURTHER RESOLVED, that the Board of Trustees certify and it does hereby certify to the Board of County Commissioners and County Councils of each County within the District, or having a portion of its territory within the District, the rate so fixed as aforesaid, and hereby directs that at the time and in the manner required by law for the levying of taxes for County purposes for the year 2022, such Board of County Commissioners and County Councils shall levy such tax at said rate upon the assessed valuation of all property within said District in addition to such other taxes which may be levied by such Board of County Commissioners and County Councils, as follows, to-wit:

By the Board of County Commissioners of Davis County upon all the property in Davis County within said District, being all the property within said County, except the Islands of the Great Salt Lake therein.

By the Board of County Commissioners of Weber County upon all the property in Weber County within said District, being all the property within said County, except the islands of the Great Salt Lake therein.

By the Board of County Councils of Morgan County upon all the property within said County.

By the Board of County Councils of Summit County, upon all the property within said District, particularly described as follows:

Beginning at the point of intersection of the Summit County Boundary with the West line of Section 36, Township 6 North, Range 7 East, Salt Lake Base and Meridian; thence South to the Southwest corner of said Section 36, thence South along the East Range line of Range 7 East to the southeast corner of Section 36, Township 5 North, Range 7 East; thence West to the northwest corner of Section 2, Township 4 North, Range 7 East; thence South to the Southwest corner of Section 26, Township 4 North, Range 7 East; thence East to the point of intersection of the South line of Section 28, Township 4 North, Range 8 East, with the Utah-Wyoming Boundary; thence South along said Boundary to the Southwest corner of Wyoming; thence East along the Utah-Wyoming Boundary to the Northeast corner of Section 13, Township 3 North, Range 8 East; thence South along the East Range line of Range 8 East to the Northeast corner of Section 24, Township 2 North, Range 8 East; thence West to the Northwest corner of Section 24, Township 2 North, Range 8 East, thence South to the Southeast corner of Section 35, Township 2 North, Range 8 East; thence West to the Northwest corner of Section 2, Township 1 North, Range 8 East; thence South to the Southwest corner of Section 11, Township 1 North, Range 8 East; thence East to the Southeast corner of Section 12, Township 1 North, Range 8 East, thence South along the East range line of Range 8 East to the Southeast corner of Section 25, Township 1 South, Range 8 East; thence West to the Northwest corner of Section 34, Township 1 South, Range 8 East, thence South to the Southwest corner of said Section 34; thence West along the North Township line of Township 2 South to the East Range line of Range 7 East; thence South along the East Range line of Range 7 East to the Southeast corner of Section 25, Township 2 South, Range 7 East; thence West to the Southwest corner of Section 26, Township 2 South, Range 6 East; thence North to the Northwest corner of said Section 26; thence West to the point of intersection of the South line of Section 23, Township 2 South, Range 5 East with the Summit County Boundary; thence Northwesterly along the Summit County Boundary to the point of intersection of said Boundary with the South line of Section 36, Township 1 South, Range 4 East; thence West along the South Township line of Township 1 South to the point of intersection of said line with the Summit County Boundary; thence Northerly and Easterly along the Summit County Boundary to the point of beginning.

Township 2 South, Range 3 East, Salt Lake Base & Meridian: Lots 9, 10, 11, 12, 13, 14; W 1/2 SE 1/4; SW 1/4, Section 1. Section 11. Lots 1 & 2, Section 12. Lot 3; NW1/4, W1/2 NE1/4; Section 13. Lots 1, 2, 3, 4; W 1/2 E 1/2; SE 1/4 NW 1/4, Section 13. SE 1/4, NE 1/4, Section 14. Lots 1, 10, 11, 12, 13, 14, Section 24.

Township 2 South, Range 4 East, Salt Lake Base and Meridian: Lot 15, Section 12. Lots 6 and 9, Section 6. NE 1/4 NE 1/4; NW 1/4 NE 1/4; Lots 15, 16, 21, 24, 25, 28, 29, 30, 31, Section 7. Lots 7 & 8, Section 6. W 1/2 NW 1/4 Section 8. Lot 2; SW 1/4 NE 1/4 Section 5. Lots 15, 16 & 19 Section 18.

That part of the Southeast Quarter of Section 1, Township 2 South, Range 4 East, Salt Lake Base and Meridian lying in Summit County only.

All that part of the Northeast Quarter of Section 12, Township 2 South, Range 4 East, Salt Lake Base and Meridian lying in Summit County only.

All of that part of the East 1815 feet of the North Quarter of the Southeast Quarter of Section 12, Township 2 South, Range 4 East, Salt Lake Base and Meridian, lying in Summit County only.

All that part of the Southwest Quarter of the Southwest Quarter of Section 6, Township 2 South, Range 5 East, Salt Lake Base and Meridian, lying in Summit County only.

All that part of the West 1/2 of the Northwest 1/4 of Section 7, Township 2 South, Range 5 East, Salt Lake Base and Meridian, lying in Summit County only.

All of the Southeast Quarter of the Northeast Quarter of Section 5, Township 2 South, Range 4 East, Salt Lake Base and Meridian, excepting the South 1/2 of the Northwest 1/4 of the Southeast 1/4 of the Northeast 1/4 of Section 5, Township 2 South, Range 4 East.

Northeast Quarter of the Northeast Quarter of Section 5, Township 2 South, Range 4 East, Salt Lake Base and Meridian.

The North one-half of the North one-half of the Northeast Quarter of the Northwest Quarter of Section 4, Township 2 South, Range 4 East, Salt Lake Base and Meridian.

Also, the South one-half of the Southwest Quarter of the Southeast Quarter of the Southwest Quarter of Section 33, Township 1 South, Range 4 East, Salt Lake Base and Meridian.

Also, beginning at a point on an existing fence line, said point being West 600 feet more or less, and South 30 feet more or less, from the NE corner of Section 30, T2S, R6E, SLB&M, thence S. 0 deg.06'07" W along an existing fence 707.39 feet to an existing fence corner, thence N 89 deg 09'49" E 569.46 feet to a point on an existing fence, thence South along said fence 2021.05 feet, thence West 1121.20 feet to a point on an existing fence, said fence being the East Boundary of Weber-Provo Canal, thence N. 01 deg 33'33" W along said fence 818.79 feet, thence continuing along said fence N 09 deg 00'13" E 1033.15 feet, thence continuing along said fence 10 deg 16'02" E 165.58 ft, thence continuing along said fence N 11 deg 07'09" E to an existing fence corner, thence N 89 deg 53'29" E 243.06 feet along an existing fence to the point of beginning. Said parcel containing 55 acres more or less.

Commencing 1208.5 feet South and 2502.6 feet North 89d50'West from the Northeast corner of Section 1, Township 2 South, Range 3 East, Salt Lake Base and Meridian and running thence North 89deg.50'West 629.4 feet; thence North 1 deg.50'W 138.1 ft; th East 400 ft; th North 541.9 ft; thence East 250.4 feet, more or less to Boundary line of property heretofore conveyed by grantors; thence South 680 feet to the point of beginning.

Summit County, Utah.

All of Lot 100 Alpine Acres Subdivision Plat E, according to the official plat thereof on file and of record in the office of the Summit County Recorder. SUBJECT to easements, covenants, restrictions, rights-of-way, and reservations appearing of record and taxes for the year 1983 and thereafter.

PARK CITY ANNEXATION:

All of Section 4 of Township 2 South, Range 4 East.

The Northwest Quarter of Section 3, Township 2 South, Range 4 East.

All of Section 9, Township 2 South, Range 4 East.

The South half of Section 10, Township 2 South, Range 4 East.

All of Section 15, Township 2 South, Range 4 East, excluding that portion of the Southeast Quarter of that section that is located in Wasatch County.

All of Section 16 of Township 2 South, Range 4 East.

The North half of Sec. 21 of Township 2 South, Range 4 East.

The North half of Section 22 of Township 2 South, Range 4 East, excluding that portion of the Northeast Quarter of that Section that lies within Wasatch County.

That land located within the Northeast Quarter of Section 5, Township 2 South, Range 4 East, and within the South half of the South half of Section 33 of Township 1 South, Range 4 East, all as described as the Park Meadows Mountain Annexation to Park City on the annexation plat recorded with the Summit County Recorder as Entry Number 155568 on May 7, 1979. (Portions of the area described on this plat are also included within Section 4 of Township 2 South, Range 4 East, described above).

That land located within the Northeast Quarter of Section 5, Township 2 South, Range 4 East described on the annexation plat of the Quarry Hills Annexation to Park City, recorded with the Summit County Recorder as Entry Number 155566 on May 7, 1979.

That land located within the Southeast Quarter of the Southeast Quarter of Section 5, Township 2 South, Range 4 East described on the annexation plat of the McCleod Creek Annexation to Park City, recorded with the Summit County Recorder as Entry Number 155564 on May 7, 1979.

That land located within the Northeast Quarter of Section 8, Township 2 South, Range 4 East described as the Armstrong Property Annexation on the annexation plat recorded with the Summit County Recorder as Entry Number 139759 on August 23, 1977.

That land located within the Northeast Quarter of the Northeast Quarter of Section 8 of Township 2 South, Range 4 East described on the annexation plat of the Old Sewage Treatment Plant Annexation to Park City, recorded with the Summit County Recorder as Entry Number 195494 on September 2, 1982.

That land located in Section 8 of Township 2 South, Range 4 East described in the annexation plat of the Treasure Mountain Annexation to Park City, recorded with the Summit County Recorder as Entry Number 113624 on July 28, 1971.

That land located within the Southwest Quarter of Section 5 and the Northwest Quarter of Section 8 of Township 2 South, Range 4 East described on the annexation plat for the Iron Canyon Annexation to Park City, Recorded with the Summit County Recorder as Entry Number 212517 on October 28, 1983. That land located in the Southeast Quarter of Section 8 of Township 2 South, Range 4 East described in the annexation plat of the Spiro Annexation, recorded with the Summit County Recorder as Entry Number 156248 on May 25, 1979.

That land located in the Northwest Quarter and the Southwest Quarter of the Northeast Quarter of Section 10 of Township 2 South, Range 4 East described in the annexation plat of D. C. Anderson's Annexation to Park City, recorded with the Summit County Recorder as Entry Number 120370 on August 1, 1973. Some of the land included within that annexation is located in Section 9, which has been previously described.

That land located within the West Half of the Southwest Quarter of Section 2, South Half of the Southeast Quarter of Section 3, and the Northeast Quarter of Section 10, all of Township 2 South, Range 4 East described on the annexation plat of the Wortley/BLM Annexation to Park City recorded with the Summit County Recorder as Entry Number 221635 on June 18, 1984.

That 53.481 acre parcel of land located within the Southeast Quarter of Section 21 of Township 2 South, Range 4 East described on the annexation plat of the United Park City Mines Company Annexation to Park City (Ontario Canyon) recorded with the Summit County Recorder as Entry Number 221597 on June 15, 1984.

That land located in the Northwest Quarter of Section 27, and the East Half of the Northeast Quarter of Section 27, and the South Half of Section 22, and the East Half of the Southeast Quarter of Section 21, all Township 2 South, Range 4 East described in the amended annexation plat of the Lake Flat Annexation to Park City, recorded with the Summit County Recorder as Entry Number 149809 on October 2, 1978. Containing 340 acres; excluding therefrom that portion of the land located in Wasatch County.

The Northeast Quarter of the Northeast Quarter of Section 8, Township 2 South, Range 4 East, including that portion thereof described on the annexation plat of the Holiday Ranch Annexation to Park City, recorded with the Summit County Recorder as Entry Number 119887 on June 16, 1973. The majority of that annexed land is located in Section 4, described above.

Those four miscellaneous parcels described on the annexation plat of the Silver Lake Annexation to Park City recorded with the Summit County Recorder as Entry Number 193492 on July 12, 1982, excluding portions of these tracts that lie within Wasatch County.

Those three miscellaneous parcels located in Sections 10 and 11 of Township 2 South, Range 4 East described in the annexation plat of the Solamere Annexation to Park City recorded with the Summit County Recorder as Entry Number 193491 on July 12, 1982, containing approximately 17.5 acres. Those lands located in Section 15 of Township 2 South, Range 4 East, Salt Lake

Base and Meridian described in the annexation plat of Queen Esther Annexation to Park City, recorded with the Summit County Recorder as Entry Number 228286 on December 17, 1984, containing 7.6553 acres.

ADDITIONAL PARK CITY AREA ANNEXATIONS (approved October 22, 2004):

That land located within the Park City Limits Boundary described as follows:

The Middle School Annexation located within the Southwest Quarter of Section 3, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 239565 on October 1st, 1985.

The Chamber Bureau Kiosk Annexation located in the South Half of Section 5, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 244420 on January 2nd, 1986.

The Smith Ranch Annexation located in the Southeast Quarter of Section 5 and the Southwest Quarter of Section 6, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 292902 on July 14th, 1988.

The Thayne's Creek Annexation located within the South Half of Section 5, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 308863 on June 2nd, 1989.

The Annexation Parcel Number 2 located within the Section 22, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 323406 on March 1st, 1990.

The Arsenic Hall Annexation located within Section 8, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 345954 on August 27th, 1991.

The Osguthorpe Dairy Annexation located within the Northwest Quarter of Section 5 and Northeast Quarter of Section 6, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 345955 on August 27th, 1991.

The East Hillside Annexation located within the West Half of Section 3, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 345956 on August 27th, 1991.

The Peterson Property Annexation located within Section 5, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 374692 on February 26th, 1993.

The Morning Star Estates Annexation located within the Southeast Quarter of Section 10, the West Half of Section 11 and the Northwest Quarter of Section 14, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 376611 on March 31st, 1993.

The Ross Property Annexation located within Section 5, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 400284 on March 17th, 1994.

Page 10 – Truth in Taxation Hearing – August 4, 2022

The Hidden Meadow Subdivision Annexation located within Sections 10, 11 and 15, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 425892 on March 8th, 1995.

The Sandstone Cove Subdivision Annexation located within the Northeast Quarter of Section 5, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 478857 on May 15th, 1997.

The Flagstaff Mountain Resort Annexation located within Sections 21, 27, 28, 29, and the North Half of Sections 32, 33 and 34 within Summit County, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 545098 on July 28th, 1999.

The Hidden Hollow Annexation located within the West Half of Section 14, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 548172 on September 9th, 1999.

The Spiro Tunnel (Silver Star) Annexation located within Section 8, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 710473 on September 10th, 2004.

The National Ability Center Annexation located within the Northwest Quarter of Section 2, and the Northeast Quarter of Section 3, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 715426 on October 29th, 2004.

That land located immediately west of Park City within Summit County described as follows:

The Colony at White Pine Canyon Phase 1 Annexation located within Section 1 and the North Half of Section 12, Township 1 South, Range 3 East, SLB&M, and Section 6, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 518278 on September 24th, 1998 (this annexation was superseded by the following related Annexation Plats).

The Colony at White Pine Canyon Annexation located within Sections 1, 2, 10, 11, 12, 13, 14 and 24, Township 1 South, Range 3 East, SLB&M, and Sections 6, 7, 8 and 18, Township 2 South, Range 4 East, SLB&M, as recorded with the Summit County Recorder as Entry Number 534009 on March 26th, 1999.

The Colony at White Pine Canyon Phase 2 Annexation located within Sections 1 and 2, the Northeast Quarter of Section 10, Sections 11 and 12, Township 1 South, Range 3 East, SLB&M as recorded with the Summit County Recorder as Entry Number 548270 on September 10th, 1999
The Colony at White Pine Canyon Phase 3A Annexation located within Sections 11 and 12, Township 1 South, Range 3 East, SLB&M as recorded with the Summit County Recorder as Entry Number 579433 on December 29th, 2000.

The Colony at White Pine Canyon Phase 3B Annexation located within Section 11, the Southwest Quarter of Section 12, the Northwest Quarter of Section 13 and the Northeast Quarter of Section 14, Township 1 South, Range 3 East, SLB&M as recorded with the Summit County Recorder as Entry Number 606728 on October 24th, 2001.

The Colony at White Pine Canyon Phase 3C Annexation located within Sections 11, 13 and 12, Township 1 South, Range 3 East, SLB&M as recorded with the Summit County Recorder as Entry Number 621557 on June 10th, 2002.

The Colony at White Pine Canyon Phase 1B Annexation located within Section 1, Township 1 South, Range 3 East, SLB&M as recorded with the Summit County Recorder as Entry Number 686710 on January 26th, 2004.

ADDITIONAL PARK CITY AREA ANNEXATION (approved April 27, 2012):

That land located within the Park City Limits Boundary described as follows:

A parcel of land located in portions of Sections 2 and 11, Township 2 South, Range 4 East, Salt Lake Base and Meridian, said parcel being more particularly described as follows:

Beginning at a Park City Boundary Aluminum Cap marking the West Quarter Corner of said Section 11, and running thence North $00^{\circ}19'41''$ East 1,474.01 feet, along the Section Line, also along the Easterly Boundary Line, and the projection thereof, of the Hidden Meadow Annexation as recorded in the Office of the Summit County Recorder; thence, continuing along said Easterly Boundary Line the following four (4) courses: (1) North $63^{\circ}17'52''$ East 344.36, (2) North $75^{\circ}52'07''$ East 1,501.92 feet, (3) North $38^{\circ}46'13''$ West 606.70 feet, (4) North $40^{\circ}21'31''$ West 1,259.11 feet; thence North $53^{\circ}41'29''$ East 893.22 feet; thence South $89^{\circ}38'17''$ East 48.30 feet to an Alliance rebar and cap; thence North $00^{\circ}00'41''$ East 1,323.98 feet; thence North $89^{\circ}48'30''$ West 56.09 feet to the Southeasterly Right-of-Way Line of Highway 248; thence along said Southeasterly Right-of-Way Line the following (2) courses: (1) North $22^{\circ}01'00''$ East 602.75 feet to a Right of Way Marker, (2) North $21^{\circ}57'41''$ East 273.27 feet to a Schuchert rebar and cap; thence South $89^{\circ}53'41''$ East 1,087.42 feet; thence North $00^{\circ}24'48''$ East 109.53 feet; thence North $25^{\circ}15'30''$ East 568.97 feet to the Westerly Right-of-Way Line of Highway 40; thence along said Westerly Right-of-Way Line the following six (6) courses: (1) South $07^{\circ}07'53''$ East 1,242.07 feet to a Right-of-Way Marker, (2) South $18^{\circ}23'00''$ East 203.90 feet to a Right-of-Way Marker, (3) South $07^{\circ}04'36''$ East 746.67 feet to a disturbed Right-of-Way Marker (bent over), (4) North $84^{\circ}22'10''$ West 133.07 feet to a Right-of-Way Marker, (5) South $07^{\circ}02'52''$ East 965.75 feet to a Right-of-Way Marker, (6) South $07^{\circ}03'48''$ East 1,299.91 feet to a Right-of-Way Marker; thence South $42^{\circ}31'04''$ West 3,012.86 feet; thence South 103.66 feet to the projection of the Northerly Boundary Line of the Morning Star Annexation as recorded in the Office of the Summit County Recorder; thence, along said Northerly Boundary Line and the projections thereof, North $89^{\circ}30'31''$ West 1,368.96 feet to the Point of the Beginning. Containing 278.71 acres.

ADDITIONAL PARK CITY AREA ANNEXATION (approved December 1, 2016):

A parcel of land located in Section 35, Township 1 South, Range 4 East, and in Sections 2 & 3. Township 2 South, Range 4 East, Salt Lake Base and Meridian said parcel being more particularly described as follows:

Beginning at the center of Section 3, Township 2 South, Range 4 east, Salt Lake Base and Meridian, Summit County, Utah, (basis of bearing north $00^{\circ}47'58''$ east a distance of 2,616.19 feet between the center of said section 3 (a found rebar with yellow cap marked "ls #3082") and the north quarter corner of said Section 3 (a found rebar with yellow cap marked "ls #3082"); thence along the north-south center section line of said Section 3, north $00^{\circ}47'58''$ east a distance of 1,308.56 feet; thence leaving said north-south center section line south $89^{\circ}27'21''$ east a distance of 2,637.96 feet to a point on the east line of said Section 3, said point also being on the southerly boundary of Park City recreation complex subdivision; thence along said southerly boundary line south $89^{\circ}50'19''$ east a distance of 1,602.97 feet to the northwesterly right-of-way of State Route 248; thence along said northwesterly right-of-way and easterly boundary of said Park City Recreation Complex Subdivision the following six (6) calls: (1) thence north $22^{\circ}01'00''$ east a distance of 527.41 feet, (2) thence north $17^{\circ}42'46''$ east a distance of 399.75 feet, (3) north $28^{\circ}04'06''$ east a distance of 200.00 feet, (4) thence north $37^{\circ}37'06''$ east a distance of 115.81 feet, (5) thence north $42^{\circ}52'13''$ east a distance of 57.93 feet, (6) thence north $46^{\circ}13'24''$ east a distance of 339.56 feet to the westerly right-of-way line of highway 40; thence along said westerly right-of-way south $27^{\circ}45'07''$ east a distance of 360.10 feet to a point on the southeasterly right-of-way of state route 248; thence along said southeasterly right-of way line the following six (6) calls: (1) thence south $63^{\circ}51'50''$ west a distance of 13.75 feet to a point on a 638.50 foot radius curve to the left; (2) thence along the arc of said curve 338.83 feet through a central angle of $30^{\circ}24'19''$; (3) thence south $34^{\circ}07'11''$ west a distance of 544.70 feet; (4) thence south $22^{\circ}00'39''$ west 1,005.18 feet; (5) thence south $21^{\circ}58'40''$ west a distance of 273.27 feet, (6) thence south $22^{\circ}02'06''$ west 602.76 feet to a point on the east-west center section line of said

section 2; thence leaving said southeasterly right-of-way line and continuing along said east-west center section line south $89^{\circ}47'17''$ west a distance of 199.82 feet to the northwesterly right-of-way line of said State Route 248; thence along said northwesterly right-of-way line, south $26^{\circ}17'01''$ west a distance of 477.04 feet; thence leaving said westerly right-of-way line north $89^{\circ}47'52''$ west a distance of 732.08 feet; thence north $00^{\circ}03'08''$ east a distance of 200.00 feet; thence north $89^{\circ}47'52''$ west a distance of 153.20 feet to the easterly line of the southeast quarter of Section 3, Township 2 South, Range 4 East, Salt Lake Base and Meridian; thence along said easterly quarter section line south $00^{\circ}34'37''$ east of distance of 1,082.49 feet to the east-west $1/16^{\text{th}}$ line of said Section 3; thence along said east-west $1/16^{\text{th}}$ line north $89^{\circ}31'08''$ west a distance of 2,634.57 feet to the north-south center section line of said Section 3; thence along said north-south center section line south $00^{\circ}03'33''$ west a distance of 310.33 feet to a point on the northerly boundary line of tax parcel pca-98-c-1-x; thence along said northerly boundary line the following five (5) calls: (1) thence south $66^{\circ}33'26''$ west a distance of 402.55 feet, (2) thence south $75^{\circ}13'12''$ west a distance of 211.20 feet, (3) thence north $21^{\circ}57'05''$ west a distance of 593.43 feet . (4) thence north $20^{\circ}37'22''$ west a distance of 811.06 feet, (5) thence north $29^{\circ}33'29''$ west a distance of 581.91 feet to a point on the easterly line of tax parcel pca-98-c-x; thence along said easterly line north $23^{\circ}04'37''$ east a distance of 33.39 feet to the southerly line of “Sunny Slopes Park Meadows Subdivision No.6a”; thence along said southerly line of “Sunny Slopes Park Meadows Subdivision No. 6a” and along the southerly line of “Fairway Hills Estates Phase 1” subdivision north $89^{\circ}41'29''$ east a distance of 1,356.67 feet to the center of said Section 3, also being the point of the beginning. Containing approximately 263 acres.

By the Board of County Commissioners of BOX ELDER COUNTY, upon all the property within said District, particularly described as follows:

Beginning at intersection of the West right-of-way line of Utah Highway 84 and Weber-Box Elder County line, which point is North 345.88 ft and East 1958.75 feet from Southwest corner of Section 14, Township 7 North, Range 2 West, Salt Lake Base and Meridian. Thence West along Weber-Box Elder County line to a point 288.7 feet North of the Southwest corner of Section 16, Township 7 North, Range 2 West, Salt Lake Base and Meridian; continuing West along the same Weber-Box Elder County line 14,846.9 feet, thence North 22 deg 20' W 1111.8 feet; thence North 18 deg 00' East 600.0 feet; thence North 52 deg 00' East 271.5 feet; thence North 10,095.1 feet; thence East 349.8 feet; thence North 3551.4 feet; thence North 49 deg 30' East 11,837.9 feet; thence North 48 deg 27' East 10,565.0 feet; thence North 2 deg 49' W 1267.9 feet to the Northwest corner of Lot 2, Section 21, Township 8 North, Range 2 West, Salt Lake Base and Meridian; thence South 86 deg 30' East 2325.8 feet; thence North 71 deg 25' East 680.5 feet; thence North 48 deg 37' East 103.0 feet; thence North 5 deg 00' East 85.8 feet; thence North 73 deg 50' East 1422.2 feet; thence South 80 deg 26' East 1358.8 ft; thence South 0 deg 25' West 413.2 feet; thence South 20 deg 15' West 23.8 feet; thence South 1 deg 00' East 461.4 feet; thence South 22 deg 08' East 933.2 feet; thence North 88 deg 00' East 400.0 feet to the Westerly right-of-way line of the Oregon Short Line Railroad; thence Southerly along said Westerly right-of-way line 15,697.7 feet; thence West 1386.4 feet; thence South 273.8 feet; thence South 35 deg 31' East 407.0 feet; th. North 88 deg 56' West 1001.4 feet to a point from which the Northeast corner of Section 3, Township 7 North, Range 2 West bears North 1526.3 feet and East 1320.0 feet; thence South to the Southwest corner of the Southeast Quarter of the Southeast Quarter of Section 10, Township 7 North, Range 2 West, thence East to the Southeast corner of said Section 10; thence South 148.5 feet; thence East 1320 feet; thence South 2491.5 feet, which point is the Northeast corner of the Northwest quarter of the Southwest Quarter of Section 14, Township 7 North, Range 2 West; thence East along said Quarter Section line to the intersection of said line and Westerly right-of-way line of Utah Highway 84; th SW'ly alg said Hwy r-o-w line to the point of beginning.

Chairman Jensen entertained a motion for adoption of the FY2023 final budget.

Motion was made by Trustee Summers, seconded by Trustee Elliott and passed unanimously, adopting the final budget as presented for FY2023 in the amount of \$125,567,909.

**III
ADJOURNMENT**

There being no further business for discussion, meeting adjourned at 8:15 p.m.



Marlin K. Jensen, Chairman

ATTEST:



Scott W. Paxman, Secretary

(SEAL)